

Regular Meeting
Monday, January 13, 2025 5:30 PM

GISD Administrative Board Room
1615 St Lawrence St.
P O Box 157
Gonzales, Texas 78629

Agenda

1. Call to Order
Presenter: Board President
 - 1.A. Roll Call
Presenter: Board President
 - 1.B. Invocation:
Presenter: Josie Smith-Wright
 - 1.C. Pledge:
Presenter: Gloria Torres
 - 1.D. Mission Statement:
Presenter: Naomi A. Brown
2. Public Comments
Presenter: Board President
3. Recognitions

Presenter: Amanda Smith, Acting Superintendent and Chief Financial Officer
4. New Business/Action Items
 - 4.A. Consent Agenda

Discuss and Consider Action to approve the Consent Agenda
Presenter: Amanda Smith, Acting Superintendent and Chief Financial Officer
 - 4.A.1. Minutes of Meetings:
Presenter: Amanda Smith, Acting Superintendent and Chief Financial Officer
 - 4.A.2. Budget Amendments:
 - 4.B. Discuss and Consider Action on the Juvenile Justice & Truancy Prevention Grant Program Resolution
Presenter: Amanda Smith, Acting Superintendent and Chief Financial Officer
 - 4.C. Discuss and Consider Action to Approve the Annual Financial & Compliance Report for Fiscal Year Ended August 31, 2024 and the Engagement Letter from Singleton, Clark, & Company, PC for the 2025 Fiscal Year Audit
Presenter: Amanda Smith, Acting Superintendent and Chief Financial Officer
 - 4.D. Discuss and Consider Action on Board Policy CW (Local)
Presenter: Amanda Smith, Acting Superintendent and Chief Financial Officer
 - 4.E. Discuss and Consider Action on Renaming the GHS Competition Gym
Presenter: Amanda Smith, Acting Superintendent and Chief Financial Officer
 - 4.F. Discuss and Consider Action on a Memorandum of Understanding with the College of Education at Texas State University for Clinical Practice (Student Teaching or Internship)
Presenter: Mary Lynn Ramirez, Director of Human Resources

- 4.G. Discuss and Consider Action to Approve the Order and Notice of Election for Gonzales ISD School Board, Districts 1 & 2
Presenter: Amanda Smith, Acting Superintendent and Chief Financial Officer
- 4.H. Discuss and Consider Action to Grant Authority to the Superintendent to contract with Gonzales County Election Administrator for the May 3, 2025 Elections.
Presenter: Amanda Smith, Acting Superintendent and Chief Financial Officer
- 4.I. Discuss and Consider Action on the GASB 54 Resolution
- 4.J. Discuss and Consider Action on the Annual Investment Report, Investment Policies, Investment Strategies, and Related Resolution
- 5. Reports
 - 5.A. Academic Report
Presenter: Dr. Rachelle Ysquierdo, Executive Director of Curriculum and Instruction
 - 5.B. Technology Report
Presenter: Chema Chavez, Director of Technology & Dr. Rachelle Ysquierdo, Executive Director of Curriculum and Instruction
 - 5.C. Financial and Quarterly Investment Report
Presenter: Amanda Smith, Acting Superintendent and Chief Financial Officer
 - 5.D. Strategic Vision 2022-2027 Update
 - 5.E. 2023 Bond Program Monthly Update
Presenter: Amanda Smith, Acting Superintendent and Chief Financial Officer
 - 5.F. Superintendent's Report
- 6. Board Business
Presenter: Amanda Smith, Acting Superintendent and Chief Financial Officer
 - 6.A. Board Correspondence
 - 6.B. Dates of Interest
- 7. Adjourn to Closed session: Under Texas Government Code Chapter 551, The board will recess this open session and convene in a closed meeting to discuss items on the agenda. The board may conveniently meet in such a closed or executive session or meeting, concerning any and all subjects and for any and all purposes permitted by Texas government code chapter 551:
Presenter: Board President
 - 7.A. Personnel Matters
- 8. Reconvene to Open Meeting: The Board will take appropriate action on items, if necessary, as discussed in Closed Session
Presenter: Board President
- 9. Adjourn



Board of Trustees

Ross Hendershot, III
President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Naomi Brown

D'Anna Robinson

Ashley Molina

Gloria Torres

GISD School Board Agenda Information Sheet
January 13, 2025

SUBJECT: Public Comments

RATIONAL SUMMARY:

The next item on the agenda is public comment. Before we begin, I will remind our audience members of the Board's procedures for handling public comments. The public comment portion of our meeting is available to members of the public who wish to address a meeting item on tonight's agenda or other matter pertaining to Gonzales ISD.

Anyone who wants to speak during public comment must sign in before the start of the meeting and list the agenda item they want to discuss. Each public comment speaker will be allowed a maximum of 5 minutes to address the Board. If necessary for effective meeting management, or to accommodate large numbers of individuals wishing to address the Board, we may shorten the time for each individual wishing to present comments. The public comment portion of the meeting will allow all speakers who have signed up before the start of the meeting to address the Board regarding an item on tonight's agenda. Persons requiring a translator will be given additional time.

Please keep your comments or criticisms civil and courteous. Please also avoid using profanity during your opportunity to speak. Last, we ask that you not discuss students who are not your child.

If a speaker is seeking Board resolution of a specific complaint, that concern should be addressed through the District's grievance process. District policy DGBA has been established for addressing employee complaints, policy FNG is the avenue for filing parent complaints, and policy GF address community member complaints. Grievance forms can be obtained at any campus administration office, or in the central administration offices.



LEARNING TODAY,
LEADING TOMORROW



Board of Trustees

Ross Hendershot III
President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Gloria Torres

D'Anna Robinson

Ashley Molina

Naomi Brown

GISD School Board Agenda Information Sheet
January 13, 2025

RECOGNITIONS

RATIONAL SUMMARY: This month, administration would like to recognize the contributions/accomplishments of the following individuals:

Administrator Responsible: Amanda Smith, Acting Superintendent and Chief Financial Officer

- Nora Camarillo, GJHS Math Teacher & Jaxson Hill
- Law Enforcement
- School Board Members-Board Appreciation Month
- Athletics
- GNA Student Recognition-Thu Le
- GJHS-Principals in Human Services Students(Community Service)



LEARNING TODAY,
LEADING TOMORROW



Board of Trustees

Ross Hendershot, III
President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Naomi Brown

D'Anna Robinson

Ashley Molina

Gloria Torres

GISD School Board Agenda Information Sheet
January 13, 2025

ACTION ITEM

SUBJECT: Discuss and Consider Action to Approve the Consent Agenda

ADMINISTRATOR RESPONSIBLE: Amanda Smith, Acting Superintendent and Chief Financial Officer

RATIONAL SUMMARY:

A. Meeting Minutes: December 9, 2024-Regular Meeting

B. Budget Amendments:

SUPERINTENDENT'S RECOMMENDATION: APPROVE

MOTION: *I move that the Board approve the consent agenda, as presented.*



LEARNING TODAY,
LEADING TOMORROW

Minutes
Monday, December 9, 2024
Regular Board Meeting at 5:30 P.M.
Location of Meeting: GISD Administrative Board Room, 1615 St Lawrence St.
Gonzales, Texas 78629

Board Members Present: Ross Hendershot, III, President
Justin Schwausch-Vice President
D'Anna Robinson
Ashley Molina

Naomi Brown
Josie Smith-Wright

Board Member Absent: Gloria Torres-Arrived at 5:33 PM

Item #1. Call to Order

The Board of Trustees of the Gonzales Independent School District met Monday, December 9, 2024, at the Administrative Office Board Room, Gonzales, Texas. President, Ross Hendershot, III called the meeting to order at 5:30 P.M.

A quorum was declared with 6 members present.

Mrs. Torres arrived at 5:33 PM

Invocation, Pledge, Mission Statement

Justin Schwausch gave the Invocation, Ashley Molina led the Pledge to the Flag, and Gloria Torres read the Mission Statement.

Item #2: Public Comments: There were no public comments

Item #3: Recognitions: Coach Joey Rivera, Athletic Director, and Coach Dana Sestak recognized athletes that received Academic All District, Student winners for the Christmas card design contest were recognized along with Amanda Sanchez, HR Administrative Assistant, and the Human Resources team, for organizing & executing the Christmas Card Design Contest.

Item #3: New Business/Action Items:

A. **Discuss and Consider Action to Approve the Consent Agenda**

1. Budget Amendments-Increase Function 99 by \$13,005: Gonzales Central Appraisal District adopted budget higher than the estimate used for GISD original budget.
2. Minutes: November 11, 2024-Regular Meeting
November 16, 2024-Special Meeting

Ashley Molina made a motion, with a second from Josie Smith Wright, to approve the consent agenda, as presented.

The motion carried 7/0.

B. **Discuss and Consider Action to Approve the Purchase of One Regular Education School Bus and Associated Budget Amendment**

Gene Kridler, Executive Director of Operations, recommended to the board the purchasing of one regular yellow bus and the associated budget amendment. This purchase is in the budget for this school year, due to inflation Mr. Kridler requested a budget amendment to cover the cost of the purchase.

One to two buses are typically purchased each year. Most buses are kept for 10-15 years. All buses have air conditioning and heating. Six buses (32 total) along with our special need's buses have seatbelts. All buses purchased from 2017-present have seatbelts. All buses also have cameras.

Justin Schwausch made a motion, with a second from Josie Smith-Wright to approve the purchase of a regular school bus from Longhorn Bus Sales and Associated Budget Amendment, as presented.

The motion carried 7/0.

Item#4 Reports:

A. **Academic Report**

Dr. Rachelle Ysquierdo, Executive Director of Curriculum and Instruction, presented the Academic Report.

B. **District Improvement Plans and Campus Improvement Plans Progress Report**

Presented by Dr. Rachelle Ysquierdo.

C. **Financial Report**

Presented by Amanda Smith, Acting Superintendent and Chief Financial Officer.

D. **2023 Bond Program Monthly Update**

Jennifer Black with Sledge Engineering presented the update as noted below.

CTE / Ag Barn Project

- Final Construction Documents underway with staff feedback
 - Geotech borings & lab work COMPLETE by Terracon; awaiting revised report
 - Tracking CDs (final plans early 2025; bidding to follow)
 - Water/Wastewater utility extensions: upcoming review with City

Maintenance Projects: Weaver & Jacobs

- Design Development drawings underway
- Bid award plan/strategy:

GMP#1: Safety/Security Package

- Targeting Board Award March 2025
- Construction Summer 2025

GMP#2: Remodel Package

- Targeting Board June 2025 (after GMP#1 known)
- Construction to Fall 2026

Maintenance Projects: ISD Direct

Roofing Projects:

- GHS Roofs: 90% complete
- EAC Roof: 85% complete
- GNA Roof: 85% complete
- JHS: 30% complete
- GES: upcoming

Paving Project:

- Awaiting final billing to close out which will bring the project under budget

Item #5 Superintendent's Report:

Mrs. Smith conducted listening tours at each campus and received feedback on how the Central Office Administrative team could better serve the campuses.

High school underwent two compliance reviews last week that ended well.

1. The cosmetology program is now on a 1-year inspection rotation due to many consecutive positive reviews.
2. NJROTC program had their annual inspection by the Navy. The area manager of the Navy stated that this is the best that he has ever seen our program look. However, we are still on probation with the program due to the lack of cadets. 50 students should be enrolled and we are at 37 with the program growing, considering only 8 students were enrolled at the beginning of the year. If 10% of our high school enrollment, enrolled into the NJROTC program, the Navy would fully fund the program.

Accolades were provided to the Human Resources department for positive feed back that has been received.

The fencing projects around the district are almost complete.

Operations along with the technology team have been working with Bus Boss Program which allow parents and administration to track student attendance and follow them on the bus route. This should be available early spring semester.

Reminder, that our annual Strategic Planning community update has been scheduled for Thursday December 12, 2024.

Enrollment at the end of November was 2,559 with attendance at 92.45%

Item#6 Board Business:

Board Correspondence: No Correspondence

Dates of Interest:

<i>December</i>	
December 10	Band Concert
December 12	Strategic Planning Community Meeting
December 17	1 st grade Music Performance @GE
December 19	Early Release
December 20-January 3	Student/Staff Holiday
<i>January</i>	
January 6-7	Staff Dev/Student Holiday
January 15	First day to apply for a place on the ballot for the May election
January 20	Student/Staff Holiday

Item #7 Adjourn to Closed Session:

Under Texas Government Section [551.071](#) (Consultation with Attorney), Code Section [551.072](#) (Deliberation Regarding Real Property), [551.73](#) Deliberation Regarding Prospective Gift, Texas Government Code Section [551.074](#), (Personnel, to deliberate regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee), Texas Government Code Section [551.076](#) (Deliberation regarding implementation of Security, personnel or devices) and Section [551.082](#): School Children; School District Employees; Disciplinary Matter or Complaint, Section [551.083](#): Certain School Boards; Meeting Regarding Consultation with Representative of Employee Group, Section [551.084](#): Investigation; Exclusion of witnesses from a hearing.

The board went into a closed session at 6:25 P.M.

Item #8 Reconvene to Open Meeting:

The Board will take appropriate action on items, if necessary, as discussed in the Closed Session. The board returned to an open session at 9:02 P.M.

Josie Smith-Wright made a motion, with a second from Gloria Torres to approve the stipend agreement with Amanda Smith for her performance duties as Acting Superintendent.

Motion carried 7/0

Josie Smith-Wright made a motion, with a second from Justin Schwausch to approve Walsh Gallegos and Charlotte Baker to serve as the GISD Superintendent search firm.

Motion carried 7/0

Item #9 Adjourn

There being no further business, President Hendershot adjourned the meeting at 9:03 P.M.

Ross Hendershot III, President
Board of Trustees

Josie Smith-Wright, Secretary
Board of Trustees



Board of Trustees

Ross Hendershot III
President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Gloria Torres

D'Anna Robinson

Ashley Molina

Naomi Brown

GISD School Board Agenda Information Sheet
January 13, 2025

ACTION ITEM

SUBJECT: Discuss and Consider Action on the Juvenile Justice & Truancy Prevention Grant Program Resolution

ADMINISTRATOR RESPONSIBLE: Amanda Smith, Acting Superintendent & Chief Financial Officer

RATIONAL SUMMARY: The district has an opportunity to once again apply for grant funding from the Office of the Governor to support some costs of the truancy prevention program (including covering the costs of a truancy officer position). In order to apply for the grant, administration needs permission from the board of trustees in the form of the attached resolution.

SUPERINTENDENT'S RECOMMENDATION: Approve

SAMPLE MOTION: *"I move that the board approve the resolution, as presented."*



LEARNING TODAY,
LEADING TOMORROW

**Resolution of the
Gonzales Independent School District
Board of Trustees**

WHEREAS, the Gonzales Independent School District ("Gonzales ISD ") finds it in the best interest of the citizens of Gonzales, Texas that the Truancy Program be operated for the 2025-26 school year; and

WHEREAS, the Gonzales ISD agrees to provide applicable matching funds for said project as required by the Juvenile Justice & Truancy Prevention Grant Program grant application; and

WHEREAS, the Gonzales ISD agrees that in the event of loss or misuse of the Office of the Governor funds, Gonzales ISD assures that the funds will be returned to the Office of the Governor in full.

WHEREAS, Gonzales ISD designates the Executive Director of Competitive Grants as the grantee's authorized official. The authorized official is given the power to apply for, accept, reject, alter, or terminate the grant on behalf of the appliant agency.

NOW THEREFORE BE IT RESOLVED that the Gonzales ISD Board of Trustees approves submission of the grant application for the truancy program to the Office of the Governor.

.

The above Resolution is adopted this 13th day of January 2025.

Board President

Board Secretary



Board of Trustees

Ross Hendershot III
President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Gloria Torres

D'Anna Robinson

Ashley Molina

Naomi Brown

GISD School Board Agenda Information Sheet
January 13, 2025

ACTION ITEM

SUBJECT: Discuss and Consider Action to Approve the Annual Financial & Compliance Report for Fiscal Year Ended August 31, 2024 and the Engagement Letter from Singleton, Clark, & Company, PC for the 2025 Fiscal Year Audit

ADMINISTRATOR RESPONSIBLE: Amanda Smith, Acting Superintendent & Chief Financial Officer

RATIONAL SUMMARY: In accordance with Board Policy CFC (Legal), the District has concluded the annual audit of its fiscal accounts by a certified public accounting firm, Singleton, Clark & Co. Preston Singleton, a certified public accountant with the firm, will present the report. The Annual Financial Audit Report must be submitted to the Texas Education Agency no later than 150 days after the end of the fiscal year.

The administration recommends the Board approve the engagement letter from Singleton, Clark & Company, PC for the audit of the fiscal year ending August 31, 2025.

Singleton, Clark & Company, PC is the firm the district has worked with for the most recent 8 years. Requests for proposals (RFP) are issued on a 5-year cycle. The next RFP is scheduled to be released in the spring of 2027.

SUPERINTENDENT'S RECOMMENDATION: Approve & Accept

SAMPLE MOTION: *"I move that the board approve the annual financial report and engagement letter, as presented."*



LEARNING TODAY,
LEADING TOMORROW



January 7, 2025

To the Board of Trustees and Superintendent
Gonzales Independent School District

We are pleased to confirm our understanding of the services we are to provide Gonzales Independent School District for the year ended August 31, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities (if any), each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Gonzales Independent School District (the 'District') as of and for the year ended August 31, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Gonzales Independent School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Gonzales Independent School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

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

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

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

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

1) Schedule of Required Responses to Selected School First Indicators

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

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

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

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

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

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

However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

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

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

Audit Procedures—Internal Control

We will obtain an understanding of the District and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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

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

Audit Procedures—Compliance

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

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Gonzales Independent School District's major programs.

For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Gonzales Independent School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

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

You are also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements.

Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report.

Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

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

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

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

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

Other Services

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

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide.

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

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

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

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

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

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

We expect to begin our audit during the spring of 2025 from our office and with a preliminary interim fieldwork visit to your office, conduct final fieldwork onsite with you in the summer or fall, and to issue our reports no later than 150 days after your fiscal year end. Preston Singleton is expected to be the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these service is estimated to be as follows:

Financial Statement Audit	\$ 25,300
Single Audit – Basic Procedures	2,000
Single Audit – Per Major Program	<u>3,000</u>
Total	<u>\$ 30,300</u>

However, given the nature of an audit and the possibility that unexpected circumstances or conditions may be encountered, such as deficient accounting records or indications of fraud or irregularities, professional standards do not allow us to guarantee minimum audit fees. The above fee is also based on anticipated cooperation from your personnel. If we determine that significant additional time will be necessary to complete the audit, we will discuss it with you in advance and arrive at a new fee amount before we incur the additional time and costs.

In addition, the above fee is based on the understanding that the District will require only one federal program to be tested, should additional Single Audit major programs be required, the additional fees would be \$3,000 per major additional federal program required to be tested.

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

Reporting

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

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

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

Sincerely,



Singleton, Clark & Company, PC

RESPONSE:

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

Management signature: _____

Title: _____

Date: _____



CPAs • Tax • Audit & Accounting

Empowering Peace of Mind

Report on the Firm's System of Quality Control

To the Owners of Singleton, Clark & Company, P.C.
And the Peer Review Committee of the Texas Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Singleton, Clark & Company, P.C. (the firm) in effect for the year ended December 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Singleton, Clark & Company, P.C. in effect for the year ended December 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Singleton, Clark & Company, P.C. has received a peer review rating of *pass*.

Bumgardner, Morrison & Company, LLP
BUMGARDNER, MORRISON & COMPANY, LLP
June 27, 2023

Bumgardner, Morrison & Company, LLP
Certified Public Accountants

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

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



Board of Trustees

Ross Hendershot III
President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Gloria Torres

D'Anna Robinson

Ashley Molina

Naomi Brown

GISD School Board Agenda Information Sheet
January 13, 2025

ACTION ITEM

SUBJECT: Discuss and Consider Action on Board Policy CW (Local)

ADMINISTRATOR RESPONSIBLE: Amanda Smith, Acting Superintendent & Chief Financial Officer

RATIONAL SUMMARY: Attached, please find a draft board policy from the Texas Association of School Boards (TASB) regarding procedures for naming district facilities. Recent events have led administration to recommend the addition to our policy manual.

SUPERINTENDENT'S RECOMMENDATION: Approve & Adopt

SAMPLE MOTION: *"I move that the board approve board policy CW (Local), as presented."*



LEARNING TODAY,
LEADING TOMORROW

ADD POLICY

The Board has sole discretion for naming any facility in the District.

For newly constructed schools or other District facilities; including portions of a building such as wings, annexes, libraries, auditoriums, gymnasiums, drives located on school property, and the like; the Board shall select a name in accordance with the criteria described below.

Criteria for Name Selection

In selecting names for a school or a District facility, the Board shall consider names that will have a significant meaning to students and the community. The Board should give preference to a name that falls in at least one of the following categories:

1. Local geographical names related to the area where the school or facility is located;
2. Names of historical significance to the geographical area or to local, state, or national historic events;
3. Names identifying the program housed in the facility or the function of the facility; or
4. Distinguished educators or Board members who have retired from service to the District.



Board of Trustees

Ross Hendershot III
President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Gloria Torres

D'Anna Robinson

Ashley Molina

Naomi Brown

GISD School Board Agenda Information Sheet
January 13, 2025

ACTION ITEM

SUBJECT: Discuss and Consider Action on Renaming the GHS Competition Gym

ADMINISTRATOR RESPONSIBLE: Amanda Smith, Acting Superintendent & Chief Financial Officer

RATIONAL SUMMARY: At the August 19, 2024 special meeting of the board of trustees, the board voted to rename the GHS Competition Gym floor after Coach Victor Salazar. Following that action, it was discovered the intention was to rename the entire gymnasium after the former coach, not just the floor. This action item will allow that to occur.

SUPERINTENDENT'S RECOMMENDATION: Approve

SAMPLE MOTION: *"I move that the board approve renaming the entire GHS Competition Gymnasium after Coach Vic Salazar and authorize the superintendent to finalize interior and exterior signage accordingly."*



LEARNING TODAY,
LEADING TOMORROW



Board of Trustees

Ross Hendershot III
President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Gloria Torres

D'Anna Robinson

Ashley Molina

Naomi Brown

GISD School Board Agenda Information Sheet
January 13, 2025

ACTION ITEM

SUBJECT: Discuss and Consider Action on a Memorandum of Understanding with the College of Education at Texas State University for Clinical Practice (Student Teaching or Internship)

ADMINISTRATOR RESPONSIBLE: Mary Lynn Ramirez, Director of Human Resources

RATIONAL SUMMARY: Administration will present an overview of the agreement that is being recommended for approval. This is a partnership that the district had in place many years ago and would like to reimplement as a teacher pipeline.

The contract has received review by the district's legal team and is waiting to hear back on requested revisions from Texas State. To expedite the partnership, administration requests and recommends that authorization be granted to the superintendent to finalize and execute the agreement.

SUPERINTENDENT'S RECOMMENDATION: Approve

SAMPLE MOTION: *"I move that the board approve the MOU and authorize the superintendent to finalize and execute the agreement, as presented."*



LEARNING TODAY,
LEADING TOMORROW

Gonzales ISD Clinical Practice Memorandum of Understanding

This Agreement is made on December 19, 2024, between the College of Education at Texas State University (hereinafter “the University”) and the Gonzales ISD (hereinafter “the District”) for the completion of clinical practice (student teaching or internship) required by the State of Texas and the State Board for Educator Certification for the certification of teachers. For purpose of this agreement, “intern” refers to a candidate in clinical placement who is serving as teacher of record under a probationary certificate.

The District agrees to:

1. Provide an appropriate placement that allows the student teacher or intern (hereinafter “the candidate”) to meet all requirements for clinical practice necessary for initial teacher certification.
2. Provide a highly qualified cooperating teacher or mentor with appropriate certification and at least three years’ successful teaching experience. For student teachers, the cooperating teacher must have had at least one year in the current placement.
3. Provide opportunities for the candidate to attend campus and district orientations and trainings.
4. Provide the candidate access to appropriate district resources including but not limited to curriculum documents, email, online resources, libraries, forms, and professional development opportunities.
5. Notify the University Faculty Supervisor and/or the Director of the Office of Educator Preparation (OEP) of any concerns about the candidate in a timely manner to ensure appropriate actions can be taken.
6. Allow digital video recording of the candidate in the classroom setting to facilitate reflection and feedback between the candidate and the University Faculty Supervisor and meet state-required mandates for performance assessment of teaching. The video documentation will be shared only among the candidate, the cooperating teacher or mentor, and the University Faculty Supervisor as appropriate. Digital files will not be stored on a University server.

The University agrees to:

1. Recommend for clinical practice placement only those candidates who have earned a satisfactory record and have met the requirements established by the state and the University educator preparation program.
2. Request more specific placement consideration for candidates in certain fields (e.g., music, art, dance, agriculture, family and consumer science) due to the specialized nature of those disciplines.
3. Inform all candidates that they must meet all district requirements (including but not limited to attendance at orientation, completion of all appropriate paperwork and applications) for placement with the Gonzales ISD and return required paperwork to the district in accordance with all deadlines set by the District.
4. Provide the District the right to refuse placement to any candidate based on any information obtained during the application process that does not meet district standards.
5. Provide the District the authority to dismiss, reassign, or take other appropriate action against a candidate deemed to be in the District’s best interest.
6. Provide candidate training on their responsibilities regarding participation in clinical practice, including professional conduct, rules set by the University, and state and federal laws relating to education with specific attention to FERPA and Texas Educator Code of Ethics.
7. Provide the District, the candidate, the cooperating teacher or mentor, and the University Faculty Supervisor access to curriculum requirements, evaluation forms, project descriptions, handbooks, calendars, schedules, or any other documentation or materials

- necessary to effectively facilitate and support the clinical practice experience.
8. Require all candidates to sign an agreement that they will not share videos with anyone on any platform other than for the purpose of feedback, reflection, and learning with the cooperating teacher or mentor and University Faculty Supervisor.

The University and the District jointly agree to:

1. Establish and maintain ongoing, open communication between the University staff and the District.
2. Comply with all applicable state and federal laws and regulations.

Term of Agreement, Modification, Termination:

This agreement shall be effective when executed by both parties and shall remain in effect for a period of three (3) years from the date of inception. This agreement may be terminated without cause upon written notice by either party, provided that all candidates currently participating in the experience at the District at the time of notice of termination shall be given the opportunity to complete their clinical practice at the District, as outlined by Texas Administrative Code.

This agreement may be modified in writing upon approval of both parties.

Nondiscrimination:

Texas State University is committed to an inclusive education and work environment that provides equal opportunity and access to all qualified persons. In their execution of this agreement the parties and others acting by or through them shall comply with all federal and state laws prohibiting discrimination, harassment, and sexual misconduct. To the extent not in conflict with federal or state law, the parties agree not to discriminate on the basis of race, color, national origin, age, sex, religion, disability, veterans' status, sexual orientation, gender identity or gender expression. Any breach of this covenant may result in termination of this agreement.

AGREED:

Texas State University

Gonzales ISD

Signature

Patricia Rocha, Director
Office of Educator Preparation

Date

Signature

Name

Signature

Michael P. O'Malley, Dean
College of Education

Title

Date

Date



Board of Trustees

Ross Hendershot III
President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Naomi Brown

Gloria Torres

D'Anna Robinson

Ashley Molina

GISD School Board Agenda Information Sheet
January 13, 2025

ACTION ITEM

SUBJECT: Discuss and Consider Action to Approve the Order and Notice of Election for Gonzales ISD School Board, Districts 1 & 2

ADMINISTRATOR RESPONSIBLE: Amanda Smith, Acting Superintendent and Chief Financial Officer

RATIONAL SUMMARY: The term of office for Gloria Torres, District 1, and Justin Schwausch, District 2 will expire in May 2025. As a result, it is time to call these elections. The Notice and Order of Election for GISD Single Member Districts 1 & 2 are included on the pages that follow. The board approved to use of the Elections Administrator of Gonzales County therefore the May 3, 2025 election will be a County Wide Election due to the Constitutional Amendments so there for all Entities holding an Election have to use the County Polling Locations.

ADMINISTRATION'S RECOMMENDATION: Approve

SAMPLE MOTION: *"I move that the Board of Trustees approve the Order and Notice of Election for GISD Single Member District 1 & 2 as presented."*



LEARNING TODAY,
LEADING TOMORROW

ORDER OF GENERAL ELECTION FOR OTHER POLITICAL SUBDIVISIONS
ORDEN DE ELECCIÓN GENERAL PARA OTRAS SUBDIVISIONES POLÍTICAS

An election is hereby ordered to be held on 05 / 03 /2025 for the purpose of voting on:
 (date)

(Por la presente se ordena celebrar una elección el 05 / 03 /2025 con el propósito de votar sobre.)
 (fecha)

List Offices/Propositions/Measures on the ballot (*Enúmere los puestos/proposiciones/medidas oficiales en la boleta*)

Gonzales ISD School Board District 1
Gonzales ISD School Board District 2

Early voting by personal appearance will be conducted each weekday at:
 (La votación adelantada en persona se llevará a cabo de lunes a viernes en:)

The Main Early Voting Location (*sitio principal de votación adelantada*)

Location (<i>sitio</i>)	Hours (<i>horas</i>)
Randle Rather Bldg. 427 St. George Ste 100, Gonzales	8am-5pm

Branch Early Voting Locations (*sucursal sitios de votación adelantada*)

Location (<i>sitio</i>)	Hours (<i>horas</i>)
Early Voting Location:	
Randle Rather Bldg, 427 St. George St 100, Gonzales	8am-5pm

Early voting by personal appearance will be conducted each weekend at:
 (La votación adelantada en persona se llevará a cabo en el fin de semana en:)

The Main Early Voting Location (*sitio principal de votación adelantada*)

Location (<i>sitio</i>)	Hours (<i>horas</i>)
N/A	

Branch Early Voting Locations (*sucursal sitios de votación adelantada*)

Location (<i>sitio</i>)	Hours (<i>horas</i>)
N/A	

Applications for ballot by mail shall be mailed to:
 (Las solicitudes para boletas que se votarán adelantada por correo deberán enviarse a:)

Gwen Schaefer

Name of Early Voting Clerk
(Nombre del Secretario/a de la Votación Adelantada)

PO Box 1753

Address (Dirección)

Gonzales, Texas

78629

City (Ciudad)

Zip Code (Código Postal)

830-519-4054

Telephone Number (Número de teléfono)

ea@co.gonzalestx.us

Email Address (Dirección de Correo Electrónico)

<http://www.co.gonzales.tx.us/page/gonzales.elections.admin>

Early Voting Clerk's Website (Sitio web del Secretario/a de Votación Adelantada)

Applications for Ballots by Mail (ABBM)s must be received no later than the close of business on:
(Las solicitudes para boletas que se votarán adelantada por correo deberán recibirse no más tardar de las horas de negocio el:)

04 / 22 / 2025
(date)(fecha)

Federal Post Card Applications (FPCAs) must be received no later than the close of business on:
(La Tarjeta Federal Postal de Solicitud deberán recibirse no más tardar de las horas de negocio el:)

04 / 22 / 2025
(date)(fecha)

Issued this 13th day of January, 20 25.
(day) (month) (year)

(Emitida este día 13th de Enero, 20 25.)
(día) (mes) (año)

Signature of Presiding Officer (Firma del Dirigente que Preside)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Signature of Board Member
(Firma del Director)

Instruction Note: A copy of this election order must be delivered to the County Clerk/Elections Administrator and Voter Registrar not later than 60 days before election day.

Nota de Instrucción: Se deberá entregar una copia de esta orden de elección al/a la Secretario(a) del Condado/Administrador(a) de Elecciones y el/la Registrador(a) de Votantes a más tardar 60 días antes del día de elección.

[illegible]

Applications for ballot by mail shall be mailed to:
(Las solicitudes para boletas que se votarán adelantada por correo deberán enviarse a:)

Gwen Schaefer

Name of Early Voting Clerk
(Nombre del Secretario/a de la Votación Adelantada)

PO Box 1753

Address (Dirección)

Gonzales, Texas 78629

City (Ciudad) Zip Code (Código Postal)

830-519-4054

Telephone Number (Número de teléfono)

ea@co.gonzales.tx.us

Email Address (Dirección de Correo Electrónico)

<http://www.co.gonzales.tx.us/page/gonzales.elections.admin>

Early Voting Clerk's Website (Sitio web del Secretario/a de Votación Adelantada)

Applications for Ballots by Mail (ABBM)s must be received no later than the close of business on:
(Las solicitudes para boletas que se votarán adelantada por correo deberán recibirse no más tardar de las horas de negocio el:)

04 / 22 / 2025
(date)(fecha)

Federal Post Card Applications (FPCAs) must be received no later than the close of business on:
(La Tarjeta Federal Postal de Solicitud deberán recibirse no más tardar de las horas de negocio el:)

04 / 22 / 2025
(date)(fecha)

Issued this _____ day of _____, 20 _____.
(day) (month) (year)

(Emitada este día _____ de _____, 20 _____.)
(día) (mes) (año)

Signature of Presiding Officer (Firma del Dirigente que Preside)



Board of Trustees

Ross Hendershot III
President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Gloria Torres

D'Anna Robinson

Ashley Molina

Naomi Brown

GISD School Board Agenda Information Sheet
January 13, 2025

ACTION ITEM

SUBJECT: Discuss and Consider Action to Grant Authority to the Superintendent to Contract with the Gonzales County Election Administrator for the May 3, 2025 Elections

ADMINISTRATOR RESPONSIBLE: Amanda Smith, Acting Superintendent & Chief Financial Officer

RATIONAL SUMMARY: May 3, 2025, is election day. The district will have two seats that will have expiring terms during this year's election: districts 1 and 2.

Some of the advantages of contracting with the county would be the eliminating of staffing shortages & potential nepotism to candidates, finding and maintaining workers, back up clerks, training and most of all the integrity of the elections. The county has the up to date equipment and statewide reporting procedures and training.

(The Gonzales County commissioner's court established and appointed a County Election Administrator in November 2021.)

SUPERINTENDENT'S RECOMMENDATION: Approve

SAMPLE MOTION: *"I move that the board grant the authority to the superintendent to enter into a contract with the Gonzales County Election Administrator for the May 3, 2025 school board election."*



LEARNING TODAY,
LEADING TOMORROW



Board of Trustees

Ross Hendershot III
President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Gloria Torres

D'Anna Robinson

Ashley Molina

Naomi Brown

GISD School Board Agenda Information Sheet
January 13, 2025

ACTION ITEM

SUBJECT: Discuss and Consider Action on the GASB 54 Resolution

ADMINISTRATOR RESPONSIBLE: Amanda Smith, Acting Superintendent & Chief Financial Officer

RATIONAL SUMMARY: The Governmental Accounting Standards Board (GASB) Statement Number 54 requires that a resolution be used should a school district's board of trustees desire to commit or "earmark" a portion of its fund balance for a specific purpose.

The district has received a donation to support the future CTE Facility. Approving and adopting the following resolution will ensure funds are used only for the donors intended purpose.

SUPERINTENDENT'S RECOMMENDATION: Approve & Adopt

SAMPLE MOTION: *"I move that the board approve and adopt the resolution, as presented."*



LEARNING TODAY,
LEADING TOMORROW

**Resolution of the
Gonzales Independent School District
Board of Trustees
as Required by GASB 54**

WHEREAS, the Governmental Accounting Standards Board ("GASB") has adopted Statement 54 ("GASB 54"), a standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 15, 2010, and

WHEREAS, Gonzales Independent School District ("Gonzales ISD ") implemented GASB 54 requirements, and applied such requirements to its financial statements beginning with the September 1, 2010 - August 31, 2011 fiscal year; and

WHEREAS, Gonzales ISD categorized according to the following components: Nonspendable (including but not limited to, inventory, prepaid), Restricted (external restrictions), Committed (imposed by resolution), Assigned (general intent for specific use) and Unassigned (residual); and

NOW THEREFORE BE IT RESOLVED that Gonzales ISD Board of Trustees commits a portion of its General Fund Balance to the following:

- \$52,336.13 is committed for the construction and/or furnishing of the CTE Facility associated with the 2023 Bond Program

The above Resolution is adopted this 13th day of January 2025.

Board President

Board Secretary



Board of Trustees

Ross Hendershot III
President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Gloria Torres

D'Anna Robinson

Ashley Molina

Naomi Brown

GISD School Board Agenda Information Sheet
January 13, 2025

ACTION ITEM

SUBJECT: Discuss and Consider Action on the Annual Investment Report, Investment Policies, Investment Strategies and Related Resolution

ADMINISTRATOR RESPONSIBLE: Amanda Smith, Acting Superintendent & Chief Financial Officer

RATIONAL SUMMARY: Board Policy CDA (Local) requires that an annual comprehensive report on the investment program and activity be prepared and presented to the Board. Administration will share a report covering the 2023-24 fiscal year.

It also requires that the Board adopt a written instrument stating that it has reviewed the investment policy and investment strategies and that said instrument record any changes made to either policy or strategy. The resolution is found on the last page of the Annual Investment Report.

SUPERINTENDENT'S RECOMMENDATION: Approve & Adopt

SAMPLE MOTION: *"I move that the board accept the annual investment report and approve and adopt the resolution, as presented."*



LEARNING TODAY,
LEADING TOMORROW

GONZALES INDEPENDENT SCHOOL DISTRICT

ANNUAL INVESTMENT REPORT

for the year ended August 31, 2024



TABLE OF CONTENTS

INVESTMENT OFFICER'S CERTIFICATION	3
CURRENT INVESTMENT INSTRUMENTS	4
5 YEAR HISTORICAL INTEREST RATES	5
ANNUAL INVESTMENT REPORT	6
LEGAL INVESTMENT POLICY	8
LOCAL INVESTMENT POLICY	28
RESOLUTION RELATED TO REVIEW OF INVESTMENT POLICY AND INVESTMENT STRATEGIES	32

INVESTMENT OFFICER'S CERTIFICATION

Members of the Board:

As required by GISD's investment policies, the District's investment officers are providing this comprehensive annual report on the investment program and investment activity. This report summarizes the portfolio and activity of the Gonzales Independent School District for the year ended August 31, 2024.

This report is presented in accordance with the Texas Government Code Title 10 Section 2256.023 and GISD Policy. The investment officers hereby certify that, to the best of their knowledge on the date this report was prepared, Gonzales Independent School District is in compliance with the provisions of Government Code 2256 and with the stated policies and strategies of the District.



Amanda Smith
Acting Superintendent
Chief Financial Officer

CURRENT INVESTMENT INSTRUMENTS

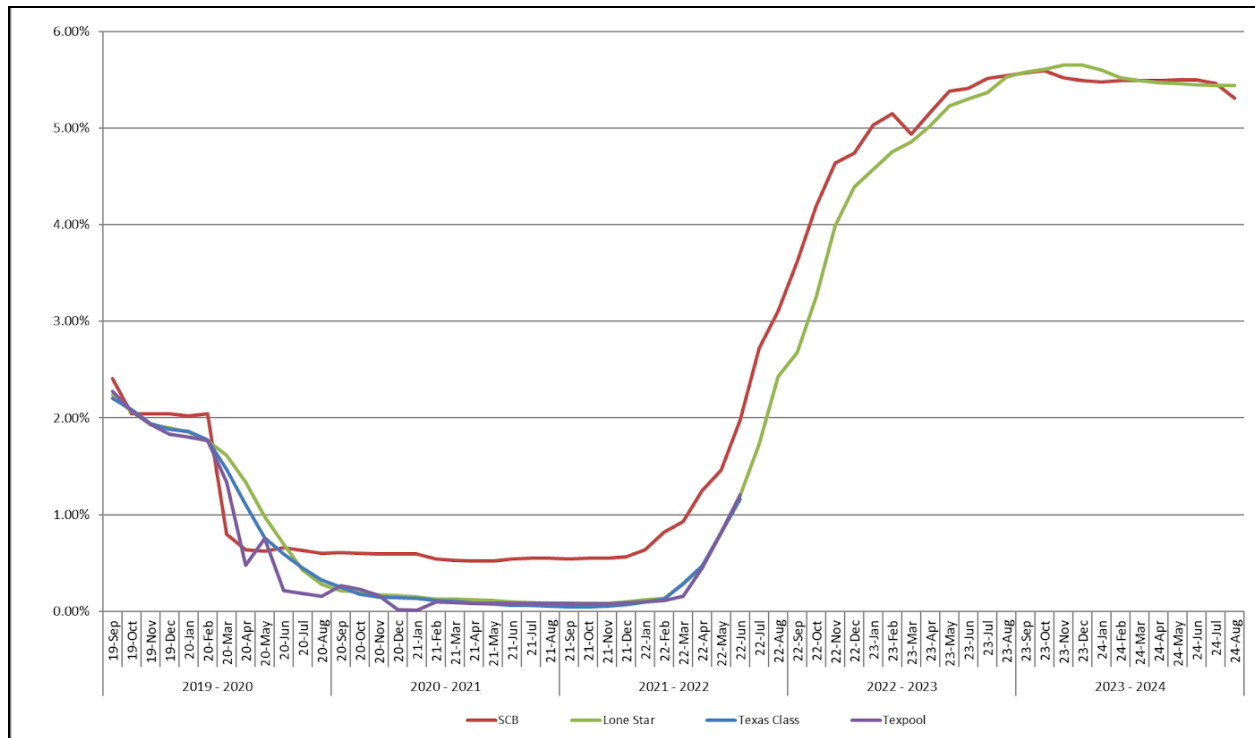
AT AUGUST 31, 2024

Local Government Investment Pools

Local Governmental Investment Pools (LGIPs) serve as vehicles for the pooled investment of public moneys of state or local governmental entities. LGIPs serve as short-term investments for funds that may be needed on a day-to-day basis.

Interest-Bearing Bank Accounts

5 YEAR HISTORICAL INTEREST RATES



ANNUAL INVESTMENT REPORT FOR THE YEAR ENDED AUGUST 31, 2024

During the 2023-24 year, all funds were actively managed and invested in pools (Lone Star Investment Pool) and interest-bearing bank accounts.

As of August 31, 2024, the ending book value of GISD's investment portfolio was \$65,959,852.01. This is an increase of \$43,040,946.02 from the prior year. This increase is primarily due to the receipt of proceeds from the bond sale associated with the 2023 election.

The District's investments are kept sufficiently liquid to meet anticipated cash flow needs and are diversified to reduce the risk of any one investment type. Internal controls exist to protect against losses of public funds arising from fraud, employee error, and misrepresentation by a third party.

Copies of the district's investment policies CDA (Legal) and CDA (Local) are on the pages following this section.

ANNUAL INVESTMENT REPORT

FOR THE YEAR ENDED AUGUST 31, 2024

Summary of All Funds:

All Funds			
Beginning Market Value	Accrued/Paid Interest	Deposits & Withdrawals	Ending Market Value
\$ 22,918,905.99	\$ 1,881,581.53	\$ 41,159,364.49	\$ 65,959,852.01

By Fund:

General Fund					
Financial Institution	Type of Account	Beginning Market Value	Accrued/Paid Interest	Deposits & Withdrawals	Ending Market Value
Lone Star	Investment Pool	\$ 18,512,269.06	\$ 1,075,973.84	\$ (5,405,795.61)	\$ 14,182,447.29
Sage Capital Bank	Checking	\$ 3,066,418.44	\$ 102,085.02	\$ (1,710,032.08)	\$ 1,458,471.38
Sage Capital Bank	Checking	\$ 193,504.52	\$ 12,819.10	\$ (175,350.92)	\$ 30,972.70
		\$ 21,772,192.02	\$ 1,190,877.96	\$ (7,291,178.61)	\$ 15,671,891.37
Debt Service Fund					
Financial Institution	Type of Account	Beginning Market Value	Accrued/Paid Interest	Deposits & Withdrawals	Ending Market Value
Lone Star	Investment Pool	\$ 891,946.83	\$ 67,604.78	\$ (150,535.38)	\$ 809,016.23
Sage Capital Bank	Checking	\$ 1,359.90	\$ 741.20	\$ 8,440.26	\$ 10,541.36
		\$ 893,306.73	\$ 68,345.98	\$ (142,095.12)	\$ 819,557.59
Construction Fund					
Financial Institution	Type of Account	Beginning Market Value	Accrued/Paid Interest	Deposits & Withdrawals	Ending Market Value
Lone Star	Investment Pool	\$ -	\$ 606,951.16	\$ 48,414,329.48	\$ 49,021,280.64
Sage Capital Bank	Checking	\$ 83.06	\$ 3,211.15	\$ 202,755.29	\$ 206,049.50
		\$ 83.06	\$ 610,162.31	\$ 48,617,084.77	\$ 49,227,330.14
Activity Account - Campus*					
Financial Institution	Type of Account	Beginning Market Value	Accrued/Paid Interest	Deposits & Withdrawals	Ending Market Value
Sage Capital Bank	Checking	\$ 172,271.67	\$ 8,216.74	\$ (16,711.47)	\$ 163,776.94
		\$ 172,271.67	\$ 8,216.74	\$ (16,711.47)	\$ 163,776.94
Activity Account - Student*					
Financial Institution	Type of Account	Beginning Market Value	Accrued/Paid Interest	Deposits & Withdrawals	Ending Market Value
Sage Capital Bank	Checking	\$ 81,052.51	\$ 3,978.54	\$ (7,735.08)	\$ 77,295.97
		\$ 81,052.51	\$ 3,978.54	\$ (7,735.08)	\$ 77,295.97

Table of Contents	Definitions	3
	Bond Proceeds	3
	Investment Pool	3
	Pooled Fund Group.....	3
	Separately Invested Asset	3
	Pledged Revenue	3
	Joint Account	3
	Repurchase Agreement	3
	Hedging.....	4
	Corporate Bond.....	4
	Written Policies.....	4
	Annual Review	5
	Annual Audit.....	5
	Investment Strategies	5
	Investment Officer.....	6
	Investment Training	6
	Standard of Care.....	7
	Selection of Broker.....	9
	Bond Proceeds	9
	Authorized Investments.....	9
	Investment Management Firm	9
	Obligations of Governmental Entities.....	10
	Certificates of Deposit and Share Certificates	12
	Repurchase Agreements	13
	Securities Lending Program.....	13
	Banker's Acceptances	14
	Commercial Paper	15
	Mutual Funds	15
	Guaranteed Investment Contracts	16
	Investment Pools	17
	Corporate Bonds.....	17
	Hedging Transactions	18
	Prohibited Investments	19
	Loss of Required Rating	19

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

Sellers of Investments19
 Business Organization20
Donations20
Electronic Funds Transfer20

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

All investments made by a district shall comply with the Public Funds Investment Act (Texas Government Code Chapter 2256, Subchapter A) and all federal, state, and local statutes, rules, or regulations. *Gov't Code 2256.026*

Definitions

Bond Proceeds	"Bond proceeds" means the proceeds from the sale of bonds, notes, and other obligations issued by a district, and reserves and funds maintained by a district for debt service purposes.
Investment Pool	"Investment pool" means an entity created under the Texas Government Code to invest public funds jointly on behalf of the entities that participate in the pool and whose investment objectives in order of priority are preservation and safety of principal, liquidity, and yield.
Pooled Fund Group	"Pooled fund group" means an internally created fund of a district in which one or more institutional accounts of a district are invested.
Separately Invested Asset	"Separately invested asset" means an account or fund of a district that is not invested in a pooled fund group. <i>Gov't Code 2256.002(1), (6), (9), (12)</i>
Pledged Revenue	"Pledged revenue" means money pledged to the payment of or as security for: <ol style="list-style-type: none">1. Bonds or other indebtedness issued by a district;2. Obligations under a lease, installment sale, or other agreement of a district; or3. Certificates of participation in a debt or obligation described by item 1 or 2. <i>Gov't Code 2256.0208(a)</i>
Joint Account	"Joint account" means an account maintained by a custodian bank and established on behalf of two or more parties to engage in aggregate repurchase agreement transactions.
Repurchase Agreement	"Repurchase agreement" means a simultaneous agreement to buy, hold for a specified time, and sell back at a future date obligations, described by Government Code 2256.009(a)(1) (obligations of governmental entities) or 2256.013 (commercial paper) or if applicable, 2256.0204 (corporate bonds), at a market value at the time the funds are disbursed of not less than the principal amount of the funds disbursed. The term includes a direct security repurchase agreement and a reverse security repurchase agreement. <i>Gov't Code 2256.011(b)</i>

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

Hedging

“Hedging” means acting to protect against economic loss due to price fluctuation of a commodity or related investment by entering into an offsetting position or using a financial agreement or producer price agreement in a correlated security, index, or other commodity.

Eligible Entity

“Eligible entity” means a political subdivision that has:

1. A principal amount of at least \$250 million in outstanding long-term indebtedness, long-term indebtedness proposed to be issued, or a combination of outstanding long-term indebtedness and long-term indebtedness proposed to be issued; and
2. Outstanding long-term indebtedness that is rated in one of the four highest rating categories for long-term debt instruments by a nationally recognized rating agency for municipal securities, without regard to the effect of any credit agreement or other form of credit enhancement entered into in connection with the obligation.

Eligible Project

“Eligible project” has the meaning assigned by Government Code 1371.001 (issuance of obligations for certain public improvements).

Gov’t Code 2256.0207(a)

Corporate Bond

“Corporate bond” means a senior secured debt obligation issued by a domestic business entity and rated not lower than “AA-” or the equivalent by a nationally recognized investment rating firm. The term does not include a debt obligation that, on conversion, would result in the holder becoming a stockholder or shareholder in the entity, or any affiliate or subsidiary of the entity, that issued the debt obligation, or is an unsecured debt obligation. *Gov’t Code 2256.0204(a)*

Written Policies

The board shall adopt by rule, order, ordinance, or resolution, as appropriate, a written investment policy regarding the investment of its funds and funds under its control. The investment policies must primarily emphasize safety of principal and liquidity and must address investment diversification, yield, and maturity and the quality and capability of investment management. The policies must include:

1. A list of the types of authorized investments in which the district’s funds may be invested;
2. The maximum allowable stated maturity of any individual investment owned by the district;

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

3. For pooled fund groups, the maximum dollar-weighted average maturity allowed based on the stated maturity date of the portfolio;
4. Methods to monitor the market price of investments acquired with public funds;
5. A requirement for settlement of all transactions, except investment pool funds and mutual funds, on a delivery versus payment basis; and
6. Procedures to monitor rating changes in investments acquired with public funds and the liquidation of such investments consistent with the provisions of Government Code 2256.021 [see Loss of Required Rating, below].

Gov't Code 2256.005(a), (b)

Annual Review

The board shall review its investment policy and investment strategies not less than annually. The board shall adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and investment strategies and that the written instrument so adopted shall record any changes made to either the investment policy or investment strategies. *Gov't Code 2256.005(e)*

Annual Audit

A district shall perform a compliance audit of management controls on investments and adherence to the district's established investment policies. The compliance audit shall be performed in conjunction with the annual financial audit. *Gov't Code 2256.005(m)*

Investment
Strategies

As an integral part of the investment policy, the board shall adopt a separate written investment strategy for each of the funds or group of funds under the board's control. Each investment strategy must describe the investment objectives for the particular fund using the following priorities in order of importance:

1. Understanding of the suitability of the investment to the financial requirements of the district;
2. Preservation and safety of principal;
3. Liquidity;
4. Marketability of the investment if the need arises to liquidate the investment before maturity;
5. Diversification of the investment portfolio; and
6. Yield.

Gov't Code 2256.005(d)

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

Investment Officer	<p>A district shall designate by rule, order, ordinance, or resolution, as appropriate, one or more officers or employees as investment officer(s) to be responsible for the investment of its funds consistent with the investment policy adopted by the board. If the board has contracted with another investing entity to invest its funds, the investment officer of the other investing entity is considered to be the investment officer of the contracting board's district. In the administration of the duties of an investment officer, the person designated as investment officer shall exercise the judgment and care, under prevailing circumstances, that a prudent person would exercise in the management of the person's own affairs, but the board retains the ultimate responsibility as fiduciaries of the assets of the district. Unless authorized by law, a person may not deposit, withdraw, transfer, or manage in any other manner the funds of the district. Authority granted to a person to invest the district's funds is effective until rescinded by the district or until termination of the person's employment by a district, or for an investment management firm, until the expiration of the contract with the district. <i>Gov't Code 2256.005(f)</i></p> <p>A district or investment officer may use the district's employees or the services of a contractor of the district to aid the investment officer in the execution of the officer's duties under Government Code Chapter 2256. <i>Gov't Code 2256.003(c)</i></p>
Investment Training	<p>Investment training must include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with the Public Funds Investment Act. <i>Gov't Code 2256.008(c)</i></p>
<i>Initial</i>	<p>Within 12 months after taking office or assuming duties, the treasurer, the chief financial officer if the treasurer is not the chief financial officer, and the investment officer of a district shall attend at least one training session from an independent source approved by the board or a designated investment committee advising the investment officer. This initial training must contain at least 10 hours of instruction relating to their respective responsibilities under the Public Funds Investment Act. <i>Gov't Code 2256.008(a)</i></p>
<i>Ongoing</i>	<p>The treasurer, or the chief financial officer if the treasurer is not the chief financial officer, and the investment officer of a district shall attend an investment training session not less than once in a two-year period that begins on the first day of the district's fiscal year and consists of the two consecutive fiscal years after that date, and receive not less than eight hours of instruction relating to investment responsibilities under the Public Funds Investment Act from an independent source approved by the board or by a designated</p>

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

investment committee advising the investment officer. *Gov't Code 2256.008(a-1)*

Exception

The ongoing training requirement does not apply to the treasurer, chief financial officer, or investment officer of a district if:

1. The district does not invest district funds or only deposits those funds in interest-bearing deposit accounts or certificates of deposit as authorized by Government Code 2256.010; and
2. The treasurer, chief financial officer, or investment officer annually submits to the agency a sworn affidavit identifying the applicable criteria under item 1 that apply to the district.

Gov't Code 2256.008(g)

Standard of Care

Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived. Investment of funds shall be governed by the following objectives, in order of priority:

1. Preservation and safety of principal;
2. Liquidity; and
3. Yield.

In determining whether an investment officer has exercised prudence with respect to an investment decision, the following shall be taken into consideration:

1. The investment of all funds, or funds under the district's control, over which the officer had responsibility rather than the prudence of a single investment; and
2. Whether the investment decision was consistent with the district's written investment policy.

Gov't Code 2256.006

Personal Interest

A district investment officer who has a personal business relationship with a business organization offering to engage in an investment transaction with the district shall file a statement disclosing that personal business interest. An investment officer who is related within the second degree by affinity or consanguinity, as determined by Government Code Chapter 573 (nepotism prohibition), to an individual seeking to sell an investment to the investment officer's district shall file a statement disclosing that relationship. A required statement must be filed with the board and with the Texas

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

Ethics Commission. For purposes of this policy, an investment officer has a personal business relationship with a business organization if:

1. The investment officer owns 10 percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization;
2. Funds received by the investment officer from the business organization exceed 10 percent of the investment officer's gross income for the previous year; or
3. The investment officer has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the investment officer.

Gov't Code 2256.005(i)

Quarterly Reports

Not less than quarterly, the investment officer shall prepare and submit to the board a written report of investment transactions for all funds covered by the Public Funds Investment Act for the preceding reporting period. This report shall be presented not less than quarterly to the board and the superintendent within a reasonable time after the end of the period. The report must:

1. Describe in detail the investment position of the district on the date of the report;
2. Be prepared jointly and signed by all district investment officers;
3. Contain a summary statement of each pooled fund group that states the:
 - a. Beginning market value for the reporting period;
 - b. Ending market value for the period; and
 - c. Fully accrued interest for the reporting period;
4. State the book value and market value of each separately invested asset at the end of the reporting period by the type of asset and fund type invested;
5. State the maturity date of each separately invested asset that has a maturity date;
6. State the account or fund or pooled group fund in the district for which each individual investment was acquired; and

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

7. State the compliance of the investment portfolio of the district as it relates to the investment strategy expressed in the district's investment policy and relevant provisions of the Public Funds Investment Act.

If a district invests in other than money market mutual funds, investment pools or accounts offered by its depository bank in the form of certificates of deposit, or money market accounts or similar accounts, the reports prepared by the investment officers shall be formally reviewed at least annually by an independent auditor, and the result of the review shall be reported to the board by that auditor.

Gov't Code 2256.023

Selection of Broker

The board or the designated investment committee shall, at least annually, review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with a district.
Gov't Code 2256.025

Bond Proceeds

The investment officer of a district may invest bond proceeds or pledged revenue only to the extent permitted by the Public Funds Investment Act, in accordance with:

1. Statutory provisions governing the debt issuance or the agreement, as applicable; and
2. The district's investment policy regarding the debt issuance or the agreement, as applicable.

Gov't Code 2256.0208(b)

Authorized Investments

A board may purchase, sell, and invest its funds and funds under its control in investments described below, in compliance with its adopted investment policies and according to the standard of care set out in this policy. *Gov't Code 2256.003(a)*

The board may specify in its investment policy that any authorized investment is not suitable. *Gov't Code 2256.005(j)*

**Investment
Management Firm**

In the exercise of these powers, the board may contract with an investment management firm registered under the Investment Advisers Act of 1940 (15 U.S.C. Section 80b-1 et seq.) or with the State Securities Board to provide for the investment and management of its public funds or other funds under its control. A contract made under this authority may not be for a term longer than two years. A renewal or extension of the contract must be made by the board by order, ordinance, or resolution.

A district that contracts with an investment management firm may authorize the firm to invest the district's public funds or other funds

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

under the district's control in repurchase agreements as provided by Government Code 2256.011 using a joint account.

An investment management firm responsible for managing a repurchase agreement transaction using a joint account on behalf of a district must ensure that:

1. Accounting and control procedures are implemented to document the district's aggregate daily investment and pro rata share in the joint account;
2. Each party participating in the joint account retains the sole rights of ownership to the party's pro rata share of assets invested in the joint account, including investment earnings on those assets; and
3. Policies and procedures are implemented to prevent a party participating in the joint account from using any part of a balance of the joint account that is credited to another party.

Gov't Code 2256.003(b), .011(f), (g)

Obligations of
Governmental
Entities

The following are authorized investments:

1. Obligations, including letters of credit, of the United States or its agencies and instrumentalities, including the Federal Home Loan Banks;
2. Direct obligations of this state or its agencies and instrumentalities;
3. Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;
4. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state, the United States, or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC) or by the explicit full faith and credit of the United States;
5. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent;
6. Bonds issued, assumed, or guaranteed by the state of Israel;

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

7. Interest-bearing banking deposits that are guaranteed or insured by the FDIC or its successor, or the National Credit Union Share Insurance Fund or its successor; and
8. Interest-bearing banking deposits other than those described at item 7 above if:
 - a. The funds are invested through a broker with a main office or a branch office in this state that the district selects from a list the board or designated investment committee of the district adopts as required at Selection of Broker above or a depository institution with a main office or a branch office in this state and that the district selects;
 - b. The broker or depository institution selected as described above arranges for the deposit of the funds in the banking deposits in one or more federally insured depository institutions, regardless of where located, for the district's account;
 - c. The full amount of the principal and accrued interest of the banking deposits is insured by the United States or an instrumentality of the United States; and
 - d. The district appoints as the district's custodian of the banking deposits issued for the district's account the depository institution selected as described above, an entity described by Government Code 2257.041(d) (custodian with which to deposit securities), or a clearing broker-dealer registered with the Securities and Exchange Commission and operating under Rule 15c3-3 (17 C.F.R. Section 240.15c3-3).

Gov't Code 2256.009(a)

*Unauthorized
Obligations*

The following investments are not authorized:

1. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal;
2. Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest;
3. Collateralized mortgage obligations that have a stated final maturity date of greater than 10 years; and

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

4. Collateralized mortgage obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

Gov't Code 2256.009(b)

Certificates of
Deposit and Share
Certificates

A certificate of deposit or share certificate is an authorized investment if the certificate is issued by a depository institution that has its main office or a branch office in Texas and is:

1. Guaranteed or insured by the FDIC or its successor or the National Credit Union Share Insurance Fund or its successor;
2. Secured by obligations described at Obligations of Governmental Entities, above, including mortgage backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the certificates, but excluding those mortgage backed securities described at Unauthorized Obligations, above; or
3. Secured in accordance with Government Code Chapter 2257 (Public Funds Collateral Act) or in any other manner and amount provided by law for the deposits of the district.

Gov't Code 2256.010(a)

In addition to the authority to invest funds in certificates of deposit under the previous section, an investment in certificates of deposit made in accordance with the following conditions is an authorized investment:

1. The funds are invested by the district through a broker that has its main office or a branch office in this state and is selected from a list adopted by the district as required at Selection of Broker, above or a depository institution that has its main office or a branch office in this state and that is selected by the district;
2. The broker or depository institution selected by the district arranges for the deposit of the funds in certificates of deposit in one or more federally insured depository institutions, wherever located, for the account of the district;
3. The full amount of the principal and accrued interest of each of the certificates of deposit is insured by the United States or an instrumentality of the United States; and
4. The district appoints the depository institution selected by the district, an entity described by Government Code 2257.041(d) (custodian with which to deposit securities), or a clearing broker-dealer registered with the Securities and Exchange Com-

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

mission and operating pursuant to Securities and Exchange Commission Rule 15c3-3 (17 C.F.R. Section 240.15c3-3) as custodian for the district with respect to the certificates of deposit issued for the account of the district.

Gov't Code 2256.010(b)

The district's investment policies may provide that bids for certificates of deposit be solicited orally, in writing, electronically, or in any combination of those methods. *Gov't Code 2256.005(c)*

Repurchase
Agreements

A fully collateralized repurchase agreement is an authorized investment if it:

1. Has a defined termination date;
2. Is secured by a combination of cash and obligations described by Government Code 2256.009(a)(1) (obligations of governmental entities) or 2256.013 (commercial paper) or if applicable, 2256.0204 (corporate bonds);
3. Requires the securities being purchased by the district or cash held by the district to be pledged to the district either directly or through a joint account approved by the district, held in the district's name either directly or through a joint account approved by the district, and deposited at the time the investment is made with the district or a third party selected and approved by the district; and
4. Is placed through a primary government securities dealer, as defined by the Federal Reserve or a financial institution doing business in Texas.

The term of any reverse security repurchase agreement may not exceed 90 days after the date the reverse security repurchase agreement is delivered. Money received by a district under the terms of a reverse security repurchase agreement shall be used to acquire additional authorized investments, but the term of the authorized investments acquired must mature not later than the expiration date stated in the reverse security repurchase agreement.

Government Code 1371.059(c) (validity and incontestability of obligations for certain public improvements) applies to the execution of a repurchase agreement by a district.

Gov't Code 2256.011(a), (c), (d), (e)

Securities Lending
Program

A securities lending program is an authorized investment if:

1. The value of securities loaned is not less than 100 percent collateralized, including accrued income;

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

2. A loan allows for termination at any time;
3. A loan is secured by:
 - a. Pledged securities described at Obligations of Governmental Entities, above;
 - b. Pledged irrevocable letters of credit issued by a bank that is organized and existing under the laws of the United States or any other state, and continuously rated by at least one nationally recognized investment rating firm at not less than A or its equivalent; or
 - c. Cash invested in accordance with Government Code 2256.009 (obligations of governmental entities), 2256.013 (commercial paper), 2256.014 (mutual funds), or 2256.016 (investment pools);
4. The terms of a loan require that the securities being held as collateral be pledged to the district, held in the district's name, and deposited at the time the investment is made with the district or with a third party selected by or approved by the district; and
5. A loan is placed through a primary government securities dealer, as defined by 5 C.F.R. Section 6801.102(f), as that regulation existed on September 1, 2003, or a financial institution doing business in this state.

An agreement to lend securities under a securities lending program must have a term of one year or less.

Gov't Code 2256.0115

Banker's
Acceptances

A banker's acceptance is an authorized investment if it:

1. Has a stated maturity of 270 days or fewer from the date of issuance;
2. Will be, in accordance with its terms, liquidated in full at maturity;
3. Is eligible for collateral for borrowing from a Federal Reserve Bank; and
4. Is accepted by a bank organized and existing under the laws of the United States or any state, if the short-term obligations of the bank, or of a bank holding company of which the bank is the largest subsidiary, are rated not less than A-1 or P-1 or

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

an equivalent rating by at least on nationally recognized credit rating agency.

Gov't Code 2256.012

Commercial Paper

Commercial paper is an authorized investment if it has a stated maturity of 365 days or fewer from the date of issuance; and is rated not less than A-1 or P-1 or an equivalent rating by at least:

1. Two nationally recognized credit rating agencies; or
2. One nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States law or any state.

Gov't Code 2256.013

Mutual Funds

A no-load money market mutual fund is an authorized investment if the mutual fund:

1. Is registered with and regulated by the Securities and Exchange Commission;
2. Provides the district with a prospectus and other information required by the Securities and Exchange Act of 1934 (15 U.S.C. 78a et seq.) or the Investment Company Act of 1940 (15 U.S.C. 80a-1 et seq.); and
3. Complies with federal Securities and Exchange Commission Rule 2a-7 (17 C.F.R. Section 270.2a-7), promulgated under the Investment Company Act of 1940 (15 U.S.C. Section 80a-1 et seq.).

Gov't Code 2256.014(a)

In addition to the no-load money market mutual fund authorized above, a no-load mutual fund is an authorized investment if it:

1. Is registered with the Securities and Exchange Commission;
2. Has an average weighted maturity of less than two years; and
3. Either has a duration of:
 - a. One year or more and is invested exclusively in obligations approved by the Public Funds Investment Act, or
 - b. Less than one year and the investment portfolio is limited to investment grade securities, excluding asset-backed securities.

Gov't Code 2256.014(b)

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

Limitations

A district is not authorized to:

1. Invest in the aggregate more than 15 percent of its monthly average fund balance, excluding bond proceeds and reserves and other funds held for debt service, in mutual funds described in Government Code 2256.014(b);
2. Invest any portion of bond proceeds, reserves and funds held for debt service, in mutual funds described in Government Code 2256.014(b); or
3. Invest its funds or funds under its control, including bond proceeds and reserves and other funds held for debt service, in any one mutual fund described in Government Code 2256.014(a) or (b) in an amount that exceeds 10 percent of the total assets of the mutual fund.

Gov't Code 2256.014(c)

Guaranteed
Investment
Contracts

A guaranteed investment contract is an authorized investment for bond proceeds if the guaranteed investment contract:

1. Has a defined termination date;
2. Is secured by obligations described at Obligations of Governmental Entities, above, excluding those obligations described at Unauthorized Obligations, in an amount at least equal to the amount of bond proceeds invested under the contract; and
3. Is pledged to the district and deposited with the district or with a third party selected and approved by the district.

Bond proceeds, other than bond proceeds representing reserves and funds maintained for debt service purposes, may not be invested in a guaranteed investment contract with a term longer than five years from the date of issuance of the bonds.

To be eligible as an authorized investment:

1. The board must specifically authorize guaranteed investment contracts as eligible investments in the order, ordinance, or resolution authorizing the issuance of bonds;
2. The district must receive bids from at least three separate providers with no material financial interest in the bonds from which proceeds were received;
3. The district must purchase the highest yielding guaranteed investment contract for which a qualifying bid is received;

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

4. The price of the guaranteed investment contract must take into account the reasonably expected drawdown schedule for the bond proceeds to be invested; and
5. The provider must certify the administrative costs reasonably expected to be paid to third parties in connection with the guaranteed investment contract.

Government Code 1371.059(c) (validity and incontestability of obligations for certain public improvements) applies to the execution of a guaranteed investment contract by a district.

Gov't Code 2256.015

Investment Pools

A district may invest its funds or funds under its control through an eligible investment pool if the board by rule, order, ordinance, or resolution, as appropriate, authorizes the investment in the particular pool. *Gov't Code 2256.016, .019*

To be eligible to receive funds from and invest funds on behalf of a district, an investment pool must furnish to the investment officer or other authorized representative of the district an offering circular or other similar disclosure instrument that contains the information specified in Government Code 2256.016(b). To maintain eligibility, an investment pool must furnish to the investment officer or other authorized representative investment transaction confirmations and a monthly report that contains the information specified in Government Code 2256.016(c). A district by contract may delegate to an investment pool the authority to hold legal title as custodian of investments purchased with its local funds. *Gov't Code 2256.016(b)-(d)*

Corporate Bonds

A district that qualifies as an issuer as defined by Government Code 1371.001 [see CCF], may purchase, sell, and invest its funds and funds under its control in corporate bonds (as defined above) that, at the time of purchase, are rated by a nationally recognized investment rating firm "AA-" or the equivalent and have a stated final maturity that is not later than the third anniversary of the date the corporate bonds were purchased.

A district is not authorized to:

1. Invest in the aggregate more than 15 percent of its monthly average fund balance, excluding bond proceeds, reserves, and other funds held for the payment of debt service, in corporate bonds; or
2. Invest more than 25 percent of the funds invested in corporate bonds in any one domestic business entity, including subsidiaries and affiliates of the entity.

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

A district subject to these provisions may purchase, sell, and invest its funds and funds under its control in corporate bonds if the board:

1. Amends its investment policy to authorize corporate bonds as an eligible investment;
2. Adopts procedures to provide for monitoring rating changes in corporate bonds acquired with public funds and liquidating the investment in corporate bonds; and
3. Identifies the funds eligible to be invested in corporate bonds.

The district investment officer, acting on behalf of the district, shall sell corporate bonds in which the district has invested its funds not later than the seventh day after the date a nationally recognized investment rating firm:

1. Issues a release that places the corporate bonds or the domestic business entity that issued the corporate bonds on negative credit watch or the equivalent, if the corporate bonds are rated "AA-" or the equivalent at the time the release is issued; or
2. Changes the rating on the corporate bonds to a rating lower than "AA-" or the equivalent.

Gov't Code 2256.0204

Hedging
Transactions

The board of an eligible entity (as defined above) shall establish the entity's policy regarding hedging transactions. An eligible entity may enter into hedging transactions, including hedging contracts, and related security, credit, and insurance agreements in connection with commodities used by an eligible entity in the entity's general operations, with the acquisition or construction of a capital project, or with an eligible project. A hedging transaction must comply with the regulations of the federal Commodity Futures Trading Commission and the federal Securities and Exchange Commission.

Government Code 1371.059(c) (validity and incontestability of obligations for certain public improvements) applies to the execution by an eligible entity of a hedging contract and any related security, credit, or insurance agreement.

An eligible entity may:

1. Pledge as security for and to the payment of a hedging contract or a security, credit, or insurance agreement any general or special revenues or funds the entity is authorized by law to pledge to the payment of any other obligation.

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

2. Credit any amount the entity receives under a hedging contract against expenses associated with a commodity purchase.

An eligible entity's cost of or payment under a hedging contract or agreement may be considered an operation and maintenance expense, an acquisition expense, or construction expense of the eligible entity; or a project cost of an eligible project.

Gov't Code 2256.0206

Prohibited
Investments

Except as provided by Government Code 2270 (prohibited investments), a district is not required to liquidate investments that were authorized investments at the time of purchase. *Gov't Code 2256.017*

Note: As an "investing entity" under Government Code 2270.0001(7)(A), a district must comply with Chapter 2270, including reporting requirements, regarding prohibited investments in scrutinized companies listed by the comptroller in accordance with Government Code 2270.0201.

Loss of Required
Rating

An investment that requires a minimum rating does not qualify as an authorized investment during the period the investment does not have the minimum rating. A district shall take all prudent measures that are consistent with its investment policy to liquidate an investment that does not have the minimum rating. *Gov't Code 2256.021*

**Sellers of
Investments**

A written copy of the investment policy shall be presented to any business organization (as defined below) offering to engage in an investment transaction with a district. The qualified representative of the business organization offering to engage in an investment transaction with a district shall execute a written instrument in a form acceptable to the district and the business organization substantially to the effect that the business organization has:

1. Received and reviewed the district investment policy; and
2. Acknowledged that the business organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the district and the organization that are not authorized by the district's investment policy, except to the extent that this authorization:
 - a. Is dependent on an analysis of the makeup of the district's entire portfolio;

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

- b. Requires an interpretation of subjective investment standards; or
- c. Relates to investment transactions of the entity that are not made through accounts or other contractual arrangements over which the business organization has accepted discretionary investment authority.

The investment officer of a district may not acquire or otherwise obtain any authorized investment described in the district's investment policy from a business organization that has not delivered to the district the instrument required above.

Gov't Code 2256.005(k)-(l)

Nothing in this section relieves the district of the responsibility for monitoring investments made by the district to determine that they are in compliance with the investment policy.

Business
Organization

For purposes of the provisions at Sellers of Investments above, "business organization" means an investment pool or investment management firm under contract with a district to invest or manage the district's investment portfolio that has accepted authority granted by the district under the contract to exercise investment discretion in regard to the district's funds.

Gov't Code 2256.005(k)

Donations

A gift, devise, or bequest made to a district to provide college scholarships for district graduates may be invested by the board as provided in Property Code 117.004 (Uniform Prudent Investor Act), unless otherwise specifically provided by the terms of the gift, devise, or bequest. *Education Code 45.107*

Investments donated to a district for a particular purpose or under terms of use specified by the donor are not subject to the requirements of the Public Funds Investment Act. *Gov't Code 2256.004(b)*

**Electronic Funds
Transfer**

A district may use electronic means to transfer or invest all funds collected or controlled by the district. *Gov't Code 2256.051*

OTHER REVENUES
INVESTMENTS

CDA
(LOCAL)

Investment Authority

The Superintendent or other person designated by Board resolution shall serve as the investment officer of the District and shall invest District funds as directed by the Board and in accordance with the District's written investment policy and generally accepted accounting procedures. All investment transactions except investment pool funds and mutual funds shall be settled on a delivery versus payment basis.

**Approved
Investment
Instruments**

From those investments authorized by law and described further in CDA(LEGAL) under Authorized Investments, the Board shall permit investment of District funds, including bond proceeds and pledged revenue to the extent allowed by law, in only the following investment types, consistent with the strategies and maturities defined in this 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. Banker's acceptances as permitted by Government Code 2256.012.
6. Commercial paper as permitted by Government Code 2256.013.
7. No-load mutual funds, except for bond proceeds, and no-load money market 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.

Safety

The primary goal of the investment program is to ensure safety of principal, to maintain liquidity, and to maximize financial returns within current market conditions in accordance with this policy. Investments shall be made in a manner that ensures the preservation of capital in the overall portfolio, and offsets during a 12-month period any market price losses resulting from interest-rate fluctua-

OTHER REVENUES
INVESTMENTS

CDA
(LOCAL)

tions by income received from the balance of the portfolio. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio.

**Investment
Management**

In accordance with Government Code 2256.005(b)(3), the quality and capability of investment management for District funds shall be in accordance with the standard of care, investment training, and other requirements set forth in Government Code Chapter 2256.

**Liquidity and
Maturity**

Any internally created pool fund group of the District shall have a maximum dollar weighted maturity of 180 days. The maximum allowable stated maturity of any other individual investment owned by the District shall not exceed one year from the time of purchase. The Board may specifically authorize a longer maturity for a given investment, within legal limits.

The District's investment portfolio shall have sufficient liquidity to meet anticipated cash flow requirements.

Diversity

The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from overconcentration of assets in a specific class of investments, specific maturity, or specific issuer.

**Monitoring Market
Prices**

The investment officer shall monitor the investment portfolio and shall keep the Board informed of significant changes in the market value of the District's investment portfolio. Information sources may include financial/investment publications and electronic media, available software for tracking investments, depository banks, commercial or investment banks, financial advisers, and representatives/advisers of investment pools or money market funds. Monitoring shall be done at least quarterly, as required by law, and more often as economic conditions warrant by using appropriate reports, indices, or benchmarks for the type of investment.

**Monitoring Rating
Changes**

In accordance with Government Code 2256.005(b), the investment officer shall develop a procedure to monitor changes in investment ratings and to liquidate investments that do not maintain satisfactory ratings.

Funds/Strategies

Investments of the following fund categories shall be consistent with this policy and in accordance with the applicable strategy defined below. All strategies described below for the investment of a particular fund should be based on an understanding of the suitability of an investment to the financial requirements of the District and consider preservation and safety of principal, liquidity, marketability of an investment if the need arises to liquidate before maturity, diversification of the investment portfolio, and yield.

OTHER REVENUES
INVESTMENTS

CDA
(LOCAL)

Operating Funds	Investment strategies for operating funds (including any commingled pools containing operating funds) shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
Custodial Funds	Investment strategies for custodial funds shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
Debt Service Funds	Investment strategies for debt service funds shall have as their primary objective sufficient investment liquidity to timely meet debt service payment obligations in accordance with provisions in the bond documents. Maturities longer than one year are authorized provided legal limits are not exceeded.
Capital Project Funds	Investment strategies for capital project funds shall have as their primary objective sufficient investment liquidity to timely meet capital project obligations. Maturities longer than one year are authorized provided legal limits are not exceeded.
Safekeeping and Custody	The District shall retain clearly marked receipts providing proof of the District's ownership. The District may delegate, however, to an investment pool the authority to hold legal title as custodian of investments purchased with District funds by the investment pool.
Sellers of Investments	<p>Prior to handling investments on behalf of the District, a broker/dealer or a qualified representative of a business organization must submit required written documents in accordance with law. [See Sellers of Investments, CDA(LEGAL)]</p> <p>Representatives of brokers/dealers shall be registered with the Texas State Securities Board and must have membership in the Securities Investor Protection Corporation (SIPC) and be in good standing with the Financial Industry Regulatory Authority (FINRA).</p>
Soliciting Bids for CDs	In order to get the best return on its investments, the District may solicit bids for certificates of deposit in writing, by telephone, or electronically, or by a combination of these methods.
Interest Rate Risk	<p>To reduce exposure to changes in interest rates that could adversely affect the value of investments, the District shall use final and weighted-average-maturity limits and diversification.</p> <p>The District shall monitor interest rate risk using weighted average maturity and specific identification.</p>
Internal Controls	A system of internal controls shall be established and documented in writing and must include specific procedures designating who has authority to withdraw funds. Also, they shall be designed to

OTHER REVENUES
INVESTMENTS

CDA
(LOCAL)

protect against losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the District. Controls deemed most important shall include:

1. Separation of transaction authority from accounting and recordkeeping and electronic transfer of funds.
2. Avoidance of collusion.
3. Custodial safekeeping.
4. Clear delegation of authority.
5. Written confirmation of telephone transactions.
6. Documentation of dealer questionnaires, quotations and bids, evaluations, transactions, and rationale.
7. Avoidance of bearer-form securities.

These controls shall be reviewed by the District's independent auditing firm.

Annual Review

The Board shall review this investment policy and investment strategies not less than annually and shall document its review in writing, which shall include whether any changes were made to either the investment policy or investment strategies.

Annual Audit

In conjunction with the annual financial audit, the District shall perform a compliance audit of management controls on investments and adherence to the District's established investment policies.

RESOLUTION RELATED TO REVIEW OF INVESTMENT POLICY AND INVESTMENT STRATEGIES

WHEREAS, Texas Government Code, Section 2256.005(e), requires the governing body of an investing entity to review its investment policy and investment strategies not less than annually; and

WHEREAS, Texas Government Code, Section 2256.005(e) requires the governing body to adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and investment strategies and that the written instrument so adopted shall record any changes made to either the investment policy or investment strategies; and

WHEREAS, the Board of Trustees of Gonzales Independent School District wishes to fully comply with the provisions of the Texas Government Code, Section 2256.005(e); and

WHEREAS, the Board of Trustees of Gonzales Independent School District did on this date review its investment policy and investment strategies in a properly posted meeting,

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE
GONZALES INDEPENDENT SCHOOL DISTRICT AS FOLLOWS:**

The following investment policy and investment strategies have been adopted prior to this date by the Board of Trustees:

CDA (Legal), Other Revenues: Investments
CDA (Local), Other Revenues: Investments

The aforementioned investment policy and investment strategies are hereby ratified with no changes.

Duly passed and adopted this 13th day of January 2025.

APPROVED

Ross Hendershot III, President
Board of Trustees

ATTEST

Josie Smith-Wright, Secretary
Board of Trustees



Board of Trustees

Ross Hendershot III
President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Gloria Torres

D'Anna Robinson

Ashley Molina

Naomi Brown

GISD School Board Agenda Information Sheet
January 13, 2025

REPORT ITEM

SUBJECT: Academic Report

ADMINISTRATOR RESPONSIBLE: Dr. Rachelle Ysquierdo, Executive Director of Curriculum and Instruction

RATIONAL SUMMARY: Administration will present the monthly update on the district's academics.

SUPERINTENDENT'S RECOMMENDATION: n/a

SAMPLE MOTION: n/a



LEARNING TODAY,
LEADING TOMORROW



Board of Trustees

Ross Hendershot III
President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Gloria Torres

D'Anna Robinson

Ashley Molina

Naomi Brown

GISD School Board Agenda Information Sheet
January 13, 2025

REPORT ITEM

SUBJECT: Technology Report

ADMINISTRATOR RESPONSIBLE: Chema Chavez, Director of Technology; Dr. Rachelle Ysquierdo, Executive Director of Curriculum & Instruction

RATIONAL SUMMARY: District administration will present a report on recommended updates to board policies CQ and EIA regarding artificial intelligence and its use in the educational setting. The intent is that the information be presented as a report item in January and brought back before the board as an action item in February.

SUPERINTENDENT'S RECOMMENDATION: *n/a*

SAMPLE MOTION: *n/a*



LEARNING TODAY,
LEADING TOMORROW

PROPOSED REVISIONS

Note: For Board member use of District technology resources, see BBI. For student use of personal electronic devices, see FNCE.

Availability of Access

For purposes of this policy, “technology resources” means electronic communication systems and electronic equipment.

Access to the District’s technology resources, including the internet, shall be made available to students and employees primarily for instructional and administrative purposes and in accordance with administrative regulations.

Limited Personal Use

Limited personal use of the District’s technology resources shall be permitted if the use:

1. Imposes no tangible cost on the District;
2. Does not unduly burden the District’s technology resources; and
3. Has no adverse effect on an employee’s job performance or on a student’s academic performance.

Use by Members of the Public

Access to the District’s technology resources, including the internet, shall be made available to members of the public, in accordance with administrative regulations. Such use shall be permitted so long as the use:

1. Imposes no tangible cost on the District; and
2. Does not unduly burden the District’s technology resources.

Acceptable Use

The Superintendent shall develop and implement administrative regulations, guidelines, and user agreements consistent with the purposes and mission of the District and with law and policy.

Access to the District’s technology resources is a privilege, not a right. All users shall be required to acknowledge receipt and understanding of all administrative regulations governing use of the District’s technology resources and shall agree in writing to allow monitoring of their use and to comply with such regulations and guidelines. Noncompliance may result in suspension of access or termination of privileges and other disciplinary action consistent with District policies. [See DH, FN series, FO series, and the Student Code of Conduct] Violations of law may result in criminal prosecution as well as disciplinary action by the District.

Artificial Intelligence

Employees and students shall be permitted to explore artificial intelligence (AI) and implement its use in and out of the classroom in accordance with policy and administrative regulations. The use of AI shall only be as a support tool to enhance student outcomes and shall never take the place of teacher and student decision-making. Any use of AI must comply with law, policy, and administrative regulations relating to student and employee privacy and data security.

A student shall only use AI tools with teacher permission and shall be expected to produce original work and properly credit sources, including AI tools used in creating the work. [See Academic Dishonesty at EIA(LOCAL)] Students who use AI tools to deceptively harm, bully, or harass others shall be disciplined in accordance with the Student Code of Conduct and policy. [See FFH, FFI, and the FO series]

Internet Safety

The Superintendent shall develop and implement an internet safety plan to:

1. Control students' access to inappropriate materials, as well as to materials that are harmful to minors;
2. Ensure student safety and security when using electronic communications;
3. Prevent unauthorized access, including hacking and other unlawful activities;
4. Restrict unauthorized disclosure, use, and dissemination of personally identifiable information regarding students; and
5. Educate students about cyberbullying awareness and response and about appropriate online behavior, including interacting with other individuals on social networking websites and in chat rooms.

Filtering

Each District computer with internet access and the District's network systems shall have filtering devices or software that blocks access to visual depictions that are obscene, pornographic, inappropriate for students, or harmful to minors, as defined by the federal Children's Internet Protection Act and as determined by the Superintendent.

The Superintendent shall enforce the use of such filtering devices. Upon approval from the Superintendent, an administrator, supervisor, or other authorized person may disable the filtering device for bona fide research or other lawful purpose.

TECHNOLOGY RESOURCES

CQ
(LOCAL)

Monitored Use	Electronic mail transmissions and other use of the District's technology resources by students, employees, and members of the public shall not be considered private. Designated District staff shall be authorized to monitor the District's technology resources at any time to ensure appropriate use.
Disclaimer of Liability	The District shall not be liable for users' inappropriate use of the District's technology resources, violations of copyright restrictions or other laws, users' mistakes or negligence, and costs incurred by users. The District shall not be responsible for ensuring the availability of the District's technology resources or the accuracy, age appropriateness, or usability of any information found on the internet.
Record Retention	A District employee shall retain electronic records, whether created or maintained using the District's technology resources or using personal technology resources, in accordance with the District's record management program. [See CPC]
Electronically Signed Documents	<p>At the District's discretion, the District may make certain transactions available online, including student admissions documents, student grade and performance information, contracts for goods and services, and employment documents.</p> <p>To the extent the District offers transactions electronically, the District may accept electronic signatures in accordance with this policy.</p> <p>When accepting electronically signed documents or digital signatures, the District shall comply with rules adopted by the Department of Information Resources, to the extent practicable, to:</p> <ul style="list-style-type: none">• Authenticate a digital signature for a written electronic communication sent to the District;• Maintain all records as required by law;• Ensure that records are created and maintained in a secure environment;• Maintain appropriate internal controls on the use of electronic signatures;• Implement means of confirming transactions; and• Train staff on related procedures as necessary.

PROPOSED REVISIONS

Relation to Essential Knowledge and Skills

The District shall establish instructional objectives that relate to the essential knowledge and skills for grade-level subjects or courses. These objectives shall address the skills needed for successful performance in the next grade or next course in a sequence of courses.

Assignments, tests, projects, classroom activities, and other instructional activities shall be designed so that each student's performance indicates the level of mastery of the designated District objectives.

Guidelines for Grading

The Superintendent or designee shall ensure that each campus or instructional level develops guidelines for teachers to follow in determining grades for students. These guidelines shall ensure that grading reflects a student's relative mastery of an assignment and that a sufficient number of grades are taken to support the grade average assigned. Guidelines for grading shall be clearly communicated to students and parents.

The District shall permit a student who meets the criteria detailed in the grading guidelines a reasonable opportunity to redo an assignment or retake a test for which the student received a failing grade.

Progress Reporting

The District shall issue grade reports/report cards every six weeks on a form approved by the Superintendent or designee. Performance shall be measured in accordance with this policy and the standards established in EIE.

Interim Reports

Interim progress reports shall be issued for all students after the third week of each grading period. Supplemental progress reports may be issued at the teacher's discretion.

Conferences

In addition to conferences scheduled on the campus calendar, conferences may be requested by a teacher or parent as needed.

Academic Dishonesty

A student found to have engaged in academic dishonesty shall be subject to grade penalties on assignments or tests and disciplinary penalties in accordance with the Student Code of Conduct. Academic dishonesty includes cheating or copying the work of another student, plagiarism, [the use of artificial intelligence to complete an assignment in part or in whole unless approved by the classroom teacher](#), and unauthorized communication between students during an examination. The determination that a student has engaged in academic dishonesty shall be based on the judgment of the classroom teacher or another supervising professional employee, taking into consideration written materials, observation, or information from students [or the use of an artificial intelligence detection tool selected by the District.](#) [\[See CQ\(LOCAL\)\]](#)



Board of Trustees

Ross Hendershot III
President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Gloria Torres

D'Anna Robinson

Ashley Molina

Naomi Brown

GISD School Board Agenda Information Sheet
January 13, 2025

REPORT ITEM

SUBJECT: Financial & Quarterly Investment Report

ADMINISTRATOR RESPONSIBLE: Amanda Smith, Acting Superintendent & Chief Financial Officer

RATIONAL SUMMARY: Administration will present the monthly update on the district's finances to include the 1st quarter investment report for the 2024-25 fiscal year.

SUPERINTENDENT'S RECOMMENDATION: n/a

SAMPLE MOTION: n/a



LEARNING TODAY,
LEADING TOMORROW



Financial Report

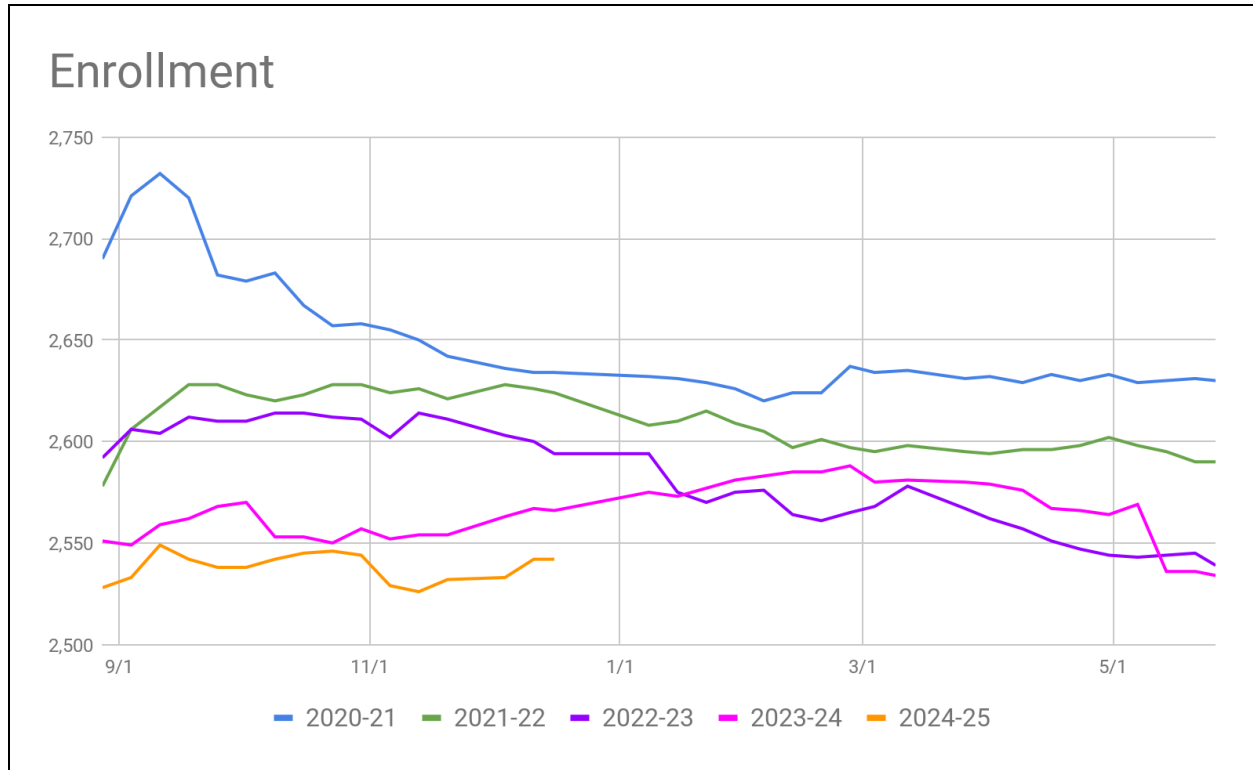
January 2025 Regular Meeting Board of Trustees

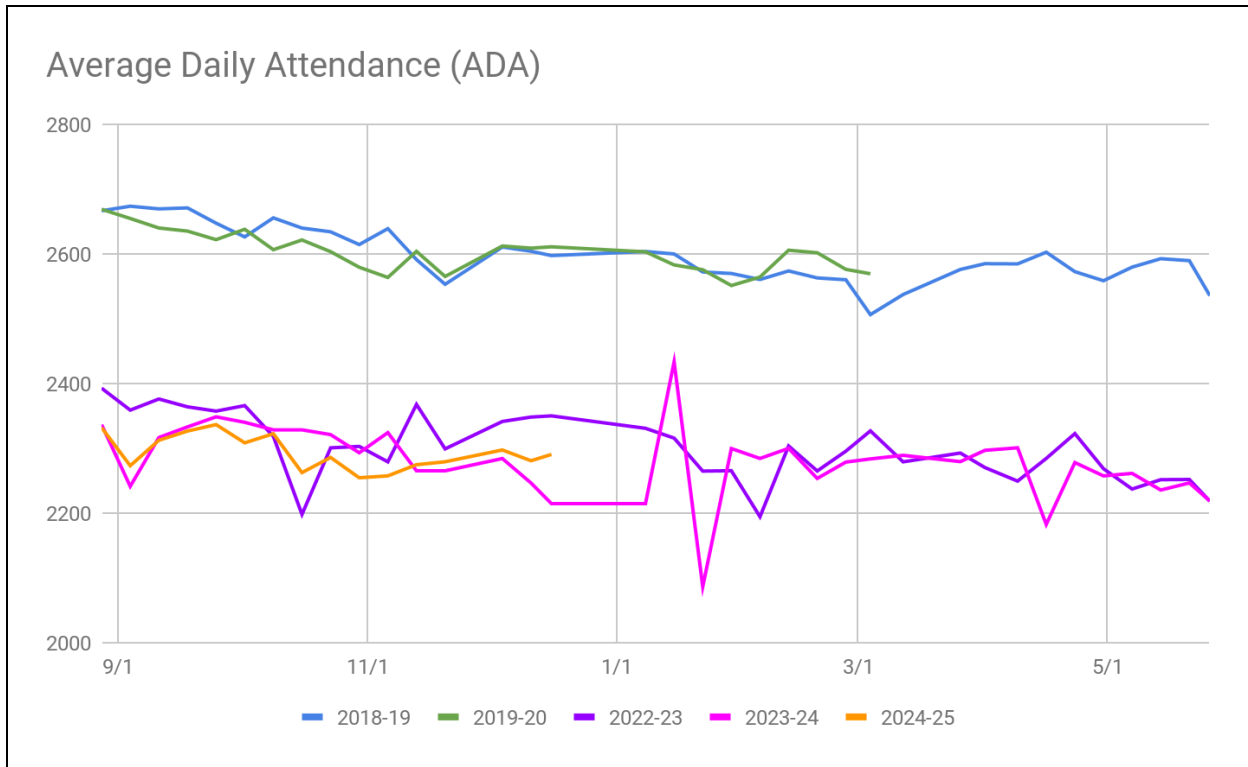
TABLE OF CONTENTS

CFO Update	3
Revenues, Expenditures, and Changes in Fund Balance as of November 30, 2024 (Main Operating Funds)	7
Construction Fund Revenues and Expenditures	8
Monthly Expenditure Level Comparison	9
Monthly Statement of Ad Valorem Collections, November 2024	10
1st Quarter Investment Report	11
Interest Rate History	12

Chief Financial Officer's Summary
Regular Board Meeting - January 13, 2025

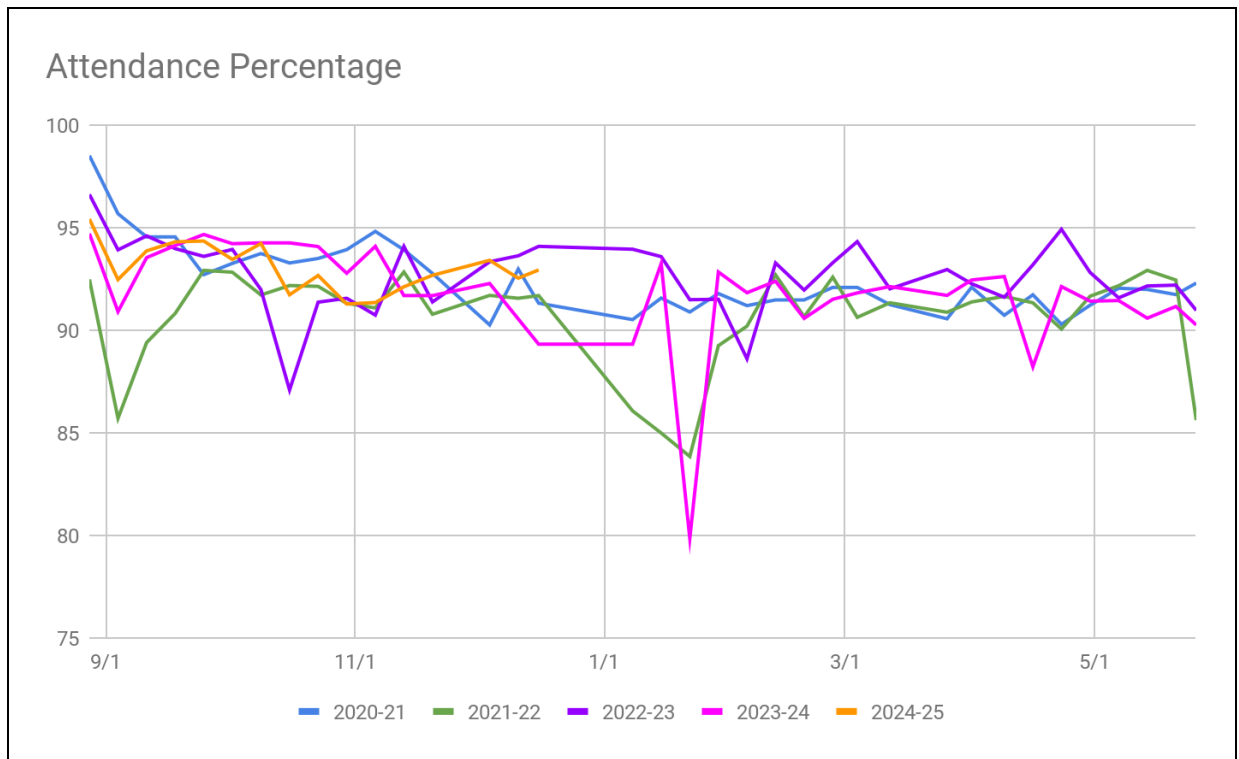
ADA & Enrollment





ADA used during budget development: 2,276

Average ADA through 12/19/24: 2,296 (up 20 from budget)



Average annual attendance percentage (through 12/19/24): 93.34%

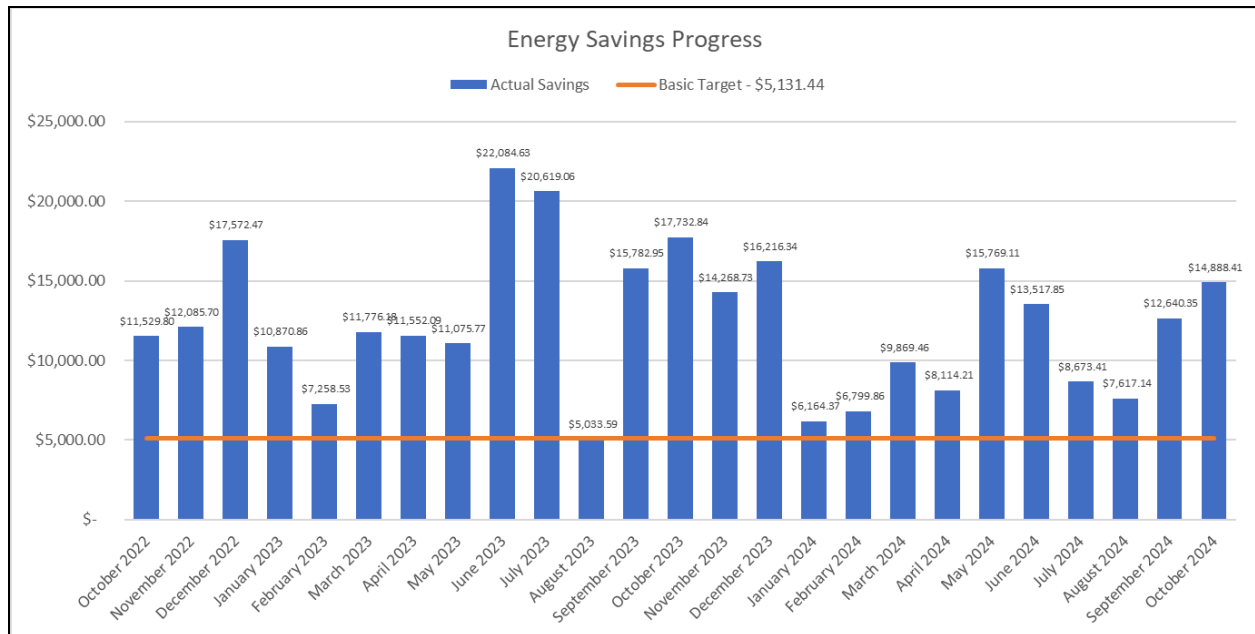
Energy Savings Update

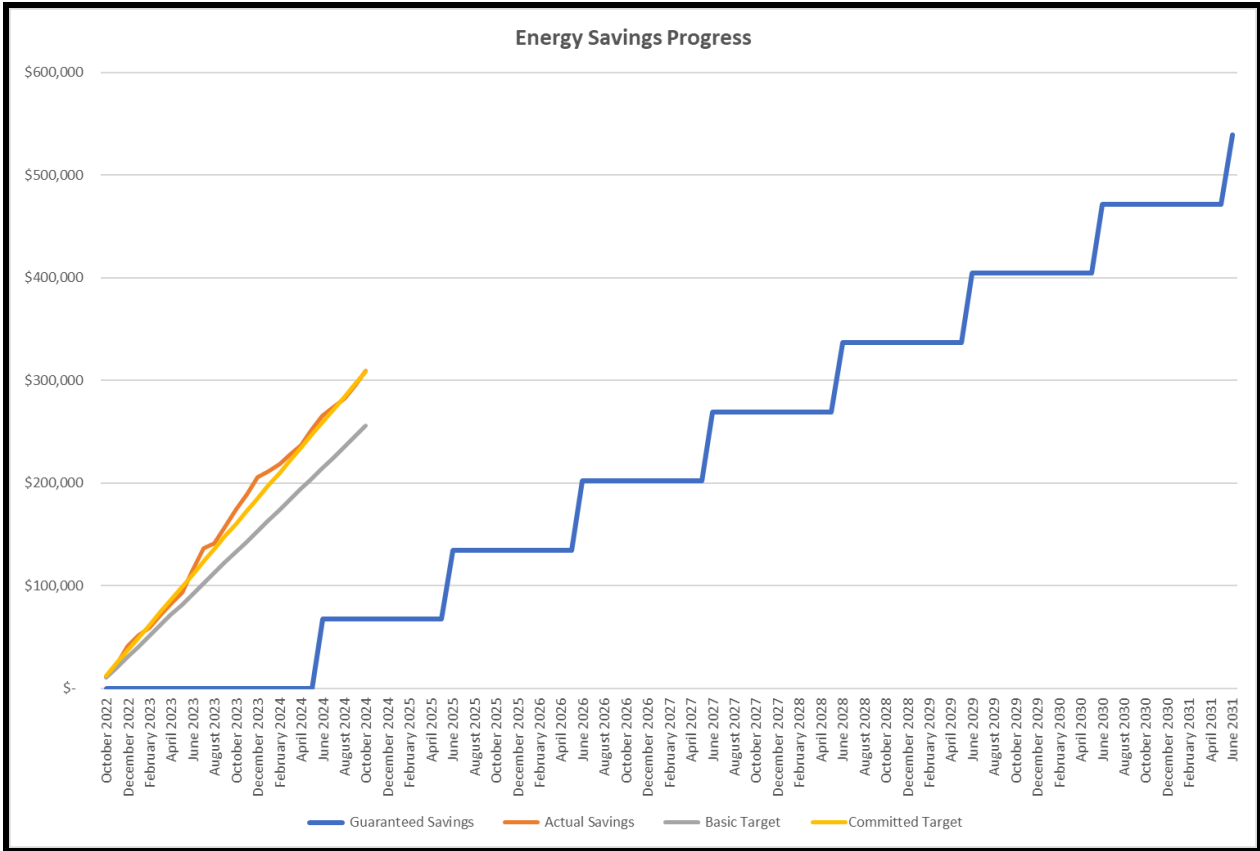
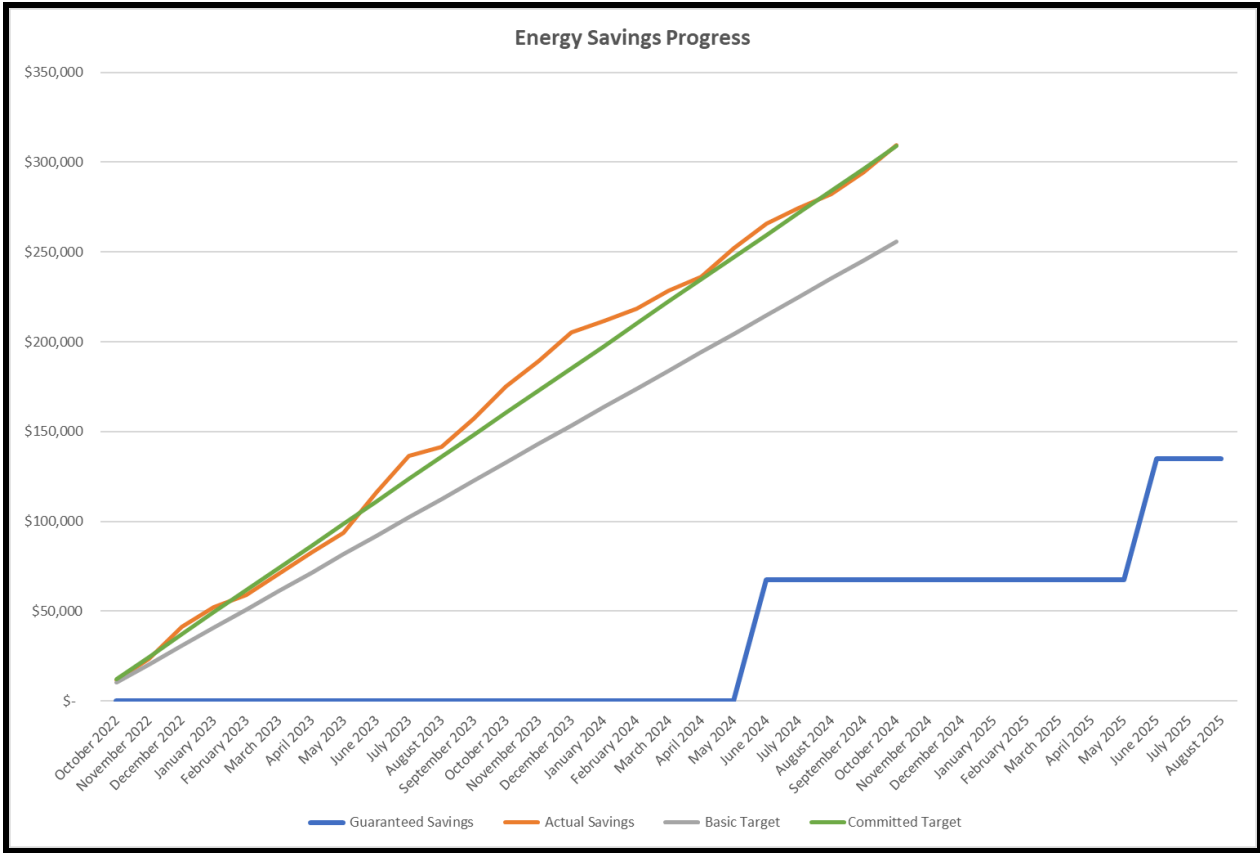
All Buildings	Total
Oct	\$11,529.80
Nov	\$12,085.70
Dec	\$17,572.47
Jan	\$10,870.86
Feb	\$7,368.59
Mar	\$11,776.18
Apr	\$11,552.09
May	\$11,075.77
Jun	\$22,084.63
Jul	\$20,619.06
Aug	\$5,033.59
Sep	\$15,782.95
Oct	\$17,732.83
Nov	\$10,914.67
Dec	\$12,047.79
Jan	\$4,740.10
Feb	\$6,799.86
Mar	\$9,869.46
Apr	\$8,114.21
May	\$15,769.11
Jun	\$13,517.85
Jul	\$8,673.41
Aug	\$7,617.14
Sep	\$12,640.35
Oct	\$14,888.41
Total	\$300,676.88

Cumulative Savings Guarantee	
21 Months	\$ 67,350.13
33 Months	\$ 134,700.25
45 Months	\$ 202,050.38
57 Months	\$ 269,400.50
69 Months	\$ 336,750.63
81 Months	\$ 404,100.75
93 Months	\$ 471,450.88
105 Months	\$ 538,801.00

Basic Target: \$10,224.25/month | Committed Target: \$12,354.33/month

Fee Target: \$5,131.44/month





Percent of Fiscal Year Completed	25%
Percent of 2024-25 School Year Completed	41%

*These numbers are subject to change until the final AFR is prepared and accepted/approved.

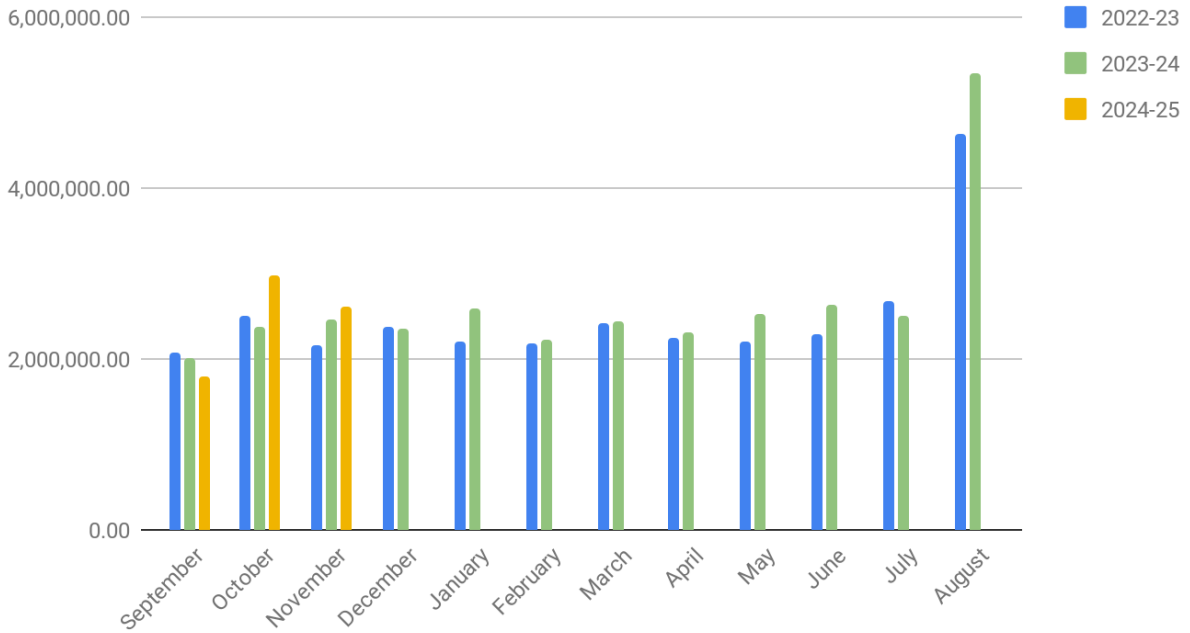
Gonzales ISD
Unaudited/Preliminary Statement of Revenues, Expenditures, and Changes in Fund Balance
As of November 30, 2024

CONSTRUCTION FUND			
	Current Budget	Actual To-Date	% of Budget Recd/Exp
REVENUES			
5700 Other Local Sources (Interest)	0.00	1,227,202.33	
TOTAL REVENUES	0.00	1,227,202.33	
EXPENDITURES			
0051 Plant Maintenance and Operations	504,010	17,000.00	3.37%
0081 Facilities Acquisition & Instruction	50,095,990	3,905,793.37	7.80%
TOTAL EXPENDITURES	50,600,000.00	3,922,793.37	7.75%
7911 Capital-Related Debt Issue	48,170,000.00	48,170,000.00	
7913 Capital Lease Proceeds			
7915 Operational Transfer In			
7916 Prem. or Disc. on Issuance of Bonds	2,430,000.00	2,430,000.00	100.00%
NET ACTIVITY	0.00	47,904,408.96	

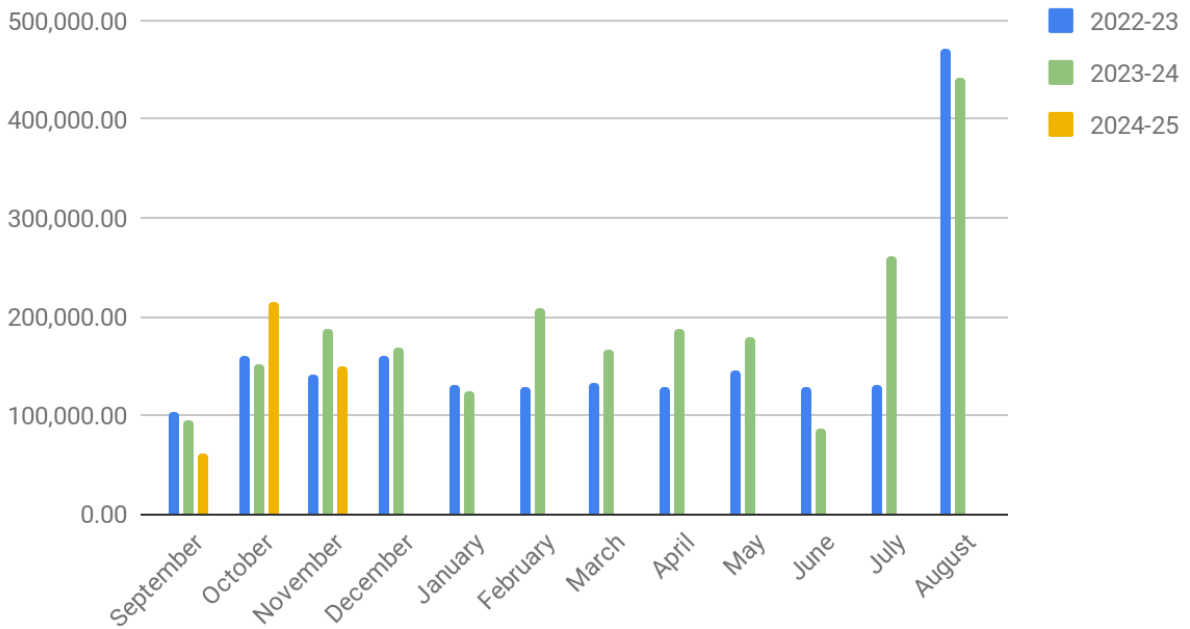
**Blended accounting method: Cash & accrual basis.*

**These numbers are subject to change until the final AFR is prepared and accepted/approved.*

Monthly Expenditure Level Comparison: General Fund



Monthly Expenditure Level Comparison: Food Service Fund



Crystal Cedillo, Tax Assessor-Collector

Monthly Statement of Ad Valorem Collections

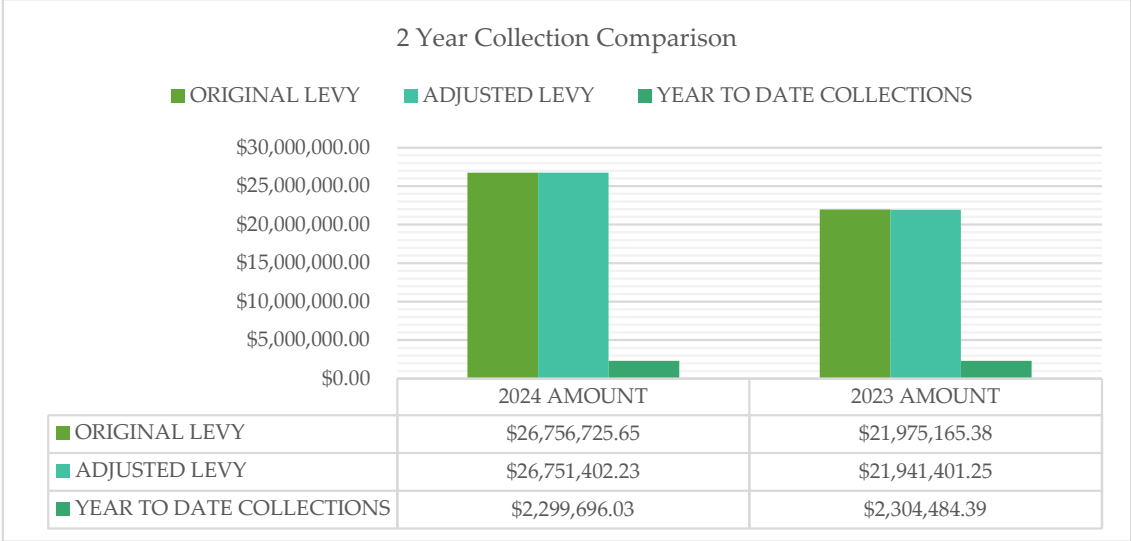
November 2024

MONTHLY COLLECTIONS		
CURRENT TAX	\$2,045,054.66	
PENALTY & INTEREST ON CURRENT	\$0.00	
PRIOR YEAR DELINQUENT TAXES	\$36,438.75	
PENALTY & INTEREST ON DELQ	\$13,835.92	
TOTAL COLLECTED	\$2,095,329.33	

FEES		
5% RENDITION PENALTY TO APPRAISAL DISTRICT	\$48.36	
1% COMMISSION TO GONZALES COUNTY	\$ 20,953.29	
BALANCE DUE GONZALES ISD	\$2,074,327.68	

	M&O	I&S
11-Nov	\$329,946.76	\$59,130.84
18-Nov	\$269,081.11	\$48,649.69
26-Nov	\$396,396.85	\$71,803.14
30-Nov	\$760,386.42	\$138,932.87
TOTAL DISBURSEMENTS	\$1,755,811.14	\$318,516.54

LEVY SUMMARY	2024 AMOUNT	2023 AMOUNT
ORIGINAL LEVY	\$26,756,725.65	\$ 21,975,165.38
ADJUSTED LEVY	\$26,751,402.23	\$ 21,941,401.25
YEAR TO DATE COLLECTIONS	\$2,299,696.03	\$ 2,304,484.39
% OF CURRENT ROLL COLLECTED	8.60%	10.50%
YTD DELINQUENT COLLECTIONS	\$84,960.44	\$ 100,447.33



**Gonzales ISD Investment Report
For Quarter Ended November 30, 2024**

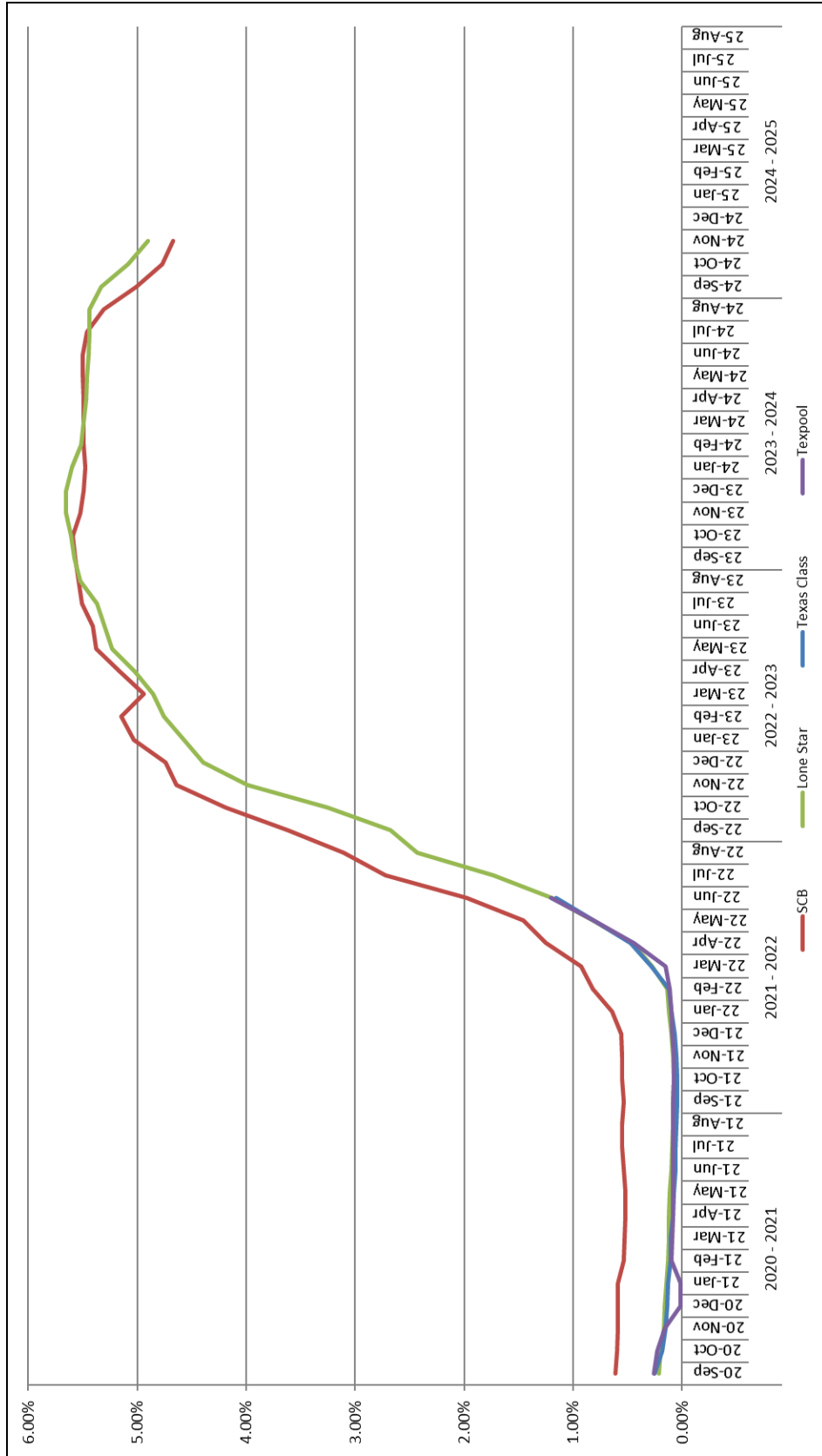
						Year to Date Information	
Type of Account		Beginning Market Value	Accured/Paid Interest	Deposits & Withdrawals	Ending Market Value	Value at 9/1/2024	YTD Increase (Decrease)
General Fund							
Lone Star	Investment Pool	\$ 14,182,447.29	\$ 172,282.50	\$ 1,290,547.72	\$ 15,645,277.51	\$ 14,182,447.29	\$ 1,462,830.22
Sage Capital Bank	Checking	\$ 1,458,471.38	\$ 22,671.08	\$ (205,848.05)	\$ 1,275,294.41	\$ 1,458,471.38	\$ (183,176.97)
Sage Capital Bank	Checking	\$ 30,972.70	\$ 2,957.62	\$ 196,603.79	\$ 230,534.11	\$ 30,972.70	\$ 199,561.41
Total General Fund		\$ 15,671,891.37	\$ 197,911.20	\$ 1,281,303.46	\$ 17,151,106.03	\$ 15,671,891.37	\$ 1,479,214.66
Debt Service Fund							
Lone Star	Investment Pool	\$ 809,016.23	\$ 10,698.21	\$ 227,044.14	\$ 1,046,758.58	\$ 809,016.23	\$ 237,742.35
Sage Capital Bank	Checking	\$ 10,541.36	\$ 114.33	\$ -	\$ 10,655.69	\$ 10,541.36	\$ 114.33
Total Debt Service Fund		\$ 819,557.59	\$ 10,812.54	\$ 227,044.14	\$ 1,057,414.27	\$ 819,557.59	\$ 237,856.68
Construction Fund							
Lone Star	Investment Pool	\$ 49,021,280.64	\$ 613,746.67	\$ (1,240,000.00)	\$ 48,395,027.31	\$ 49,021,280.64	\$ (626,253.33)
Sage Capital Bank	Checking	\$ 206,049.50	\$ 3,293.35	\$ (75,418.63)	\$ 133,924.22	\$ 206,049.50	\$ (72,125.28)
Total Construction Fund		\$ 206,049.50	\$ 617,040.02	\$ (1,315,418.63)	\$ 48,528,951.53	\$ 206,049.50	\$ (72,125.28)
Activity Account - Campus							
Sage Capital Bank	Checking	\$ 163,776.94	\$ 1,697.11	\$ 7,909.91	\$ 173,383.96	\$ 163,776.94	\$ 9,607.02
Total Activity Account - Campus		\$ 163,776.94	\$ 1,697.11	\$ 7,909.91	\$ 173,383.96	\$ 163,776.94	\$ 9,607.02
Activity Account - Student							
Sage Capital Bank	Checking	\$ 77,295.97	\$ 871.88	\$ 3,126.97	\$ 81,294.82	\$ 77,295.97	\$ 3,998.85
Total Activity Account - Student		\$ 77,295.97	\$ 871.88	\$ 3,126.97	\$ 81,294.82	\$ 77,295.97	\$ 3,998.85
Total Investments		\$ 16,938,571.37	\$ 828,332.75	\$ 203,965.85	\$ 66,992,150.61	\$ 16,938,571.37	\$ 1,658,551.93

We, the designated Investment Officers of Gonzales ISD, certify that the above Investment Report represents the investment position of the district in compliance with the Board approved investment policy and the Public Funds Investment Act (Government Code, Chapter 2256).



Amanda Smith
Acting Superintendent & Chief Financial Officer

Historical Interest Rates





Board of Trustees

Ross Hendershot III
President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Gloria Torres

D'Anna Robinson

Ashley Molina

Naomi Brown

GISD School Board Agenda Information Sheet
January 13, 2025

REPORT ITEM

SUBJECT: Strategic Vision 2022-2027 Update

ADMINISTRATOR RESPONSIBLE: Amanda Smith, Acting Superintendent & Chief Financial Officer

RATIONAL SUMMARY: District administration led the annual community update workshop on December 12, 2024. A progress report will be presented along with changes recommended by those in attendance.

The intent is that the information be presented as a report item in January and brought back before the board as an action item in February.

SUPERINTENDENT'S RECOMMENDATION: *n/a*

SAMPLE MOTION: *n/a*



LEARNING TODAY,
LEADING TOMORROW



Strategic Vision 2022-2027

Vision

*Gonzales ISD is a destination district
committed to growing greatness.*

TRADITION.PRIDE.CONNECTION.

Mission

Gonzales Independent School District designs meaningful learning experiences that inspire students to make an impact beyond themselves.

Beliefs

- We believe productive citizens move society forward.
- We believe student success results from meaningful learning experiences.
- We believe in the power of connection and that the active role of family, community, and student and staff relationships generate positive student and staff outcomes. .
- We believe investing in the growth of all staff creates a community of learners and leaders.
- We believe when we are responsive to student needs we increase the likelihood of their success.

Goal Area 1

- Developing Effective Communication Strategies

Goal Area 2

- Focusing on Students and the Work Provided to Students

Goal Area 3

- Recruiting, Inducting, and Retaining High-Quality Staff

Goal Area 4

- Strategic Resource Management

		Progress Rating December 2023	Progress Rating December 2024	Community's Recommended Changes - December 2024
Goal Area 1: Developing Effective Communication Strategies				
Strategy 1.1: Develop and sustain effective structures for communication and ongoing engagement of students, staff, families, and the community	Action Step 1.1.1: Provide a marketing and communications toolkit to school and department leaders to facilitate their ability to share successes, demonstrate innovative practices, and communicate with external and internal stakeholders.	Some Progress	Some Progress	Revise to clarify that any district stakeholder can submit information on accomplishments
	Action Step 1.1.2: Increase communication with and feedback from students, families, and employees by aligning and implementing strategic messaging tools.	Some Progress	Some Progress	
	Action Step 1.1.3: Survey Initiatives - new hires, culture/satisfaction surveys, exit, and stay surveys.	Some Progress	Some Progress	
	Action Step 1.1.4: Increase the social media presence of both the District and individual schools to support communication with all stakeholders regarding District programs, services, and news.	Complete	Some Progress	
Strategy 1.2: Cultivate a culture of excellence, rewarding a healthy and safe learning environment.	Action Step 1.2.1: Curate a superintendent channel to provide input and feedback on student achievement, instruction, and continuous improvement efforts.	Some Progress	Some Progress	
	Action Step 1.2.2: Develop a superintendent appreciation model to recognize the efforts of staff and students to boost morale by creating a workplace culture to help individuals feel honored and special.	No Progress	Some Progress	
Strategy 1.3: Improve internal and external communications efforts districtwide.	Action Step 1.3.1: Develop and implement a process for using site analytics to drive decisions on district/school digital communication content, design, and delivery.	Some Progress	Some Progress	
	Action Step 1.3.2: Improve equity and access by ensuring communication is shared in English and Spanish through all communication platforms.	Complete	Complete	Translations only needed on printed communications as social media and the internet provide automatic, user-friendly translation services.
	Action Step 1.3.3: Improve communication by curating consistent weekly content in English and Spanish.	Complete	Complete	
	Action Step 1.3.4: Provide annual professional communication training for district staff.	No Progress	No Progress	
	Action Step 1.3.5: Increase district outreach efforts with community organizations, business partners, and other external stakeholders to keep all informed of District programs, services, and news.	Complete	Complete	
Strategy 1.4: Expand awareness and prevention efforts regarding safety and security.	Action Step 1.4.1: Through a multi-faceted approach, curate strategies that will increase the number of students participating and work towards a supportive culture that fosters a sense of community.	Some Progress	Some Progress	
	Action Step 1.4.2: Utilize student leaders to organize opportunities for students to use their voices and work collaboratively to build awareness, prevention, and a culture of supporting one another.	Some Progress	Some Progress	
	Action Step 1.4.3: Refine threat assessment procedures.	Some Progress	Some Progress	
Strategy 1.5: Provide technology services that promote a secure environment for all.	Action Step 1.5.1: Develop and implement appropriate cybersecurity safeguards to ensure delivery of critical services.	Some Progress	Complete	
	Action Step 1.5.2: Develop and organizational understanding to manage cybersecurity risk to systems, people, assets, data, and capabilities.	Some Progress	Some Progress	
	Action Step 1.5.3: Develop and implement appropriate activities to take action regarding a detected cybersecurity incident.	Complete	Complete	
	Action Step 1.5.4: Provide a modern, robust video surveillance infrastructure environment to enhance the safety and security of the district.	Some Progress	Some Progress	
	Action Step 1.5.5: Install new, and replace dated video surveillance cameras at all locations.	Some Progress	Some Progress	
Strategy 1.6: Define the District's identity through PR and branding strategies.	Action Step 1.6.1: Create high impact videos that focus on Gonzales, Gonzales ISD, teaching and the student/teacher relationship. To be used on HR webpage, at job fairs, and on social media.	Some Progress	Some Progress	
	Action Step 1.6.2: Create "Teacher Value Proposition Statement" developed by a committee of administrators, teachers, parents, and students to encompass what differentiates GISD from all other competitors.	No Progress	No Progress	

		Progress Rating December 2023	Progress Rating December 2024	Community's Recommended Changes - December 2024
Goal Area 2: Focusing on Students & the Work Provided to Students				
Strategy 2.1: Develop a shared understanding of student learning with all stakeholders.	Action Step 2.1.1: Education of stakeholders on academic student expectations through content specific family engagement nights at least two times per semester.	Some Progress	Some Progress	
	Action Step 2.1.2: Implement a prekindergarten through third grade literacy initiative. Increase the percentage of students on grade level by third grade with 100% of third grade students on grade level within five years.	Some Progress	Some Progress	Revise to reflect 15% growth from Dec24 percentages; reasonable growth goal is 5% per year
	Action Step 2.1.3: Develop a district-wide framework for instructional delivery that defines student and staff engagement to be reviewed and evaluated yearly.	Some Progress	Some Progress	
	Action Step 2.1.4: Increase the percentage of graduates that meet the criteria for CCMR from 63% to 100% by August 2027.	Some Progress	Some Progress	Revise to read 88% as the goal (5% per year from original performance metric)
	Action Step 2.1.5: Implement community initiative, Apaches Reading Together, to promote literacy.	Some Progress	Some Progress	
Strategy 2.2: Empower leadership at all levels through an aligned professional development system.	Action Step 2.2.1: Annually develop a professional learning plan that is centered around teacher and administrator capacity and self-directed learning.	Some Progress	Some Progress	
	Action Step 2.2.2: Build capacity of teachers and administrators through quarterly instructional learning walks at each campus.	Some Progress	Some Progress	
Strategy 2.3: Provide equitable instructional services for student success.	Action Step 2.3.1: Create an aligned instructional delivery framework for students of special populations to be reviewed and evaluated yearly.	Some Progress	Some Progress	
	Action Step 2.3.2: Train special programs staff over the testing accountability features that students utilize.	Complete	Complete	
	Action Step 2.3.3: Facilitate understanding of student expectations regarding the STAAR redesign.	Some Progress	Some Progress	
	Action Step 2.3.4: Implement training for teachers and staff that includes utilizing individualized accommodations during Tier 1 instruction.	Some Progress	Some Progress	
	Action Step 2.3.5: Integrate special education staff members into the instructional planning process.	Some Progress	Some Progress	
	Action Step 2.3.6: Utilize professional organization caseload recommendations.	Some Progress	Some Progress	
Strategy 2.4: Design engaging and educational experiences for students and staff.	Action Step 2.4.1: Establish an attendance plan with pathways that enhance student learning opportunities to increase student attendance by 1% every year.	Complete	Complete	
	Action Step 2.4.2: Enhance educational experiences of students and staff through a feedback cycle per semester to individualize student and staff growth.	No Progress	Some Progress	
	Action Step 2.4.3: Increase student participation levels in extracurricular activities.	Complete	Complete	
Strategy 2.5: Gonzales ISD will integrate technology in academic experiences that prepare learners to be successful in a global society.	Action Step 2.5.1: Ensure identity and access management portal is both secure and convenient for end users. Setup and maintain the use of a rostering management system.	Some Progress	Complete	
	Action Step 2.5.2: Design learning experiences that seamlessly integrate technology into the curriculum.	Some Progress	Some Progress	
	Action Step 2.5.3: Provide a network service for digitally created student portfolios that will follow the learners throughout their schooling.	Some Progress	Some Progress	
	Action Step 2.5.4: Develop a comprehensive professional development plan for in-person and on-line learning to enable educators to facilitate learners' use of technology.	No Progress	Some Progress	
	Action Step 2.5.5: Increase technology self-serve options for students, faculty, and staff.	No Progress	Some Progress	

		Progress Rating December 2023	Progress Rating December 2024	Community's Recommended Changes - December 2024
Goal Area 3: Recruiting, Inducting, and Retaining High-Quality Staff				
Strategy 3.1: Recruit and Retention - Develop innovative recruiting and retention strategies to attract and retain highly qualified candidates at Gonzales ISD.	Action Step 3.1.1: Annually compare salaries to keep GISD competitive in the marketplace. Present new competitive compensation plan to the board for approval prior to peak hiring season.	Some Progress	Some Progress	
	Action Step 3.1.2: Mentor program developed to ensure our new teachers are supported from the district level and campus level. Advertised the mentor program supports provided on website to better market supports provided to teachers who choose GISD. Mentors selected will be the strongest teachers and be provided a stipend with clear expectation of support to be provided that is consistent throughout the district.	Some Progress	Some Progress	
	Action Step 3.1.3: Host teachers through TIEC (J-1 Teacher Program) for hard to fill positions and retain the teachers in these positions for the 3-year term.	Some Progress	Some Progress	Consider removing
Strategy 3.2: Grow Your Own Programs - Successfully develop "Grow Your Own" Programs within Gonzales ISD to increase internal candidates from within the district and community.	Action Step 3.2.1: Student to Teacher - Gonzales ISD course plan for high school education in training students to complete field experience, have the opportunity for employment with the district upon high school graduation, and pursue their bachelor's degree while working as a classroom teacher.	Some Progress	Some Progress	
	Action Step 3.2.2: Paraprofessional to Teacher - Gonzales ISD paraprofessional transition to locally certified classroom teacher.	Some Progress	Some Progress	
	Action Step 3.2.3: Grow Your Own Administrator - Leadership Development program that provides support to eligible Gonzales ISD employees through Professional development opportunities in the district and outside of the district to grow strong leaders for tomorrow to support our schools and district in administrative roles.	Some Progress	Some Progress	
Strategy 3.3: Provide engaging professional development that is meaningful to staff.	Action Step 3.3.1: New hire orientation task force developed to create orientation that is meaningful from district level to campus level to support the onboarding needs of both new employees and new to the profession employees.	Some Progress	Some Progress	
	Action Step 3.3.2: Provide far-reaching "loop" training for all departments to ensure all employees are trained on district-wide initiatives without missing staff.	Some Progress	Some Progress	
	Action Step 3.3.3: Design a training program that makes the financial service team's message directly available to 100% of GISD staff. Communicate the existence of the financial training program to 100% of GISD staff.	Some Progress	Complete	
	Action Step 3.3.4: Department development of handbooks and guidelines to provide consistency in department expectations, practices, and requirements to be updated annually.	Some Progress	Some Progress	

		Progress Rating December 2023	Progress Rating December 2024	Community's Recommended Changes - December 2024
Goal Area 4: Strategic Resource Management				
Strategy 4.1: Develop a long-term financial plan.	Action Step 4.1.1: Create a financial planning committee to determine financial goals and recommend them to the Board for adoption.	No Progress	Some Progress	
	Action Step 4.1.2: Identify and commit to a data management system to maintain the financial planning data and cross-train on its use.	Some Progress	Complete	Revise to include a review opportunity to ensure the software selected continues to be in the district's best interests
	Action Step 4.1.3: Provide a minimum of one report per year to the Board and Superintendent on the District's status regarding the long-term financial plan.	No Progress	Some Progress	
Strategy 4.2: Comprehensive & Functional Procedure Manual(s) to Facilitate Continuity of Services & Quality Customer Service	Action Step 4.2.1: Refine the financial procedures manual so that it is meaningful and interactive for end users; At least once annually send out a survey to GISD Employees (email group) to gather feedback on the usefulness of the manual.	Some Progress	Some Progress	Revise to state the survey should be sent to only Skyward Finance users
	Action Step 4.2.2: Build out the inner-department manual(s) so that they are functional for financial services staff; at least once per year, at least one task in each manual is tested by another financial services team member.	Some Progress	Some Progress	
Strategy 4.3: Design and manage a system that allocates resources in alignment with strategic priorities.	Action Step 4.3.1: Incorporate a link to the strategic priorities to 100% of FTE and project funding requests.	Some Progress	Complete	
	Action Step 4.3.2: Design a process for support department budgets to align with enrollment shifts.	No Progress	Some Progress	
	Action Step 4.3.3: Assemble a group to gather feedback on the process and refine/enhance future processes.	Some Progress	Complete	
Strategy 4.4: Prioritize maintenance & cleanliness of facilities	Action Step 4.4.1: Establish an electronic work order system with electronic devices for maintenance personnel.	Some Progress	Complete	
technology effectively to minimize administrative tasks, enable analytics, and improve operational	Action Step 4.5.1: Electronic fueling system to keep track of usage and mileage.	Some Progress	Some Progress	
	Action Step 4.5.2: Technology implementation on buses for attendance and app for parents to keep track of students.	No Progress	Some Progress	
Strategy 4.6: Gonzales ISD Technology will provide infrastructure to support digital instruction and learning.	Action Step 4.6.1: Analyze current systems for upgrades and effective support annually.	Some Progress	Some Progress	
	Action Step 4.6.2: Provide a robust wireless infrastructure that is highly accessible, easily maintained, and secure.	Some Progress	Some Progress	
	Action Step 4.6.3: Implement a district-wide fiber optics infrastructure to increase bandwidth and improve the network.	Some Progress	Some Progress	
	Action Step 4.6.4: Leverage resources to perform upgrades of District wired and wireless infrastructure across the district.	Some Progress	Some Progress	
Strategy 4.7: Streamline processes, procedures, and documentation to increase consistency and provide efficiency regarding technology services.	Action Step 4.7.1: Increase customer satisfaction. Improve response time to tickets. Understand the needs of the District. Provide context and information regarding district software.	Some Progress	Some Progress	
	Action Step 4.7.2: Develop and execute a process or procedure for technical support documentation.	No Progress	Some Progress	
	Action Step 4.7.3: Develop a routine staff development internal training program for all technical staff.	No Progress	Some Progress	Consider removing
Strategy 4.8: Increase investment in our learning community through advocacy and partnerships.	Action Step 4.8.1: Create a system for District staff to use when asking for or receiving donations or volunteer hours that will allow the District to collect data to accurately gauge current engagement activity.	No Progress	Some Progress	
	Action Step 4.8.2: Target communication efforts with current and potential long-term partners with a focus on District priorities.	No Progress	Some Progress	
	Action Step 4.8.3: Create a database to efficiently match community resources with student and campus needs.	No Progress	No Progress	Consider removing



GISD School Board Agenda Information Sheet
January 13, 2025

Board of Trustees

Ross Hendershot III
President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

D'Anna Robinson

Ashley Molina

Gloria Torres

Naomi Brown

REPORT ITEM

SUBJECT: 2023 Bond Program Monthly Update

ADMINISTRATOR RESPONSIBLE: Amanda Smith, Acting Superintendent and Chief Financial Officer

RATIONAL SUMMARY: Education Service Center Region 13/ Sledge Engineering will provide the Board a monthly update for the 2023 approved Bond Program.

SUPERINTENDENT'S RECOMMENDATION: n/a

SAMPLE MOTION: n/a



LEARNING TODAY,
LEADING TOMORROW

GROWING GREATNESS

 ur Students.  ur Future.

*Gonzales ISD
2023 Bond*



*Monthly Board
Update
1/13/25*

Acronyms (for reference)



AIA	American Institute of Architects	CD	Construction Documents
CMR	Construction Manager at Risk	DD	Design Development
GMP	Guaranteed Maximum Price	Env	Environmental
ES	Elementary School	ESA	Environmental Site Assessment
FEMA	Federal Emergency Management Agency	Geo	Geotechnical Investigation
HS	High School	OPC	Opinion of Probable Cost
IC	Impervious Cover	P&Z	Planning & Zoning
LOMR	Letter of Map Revision	RFP	Request for Proposal
ETJ	Extra Territorial Jurisdiction	CBO	Certified Building Official
MS	Middle School	AHJ	Authority Having Jurisdiction
CTE	Career and Technical Education	SD	Schematic Design
PM	Program Management	OAC	Owner/Architect/Contractor
SW	Stormwater	Surv	Survey (Boundary and Topographic)
TCEQ	Texas Commission on Environmental Quality	R13	Region 13 Education Service Center
WPAP	Water Pollution Abatement Plan	TIA	Traffic Impact Analysis

Transparency

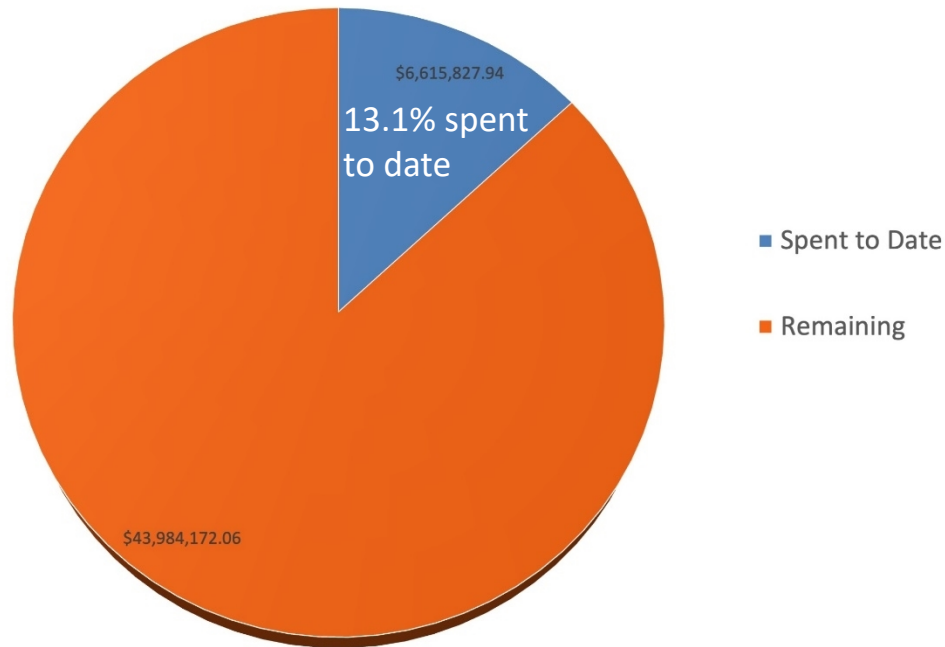


- *Public Meetings to be held monthly prior to Board Meetings*
- *Public Dropbox Link*
- *Public Access to Program Management team for questions & discussion – contact on website*

Program Accounting



Gonzales ISD
Bond Funds Spent to Date
Total Bond Budget = \$50,600,000



Bond Projects List



1. CTE/Ag Barn (New Site):

1. Infrastructure
2. New Career & Technology Education Campus (CTE)
3. Agricultural Barn

2. Maintenance Projects (campuses)

1. Gonzales Primary Academy (GPA)
2. Gonzales Elementary School (GES)
3. Gonzales Junior High School (JHS)
4. Gonzales North Avenue (GNA)
5. Gonzales High School (GHS)
6. East Avenue Campus/DAEP (EAC)
7. Operations, Maintenance, Transportation (OMT)

CTE / Ag Barn



1. Final Construction Documents complete this month with staff feedback
 1. final design this month
 2. bidding February 2025
 3. Board Award April 2025
2. Geotech borings & lab work COMPLETE
3. Water/Wastewater utility extensions submitted to City Engineer
4. Address request submitted

Maintenance Projects

Weaver & Jacobs



1. **GMP#1: Safety/Security Package**

1. Final Construction Documents complete in February 2025
2. Bidding March 2025
3. Board Award April 2025
4. Construction Summer 2025

2. **GMP#2: Remodel Package**

1. Final plans complete in May 2025
2. Targeting Board June 2025 (after GMP1 known)
3. Construction to Fall 2026

Maintenance Projects

ISD Direct





Roofing Project:

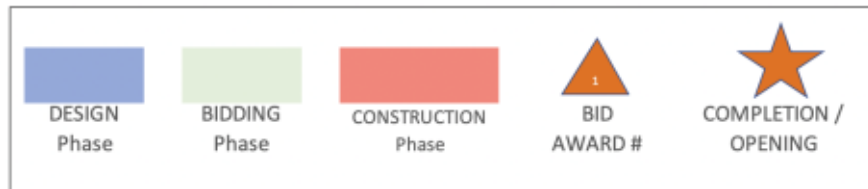
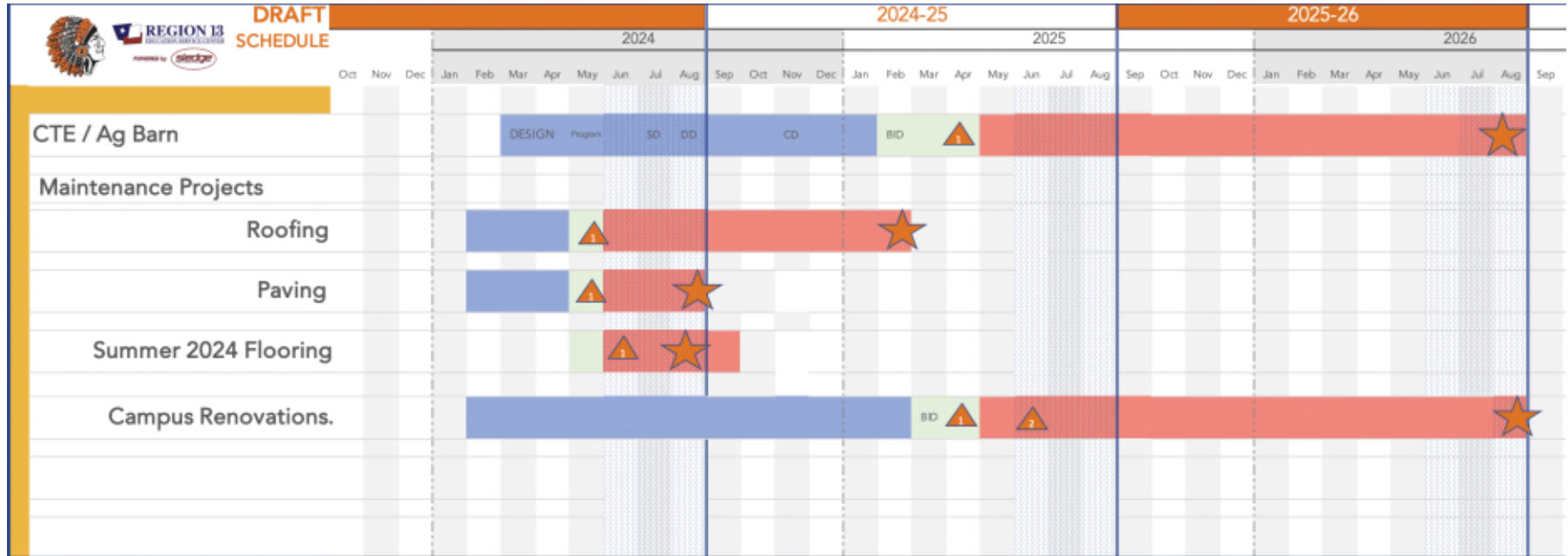
1. GHS Roofs: 95% complete
 2. Old Admin Building (adjacent to HS) power washing 100% complete
 3. EAC Roof: 95% complete
 4. GNA Roof: 100% complete
 5. JHS: 30% complete
 6. GES: 80% complete
- Final completion all roofs tracking for February 2025

Bond Program Budget



	REGION 13 EDUCATION SERVICE CENTER <small>POWERED BY</small> 	Gonzales ISD 2023 Bond Program BUDGET		Delivery Method	CTE/Ag Barn	Maintenance								
					Primary	Elementary	Jr High	North Ave	High School	East Ave/DAEP	Ops, Maint, Transpo			
					CMR	CMR	CMR	CMR	CMR	CMR	CMR	CMR		
					CTE/Ag Barn <i>Infrastructure, 26,000sf CTE, Ag Barn w 10 int pens, 10 ext</i>	GPA <i>safety, security, accessibility, maintenance</i>	GES <i>safety, security, accessibility, maintenance</i>	JHS <i>safety, security, accessibility, maintenance</i>	GNA <i>safety, security, accessibility, maintenance</i>	GHS <i>safety, security, accessibility, maintenance</i>	EAC <i>safety, security, accessibility, maintenance</i>	OMT <i>safety, security, accessibility, maintenance</i>		
TOTAL BOND = \$ 50,600,000					10/31/24	CELLS UPDATED	\$ 22,184,057	\$ 1,190,776	\$ 2,278,539	\$ 2,885,928	\$ 3,458,432	\$ 10,884,271	\$ 4,930,617	\$ 2,213,744
ITEM		NOTES:				CURRENT BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Total ISD Direct Costs						\$ 24,000	\$ 10,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Total Soft Costs						\$ 4,676,138	\$ 2,021,691	\$ 126,168	\$ 222,800	\$ 333,415	\$ 322,106	\$ 979,203	\$ 439,981	\$ 230,774
Total Util/Testing Costs						\$ 828,075	\$ 280,000	\$ -	\$ 70,135	\$ 93,835	\$ 90,535	\$ 112,200	\$ 91,835	\$ 89,535
Total Hard Costs(Non Construction)						\$ 3,727,163	\$ 1,730,000	\$ 147,163	\$ 310,000	\$ 305,000	\$ 505,000	\$ 475,000	\$ 235,000	\$ 20,000
Total Construction Cost:						\$ 40,770,988	\$ 18,142,366	\$ 915,445	\$ 1,673,604	\$ 2,151,678	\$ 2,538,791	\$ 9,315,868	\$ 4,161,800	\$ 1,871,435
TOTAL COSTS:						\$ 50,026,364	\$ 22,184,057	\$ 1,190,776	\$ 2,278,539	\$ 2,885,928	\$ 3,458,432	\$ 10,884,271	\$ 4,930,617	\$ 2,213,744
Total Project Costs						\$ 50,026,364								
PROJECT FUNDING:						2023 Bond:	\$ 50,600,000							
						Interest Utilized								
						Operating Funds								
						Total Funding:	\$ 50,600,000							
Balance:						\$ 573,636								

Bond Program Schedule



QUESTIONS?



GROWING GREATNESS

 ur Students.  ur Future.





Board of Trustees

Ross Hendershot, III
President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Naomi Brown

Gloria Torres

D'Anna Robinson

Ashley Molina

GISD School Board Agenda Information Sheet
January 13, 2025

REPORT ITEM

SUBJECT: Superintendent's Report

ADMINISTRATOR RESPONSIBLE: Amanda Smith, Acting Superintendent and
Chief Financial Officer

RATIONAL SUMMARY: The acting superintendent will provide a monthly update.

SUPERINTENDENT'S RECOMMENDATION: N/A

SAMPLE MOTION: N/A



LEARNING TODAY,
LEADING TOMORROW



Board of Trustees

Ross Hendershot, III
President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Naomi Brown

D'Anna Robinson

Ashley Molina

Gloria Torres

GISD School Board Agenda Information Sheet
January 13, 2025

INFORMATION ITEM

SUBJECT: Board Business

ADMINISTRATOR RESPONSIBLE: Amanda Smith, Acting Superintendent and
Chief Financial Officer

AUTHORITY FOR THIS ACTION: GISD School Board Policy BF (Local)

RATIONAL SUMMARY: Information provided through the Board Business section
of the agenda aimed at keeping trustees informed of routine correspondence.

*Added Items

<i>January</i>	
January 15	First day to apply for a place on the ballot for the May election
January 20	Student/Staff Holiday
February 10	Regular Board Meeting



LEARNING TODAY,
LEADING TOMORROW



The GISD School Board Agenda Information Sheet
January 13, 2025

Board of Trustees

Ross Hendershot, III
President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Naomi Brown

D'Anna Robinson

Ashley Molina

Gloria Torres

Adjourn to Closed Session
Under Texas Government Code Chapter 551

The board will recess this open session and convene in a closed meeting to discuss items on the agenda. The Board may conveniently meet in such closed or Executive Session or meeting, concerning any and all subjects and for any and all purposes permitted by Texas Government Code chapter 551, including, but not limited to:

Section 551.071: Consultation with Attorney;
Section 551.072: Deliberation Regarding Real Property;
Section 551.073: Deliberation Regarding Prospective Gift;
Section 551.074: Personnel Matters; Deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee: Closed Meeting.
Section 551.076: Deliberation Regarding Security Devices;
Section 551.082: School Children; School District Employees; Disciplinary Matter or Complaint
Section 551.083: Certain School Boards; Meeting Regarding Consultation with Representative of Employee Group
Section 551.084: Investigation; Exclusion of witnesses from a hearing.

No voting will take place in the closed meeting. Any action the board wishes to take as a result of discussions in a closed session will take place after the board reconvenes in an open meeting. Today's date is _____ and it is _____ p.m./am

ADMINISTRATOR RESPONSIBLE:

RATIONAL SUMMARY: Personnel Matters

Personnel matters are as follows:

A. Personnel



LEARNING TODAY,
LEADING TOMORROW