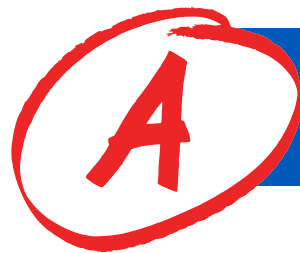


UNITED INDEPENDENT SCHOOL DISTRICT ANNUAL COMPREHENSIVE FINANCIAL REPORT

For The Year Ended - **AUGUST 31, 2022**



TEA Rating

2018

2019

2022

David H. Gonzalez, Superintendent

201 LINDENWOOD DRIVE, LAREDO, TX 78045

WEBB COUNTY • PH: (956) 473-6201 • WWW.UISD.NET

UNITED INDEPENDENT SCHOOL DISTRICT
Laredo, Texas

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

Year Ended August 31, 2022

Prepared by: The Division of Business and Finance

UNITED INDEPENDENT SCHOOL DISTRICT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED AUGUST 31, 2022

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UNITED INDEPENDENT SCHOOL DISTRICT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
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United Independent School District

Division of Business & Finance

201 Lindenwood Drive, Laredo, Texas 78045

(956) 473-6222, Fax (956) 473-6399

sflores@uisd.net

January 25, 2023

Board of Trustees
United Independent School District
201 Lindenwood Drive
Laredo, Texas 78045

Dear Board Members:

We are pleased to present the United Independent School District (the District) Annual Comprehensive Financial Report (ACFR) for the year ending August 31, 2022. The report was prepared by the Division of Finance-Business Office. Responsibility for the accuracy and fairness of the financial information and disclosures contained in the report rests solely with this division. The District's annual audited financial statements of the governmental activities, each major fund, and the aggregate remaining fund information are presented in conformity with requirements established by the Texas Education Agency in their Financial Accountability Systems Resource Guide. The District's independent auditors were **Cascos & Associates, PC** and their opinion letter is hereby made a part of this report. The report, as submitted to the Texas Education Agency, has been modified to conform to the reporting format required by the Government Finance Officers Association. In addition, the Management's Discussion and Analysis section is an integral part of the ACFR and can be found on page 23.

Texas law requires that each public school district in the State undergo an annual audit conducted by an independent audit firm. This audit must be done in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in **Government Auditing Standards** issued by the Comptroller General of the United States. The audit must also comply with the requirements of the single audit act in conformity with the provisions of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and other grantors regulations. The goal of the independent audit was to provide reasonable assurance that the financial statements of United Independent School District for fiscal year ended August 31, 2022, are free of material misstatement and are presented in conformity with generally accepted accounting principles (GAAP). The independent auditor's report can be found on page 17.

Profile of the Government

The District is a political subdivision and is an independent reporting entity as defined by the Governmental Accounting Standards Board Statement No. 14 (GASB 14). The District is located in Webb County, Texas and serves a population of approximately 279,716 persons and provides services to a large portion of the City of Laredo. The District was established in 1961 and “united” three small school districts that were in existence at the time. These were Cactus School District, which was located 28 miles north of Laredo on the Callaghan Ranch, Johnson School District, which was located in South Laredo on state highway 83, and Nye School District, located on the northern edge of the City of Laredo.

The District currently comprises north and southeast Laredo, as well as, 75 percent of Webb County covering 2,448 square miles and is considered one of the fastest growing public school districts in the state of Texas. Due to the Covid-19 pandemic however, the District’s enrollment has decreased from 42,923 students in 2019-2020 to 41,902 students in 2020-2021. Current projections show the District’s student enrollment will be just under 42,000 students for the next four years.

The District is made up of 30 Elementary Schools (Pre-Kinder to 5th Grade), 13 Middle Schools (Grades 6, 7 and 8th), 4 High Schools (Grades 10 – 12th), including 4 ninth grade campuses, 3 Magnet Schools (Grades 9-12th), 2 Early College High School, 1 Alternative Education Center, and 4 Recovery and Prevention Programs. The student population of the District in 2021-2022 was primarily Hispanic American (98.89%). The remaining population consisted of White Americans (0.60%), African American (0.12%), Asian/Pacific Islanders (0.33%) and the rest are two or more races (0.06%).

The policy-making functions of the District lie with a seven-member Board of Trustees (the Board), each of which is elected from a single-member district for three-year staggered terms. The Board receives funding from local, state and federal source entities. However, the Board is not included in any other reporting entity as defined by GASB 14. This report contains all funds pertaining to the District. Serving without compensation, Board members establish the policies by which schools operate. In carrying out the task of setting policy, the board identifies needs and establishes priorities for the school system, allocates financial and human resources among the priority areas and evaluates school performance.

On an annual basis, the District presents the Board of Trustees with the proposed budgets for the General Operating Fund, the Debt Service Fund, and the Child Nutrition Program for approval as required by the Texas Education Code and as described in the Texas Education Agency’s Financial Accountability Systems Resource Guide. The proposed budget is presented to the Board summarized at the function level for each of the funds above. The Board is required to hold a public hearing on the proposed budget and to adopt a final budget no later than August 31, the close of the District’s fiscal year. After adoption of the budget, the appropriation amounts are entered into the District’s accounting and encumbrance system and monitoring of the expenditures and encumbrances in relation to the approved budget begins.

Budget managers have the authority to approve budget transfers anytime during the year. A budget transfer is the movement of appropriations between budget line items within the same function. Any request to move appropriations between budget line items to different functions is considered a budget amendment. Any budget amendment requested by budget managers requires Board approval. Expenditure requests will not be processed unless appropriations are available in the line item.

The District feels that the budgetary controls currently in place are adequate to ensure that expenditures remain within the approved budget and that the District complies with regulations established by the Texas Education Code and the Financial Accountability Systems Resource Guide.

The District evaluates the existing system of internal controls annually through self-evaluation, internal auditing and the annual independent financial and compliance audit. Internal controls are designed to provide reasonable, but not absolute, assurance regarding: 1) the safeguarding of assets against loss from authorized use or disposition; and 2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: 1) the cost of controls should not exceed benefits expected to be derived; and 2) the evaluation of costs and benefits requires estimates and judgments by management.

Academics play a significant role in the lives of our students. Our campuses offer a wide variety of courses in all academic areas, including gifted and talented and advanced placement courses at our high schools. The District continues to support existing programs such as career/technology and expanding programs such as the Science, Business, and Engineering Magnet Schools. The focal point of this year's budget is on instruction with budgeted expenditures for students and teachers making up over 57.38% of the General Fund budget. The District budgeted \$233,314,408 for the 2021-2022 school year on instructional and instructional related service funds. The District experienced an increase in property values, which allowed for an increase in the allocation for instructional related services. This represents an increase of \$5,062,639 over the previous year's budget.

The District continues to enhance its communication system for intra-district correspondence and messaging outside the district. In 2018, the district transitioned from a standard Learning Management System (LMS), Blackboard to the Gabbart Communications - Harmony System.

This Harmony LMS offers more teachers, students, parents and district staff access to a more robust website, with interactive features and maintenance that support CIPA, COPA and FERPA compliance with regard to student and employee internet safety. The new system fully integrates with Google Workplace Applications.

Access to the Google cloud-based, interactive environment allows parents, students, administration, teachers, support staff, and even our community to share information, access shared and permissioned files and work collaboratively all in a real-time system. The collaborative Google Workplace provides beneficial support for synchronous and

asynchronous instruction for students in and out of the classroom and can also integrate with the District's student information system.

Another useful tool is the Parent Square System. This system enables the campuses and the District to communicate with parents by leaving phone messages in the event of an emergency, for special announcements and for attendance issues. Messages are sent in English and Spanish to both residential and cell phone numbers. With the difficulty in accessing the city's few libraries, some campuses have become hubs for learning and reading through Library Nights, Family Reading Nights, Picnic Up a Good Book and Read, and Bibliotherapy. Technology Linking the Community program fosters technological literacy in parents and to the community through classes offered at several campuses.

In addition, the District funds several college readiness programs which helps provide training for students from grades 6 – 12 on college preparatory materials and issues. Some of the critical factors it offers are introducing the idea of college at a very early age, and encourages parental involvement through its FUNDamentals of College Admissions Program that helps families make decisions about college.

The number of teachers with less than five years teaching experience makes up more than 17.3% of the total teachers in the District. The District sustains a teacher mentor program, called "Pathfinders of the 21st Century", which provides role models of effective instructional strategies for those teachers new to the profession. The District believes the Pathfinder program has had a positive impact on the TAKS test.

Factors Affecting Financial Condition

Federal Government

On December 10, 2015, President Obama signed the Every Student Succeeds Act (ESSA). ESSA reauthorized the 50-year-old Elementary and Secondary Education Act (ESEA), the nation's national education law and longstanding commitment to equal opportunity for all students. For the first time, all students in America must be taught high academic standards that will prepare them to succeed in college and careers.

State Government

Approximately 91.02% of the state revenue earned by the District is attributed to the student growth and special populations of students it serves, known as Tier I State Aid. The "foundation" funding level is driven by the average daily attendance (ADA) of students and the full-time equivalents (FTE) of special populations such as bilingual, special education and economically disadvantaged students. It is imperative the District takes measures to encourage student attendance and identify those students with special needs.

Local Economy

Employment and the Labor Force

Laredo is considered the “Gateway to Mexico” and is a strategically positioned land port that connects Mexico’s principle highway and railroad with U.S. rail lines and U.S. Interstate 35, which services Texas seaports and northern U.S. states. International trade, transportation, retail trade, oil and gas, and tourism continue to play a major role in the Laredo/Webb County area economy. Laredo’s economy reaches the over 6,000,000 people from Monterrey, Mexico and the surrounding areas. Laredo is the most competitive United States–Mexico–Canada (USMCA) crossing into Mexico.

Webb County continues to show growth in population and industry, with the majority of the growth situated within the boundaries of the District. The top ten employers in the area consist of one medical service facility, two grocery/retail stores, one fast food restaurant, and six government institutions including the City of Laredo, the County of Webb, Laredo ISD, United ISD, the Laredo Sector Border Patrol, and US Customs. Together, these employers provide jobs for over 29,000 people. The population in the Laredo/Webb County area was estimated to have reached 255,205 persons for the year 2020 according to the Laredo Development Foundation.

International Trade

Webb County, Texas is located on the border where U.S. Highway 35 meets the Mexico border across from Nuevo Laredo, Tamaulipas, Mexico. International bridges I and II are located between Laredo and Nuevo Laredo and international bridge III is located between Laredo and the city of Colombia, Mexico. International bridge IV is in the northwest portion of Laredo and is used primarily for freight transportation purposes. The opening of this fourth bridge has helped alleviate the traffic congestion that was being experienced at the other three bridges.

With its proximity to Mexico, the area’s largest factor on the local economy continues to be the trade between the United States and Mexico. Laredo is the number one inland port along the US-Mexico border crossing over \$205.88 billion in imports and export according to the Laredo Development Foundation. The North American Free Trade Agreement (NAFTA) continues to provide Laredo with tremendous growth in freight forwarding, freight transportation and freight storage industries. Imports and exports between the United States and Mexico passing through the Laredo area have risen steadily over the last five years. Over 700 of Fortune 1,000 companies do international business via Laredo. The international bridges crossed over 4,457,547 trucks thus having an increase of 22.98 percent through the first 10 months of 2021 according to the Laredo Economic Development Corporation

Oil and Gas Industry

The oil and gas industry continues to be a factor in the Webb County/District economy. In prior years, with the District being considered a rural school district, mineral values made up a substantial portion of the total property values for the District. The Eagle Ford Shale hydrocarbon production is a major oil and gas undertaking located in the North Western part of the District. This production has significant importance due to its capability of producing both gas and more oil than other traditional shale plays. The shale play trends across Texas from the Mexican border up into East Texas, roughly 50 miles wide and 400 miles long with an average thickness of 250 feet according to the Texas Railroad Commission.

The majority of the oil and gas growth in the Laredo area occurring in our District, the mineral portion of values is approximately 32.19% of the total assessed valuation of the District and it is expected to increase over the next couple of years due to the resurgence of the Eagle Ford Shale production. However, the Covid-19 pandemic has created instability across the world economy, and the energy sector is no exception. The District's financial management team will continue to monitor the impact mineral values may have on the District's finances on a yearly basis.

Retail Industry

The retail industry continues to have a major effect on the economy of the Webb County/District area. In 2018, the retail industry continued to provide more jobs than any other industry located in the area, accounting for approximately 20,963 jobs. Laredo's Wal-Mart has the highest sales per square foot in the nation. In addition, the total assessed valuation for real commercial property made up almost 21.1% of the District's entire assessed property valuation, second only to residential single-family units. The retail industry is projected to stay strong if population projections remain as they are.

Banking Industry

The banking industry in the Webb County/District area remains strong with twelve financial institutions operating in the county/district. The banking industry has combined total assets of over \$5.6 trillion as of 2022.

Long-term Facilities Planning

The District's growth in the student population from school year 2022 to school year 2024 is expected to stabilize. However, the District has schools operating with classrooms within portable buildings. The District has issued all of its authorized bonds from the 2013 bond election.

In 2013, the District's Board of Trustees called for a 100 member Blue Ribbon Committee, composed of parents, teachers, District patrons and community members to discuss plans for instructional facilities along with other District facility needs. After conducting demographic studies, needs assessments, and considering the District's growth, the Blue Ribbon Committee presented its recommendations on how to handle the District's growth.

On November 5, 2013, the constituents of United ISD passed a bond election of \$408.7 million.

The majority of the funds, \$341.7 million, will be for constructing 14 new schools including the rebuilding of two current elementary schools, and additions/renovations of approximately \$30.0 million to existing schools and other facilities. A portion of funds will be used for instructional technology, \$22.0 million, which includes network wiring/infrastructure and additional equipment designed to aid students and teachers in the learning process. The remaining funds, \$10.9, will be used to upgrade security and safety equipment for all campuses within the District. Included are \$3.9 million in issuance costs.

Phases I, II and III of the \$408.7 million bond program are 94.5% complete. The District issued \$75.4 million in bond funds, with \$14.1 million in premiums, in August of 2019 to start Phase IV. Phase IV funding will primarily be used to complete one middle school, and two elementary schools.

The Capital Projects Fund has inception to date expenditures of \$380.3 million, of which \$21.4 million were spent during 2022.

Debt Service

Debt Service is a major area of cost due to the District's building program which is primarily financed by the sale of general obligation bonds. The Texas Education Code (TEC) authorizes the District to issue negotiable coupon bonds to construct, acquire, or equip school buildings, to purchase necessary sites, or to acquire or refinance property financed under a contract entered into under the Public Property Finance Act. The District is further authorized to levy and assess annual ad valorem taxes sufficient to pay the principal and interest on the bonds as they become due. The District's primary objective in debt management is to keep the level of indebtedness within available resources and within legal debt limitations.

All bond elections are held in accordance with statutory requirements and bonds are issued and taxes are levied in compliance with Sections 45.001, 45.003(b)(1), and 45.003(e) of the Texas Education Code.

As of August 31, 2022, the District had \$544.1 million of School Building Unlimited Tax Bonds, Capital Appreciation Bonds and Public Property Finance Contractual Obligations, with maturities extending into the year 2049. The District's Debt Service fund balance is \$7,041,020 as of August 31, 2022.

Fiduciary Operations

The District maintains the fiduciary responsibility of monitoring the individual campus' student activity funds. The District ensures that proper control over cash is maintained and that all procedures are in accordance with TEA's Financial Accountability Systems Resource Guide. As of August 31, 2022, total assets for student activity funds were \$1,585,754.

Financial Management Awards

Texas Education Agency School FIRST Award

For the 2020-2021 school year, United Independent School District earned the Texas Education Agency's (TEA) fiscal rating of "Above Standard Achievement" under the First Integrity Rating System of Texas or School FIRST program. Implemented in 2001, School FIRST is a yearly Texas public school financial accountability program in which Texas school districts submit a financial report based on several required indicators.

The School FIRST program was created by TEA in response to the Texas Legislature's request to address several public school system accountability issues. The program ensures that school districts be held accountable for the quality of their financial management practices through various given ratings.

The system is designed to encourage Texas public schools to manage their financial resources in a more fiscally appropriate manner and to allow the maximum allocation possible for direct instructional purposes. The system also discloses the quality of local management and decision-making processes that impact the allocation of financial resources in Texas public schools.

Certificates of Achievement and Excellence

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to United Independent School District for its annual comprehensive financial report for the fiscal year ended August 31, 2021. This is the twenty-fourth consecutive year that the District has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Meritorious Budget Award (Pathway to MBA)

The Association of School Business Officials (ASBO) created the Meritorious Budget Award (MBA) to recognize districts for creating budgets which successfully speak to the community. Meritorious budgets meet many carefully selected criteria, but at their cores they are: easy to read and accurate. The *Pathway* to the MBA is for first- and second-time applicants who would like to complete two sections of the MBA Criteria Checklist. United Independent School received the Pathway to the MBA for the 2019-2020 and the 2020-2021 annual budget.

Acknowledgments

Preparation of the Annual Comprehensive Financial Report takes dedication and commitment by staff members district-wide. The Division of Finance would like to thank the following personnel for the time and effort given to the preparation of this report:

Executive Administration

Mr. David H. Gonzalez, Superintendent of Schools
Ms. Laida P. Benavides, CPA, Chief Financial Officer
Mr. Samuel D. Flores, Assistant Superintendent for Business and Finance
Mr. Mike Garza, Associate Superintendent for Administration Operation Services
Mr. David Canales, Associate Superintendent for Human Resources
Mr. Enrique Rangel, Assistant Superintendent for Facilities & Construction
Mr. Rebecca Morales, Assistant Superintendent for Administration and Policies
Mr. Hector Perez, Assistant Superintendent for Technology

Division of Finance

Ms. Rosa I. Cabello, Director of Accounting
Dr. Edie Landeck, Grants Administrator
Ms. Ofelia Dominguez, Director of Risk Management
Ms. Monica Madrigal, Tax Assessor/Collector
Mr. Hector Cavazos, Director of Fixed Assets
Ms. Irene G. Ruiz, Accounting Manager
Mr. Felipe Jimenez, Budget Manager
Mr. Mark Ceballos, Payroll Manager
Ms. Coral Perez, Treasury Manager
Ms. Elsa Peña, Federal Programs Manager
Ms. Valerie Peña, Staff Accountant
Mr. Enrique Garcia, Staff Accountant
Mr. Norberto Martinez, Staff Accountant
Mr. Carlos Flores, Staff Accountant
Mr. Sergio Morales, Staff Accountant
Ms. Janie Leal, Executive Secretary
Ms. Sara Gaytan, Executive Secretary

We would especially like to thank the District's Board of Trustees for their time, dedication and support to the District and its personnel and our independent auditors, Cascos & Associates, PC for their assistance in the preparation of this report.



Samuel D. Flores
Assistant Superintendent– Business/Finance



Laida P. Benavides, CPA
Chief Financial Officer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**United Independent School District
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

August 31, 2021

Christopher P. Morill

Executive Director/CEO

UNITED INDEPENDENT SCHOOL DISTRICT

PRINCIPAL DISTRICT OFFICIALS

Board of Trustees

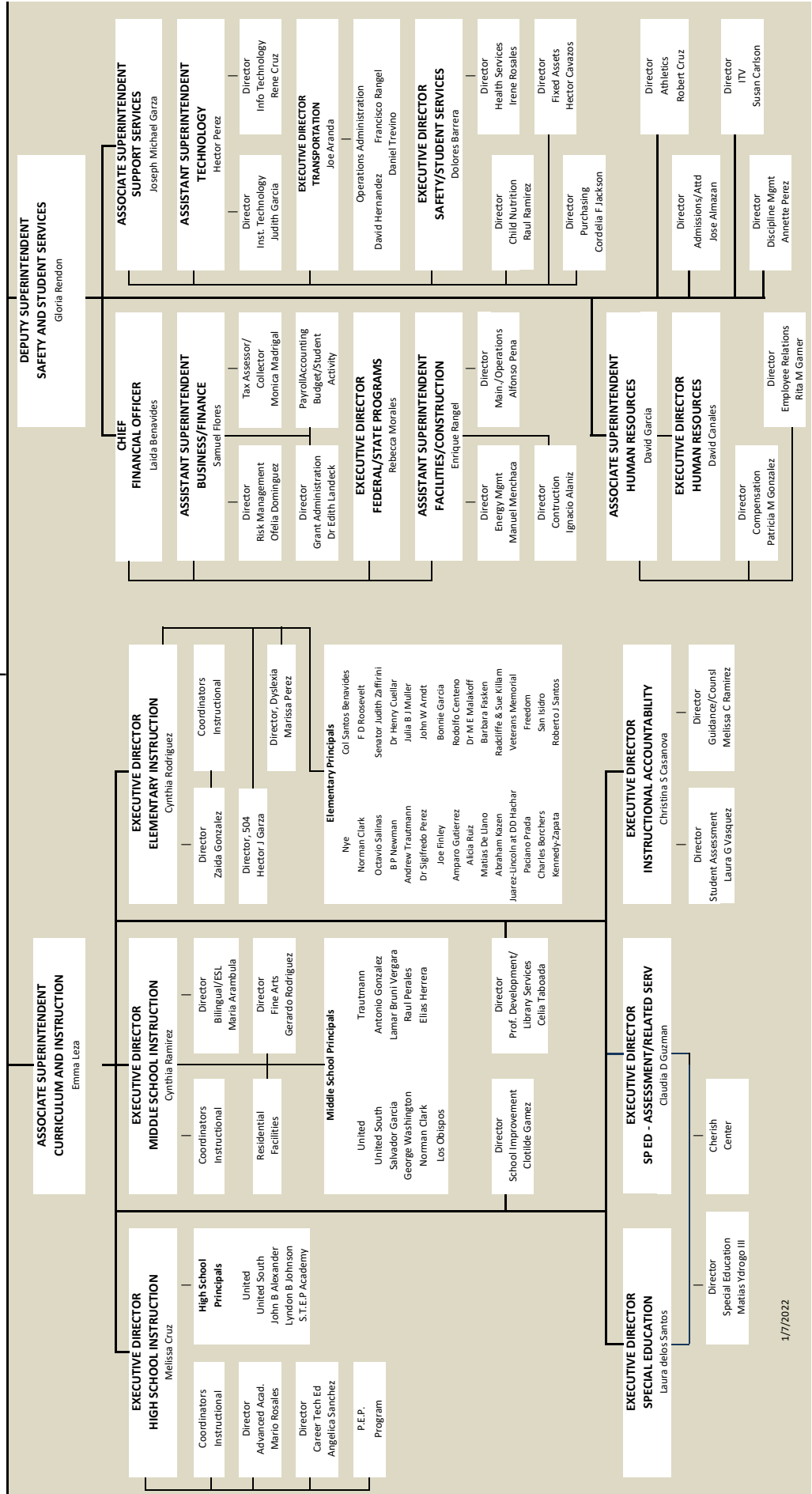
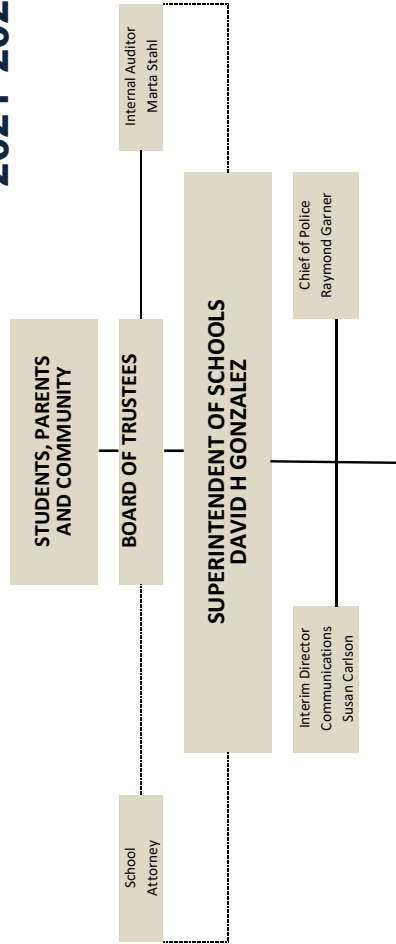
Ramiro Veliz III, President
Aliza Flores Oliveros, Vice-President
Michelle Molina, Secretary
the late Mr. Ricardo Molina Sr., Parliamentarian
Ricardo Rodriguez, Member
Javier Montemayor, Jr., Member
Francisco Castillo, Member

Administrators

David H. Gonzalez, Superintendent Of Schools
Mike Garza, Associate Superintendent for Administration Operation Services
Laida P. Benavides, CPA, Chief Financial Officer
Emma Leza, Associate Superintendent for Curriculum and Instruction
Samuel D. Flores, Assistant Superintendent for Business & Finance
David R. Canales, Associate Superintendent for Human Resources
Enrique Rangel, Assistant Superintendent of Facilities and Construction
Hector Perez, Assistant Superintendent for Technology
Rebecca C. Morales, Assistant Superintendent for Administration and Policies

ORGANIZATIONAL CHART

2021-2022 SCHOOL YEAR



CERTIFICATE OF BOARD

United Independent School District
Name of School District

Webb
County

240-903
Co. – District Number

We, the undersigned, do hereby certify that the attached annual financial reports of the above named school district were reviewed and X approved disapproved for the year ended August 31, 2022 at a meeting of the Board of School Trustees of such school district on the 25th day of January, 2023.

Michelle Martin
Signature of Board Secretary

Ramin Vebj
Signature of Board President



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INDEPENDENT AUDITOR'S REPORT





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Cascos & Associates, PC

Certified Public Accountants

Audit/Accounting/Tax/Consulting

INDEPENDENT AUDITORS' REPORT

The Board of Trustees
United Independent School District
Laredo, Texas

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of United Independent School District, (the "District"), as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of August 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matters

Change in Accounting Principle

As described in the notes to the financial statements, in 2022, the District adopted new accounting guidance, GASB Statement No. 87, Leases. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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



765 East 7th Street / Brownsville, Texas 78520
Phone (956) 544-7778 Fax (956) 544-8465
Email: ccascos@cascoscpa.com



Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Governments Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Casco & Associates, PC". The signature is written in a cursive, flowing style.

Casco & Associates, PC
Brownsville, Texas
January 25, 2023



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MANAGEMENT'S DISCUSSION AND ANALYSIS





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MANAGEMENT'S DISCUSSION AND ANALYSIS UNAUDITED

In this section of the Annual Comprehensive Financial Report, we, the managers of United Independent School District, (the "District"), discuss and analyze the District's financial performance for the fiscal year ended August 31, 2022. Please read it in conjunction with the independent auditors report on page 17, and the District's Basic Financial Statements which begin on page 37.

FINANCIAL HIGHLIGHTS

- For the fiscal year ending August 31, 2022, net position was \$(102.1) million, an increase of \$36.0 million from prior year. The most significant item that affected this increase in net position was a decrease in Non-Current Liabilities of 9.9% from the prior year, specifically, in Net OPEB Liability of \$52.9 million.
- Total Fund Balance for the Governmental Funds increased by \$3.3 million. The main contributing factor for this overall increase in fund balance is attributed to revenues, in the General Fund, exceeding expenditures of \$1.5 million.
- The General Fund reported a Fund Balance this year of \$115.5 million, an increase of \$23.7 million from last year.
- The District received funding through the American Rescue Plan (ARP) Act of 2021, Elementary and Secondary School Emergency Relief Fund, ESSER III. Allowable expenditures for ESSER III can be academic support, mental health, safety, and continuity of service. The District was awarded \$127.6 million. The District expended \$41.5 million by the end of Fiscal Year 2022.
- The District issued \$59.6 million in Unlimited Tax Refunding Bonds, Series 2021A. The True Interest Cost is 1.79% with net present value savings of \$5.8 million. The percentage savings on the refunded bonds was 9.67%.
- The District issued an additional \$22.0 million in Maintenance Tax Notes, Series 2022 with a 3.08% interest rate maturing February 2042.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Annual Comprehensive Financial Report (ACFR) consists of an Introductory Section, Financial Section, Statistical Section and a Federal Awards Section. The Financial Section consists of four parts Management's Discussion and Analysis (this section), the basic financial statements (with accompanying notes), required supplementary information, and an optional section that presents combining statements for non-major governmental funds, Texas Education Agency required schedules and capital assets used in the operation of governmental funds. The statements are intended to be organized so that the reader can understand the District as an entire operating entity.

The basic financial statements include two kinds of statements that present different views of the District in addition to the notes that explain some of the information in the basic financial statements and provide data that are more detailed:

- The first two statements are *government wide financial statements*, the Statement of Net Position and the Statement of Activities, which provide both long-term and short-term information about the District's overall financial status. They provide information about the activities of the District

as a whole and reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

- The remaining statements are fund financial statements that focus on individual parts of the government, reporting the District's operations in more detail than the government-wide statements.
 - The governmental funds statements tell how general government services were financed in the short-term as well as what remains for future spending.
 - The proprietary fund statements offer short- and long-term financial information about the activities the government operates like businesses and/or provide information on costs that are accumulated and allocated internally among various functions.
 - Fiduciary fund statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.

In Fiscal Year 2021-2022, the District implemented GASB 87-Capital Leases. GASB 87 is to increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this statement, the District is required to recognize a lease liability and an intangible right-to-use lease asset.

In Fiscal Year 2020-2021, the District implemented GASB 84, Fiduciary Activities. GASB 84 is intended to properly identify a government's fiduciary activities. The Statement requires governments to determine whether an activity is a fiduciary activity that is to be reported in a government's fiduciary funds or whether an activity is a legally separate entity that qualifies as a component unit of the government and whether the activity is a pension or OPEB arrangement. Pension and OPEB arrangements that do not meet the definition of a component unit must be included as fiduciary activity if the government controls the assets of either arrangement. GASB 84 provides a set of criteria to determine whether the activity requires reporting as a fiduciary activity. The government must control the assets of the activity, the assets cannot be derived from the government's own source revenues or government-mandated or voluntary non-exchange transactions, the assets may be administered through a trust or similar arrangement as long as the government is not the beneficiary, the assets are for the benefit of individuals and the government has no administrative or direct financial involvement with the assets, and the assets are for the benefit of organizations not included in the reporting entity. More information on GASB 84 can be found in the notes on page 58.

The District implemented GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other Pensions (OPEB) in Fiscal Year 17-18. GASB 75 discloses information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. More information on GASB 75 can be found in the notes on page 84.

The District is in full implementation of GASB 68. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-

useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency. More information on GASB 68 can be found in the notes on page 80.

The financial statements also include notes, page 55, that provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

The combining statements for non-major funds contain even more information about the District's individual funds. These are not required by TEA. The sections labeled TEA Required Schedules and Federal Awards Section contain data used by monitoring or regulatory agencies for assurance that the District is using funds supplied in compliance with the terms of grants.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

The analysis of the District's overall condition and operation begins on page 37. The government-wide statements report information about the activities of the District as a whole using accounting methods similar to those used by private-sector companies. The *Statement of Net Position* includes all of the District's assets, deferred outflows of resources, deferred inflows of resources, liabilities and net position at the end of the year while the *Statement of Activities* includes all the revenues and expenses generated by the District's operations during the year regardless of when cash is received or paid.

The District's revenues are divided into those provided by outside parties who share the costs of some programs such as tuition received from students from outside the District and grants provided by the U.S. Department of Education to assist children with disabilities or from disadvantaged backgrounds (program revenues), and revenues provided by the taxpayers or by TEA in equalization funding processes (general revenues). All the District's assets are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future years.

The two government-wide statements report the District's net position and how they have changed. Net position – the difference between the District's assets and liabilities – are one way to measure the District's financial health or financial position. Over time, increase or decrease in the District's net position is an indicator of whether its financial health is improving or deteriorating, respectively. To fully assess the overall health of the District, however, you should consider non-financial factors as well, such as changes in the District's average daily attendance or its property tax base and the condition of the District's facilities.

The deferred outflows of resources for deferred charge on refunding is the increase between the amount of the bonds refunded and the amount paid to the refunding escrow agent. The accumulation total of deferred charge refunding as of August 31st, is \$26,584,507. The deferred outflow and deferred inflow of resources related to TRS pension is the recognition of the District's proportionate share of the net pension liability required by GASB 68 as explained on Note J-Defined Benefit Pension Plan on page 80 of the Notes to the Financial Statements. The deferred outflow and deferred inflow of resources for TRS OPEB is the recognition of the District's proportionate share of the net OPEB liability required by GASB 75 as explained on Note K – Defined Benefit OPEB Plans on page 88 of the Notes to the Financial Statements.

In the *Statement of Net Position* and the *Statement of Activities*, we outline the District activities:

- **Government Activities** – Most of the District's basic services are reported here, including the instruction, counseling, co-curricular activities, transportation, maintenance, and general administration. Property taxes and state and federal grants finance most of these activities.

Reporting the District's Most Significant Funds

Fund Financial Statements

The *Fund Financial Statements* begin on page 40 and provide detailed information about the District's most significant funds – not the District as a whole. Laws and contracts require the District to establish some funds, such as grants received under the Every Student Succeeds Act (ESSA), from the U.S. Department of Education and such as bond covenants. The District's administration establishes many other funds to help it control and manage money for particular purposes (like campus activity funds). The District's currently has two fund types – governmental and fiduciary – which have different accounting approaches.

- Governmental funds – Most of the District's basic services are reported in the governmental funds. These funds use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the District's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net position and the Statement of Activities) and governmental funds in reconciliation schedules C2 and C4 located on pages 43 and 46 respectively following each of the fund financial statements.
- Proprietary funds - The District maintains an internal service fund for health insurance benefits for all full time employees who sign up for health insurance. Since this service is an employee benefit contingent upon employment, the internal service fund is considered a governmental activity and is included in the government-wide financial statements found on page 47.
- Fiduciary funds – The District is the trustee, or fiduciary, for certain funds. It is also responsible for other assets that – because of a trust arrangement – can be used only for their intended purposes. All of the District's fiduciary activities are reported in a separate *Statement of Fiduciary Net position* on page 50. We exclude these activities from the District's government-wide financial statements because the District cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

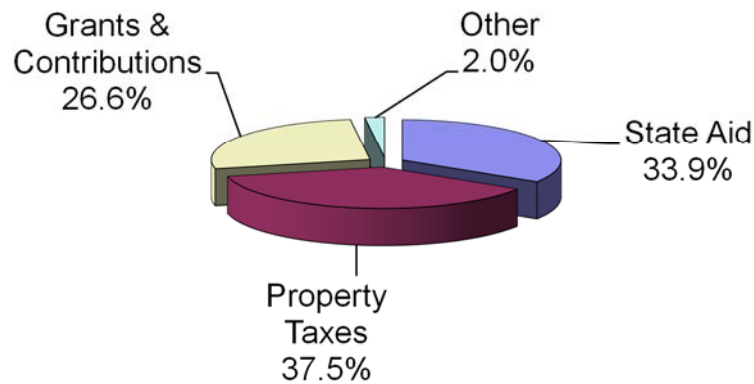
- Our analysis focuses on the net position (Table A-1) and changes in net position (Table A-2) of the District's governmental activities. Net position may serve, over time, as a useful indicator of the District's financial position. For the fiscal year ending August 31, 2022, net position was \$(102.1) million, an increase of \$36.0 million from prior year. The most significant item that affected this increase in net position was a decrease in Non-Current Liabilities of 9.9% from the prior year, specifically, in Net OPEB Liability of \$52.9 million.

Table A-1
Changes in United Independent School District's Net Position
(In millions of dollars)

	Governmental Activities		Total Percentage Change
	2022	2021	2022-2021
Current Assets:			
Cash and Cash Equivalents	\$ 153.7	\$ 101.5	51.5%
Current Investments	37.5	52.6	-28.7%
Property Taxes Receivable	5.5	5.1	8.2%
Allowance for Uncollectible Taxes	(2.4)	(2.4)	1.7%
Due from Other Governments	27.5	50.9	-45.9%
Accrued Interest	0.11	0.01	848.8%
Other Receivables, net	1.82	0.90	103.5%
Inventories - Supp. and Materials	2.5	1.6	54.1%
Total Current Assets:	226.22	210.13	7.7%
Noncurrent Assets:			
Capital Assets	1,026.1	990.5	3.6%
Less Accum. depreciation	(463.6)	(430.9)	7.6%
Total Noncurrent Assets	562.4	559.6	0.5%
Total Assets	788.6	769.7	2.5%
Deferred Outflows of Resources:			
Deferred Charge for Refunding	26.6	21.2	25.2%
Deferred Outflow Related to CARES Act	-	-	0.0%
Deferred Outflow Related to TRS Pension	39.5	53.4	-25.9%
Deferred Outflow Related to TRS OPEB	31.8	27.9	14.1%
Total Deferred Outflows of Resources:	97.9	102.5	-4.4%
Current Liabilities:			
Accounts Payable	15.2	13.9	9.5%
Payroll Deductions & Withholding	0.4	0.9	0.0%
Accrued Wages Payable	24.1	22.6	6.8%
Due to Other Government	11.2	0.3	3629.0%
Due to Student Groups	0.1	-	100.0%
Accrued Expense	2.4	2.8	-16.8%
Unearned Revenue	0.4	0.5	-31.4%
Payable from Restricted Assets	0.5	0.4	19.9%
Total Current Liabilities	54.3	41.5	30.8%
Non-Current Liabilities:			
Due Within One Year	29.9	33.1	-9.6%
Due in More Than One Year	525.3	529.8	-0.9%
Net Pension Liability (District's Share)	64.8	137.5	-52.9%
Net OPEB Liability (District's Share)	132.1	134.7	-1.9%
Total Noncurrent Liabilities:	752.1	835.1	-9.9%
Total Liabilities	806.4	876.6	-8.0%
Deferred Inflows of Resources:			
Deferred Inflow Related to TRS Pension	77.2	27.4	181.8%
Deferred Inflow Related to TRS OPEB	105.0	106.2	-1.2%
Total Deferred Inflows of Resources:	182.2	133.6	36.3%
Net Position:			
Net Investment in Capital Assets	32.1	95.0	-66.2%
Restricted for Federal & State Programs	1.8	1.0	76.1%
Restricted for Debt Service Fund	7.0	7.0	0.3%
Restricted for Capital Projects	54.8	66.4	-17.4%
Restricted for Other Purposes	2.7	2.0	36.7%
Unrestricted	(200.6)	(309.5)	-35.2%
Total Net Position	\$ (102.1)	\$ (138.1)	-26.0%

In 2022, the District's total revenues decreased by \$8.5 million. A significant portion, 33.9%, of the District's revenue, came from State Aid formula funding, 26.6% was generated from Operating Grants and Contributions, while another 37.5% was received from property tax with the remaining 2.0% of revenues generated from other local and intermediate sources (Figure A-1). . In Fiscal Year 2022, the American Rescue Plan Act of 2021 (ARP) for the Elementary and Secondary School Emergency Relief Fund (ESSER III) added \$41.8 million in funding. Additionally, the total cost of all programs and services decreased from \$538.3 to \$510.8 million. Approximately 81.5% of these costs are for instructional and student services or \$416.5 million (Table A-2).

Sources of Revenues for Fiscal Year 2022
Figure A - 1



The District took actions to maintain costs for the 2021-2022 Fiscal Year by maintaining the same cost saving measures used in the prior fiscal year to control expenses by limiting budgets. In addition, the District implemented a purchasing deadline to address savings in order to redirect expenditures where necessary.

Table A-2 outlines the District's changes in revenues and expenses.

Table A-2

Changes in United Independent School District's Revenues and Expenses
(In millions of dollars)

	Governmental Activities		Total Percentage Change
	2022	2021	2022-2021
Program Revenues			
Charges for Services	\$ 5.9	\$ 2.2	168.9%
Operating Grants and Contributions	137.1	97.6	40.5%
General Revenues			
Property Taxes	205.0	202.3	1.3%
State Aid - formula	185.5	216.5	-14.3%
Grants and Contributions not Restricted	8.4	31.3	-73.0%
Investment Earnings	1.0	0.4	171.0%
Misc. local and Intermediate Revenue	4.0	5.3	-23.7%
Total Revenues	\$ 546.9	\$ 555.4	-1.5%
Instruction	\$ 262.8	\$ 297.6	-11.7%
Instructional Resources and Media	7.6	7.9	-4.0%
Curriculum and Instructional Staff Dev.	4.2	4.4	-5.8%
Instructional Leadership	10.2	10.6	-3.9%
School Leadership	29.2	29.1	0.4%
Guidance/Counseling/Evaluation Svcs	17.8	19.1	-6.9%
Social Work Services	3.3	3.5	-5.3%
Health Services	6.6	6.2	5.3%
Student Pupil Transportation	23.0	20.7	11.1%
Food Services	33.4	29.8	11.9%
Extracurricular Activities	17.1	13.9	23.1%
General Administration	16.8	17.9	-6.1%
Facilities Maintenance & Oper.	48.2	45.9	5.0%
Security & Monitoring Svcs.	10.6	10.3	3.2%
Data Processing Services	3.2	3.8	-16.6%
Community Services	1.40	0.64	119.1%
Debt Service - Interest Long Term Debt	12.4	14.2	-12.7%
Debt Service - Bond Issuance Cost/Fees	0.8	0.6	47.4%
Juvenile Justice Alt. Education Prg.	0.05	0.06	-18.0%
Webb County Appraisal District	2.2	2.1	7.1%
Total Expenses	\$ 510.8	\$ 538.3	-5.1%
Change in Net Position	\$ 36.1	\$ 17.1	111.3%
Net Position -- Beginning	\$(138.1)	\$(155.2)	-11.0%
Net Position -- Ending	\$(102.0)	\$(138.1)	-26.1%

Table A-3 presents the cost of each of the District's largest functions, as well as, each function's net cost (total cost less fees generated by the activities and operating grants and contributions). The net cost reflects funding by state revenues as well as federal child nutrition revenue.

Table A-3

Net Cost of Selected District Functions
(In millions of dollars)

	Total Cost of		% Change	Net Cost of		% Change
	2022	2021	2022-2021	2022	2021	2022-2021
Instruction & Instruction Related	\$ 274.6	\$ 310.0	-11.4%	\$ 264.1	\$ 256.0	3.2%
Instructional and School Leadership	39.4	39.7	-0.7%	41.5	38.1	8.9%
Food Services	33.4	29.8	12.0%	6.3	3.4	85.3%
Facilities Maintenance & Operations	48.2	45.9	5.0%	43.3	46.7	-7.3%
Debt Service - Interest & Fiscal Charges	13.2	14.7	-10.5%	21.8	22.2	-1.8%

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds (as presented in the balance sheet on pages 40 and 41) reported a combined fund balance of \$168.6 million, which is higher than last year's total of \$165.3 million. One of the contributing factors for this overall increase in fund balance is attributed to the District refunding old debt to benefit from lower borrowing costs. Please see the Note G, page 72.

The General Fund reported a Fund Balance this year of \$115.5 million, an increase of \$23.7 million from last year. The District issued Maintenance Tax Notes in the amount of \$22.0 million. However, the District only spent \$9.5 million as of August 31, 2022. The unspent proceeds from the Maintenance Tax Notes combined with the General Fund revenues exceeding expenditures are the biggest factors that increased the General Fund's Fund Balance.

General Fund Budgetary Highlights

Over the course of the year, the Board of Trustees revised the District's budget several times.

These budget amendments fall into three categories:

- The first category includes amendments and supplemental appropriations that were approved shortly after the beginning of the year and reflect the actual beginning balances (versus the amounts we estimated in August 2022). These amendments are not a part of the original budget adopted by the Board of Trustees before the beginning of the 2021-2022 Fiscal Year. These amendments included \$4.5 million in outstanding encumbrances at the end of August 31, 2021.
- The second category includes changes that the Board approved during the fiscal year for operations, one of which was to redistribute \$1.0 million from Facilities Maintenance and Operations' payroll line-item to Facilities Acquisition and Construction to complete capital improvement projects. Another amendment appropriated \$5.2 million to cover the Board of Trustees' approval to pay a one-time salary increase to all full-time staff. An amendment of \$3.2 million was approved to cover fuel costs and lost revenue from reduced student field trips for the Transportation Department. The Board approved an additional amendment to recognize an increase in revenue of \$3.9 million which was allocated to expenditures to cover construction projects. The Board

approved a budget amendment to cover various budgetary account to finalize the 2022 Fiscal Year in the amount of \$1.2 million. Two Debt Service Fund budget amendments totaling \$608 thousand was approved by the Board to cover costs associated with 2022 refunding.

- The third category involved amendments moving funds from programs that did not need all the resources originally appropriated to them to programs with resource needs.

Even with these adjustments, the General Fund's actual expenditures were \$54.2 million below the final budgeted amount. The most significant positive variances resulted from reclassifying \$29.4 million in expenditures from ESSER III to the General Fund to cover health insurance costs. Issuing \$22.2 million in Maintenance Tax Notes, but only incurring expenditures of \$9.5 million left a variance of \$12.7 million in unspent proceeds, which contributed to positive variances within various functions. Other savings of approximately \$3.3 million in budgeting for staff for full time employment from positions that were purposely left vacant for an extended portion of the year in order to counter the budgetary impacts of COVID-19, other District operations such as Transportation, Maintenance and Operations, General Administration, and Security and Monitoring Services also had positive variances between budgeted funds and actual expenses totaling \$6.9 million due to the lingering impact of COVID-19.

Debt Service Fund

The District's Debt Service Fund began the year with \$7.0 million in Fund Balance. The current debt service payment was \$42.0 million. The Debt Service tax rate remained the same as prior year at \$0.232440 to meet this debt service payment. However, the District's overall tax rate decreased by \$0.02104.

As of August 31, 2022, the District had \$501.4 million of School Building Unlimited Tax Bonds, and Capital Appreciation Bonds, with maturities extending into the year 2049. The District's Debt Service fund balance is \$7,041,020 as of August 31, 2022.

Capital Projects Fund

Last year's Capital Projects Fund Balance was \$62.8 million decreasing to a balance of \$41.9 million as of August 31, 2022. The proceeds were used to complete voter approved bond projects including new school buildings, renovations to existing school buildings, integrated technology, and school safety upgrades.

The District has issued all authorized bonds from the 2013 Bond Election totaling \$408.7 million.

CARES Act ESSER Funding

ESSER I

The Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2021 passed Congress with strong bipartisan support and was signed into law by President Trump on December 27, 2020. This relief package provides critical support to the American people and further strengthens the nation's economic recovery. Through the CARES Act, the District received Elementary and Secondary School Emergency Relief (ESSER I) funding to address the impact of COVID-19 on elementary and secondary schools. The State of Texas was required to award school districts ESSER I funds in the same proportion as each district received under Title I, Part A of the Elementary and Secondary Education Act of 1965, as amended, in fiscal year 2019–20. The District recorded \$12.8 million in revenues and expended the entire allotment during Fiscal Year 2020.

ESSER II

On December 27, 2020, The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), was signed into law and provides an additional \$54.3 billion for the Elementary and Secondary School Emergency Relief Fund, ESSER II. ESSER II funds were awarded in the same manner as ESSER I funds. The District was awarded \$56.8 million in revenues, the District expended the entire allotment by the end of Fiscal Year 2022.

ESSER III

The American Rescue Plan (ARP) Act of 2021, Elementary and Secondary School Emergency Relief Fund, ESSER III, was enacted on March 11, 2021 and provides an additional \$122.7 billion in funding. At least 20% must be spent on learning loss. Allowable expenditures for ESSER III can be academic support, mental health, safety, and continuity of service. A complete listing of the ESSER III allocations can be found on the District's website. ESSER III funds were awarded in the same manner as ESSER I and ESSER II funds. The District was awarded \$127.6 million. The District expended \$41.5 million by the end of Fiscal Year 2022.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2022, the District had \$562.4 million invested in a broad range of capital assets (net of depreciation), including land, equipment, buildings, and vehicles (Table A-4).

Table A-4

United Independent School District's Capital Assets
(In millions of dollars)

	Governmental Activities		Total Percentage Change
	2022	2021	2021-2020
Land	\$ 54.1	\$ 54.1	0.0%
Buildings	874.3	825.5	5.9%
Vehicles	37.1	36.8	0.7%
Furniture & Equipment	41.0	39.4	4.2%
Other - (C.I.P. & Leased Assets)	19.6	34.7	-43.6%
Totals	1,026.1	990.5	3.6%
Total accumulated depreciation	(463.6)	(430.9)	7.6%
Net capital assets	\$ 562.4	\$ 559.6	0.5%

The Board of Trustees held a bond election on November 5, 2013 to meet the needs of overcrowding and projected student growth. A committee of community members composed of parents, teachers and District patrons were faced with the task of developing a plan to meet UISD's growth. The voters of UISD approved a \$408.7 million bond that will provide 14 new schools (7 elementary schools, 3 middle schools and 4 ninth grade campuses), improve technology, increase safety and security and construct several renovation

projects throughout the entire District. The construction of new schools will use 83.6% of the bond proceeds. More detailed information about the District's capital assets is presented in Note F to the Financial Statements on page 71.

As of August 31, 2018, the District had issued the total, voter approved, \$408.7 million.

Long Term Debt

At the end of the year, the District had \$548.5 million in bonds and notes outstanding as shown in Table A-5. The District's current ratings for general obligation bonds are "AA-" by Fitch, "A+" by S&P, and "Aa3" with Moody's. However, United ISD's rating backed by the Texas Permanent School Fund guarantee is AAA by all the rating agencies. More detailed information about the District's debt is presented in the Note G to the Financial Statements on page 72.

Table A-5

United Independent School District's Long Term Debt
(In millions of dollars)

	Governmental Activities		Total Percentage Change
	2022	2021	2022-2021
Bonds Payable	\$ 501.4	\$ 523.5	-4.2%
Notes and Leases Payable	47.1	33.4	40.7%
Total Bonds, Notes and Leases Payable	\$ 548.5	\$ 556.9	-1.5%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The District's appointed officials considered many factors when setting the Fiscal Year 2023 Budget and tax rates. One major factor is the District's student population. The District's 2021-2022 enrollment is expected to be, conservatively, 41,318, a decrease of 596 students from the 2020-2021 actual enrollment. However, the City of Laredo continues to experience moderate growth as it has had over the past couple of years.

The State of Texas held its 86th legislative session in 2019. During the session, the Legislature adopted a biennial budget that created new funds dedicated to public education and property tax relief. With these significant modifications to the underlying school finance structure, the 2019 Legislature increased the Basic Allotment per student for the 2019-20 – 2020-21 biennium from \$5,140 to \$6,160.

In addition, the basic allotment for teacher compensation has changed where the district must dedicate 30% of per student revenue gain for compensation increases for non-administrative staff. 75% of that amount must be used for increases to the compensation of administrative staff such as: teacher, librarians, counselors, nurses and teachers with more than 5 years of experience; the remaining 25% may be used to

compensate other full-time employees. The Legislature also created several new allotments and deleted other ones.

House Bill 3 property tax relief, of the 86th Legislation, required school districts to decrease the M&O tax rate. UISD's M&O tax rate decreased from \$1.04 in 2019 to \$0.85460 in 2023, which saved the District's taxpayers over \$25 million. In addition, with all of the authorized bonds issued, the Debt Service tax rate decreased by \$0.6450 for 2023 to \$0.16794 in order to meet the debt service payments. The District's total tax rate decreased by \$0.15526 to a total tax rate of \$1.02254 for Fiscal Year 2023.

For 2023, the District's Board of Trustees adopted a deficit, operating budget of \$ 418.6 million, an increase of 2.9% from 2022, approximately \$12.0 million. This increase is mostly due to a Board of Trustee approved full time staff salary raise of approximately 2.5%. Federal ESSER III funding will be appropriated to cover the deficit amount of \$25.5 million. The District's focus for the summer of 2023 will be completing phase four of the authorized bond funds, which includes new schools, technology and security upgrades and renovations to existing District facilities, while continuing to meet the needs of 39,389 students.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the District's Finance Division, at United Independent School District, 201 Lindenwood Dr., Laredo, Texas 78045 or visit us at www.uisd.net.

BASIC FINANCIAL STATEMENTS





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UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
AUGUST 31, 2022

EXHIBIT A-1

Data		Primary Government
Control		Governmental
Codes		Activities
ASSETS		
1110	Cash and Cash Equivalents	\$ 153,715,411
1120	Current Investments	37,510,507
1220	Property Taxes - Delinquent	5,490,720
1230	Allowance for Uncollectible Taxes	(2,443,435)
1240	Due from Other Governments	27,536,814
1250	Accrued Interest	113,363
1290	Other Receivables, Net	1,823,733
1300	Inventories	2,475,274
	Capital Assets:	
1510	Land	54,142,727
1520	Buildings, Net	475,783,643
1530	Furniture and Equipment, Net	16,647,342
1550	Right-to-Use Leased Assets, Net	2,027,035
1580	Construction in Progress	13,829,900
1000	Total Assets	<u>788,653,034</u>
DEFERRED OUTFLOWS OF RESOURCES		
1701	Deferred Charge for Refunding	26,584,507
1705	Deferred Outflow Related to TRS Pension	39,541,939
1706	Deferred Outflow Related to TRS OPEB	31,848,695
1700	Total Deferred Outflows of Resources	<u>97,975,141</u>
LIABILITIES		
2110	Accounts Payable	15,185,536
2150	Payroll Deductions and Withholdings	413,050
2160	Accrued Wages Payable	24,138,347
2180	Due to Other Governments	11,187,623
2190	Due to Student Groups	114,232
2200	Accrued Expenses	2,369,918
2300	Unearned Revenue	376,170
2400	Payable from Restricted Assets	530,328
	Noncurrent Liabilities:	
2501	Due Within One Year: Loans, Note, Leases, etc.	29,925,931
	Due in More than One Year:	
2502	Bonds, Notes, Loans, Leases, etc.	525,263,347
2540	Net Pension Liability (District's Share)	64,821,956
2545	Net OPEB Liability (District's Share)	132,158,692
2000	Total Liabilities	<u>806,485,130</u>
DEFERRED INFLOWS OF RESOURCES		
2605	Deferred Inflow Related to TRS Pension	77,273,574
2606	Deferred Inflow Related to TRS OPEB	104,960,277
2600	Total Deferred Inflows of Resources	<u>182,233,851</u>
NET POSITION		
3200	Net Investment in Capital Assets and Right-to-Use Lease Assets	32,143,826
	Restricted:	
3820	Restricted for Federal and State Programs	1,782,963
3850	Restricted for Debt Service	7,041,020
3860	Restricted for Capital Projects	54,844,962
3890	Restricted for Other Purposes	2,731,473
3900	Unrestricted	(200,635,052)
3000	Total Net Position	<u>\$ (102,090,808)</u>

The notes to the financial statements are an integral part of this statement.



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UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	1	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		3	4	
		Charges for	Operating	Primary Gov.
	Expenses	Services	Grants and Contributions	Governmental Activities
Primary Government:				
GOVERNMENTAL ACTIVITIES:				
11 Instruction	\$ 262,807,498	\$ 27,427	\$ 60,300,471	\$ (202,479,600)
12 Instructional Resources and Media Services	7,629,902	-	1,075,561	(6,554,341)
13 Curriculum and Instructional Staff Development	4,173,578	-	4,339,298	165,720
21 Instructional Leadership	10,171,351	-	3,089,309	(7,082,042)
23 School Leadership	29,216,445	-	4,161,205	(25,055,240)
31 Guidance, Counseling, and Evaluation Services	17,787,245	-	5,514,575	(12,272,670)
32 Social Work Services	3,324,962	-	621,230	(2,703,732)
33 Health Services	6,561,508	-	1,786,476	(4,775,032)
34 Student (Pupil) Transportation	22,975,788	-	3,637,538	(19,338,250)
35 Food Services	33,384,116	243,395	37,533,773	4,393,052
36 Extracurricular Activities	17,104,078	5,472,988	420,504	(11,210,586)
41 General Administration	16,804,651	163,377	4,461,222	(12,180,052)
51 Facilities Maintenance and Operations	48,202,888	-	6,466,657	(41,736,231)
52 Security and Monitoring Services	10,613,730	-	2,030,739	(8,582,991)
53 Data Processing Services	3,154,920	-	392,920	(2,762,000)
61 Community Services	1,462,932	-	1,275,540	(187,392)
72 Debt Service - Interest on Long-Term Debt	12,372,550	-	-	(12,372,550)
73 Debt Service - Bond Issuance Cost and Fees	846,201	-	-	(846,201)
95 Juvenile Justice Alternative Education Program	50,580	-	-	(50,580)
99 Webb County Appraisal District	2,221,886	-	-	(2,221,886)
[TP] TOTAL PRIMARY GOVERNMENT:	\$ 510,866,809	\$ 5,907,187	\$ 137,107,018	(367,852,604)
Data				
Control				
Codes				
General Revenues:				
Taxes:				
MT	Property Taxes, Levied for General Purposes			164,531,506
DT	Property Taxes, Levied for Debt Service			40,450,180
SF	State Aid - Formula Grants			185,471,371
GC	Grants and Contributions not Restricted			8,444,277
IE	Investment Earnings			954,263
MI	Miscellaneous Local and Intermediate Revenue			4,011,975
TR	Total General Revenues			403,863,572
CN	Change in Net Position			36,010,968
NB	Net Position - Beginning			(138,101,776)
NE	Net Position - Ending			\$ (102,090,808)

The notes to the financial statements are an integral part of this statement.

UNITED INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AUGUST 31, 2022

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Capital Projects
ASSETS			
1110 Cash and Cash Equivalents	\$ 106,177,917	\$ 4,580,934	\$ 35,690,358
1120 Investments - Current	25,000,000	2,503,502	10,007,005
1220 Property Taxes - Delinquent	4,516,329	974,391	-
1230 Allowance for Uncollectible Taxes	(2,060,566)	(382,869)	-
1240 Due from Other Governments	22,721,853	240,144	-
1250 Accrued Interest	83,889	7,666	21,808
1260 Due from Other Funds	3,251,832	-	-
1290 Other Receivables	1,783,345	-	40,388
1300 Inventories	2,475,274	-	-
1000 Total Assets	<u>\$ 163,949,873</u>	<u>\$ 7,923,768</u>	<u>\$ 45,759,559</u>
LIABILITIES			
2110 Accounts Payable	\$ 9,398,881	\$ 749	\$ 3,733,956
2150 Payroll Deductions and Withholdings Payable	413,050	-	-
2160 Accrued Wages Payable	23,042,416	-	-
2170 Due to Other Funds	1,231,933	-	106,077
2180 Due to Other Governments	10,851,395	290,477	-
2190 Due to Student Groups	23,361	-	-
2300 Unearned Revenue	283,237	-	-
2400 Payable from Restricted Assets	530,328	-	-
2000 Total Liabilities	<u>45,774,601</u>	<u>291,226</u>	<u>3,840,033</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	2,712,708	591,522	-
2600 Total Deferred Inflows of Resources	<u>2,712,708</u>	<u>591,522</u>	<u>-</u>
FUND BALANCES			
Nonspendable Fund Balance:			
3410 Inventories	2,475,274	-	-
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	281,434	-	-
3470 Capital Acquisition and Contractual Obligation	12,821,382	-	41,919,526
3480 Retirement of Long-Term Debt	-	7,041,020	-
3490 Other Restricted Fund Balance	-	-	-
Assigned Fund Balance:			
3550 Construction	7,800,000	-	-
3570 Capital Expenditures for Equipment	2,000,000	-	-
3580 Self-Insurance	125,000	-	-
3600 Unassigned Fund Balance	89,959,474	-	-
3000 Total Fund Balances	<u>115,462,564</u>	<u>7,041,020</u>	<u>41,919,526</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 163,949,873</u>	<u>\$ 7,923,768</u>	<u>\$ 45,759,559</u>

The notes to the financial statements are an integral part of this statement.

Other Funds		Total Governmental Funds	
\$	4,934,427	\$	151,383,636
	-		37,510,507
	-		5,490,720
	-		(2,443,435)
	4,574,817		27,536,814
	-		113,363
	171,021		3,422,853
	-		1,823,733
	-		2,475,274
<u>\$</u>	<u>9,680,265</u>	<u>\$</u>	<u>227,313,465</u>
\$	2,051,950	\$	15,185,536
	-		413,050
	1,095,931		24,138,347
	2,146,844		3,484,854
	45,751		11,187,623
	90,871		114,232
	92,933		376,170
	-		530,328
	5,524,280		55,430,140
	-		3,304,230
	-		3,304,230
	-		2,475,274
	2,419,203		2,700,637
	104,054		54,844,962
	-		7,041,020
	1,632,728		1,632,728
	-		7,800,000
	-		2,000,000
	-		125,000
	-		89,959,474
	4,155,985		168,579,095
<u>\$</u>	<u>9,680,265</u>	<u>\$</u>	<u>227,313,465</u>



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UNITED INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
AUGUST 31, 2022

EXHIBIT C-2

Total Fund Balances - Governmental Funds	\$ 168,579,095
1 The District uses internal service funds to charge the costs of certain activities, such as self-insurance to appropriate functions in other funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. The net effect of this consolidation is to increase net position.	23,862
2 Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$990,477,666, the accumulated depreciation was (\$430,878,209). In addition, long-term liabilities, including bonds payable, Public Property Finance Contractual Obligations (PPFCO's), leases and Loan Star IV Program totaled (\$556,905,618) and other long-term liabilities of (\$6,046,474) are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. The new effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities along with the deferred charge on refunding of \$21,236,358 and the Deferred Resource inflow related to OPEB of (\$106,211,377) is to (decrease) net position.	(88,327,655)
3 Current year capital outlays of \$29,556,143 (\$78,372,383 from facilities acquisition and construction with an adjustment of \$48,816,240 coming from the various other functions), long-term debt principal payments of \$25,925,387, amortization of premiums in the amount of \$9,707,823, the reductions of \$7,246,400 of other liabilities, the reduction on the Capital Appreciation Bonds of \$2,969,613, capital lease payment of \$1,459,595 and Loan Star payment \$893,452, the refunded General Obligation Bonds of \$59,640,000 and the Refunded Deferred Charge of \$9,248,148, are the expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of refunding General Obligation Bonds of (\$59,640,000) and the premium of (\$11,758,246), the Amortization of (\$3,899,999), the accretion on Capital Appreciation Bonds of (\$443,825), the accumulation of other benefits of (\$7,907,386), and the 2022 PPFCO of (\$20,330,000) in the financial statements should be as decreases in capital assets and increases in long-term debt in the government-wide financial statements. The net effect of including the 2022 capital outlays and debt principal payments is to increase net position.	48,705,903
4 Included in the items related to debt is the recognition of the District's proportionate share of the net pension liability required by GASB 68. The net position related to TRS included a deferred resource outflow in the amount of \$39,541,939, a deferred resource inflow in the amount of \$77,273,574, and a net pension liability in the amount of \$64,821,956. This resulted in a (decrease) in net position.	(102,553,591)
5 Included in the items related to debt is the recognition of the District's proportionate share of the net OPEB liability required by GASB 75. The net position related to TRS included a deferred resource outflow in the amount of \$31,848,695, a deferred resource inflow in the amount of \$1,251,100 (net of beginning Balance in Paragraph 2 of \$106,211,377 and current year deferred inflow of (\$104,964,277)), and a net OPEB liability in the amount of (\$132,158,692). This resulted in a (decrease) in net position.	(99,058,897)
6 The 2022 depreciation expense of (\$30,203,149) net of adjustments/disposals of (\$2,560,602) decreases accumulated depreciation.. The net effect of the current year's depreciation is to (decrease) net position.	(32,763,750)
7 Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable revenue from property taxes as revenue, eliminating interfund transactions, reclassifying the proceeds of bond sales as an increase in bonds payable, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase net position.	3,304,229
19 Net Position of Governmental Activities	\$ (102,090,808)

The notes to the financial statements are an integral part of this statement.

UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Capital Projects
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 171,304,928	\$ 40,817,346	\$ 543,989
5800 State Program Revenues	204,844,352	492,637	-
5900 Federal Program Revenues	15,944,181	-	-
5020 Total Revenues	392,093,461	41,309,983	543,989
EXPENDITURES:			
Current:			
0011 Instruction	208,623,354	-	-
0012 Instructional Resources and Media Services	6,277,000	-	-
0013 Curriculum and Instructional Staff Development	359,618	-	-
0021 Instructional Leadership	8,062,616	-	-
0023 School Leadership	24,612,568	-	-
0031 Guidance, Counseling, and Evaluation Services	14,121,009	-	-
0032 Social Work Services	2,984,487	-	-
0033 Health Services	5,380,776	-	-
0034 Student (Pupil) Transportation	17,620,114	-	-
0035 Food Services	1,888,852	-	-
0036 Extracurricular Activities	14,733,752	-	-
0041 General Administration	13,427,046	-	-
0051 Facilities Maintenance and Operations	40,956,197	-	-
0052 Security and Monitoring Services	9,377,599	-	-
0053 Data Processing Services	2,923,794	-	-
0061 Community Services	296,308	-	-
Debt Service:			
0071 Principal on Long-Term Liabilities	6,713,048	24,535,000	-
0072 Interest on Long-Term Liabilities	999,046	16,744,573	-
0073 Bond Issuance Cost and Fees	228,872	617,329	-
Capital Outlay:			
0081 Facilities Acquisition and Construction	8,748,951	-	21,416,409
Intergovernmental:			
0095 Payments to Juvenile Justice Alternative Ed. Prg.	50,580	-	-
0099 Webb County Appraisal District	2,221,886	-	-
6030 Total Expenditures	390,607,473	41,896,902	21,416,409
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	1,485,988	(586,919)	(20,872,420)
OTHER FINANCING SOURCES (USES):			
7901 Refunding Bonds Issued	-	59,640,000	-
7914 Proceeds from Debt	20,330,000	-	-
7916 Premium or Discount on Issuance of Bonds	1,896,340	9,861,906	-
8940 Payment to Bond Refunding Escrow Agent (Use)	-	(68,888,148)	-
7080 Total Other Financing Sources (Uses)	22,226,340	613,758	-
1200 Net Change in Fund Balances	23,712,328	26,839	(20,872,420)
0100 Fund Balance - September 1 (Beginning)	91,750,236	7,014,181	62,791,946
3000 Fund Balance - August 31 (Ending)	\$ 115,462,564	\$ 7,041,020	\$ 41,919,526

The notes to the financial statements are an integral part of this statement.

Other		Total	
Funds		Governmental	
		Funds	
\$	2,972,698	\$	215,638,961
	1,419,080		206,756,069
	133,234,381		149,178,562
	137,626,159		571,573,592
	62,678,424		271,301,778
	1,075,561		7,352,561
	4,339,298		4,698,916
	3,089,309		11,151,925
	6,566,990		31,179,558
	5,514,575		19,635,584
	621,230		3,605,717
	1,786,476		7,167,252
	3,637,538		21,257,652
	32,759,535		34,648,387
	420,504		15,154,256
	4,517,110		17,944,156
	6,116,165		47,072,362
	2,052,378		11,429,977
	392,920		3,316,714
	1,275,904		1,572,212
	-		31,248,048
	-		17,743,619
	-		846,201
	350,492		30,515,852
	-		50,580
	-		2,221,886
	137,194,409		591,115,193
	431,750		(19,541,601)
	-		59,640,000
	-		20,330,000
	-		11,758,246
	-		(68,888,148)
	-		22,840,098
	431,750		3,298,497
	3,724,235		165,280,598
\$	4,155,985	\$	168,579,095

UNITED INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2022

EXHIBIT C-4

Total Net Change in Fund Balances - Governmental Funds	\$ 3,298,497
The District uses internal service funds to charge the costs of certain activities, such as self-insurance to appropriate functions in other funds. The net income (loss) of internal service funds are reported with governmental activities. The net effect of this consolidation is to increase net position.	(171,826)
Current year capital outlays of \$29,556,143 (\$78,372,382 from facilities acquisition and construction with an adjustment of \$48,816,240 coming from the various other functions), long-term debt principal payments of \$25,925,387, amortization of premiums in the amount of \$9,707,823, the reductions of \$7,246,400 of other liabilities, and the reduction on the Capital Appreciation Bonds of \$2,969,613, capital lease payment of \$1,459,595 and Loan Star payment of \$893,452, the refunded General Obligation Bonds of \$59,640,000 and the Refunded Deferred Charge of \$9,248,148 are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of refunding General Obligation Bonds of (\$59,640,000) and the premium of (\$11,758,246), the Amortization of (\$3,899,999), the accretion on Capital Appreciation Bonds of (\$443,825), the accumulation of other benefits of (\$7,907,386) and the 2022 PPFCO of (\$20,330,000) in the financial statements should be as decreases in capital assets and increases in long-term debt in the government-wide financial statements. The net effect of including the 2022 capital outlays and debt principal payments is to increase net position.	48,705,903
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to (decrease) net position.	(32,763,750)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable revenue from property taxes as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, eliminating interfund transactions, reclassifying the proceeds of bond sales, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase net position.	216,146
GASB 68 required that certain plan expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of the plan caused the change in ending net position to increase by \$14,218,759. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in net pension liability. This caused a decrease in the change in net position totaling \$10,829,381. Finally, the proportionate share of the TRS pension expense on the plan as a whole had to be recorded. The net pension expense decreased the change in net position by (\$5,610,758). The net result is an increase (decrease) in the change in net position.	9,000,136
GASB 75 required that certain plan expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of the plan caused the change in ending net position to increase by \$3,183,488. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in net OPEB liability. This caused a decrease in net position totaling \$2,686,872. Finally, the proportionate share of the TRS OPEB expense on the plan as a whole had to be recorded. The net OPEB expense (increased) the change in net position by (\$7,229,247). The net result is an increase in the change in net position.	7,725,863
Change in Net Position of Governmental Activities	\$ 36,010,968

The notes to the financial statements are an integral part of this statement.

UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
AUGUST 31, 2022

	Governmental Activities -
	Internal Service Fund
<hr/>	
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 2,331,775
Due from Other Funds	62,005
	<hr/>
Total Assets	2,393,780
	<hr/>
LIABILITIES	
Current Liabilities:	
Accrued Expenses	2,369,918
	<hr/>
Total Liabilities	2,369,918
	<hr/>
NET POSITION	
Unrestricted Net Position	23,862
	<hr/>
Total Net Position	\$ 23,862
	<hr/> <hr/>

The notes to the financial statements are an integral part of this statement.

UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

	Governmental Activities -
	Internal Service Fund
OPERATING REVENUES:	
Local and Intermediate Sources	\$ 45,330,290
Total Operating Revenues	45,330,290
OPERATING EXPENSES:	
Payroll Costs	13,745
Professional and Contracted Services	1,001,722
Supplies and Materials	10,544
Other Operating Costs	44,483,179
Total Operating Expenses	45,509,190
Operating Income (Loss)	(178,900)
NONOPERATING REVENUES (EXPENSES):	
Earnings from Temporary Deposits & Investments	7,074
Total Nonoperating Revenues (Expenses)	7,074
Change in Net Position	(171,826)
Total Net Position - September 1 (Beginning)	195,688
Total Net Position - August 31 (Ending)	\$ 23,862

The notes to the financial statements are an integral part of this statement.

UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

EXHIBIT D-3

	Governmental Activities -
	Internal Service Fund
<u>Cash Flows from Operating Activities:</u>	
Cash Received from User Charges	\$ 48,938,404
Cash Payments to Employees for Services	(13,745)
Cash Payments for Insurance Claims	(45,621,344)
Cash Payments for Suppliers	(10,544)
Cash Payments for Professional and Contracted Serv	(1,001,722)
Net Cash Provided by Operating Activities	2,291,049
<u>Cash Flows from Investing Activities:</u>	
Interest and Dividends on Investments	7,074
Net Increase in Cash and Cash Equivalents	2,298,123
Cash and Cash Equivalents at Beginning of Year	33,652
Cash and Cash Equivalents at End of Year	\$ 2,331,775
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>	
<u>Provided by Operating Activities:</u>	
Operating Income (Loss):	\$ (178,900)
Effect of Increases and Decreases in Current Assets and Liabilities:	
Decrease (increase) in Receivables	88,819
Decrease (increase) in Due from Other	3,519,295
Increase (decrease) in Accounts Payable	(9,743)
Increase (decrease) in Accrued Expenses	(478,422)
Increase (decrease) in Due to Other Funds	(650,000)
Net Cash Provided by Operating Activities	\$ 2,291,049

The notes to the financial statements are an integral part of this statement.

UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
AUGUST 31, 2022

	Custodial Fund
<hr/>	
ASSETS	
Cash and Cash Equivalents	\$ 1,585,754
Total Assets	<u>1,585,754</u>
LIABILITIES	
Accounts Payable	1,200
Due to Student Groups	<u>194,321</u>
Total Liabilities	<u>195,521</u>
NET POSITION	
Restricted for Other Purposes	<u>1,390,233</u>
Total Net Position	<u><u>\$ 1,390,233</u></u>

The notes to the financial statements are an integral part of this statement.

UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

	Custodial Fund
ADDITIONS:	
Cocurricular Services or Activities	\$ 72,716
Total Additions	<u>72,716</u>
DEDUCTIONS:	
Professional and Contracted Services	2,324
Supplies and Materials	19,535
Other Deductions	39,646
Total Deductions	<u>61,505</u>
Change in Fiduciary Net Position	11,211
Total Net Position - September 1 (Beginning)	<u>1,379,022</u>
Total Net Position - August 31 (Ending)	<u><u>\$ 1,390,233</u></u>

The notes to the financial statements are an integral part of this statement.



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NOTES TO FINANCIAL STATEMENTS





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UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

A. REPORTING ENTITY

The Board of School Trustees (Board), a seven-member group, has governance responsibilities over all activities related to public elementary and secondary education within the jurisdiction of the United Independent School District (District), Laredo, Texas. Because members of the Board of Trustees are elected by the public; have the authority to make decisions, appoint administrators and managers, and significantly influence operations; and have the primary accountability for fiscal matters; the District is not included in any other governmental "reporting entity" as defined by Governmental Accounting Standards Board (GASB). There are no component units included within the reporting entity.

Since the District receives funding from local, state, and federal government sources, it must comply with the requirements of the entities providing those funds.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

United Independent School District (District) is a public educational agency operating under applicable laws and regulations of the State of Texas. It is governed by a seven-member Board of Trustees (Board) elected by registered voters of the District. The District prepares its basic financial statements in conformity with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board and it complies with the requirements of the appropriate version of Texas Education Agency's Financial Accountability System Resource Guide (Resource Guide) and the requirements of contracts and grants of agencies from which it receives funds.

1. Government-Wide and Fund Financial Statements

The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information on all of the United Independent School District nonfiduciary activities. The Interfund services provided and used are not eliminated in the process of consolidation. Governmental activities include programs supported primarily by taxes, State foundation funds, grants and other intergovernmental revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's Governmental Activities. The "charges for services" column includes payments made by parties that purchase, use, or directly benefit from goods or services provided by a given function or segment of the District. Examples include tuition paid by students not residing in the District, school lunch charges, etc. The "grants and contributions" column includes amounts paid by organizations outside the District to help meet the operational or capital requirements of a given function.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Examples include grants under the Elementary and Secondary Education Act. If revenue is not program revenue, it is general revenue which is used to support all of the District's functions. Taxes are always general revenues. Direct expenses are those that are specifically associated with a program or function. Indirect costs expenditures are determined by applying approved indirect cost rates to actual applicable expenditures of federally funded grant programs.

Inter-fund activities between governmental funds appear as due to/due from on the Governmental Fund Balance Sheet and Proprietary Fund Statement of Net Position and as other resources and other uses on the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance. All interfund transactions between governmental funds are eliminated on the government-wide statements. Interfund activities between governmental funds and fiduciary funds remain as due to/due from on the government-wide Statement of Activities.

The fund financial statements provide reports on the financial condition and results of operations for two fund categories-governmental and fiduciary. Since the resources in the fiduciary funds cannot be used for District Operations, they are not included in the government-wide statements.

2. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, as do the proprietary fund and the fiduciary funds. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, current liabilities and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets (i.e., revenues and other financing sources and expenditures and other financing uses).

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The District recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest and principal on long-term debt, which is recognized when due. The expenditures related to certain compensated absences and claims and judgments are recognized when amounts are due and payable. The compensated absences are reported in governmental funds only if they matured.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible to accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end).

The Fiduciary Funds utilize the accrual basis of accounting.

This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable and expenses in the accounting period in which they are incurred and become measurable. The fund equity is segregated into net investment in capital assets, restricted net position, and unrestricted net position.

3. Fund Accounting

a. Major Governmental Funds

- General Fund

The General Fund is the District's operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. This is a budgeted fund and any fund balances are considered as resources available for current operations. General Fund primary revenue sources include local property taxes and state funding. The District's General Fund includes state distributed federal funds and direct federal funds not required to be included in the Special Revenue Funds. As of September 1, 2014, the Child Nutrition Program changed fund type from Enterprise Fund to Governmental Fund.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Debt Service Fund

The Debt Service Fund accounts for the accumulation of resources for, and the payment of bonded debt principal and interest. The primary revenue source is local property taxes levied specifically for debt service. The fund balance of this fund represents amounts that will be used for retirement of bonds and payment of interest in the future. The Debt Service Fund is a budgeted fund.

- Capital Projects Fund

The Capital Projects Fund was established to account for the proceeds from the sales of bonds including earnings on investments of the fund. Proceeds are used for the construction of new schools, safety and security, technology and additions, and renovations and fees. Budgets for these funds are adopted on a project basis rather than on an annual basis.

b. Non-Major Governmental Funds

- Special Revenue Funds

The Special Revenue Funds are used to account for the majority of federal and state funded grants. These grants are awarded to the District with the purpose of accomplishing specific educational tasks. Funds are used primarily for a math and reading improvement program for the educationally deprived, a special education program involving learning disabilities and the physically handicapped, a vocational education program, and a drug education program. Budgets for these funds are adopted on a project basis rather than on an annual basis.

c. Fiduciary Funds

- Custodial Fund

The Custodial Fund is used to account for assets held by the District as an agent for individuals, private organizations, other governmental units, and/or other funds. These include Clearing Funds and Student Activity Funds. Student Activity Funds are monies collected principally through fund-raising efforts of the individual schools or school-sponsored groups (student activity funds).

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Inventories

Inventories of supplies on the balance sheet are stated at cost, determined on the weighted average method. Inventories are maintained on a perpetual inventory system and adjusted at year end to physical count balances, if necessary. Inventory in governmental funds consist of expendable goods held for consumption. Reported inventories in these funds are equally offset by a fund balance reserve. Expenditures are recorded when individual inventory items are requisitioned or consumed. Inventory is stated at cost, determined on the weighted average method, except for food commodities which are recorded at fair values supplied by the Texas Department of Human Services. Commodities inventory at year end is offset by unearned revenue, since revenue is recognized as inventory is used.

5. Fund Balance Policies

The District recognizes the importance of maintaining its financial integrity; therefore, it has developed a policy under Annual Operating Budget CE (Local) to support its mission and its goals and objectives. Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes.

- a) Nonspendable fund balance shall mean the portion of the gross fund balance that is not expendable (such as inventories) or is legally required to be maintained intact.
- b) Restricted fund balance shall include amounts constrained to a specific purpose by the provider (such as a grantor, creditor, or contributor) or by laws or regulations of other governments.
- c) Committed fund balance shall mean that portion of the fund balance that is constrained to a specific purpose by the Board. The Board's commitment may be modified or rescinded by a majority vote through the adoption of a resolution in a scheduled meeting. Board commitments cannot exceed the amount of fund balance that is greater than the sum of non-spendable and restricted fund balances since that practice would commit funds that the District does not have. Board commitments must occur before the end of the reporting period with amounts to be determined subsequently.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- d) Assigned fund balance shall mean that portion of the fund balance that is spendable or available for appropriation but has been tentatively earmarked for some specific purpose by the Board, the Superintendent, or the Associate Superintendent for Student Support Services (Superintendent's designee). The Board delegates by formal action in a scheduled meeting specific persons or groups to assign certain fund balances. The Board may modify or rescind its delegation of authority by the same action. The authority to make assignments shall be in effect until modified or rescinded by the Board by majority vote in a scheduled meeting.
- e) Unassigned fund balance shall include amounts available for any legal purpose. This portion of the total fund balance in the general fund is available to finance operating expenditures. The General Fund is the only fund that reports a positive unassigned fund balance amount.

Fund Balance Flow Assumptions

In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The District has the following items classified as deferred outflows of resources:

- a) The deferred charge on refunding is reported in the government-wide statement of net position and results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- b) The deferred outflow related to Future Expenses is reported in the government-wide statement of net position and represents the District's future expenses for the next fiscal year.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- c) The deferred outflow related to TRS is reported in the government-wide statement of net position and represents the District's share of the unrecognized plan deferred outflows of resources which TRS uses in calculating the ending net pension liability.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has the following items classified as deferred inflows of resources:

- a) Unavailable revenue arises only under a modified accrual basis of accounting and is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues primarily from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- b) The deferred inflow related to TRS is reported in the government-wide statement of net position and represents the District's share of the unrecognized plan deferred inflows of resources which TRS uses in calculating the ending net pension liability.

7. Net Position Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

8. Accumulated Unpaid Leave

The accumulated compensatory leave and sick leave that is expected to be liquidated with expendable available resources is reported as an expenditure and a liability in the Governmental Funds only if they have become due and payable. Employees are reimbursed for unused sick leave upon retirement. The District uses the purchase method.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Accounting System

In accordance with Texas Education Code, Chapter 44, subchapter A, the District has adopted and installed an accounting system which meets at least the minimum requirements prescribed by the State Board of Education and approved by the State Auditor. Data Control codes refer to the account code structure prescribed by the TEA in the Resource Guide.

10. Foundation School Program Revenue

The State of Texas provides funding to Districts through the Foundation School Program based on instructional days, average daily attendance by fiscal year, and other factors. The academic year for the District typically begins several weeks before the beginning of the fiscal year (September 1). During this period, expenditures are incurred that relate directly to revenues received in the subsequent fiscal year. In the current year, the District accrued Foundation School revenues to match August days of instruction expenditures.

11. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the District's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses/expenditures during the reported period. Actual results could differ from those estimates.

12. Cash and Cash Equivalents

For the statement of cash flows, cash and cash equivalents consists of cash in banks, investment pool deposits, and securities with maturities of less than three months from the date of purchase.

13. Depreciation

Capital assets, which include land, buildings, furniture and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The capital assets of the District are depreciated using the straight-line method over the following estimated useful lives:

Capital Assets	Years
Buildings	30
Computer Equipment	5-7
Land Improvements	11-60
Office Equipment	3-10
Outdoor Equipment/Portables	3-15
Vehicles	5-10

14. Pensions

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

15. Fair Value Measurements

The District adopted GASB Statement No. 72, Fair Value Measurement and Application, which defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. Fair value accounting requires characterization of the inputs used to measure fair value into a three-level fair value hierarchy as follows:

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Level 1 inputs are based on unadjusted quoted market prices for identical assets or liabilities in an active market the entity has the ability to access
- Level 2 inputs are observable inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent from the entity
- Level 3 are unobservable inputs that reflect the entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available

There are three general valuation techniques that may be used to measure fair value:

- Market approach - uses prices generated by market transactions involving identical or comparable assets or liabilities
- Cost approach - uses the amount that currently would be required to replace the service capacity of an asset (replacement cost)
- Income approach - uses valuation techniques to convert future amounts to present amounts based on current market expectations.

16. Tax Abatement

GASB Statement No. 77 Tax Abatement Disclosures requires state and local governments to disclose tax abatement agreements. Under a tax abatement agreement, a government reduces or abates the taxes a company or person owes. As of August 31, 2022, the District had no tax abatements.

17. Other Post-Employment Benefits

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

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

C. DEPOSITS AND INVESTMENTS

Legal and Contractual Provisions Governing Deposits and Investments

The Public Funds Investment Act (the “PFIA”), Government code Chapter 2256 contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. That policy must be written, primarily emphasize safety of principal and liquidity, and address investment diversification, yield, maturity and the quality and capability of investment management. That policy must include: (1) a list of authorized investments, (2) the maximum allowable stated maturity of any individual investment, (3) for pooled fund groups, the maximum dollar-weighted average stated final maturity, (4) methods to monitor market price and credit rating of investments, (5) a requirement that all transactions, with limited exceptions, settle on a delivery versus payment basis. Investment policies may provide bid solicitation preferences for certificates of deposit. As an integral part of its investment policy, the District shall also adopt a separate investment strategy for each of the funds or fund groups under its control.

Statutes authorize the District to invest in (1) obligations of the U.S. Treasury or its agencies, and instrumentalities, and the State of Texas or its agencies and instrumentalities; (2) insured or Financial Institution deposits (3) certain municipal securities, (4) certain commercial paper securities, (5) repurchase agreements, (6) certain bankers acceptances, (7) money market mutual funds and certain mutual bond funds, (8) investment pools, (9) and collateralized guaranteed investment contracts.

The PFIA also requires the District to have independent auditors perform test procedures related to investment practices as provided by the PFIA. The District is in substantial compliance with the requirements of the PFIA and with local policies.

Policies Governing Deposits and Investments

In compliance with the PFIA, the District has adopted an investment policy. That policy addresses the following risks:

Disclosures Related to Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The PFIA, the District’s investment policy, and Government Code Chapter 2257 (the “Public Funds Collateral Act”) contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

C. DEPOSITS AND INVESTMENTS (Continued)

The District's policy requires:

1. Insurance or collateralization of all bank deposits
2. Third party safekeeping of all collateral securities
3. Monthly monitoring of collateral security fair values
4. Minimum collateral security fair values in compliance with the Public Funds Collateral Act
5. District authorization prior to any collateral security release or substitution
6. Delivery versus payment for settlement of all investment security transactions

Custodial Credit Risk – Deposits: The District's financial institutions account and certificate of deposit funds are required to be deposited and invested under the terms of a depository contract. The depository bank places for safekeeping with the District's agent bank approved pledged securities in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance or pledge letter of credit from the Federal Home Loan Bank.

Custodial Credit Risk – Investments: All District investment security transactions are settled using the delivery versus payment method between the counterparty and the District's safekeeping agent. The District's safekeeping agent holds all investment securities until maturity or liquidation by the District.

Bank Deposits

At August 31, 2022, the carrying amount of the District's deposits and investments is as follows:

	Exhibit	
Cash in Bank or On Hand-Cash Equivalents	C-1	\$ 151,383,636
Certificate of Deposits	C-1	37,510,507
Cash in Bank or On Hand-Cash Equivalents	D-1	<u>2,331,775</u>
Total Cash/Cash Equivalents and Current Investments	A-1	\$ 191,225,918
Cash and Cash Equivalents	E-1	<u>1,585,754</u>
Total Cash/Cash Equivalents and Current Investments		<u>\$ 192,811,672</u>

The District's bank deposits at August 31, 2022 were fully collateralized and in compliance with the State Legislation and District Policies.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

C. DEPOSITS AND INVESTMENTS (Continued)

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk through its investment policy and incorporated investment strategies by maintaining sufficient balances in highly liquid investments (e.g. investment pools), purchasing investments timed to or shorter than specific cash flow requirements and limiting the stated final maturity of all investments.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the specific investments and their maturity:

Investment Type	Fair Value	Weighted Average Maturity (Days)
Certificate of Deposits	\$ 37,510,507	9
Money Market Accounts	20,479,813	1
Lone Star Investment Pool (non 2a-7 like pool)	58,787,107	1
Texas CLASS Investment Pool (2a-7 like pool)	37,173,116	1
Texas Daily (2a-7 like pool)	5,931,739	1
TexSTAR (2a-7 like pool)	1,753,597	1
Texas FIT (2a-7 like pool)	2,038,161	1
Total Fair Value	\$ 163,674,040	
Portfolio Weighted Average Maturity		3

Disclosure Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the District's investment policy and the PFIA and the actual rating as of year-end for each investment.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

C. DEPOSITS AND INVESTMENTS (Continued)

Description	Minimum Legal Rating	Amount	Rating	%
Certificate of Deposit	N/A	\$ 37,510,507	N/A	22.92%
Money Market Accounts	N/A	20,479,813	N/A	12.51%
Lone Star Investment Pool (non 2a-7 like pool)	AAAm	58,787,107	AAA	35.92%
Texas CLASS Investment Pool (2a-7 like pool)	AAAm	37,173,116	AAAm	22.71%
Texas Daily (2a-7 like pool)	AAAm	5,931,739	AAAmmf	3.62%
TexSTAR (2a-7 like pool)	AAAm	1,753,597	AAAm	1.07%
Texas FIT (2a-7 like pool)	AAAm	2,038,161	AAAmmf/AAAf/S1	1.25%
		\$ 163,674,040		100.00%

Concentration Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the PFIA. There are investments that represent 5% or more of total District investments.

The investment pools utilized by the District restrict concentration risk by adopting investment policies requiring diversification as to maturity and issuer. The investment policy requires diversification of investment security maturities based on the cash flow requirements of the District.

Foreign Currency Risk

The District has no exposure to foreign currency risk.

Public Funds Investment Pools

Public funds investment pools in Texas ("Pools") are established under the authority of the Inter-local Cooperation Act, Chapter 79 of the Texas Government Code and are subject to the provisions of the PFIA. In addition to other provisions of the PFIA designed to promote liquidity and safety of principal, the PFIA requires Pools to: (1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool (2) maintain a continuous rating of no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service, and (3) if functioning as a money market mutual fund, maintain the fair value of its underlying investment portfolio within one half of one percent of the value of its shares.

The District's investments in Pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is 2a7-like (GASB Statement #31 and #79), in which case the fair value is reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

D. PROPERTY TAXES

Property taxes are levied by October 1, on the basis of assessed value as of January 1, in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period.

The District's assessed valuation of taxable property totaled \$23,965,668,054 as of January 1, 2021 and represented 100% of appraised value. The total taxable value on such properties after lawful exemptions was \$17,809,015,404. The tax rate for the 2021 roll was \$1.17780 for \$100 assessed valuation; it was designated as \$0.94536 for the general fund and \$0.23244 for the debt service fund. As taxes are collected they are recognized as realized revenue. Remaining taxes receivables are recorded as unearned revenue. Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of levy.

Allowances for uncollectible tax receivables within the general and debt service funds are based on historical experience in collecting property taxes.

Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

E. INTERFUND RECEIVABLES AND PAYABLES

The District has numerous transactions between funds which involve receipts and disbursements by one fund for amounts for another fund. Those transactions which require one fund to reimburse another are classified in the balance sheets of the various funds as “due to/from other funds,” as appropriate. Transactions that would be treated as revenues, expenditures, or expenses if they involved organizations external to the District, are accounted for as revenues, expenditures or expenses in the funds involved.

The interfund balances between funds result mainly from federal and state grants that operate on a reimbursement basis. Interfund balances occur when one fund pays or receives resources for another fund. The Interfund between the General Fund and the Non Major Fund is specifically due to accounts payable invoices that were dated and merchandise/supplies received before August 31, 2022.

Inter-fund balances at August 31, 2022, consisted of the following individual fund receivables and payables:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	General Fund-Child Nutrition	\$ 1,169,929
General Fund	Non Major Sp Revenue Funds	2,146,847
General Fund	Construction Projects	106,077
Internal Service Fund	General Fund	62,005
	Total	\$ 3,484,858

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

F. CAPITAL ASSET ACTIVITY

Governmental Activities	Beginning Balance	Additions	Adjustments/ Retirements	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 54,142,727	\$ -	\$ -	\$ 54,142,727
Construction in Progress	34,705,387	27,770,026	48,645,513	13,829,900
Total capital assets, not being depreciated	88,848,114	27,770,026	48,645,513	67,972,627
Capital assets, being depreciated:				
Buildings	825,473,423	48,816,240	-	874,289,663
Furniture & Equipment	39,357,923	1,572,409	(93,263)	41,023,595
Vehicles	36,798,206	213,708	(40,075)	37,051,989
Right to Use Leased Assets	-	-	(5,734,733)	5,734,733
Total capital assets being depreciated	901,629,552	50,602,357	(5,868,071)	958,099,980
Less Accumulated Depreciation for:				
Buildings	374,269,146	24,236,874	-	398,506,020
Furniture & Equipment	28,529,906	2,956,282	-	31,486,188
Vehicles	28,079,157	1,862,897	-	29,942,054
Right to Use Leased Assets	-	1,147,096	(2,560,602)	3,707,698
Total Accumulated Depreciation	430,878,209	30,203,149	(2,560,602)	463,641,960
Total capital assets, being depreciated, net	470,751,343	20,399,208	(3,307,469)	494,458,020
	\$ <u>559,599,457</u>	\$ <u>48,169,234</u>	\$ <u>45,338,044</u>	\$ <u>562,430,647</u>

The negative amount of (5,868,071) under the Adjustments/Retirements column represents net adjustments.

	Additions	Adjustments/ Retirements	Depreciation Expense
Depreciation Expense was charged to Governmental Functions as follows:			
11 Instruction	\$ 17,911,120	\$ (1,518,492)	\$ 19,429,613
12 Instructional Resources & Media Services	788,092	(66,814)	854,906
13 Curriculum and Instructional Staff Development	10,316	(875)	11,190
21 Instructional Leadership	46,719	(3,961)	50,679
23 School Leadership	641,390	(54,377)	695,767
31 Guidance, Counseling and Evaluation Services	4,342	(368)	4,710
33 Health Services	7,311	(620)	7,931
34 Student (Pupil) Transportation	3,008,579	(255,065)	3,263,644
35 Food Services	1,188,131	(100,729)	1,288,860
36 Extracurricular Activities	2,461,168	(208,656)	2,669,825
41 General Administration	172,845	(14,654)	187,498
51 Facilities Maintenance and Operations	3,614,224	(306,411)	3,920,636
52 Security and Monitoring Services	269,066	(22,811)	291,877
53 Data Processing Services	79,845	(6,769)	86,614
Total Depreciation Expense for Governmental Functions	\$ <u>30,203,149</u>	\$ <u>(2,560,602)</u>	\$ <u>32,763,751</u>

Depreciation Expense is the total accumulated depreciation less any adjustments/retirements.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

G. LONG-TERM DEBT

1. Bonded Debt Payable

The bonds are supported by a pledge of the District's full faith and credit. The bond indentures require a levy and collection of taxes without limitation as to rate or amount on all property subject to taxation by the District sufficient in amount to pay the principal and interest on such bonds as they become due. The indentures also require that a debt service fund be created and administered by the District solely for the purpose of paying principal and interest when due.

Date of Issue	Interest Rate Payable	Amount Original Issue	Outstanding 9/1/2021	Increases	Decreases	Outstanding 8/31/2022	Maturity Date
Governmental Activities							
School Building Unlimited Tax Bonds							
11/21/06	4.00%	7,934,996	\$ 1,321,932	\$ 58,409	\$ -	\$ 1,380,341	2026
05/15/12	2.00-5.00%	45,890,000	5,275,000	-	5,275,000	-	2034
03/12/13	2.00-5.00%	22,665,000	9,780,000	-	7,395,000	2,385,000	2028
07/31/14	4.00-5.00%	87,690,000	10,770,000	-	6,575,000	4,195,000	2044
07/15/15	2.00-5.00%	48,270,000	30,815,000	-	26,595,000	4,220,000	2035
08/11/15	4.00-5.00%	87,960,000	32,475,000	-	26,225,000	6,250,000	2045
08/16/17	4.00-5.00%	6,055,000	6,055,000	-	-	6,055,000	2026
08/16/17	4.00-5.00%	103,635,000	99,970,000	-	1,965,000	98,005,000	2047
08/14/19	4.00-5.00%	75,360,000	71,255,000	-	2,855,000	68,400,000	2049
02/15/20	2.24-4.00%	91,435,000	89,075,000	-	2,455,000	86,620,000	2044
02/15/20	2.24-4.00%	3,820,000	3,820,000	-	-	3,820,000	2026
08/17/20	0.76-4.00%	29,725,000	29,725,000	-	-	29,725,000	2031
04/26/21	1.99-5.00%	48,295,000	47,400,000	-	545,000	46,855,000	2045
09/15/21	3.00-5.00%	59,640,000	-	59,640,000	410,000	59,230,000	2035
Premium Capital Appreciation Bonds							
05/15/98	5.175-5.30%	11,567,783	7,171,836	385,416	3,880,000	3,677,252	2023
Public Property Finance Contractual Obligations							
01/13/10	1.64%	17,440,000	7,120,000	-	1,520,000	5,600,000	2025
02/22/18	2.00-5.00%	14,295,000	12,180,000	-	860,000	11,320,000	2033
08/14/19	3.00%	3,595,000	2,220,000	-	715,000	1,505,000	2024
08/19/20	1.24%	6,415,000	5,165,000	-	1,265,000	3,900,000	2025
03/10/22	4.00%	20,330,000	-	20,330,000	-	20,330,000	2042
TOTAL BONDED DEBT PAYABLE			\$ 471,593,768	\$ 80,413,825	\$ 88,535,000	\$ 463,472,593	

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

G. LONG-TERM DEBT (Continued)

Annual debt service requirements to maturity for general obligation bonds are as follows for Governmental Activities:

Governmental Activities					
Fiscal Year					Total
Ended August 31,	Principal	Interest		Requirements	
2023	\$ 25,192,252	\$ 22,972,475	\$	48,164,727	
2024	21,910,341	19,830,411		41,740,752	
2025	22,615,000	19,294,264		41,909,264	
2026	17,990,000	18,611,336		36,601,336	
2027-2031	100,020,000	62,713,787		162,733,787	
2032-2036	93,295,000	52,441,294		145,736,294	
2037-2041	82,495,000	33,606,534		116,101,534	
2042-2046	81,355,000	13,121,716		94,476,716	
2047-2049	18,600,000	1,521,600		20,121,600	
Total Governmental Activities	\$ 463,472,593	\$ 244,113,417	\$	707,586,010	

Capital Appreciation Bonds

The total accretion of discount on capital appreciation bonds as August 31, 2021 was \$6,679,414. Accretion for this Fiscal Year was \$443,825 less payments of \$2,969,614 for a net decrease of \$(2,525,788) leaving a balance of \$4,153,625 as of August 31, 2022.

General Obligation Bonds

The District did not issue General Obligation Bonds during the Fiscal Year.

Maintenance Tax Notes

On March 10, 2022, the District issued \$20,330,000 of Maintenance Tax Notes, Series 2022 to purchase synthetic turf for the four high schools, irrigation for the athletic fields, furniture and equipment for new schools, IT equipment and wiring, construction projects. The interest rate on the Maintenance Tax Notes is 4% and the final maturity is on February 15, 2042. Debt service payments are scheduled to begin in February 15, 2023.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

G. LONG-TERM DEBT (Continued)

Refunding Bonds

On September 15, 2021 the District issued \$59,640,000 of Unlimited Tax Refunding Bonds, Series 2021A to be used to refund the 2012 Refunding Building Bonds, 2013 Refunding Building Bonds, 2014 Building Bonds, 2015 Building Bonds, and 2015 Refunding Building Bonds. The interest rate of the Tax Refunding Bonds is 4.94% and the final maturity is on August 15, 2035. Debt service payments are scheduled to begin in February 15, 2022. The net present value savings is \$5,772,078. The percentage savings of refunded bonds was 9.67%. The refunding transaction resulted in an economic loss of \$9,248,148 with a true interest cost of 1.79%. There is no aggregate difference of the refunding and refunded bonds.

	2012 Refunding Bldg. Bonds	2013 Refunding Bldg. Bonds	2014 Building Bonds	2015 Building Bonds	2015 Refunding Bldg. Bonds	Total
Refunded Bonds	\$ 2,675,000	\$ 5,105,000	\$ 4,625,000	\$ 24,160,000	\$ 23,075,000	\$ 59,640,000
Refunding Bonds	(2,675,000)	(5,105,000)	(4,625,000)	(24,160,000)	(23,075,000)	(59,640,000)
Aggregate Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

G. LONG-TERM DEBT (Continued)

Defeased Bonds Outstanding

As of August 31, 2021, the District had no Defeased Bonds outstanding.

2. Long-term Debt

The following is a summary of changes in long-term debt:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due in More Than One Year
Governmental Activities:						
Bonds Payable:						
General Obligation Bonds	\$ 444,908,768	\$ 60,083,825	\$ 84,175,000	\$ 420,817,593	\$ 20,560,000	\$ 400,257,593
Premium on Issuance of Debt	78,560,223	11,758,246	9,707,823	80,610,646	-	80,610,646
Public Property Finance Contractual Obligations	26,685,000	20,330,000	4,360,000	42,655,000	4,835,000	37,820,000
Total Bonds Payable	550,153,991	92,172,071	98,242,823	544,083,239	25,395,000	518,688,239
Accrued Sick Leave	5,274,265	906,744	284,147	5,896,862	1,769,059	4,127,804
Compensatory Leave	132,950	6,507,591	6,469,835	170,706	170,706	-
Net Pension Liability	137,527,688	(10,862,369)	61,843,363	64,821,956	-	-
OPEB Liability	134,658,044	177,184	2,676,536	132,158,692	-	-
Workers Compensation Claims Payable	125,000	3,872	3,872	125,000	37,500	87,500
Vacation Benefits Payable	514,259	489,179	488,546	514,892	514,892	-
Right to Use Leases	2,586,914	-	1,459,595	1,127,319	1,127,319	-
Loan Star IV	4,164,713	-	893,452	3,271,261	911,456	2,359,805
Other Long Term Liabilities	284,983,833	(2,777,799)	74,119,346	208,086,688	4,530,931	6,575,108
Total Governmental Activities						
Long Term Liabilities	<u>\$ 835,137,824</u>	<u>\$ 89,394,272</u>	<u>\$ 172,362,169</u>	<u>\$ 752,169,927</u>	<u>\$ 29,925,931</u>	<u>\$ 525,263,347</u>

Note: Additions column for General Obligation Bonds includes accretion amounts on CAB's for \$443,825.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

G. LONG-TERM DEBT (Continued)

The General Operating Fund and Special Revenue Funds are used to liquidate the liability for compensated absences, accrued sick leave and workers compensation. Governmental Activities liquidates an estimated average of 70%.

Accrued Sick Leave

The District revised the sick leave policy under DEC (Local) Compensation and Benefits Leaves and Absences on September 28, 2016. The changes in policy effect current employees and/or individuals who were employed with the District during the 2016-2017 school year. Employees who retire from the Texas Teacher Retirement System (TRS) or the designated beneficiary of an otherwise eligible employee who passes away while employed by the District shall be eligible for reimbursement of state/local leave under the following conditions:

1. The reimbursement shall be a one-time only benefit for an eligible employee.
2. The reimbursement rate shall be established based on the District approved base pay plan; stipends and extra duty pay shall not be included.
3. The employee has at least ten consecutive years of service with the District.

The reimbursement rates established by the Board shall remain in effect until the Board adopts a new rate. Any changes to the rate shall apply beginning with the School Year following the adoption of the rate change.

Compensatory Leave

The District compensates overtime for non-exempt employees. Employees can accumulate up to 240 hours of compensatory time under the Fair Labor Standards Act (FLSA). The District's local policy does not allow employees to accumulate compensatory time beyond 60 hours per year.

Net Pension Liability

The District participates in a cost-sharing multiple-employer defined pension that has a special funding situation. The Plan is administered by the Teacher Retirement System of Texas (TRS). The District's proportionate share of the Net Pension Liability is \$64,821,956. The General Fund and Special Revenue Funds are used to liquidate the net pension liability for prior years.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

G. LONG-TERM DEBT (Continued)

OPEB Liability

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). The plan is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees. The District reported a liability of \$132,158,692 for its proportionate share of the TRS's net OPEB liability.

Arbitrage Rebate

The Tax Reform Act of 1986 enacted section 148(f) of the Internal Revenue Code, relating to arbitrage rebate requirements, which generally provides that in order for interest on any issue of obligation to be excluded from gross income (i.e., tax-exempt) the issuer must rebate to the United States the sum of (1) the excess of the amount earned on all "non-purpose investments" acquired with "gross proceeds" of the issue over the amount which would have been earned if such investments had been invested at a yield equal to the yield on the issue, and (2) the earnings on such excess earnings. As of August 31, 2022, the District had no arbitrage rebate liability.

Vacation Benefits Payable

After a full year of service to the District, all full-time hourly/auxiliary employees in positions normally requiring 12 months (at least 240 days) of service shall earn ten vacation days each year.

Workers Compensation Claims Payable

As of September 1, 1995, the District ended its workers compensation self-insurance plan. The claims liability reported in the Governmental Fund of \$125,000 reported at August 31, 2022 represents the estimated liability outstanding for claims incurred on or before September 1, 1995. The liability is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can reasonably be estimated. After September 1, 1995, the District's workers compensation plan is handled by commercial insurance. The District retains no risk. For the past three years, there has been no settlement of claims that exceeds our insurance coverage. The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

H. CONTINGENCIES AND COMMITMENTS

Legal Proceedings

The District is a defendant in several lawsuits for claims filed against it. In the best judgment of the District's management in consultation with legal counsel, the accompanying financial statements will not be affected materially by the outcome of any of these proceedings and therefore no loss contingency has been recorded.

Right-to-Use Leased Assets

The District implemented GASB 87 for reporting leases during this reporting period. A right-to-use lease is defined as a contract that conveys control of another entity's nonfinancial asset as specified in the contract for a period of time in exchange or exchange-like transaction. To be accounted for as a lease, the lease must meet the definition of a "long-term" lease provided in GASB 87 and must meet the capitalization level set by the Board. The right-to-use lease liability is reported in the government wide statements and in proprietary fund statements. The lease liability is calculated as the present value of the reasonably certain expected payments to be made over the term of the lease and the interest included in the lease payment is recorded as an expense. With GASB 87, the initial measure of a new right-to-use lease arrangement is reported in governmental fund types as another source during the current period. Monthly payments are reported as principal and interest payments during the reporting period in the fund level statements.

The District did not enter into a new lease agreement during the Fiscal Year.

The future minimum lease obligations and the net present value of these minimum lease payments as of August 31, 2022 are as follows:

Year Ending August 31,	Total Requirements
2023	
Total Minimum Rentals	\$ <u>1,185,975</u>
Less: Amount representing Interest	<u>58,656</u>
Present Value Minimum Lease Payments	\$ <u><u>1,127,319</u></u>

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

H. CONTINGENCIES AND COMMITMENTS (Continued)

Loan Star IV

On November 19, 2014, the District entered into an agreement with the State Energy Conservation Office in the amount of \$7,500,000.00 for the implementation of Energy Cost Reduction Measures. The interest rate of the loan is 2% and the final maturity is on February 28, 2026.

Year Ending August 31,	Total Requirements
2023	\$ 970,074
2024	970,074
2025	970,074
2026	<u>485,037</u>
Total Payments	3,395,259
Less: Amount representing Interest	<u>123,998</u>
Present Value of Loan Payments	<u>\$ 3,271,261</u>

I. UNEARNED REVENUES

As of August 31, 2022, unearned revenue of \$376,170 made up of the following in the Fund Financial Statements:

General Fund	
Child Nutrition Program	\$ 71,240
Property Taxes-Refunds	<u>211,997</u>
Total General Fund	<u>283,237</u>
Special Revenue Fund	
Grant Revenues	<u>92,932</u>
Total	<u>\$ 376,170</u>

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

J. DEFINED BENEFIT PENSION PLAN

Plan Description

The District participates in a cost-sharing multiple-employer defined pension that has a special funding situation. The plan is administered by the Board of Trustees of the Teacher Retirement System of Texas (TRS). It is a defined benefit pension plan established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution.

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

Pension Plan Fiduciary Net Position

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

Benefits Provided

TRS provides service and disability retirement, and death benefits. Membership in the plan includes all employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard work load and who are not exempt from membership under Texas Government Code, Title 8, Section 822.002. The pension benefits are established or amended under the authority of the Texas Constitution, Article XVI, Section 67 and by the Legislature in the Texas Government Code, Title 8, subtitle C. The Board of Trustees does not have the authority to establish or amend benefits.

State law requires the plan to be actuarially sound in order for the Legislature to consider a benefit enhancement, such as supplemental payment to the retirees. The pension became actuarially in May 2019, the 86th Texas Legislature approved the TRS Pension Reform Bill (SB12) that provided for gradual contribution increases from the state, participating employers and active employees for the fiscal years 2019 through 2024.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

J. DEFINED BENEFIT PENSION PLAN (Continued)

Contributions

Contribution requirements are established or amended pursuant to the following state laws:

- Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year.
- Texas Government Code section 821.006 prohibits benefit improvements, if it increases the amortization period of TRS' unfunded actuarial liability to greater than 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action. Actuarial implications of the funding provided in this manner are determined by the System's actuary.

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the plan during the fiscal year reduced by the employer contributions. Employers (including public schools) are required to pay the employer contribution rate in the following instances:

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member's first 90 days of employment.
- When any part or all of an employee's salary is paid by federal funding sources or a privately sponsored source.

In addition to the employer contributions listed above, employers are required to pay surcharges in the following cases:

- All public schools, charter schools and regional education service centers must contribute 1.6% of the member's salary beginning in fiscal year 2021, gradually increasing to 2% in fiscal year 2025. The surcharge for fiscal year 2022 is 1.7%.
- When employing a retiree of the Teacher Retirement System the employer shall pay an amount of equal to the member contribution and the state contribution as an employment after retirement surcharge.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

J. DEFINED BENEFIT PENSION PLAN (Continued)

The following table shows contribution rates by type of contributor for the fiscal years 2021 and 2022.

Contribution Rates		
	<u>2021</u>	<u>2022</u>
Member	7.70%	8.00%
Non-Employer Contributing Entity (State)	7.50%	7.75%
Employers	7.50%	7.50%
District's 2022 FY Employer Contributions		\$ 14,218,759
District's 2022 FY Member Contributions		\$ 26,000,147
Measurement Year NECE On-Behalf Contributions		\$ 15,623,665

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA).

Net Pension Liability

Components of the net pension liability of the plan as of August 31, 2021 are disclosed below: (From TRS Annual Comprehensive Financial Report 2021, p.86)

Table 11.E.1: Net Pension Liability	
Components of Liability	Amount
Total Pension Liability	\$ 227,273,463,630
Less: Plan Fiduciary Net Position	(201,807,002,496)
Net Pension Liability	\$ <u>25,466,461,134</u>
Net Position as percentage of Total Pension Liability	88.79%

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

J. DEFINED BENEFIT PENSION PLAN (Continued)

Actuarial Assumptions

Roll Forward- The actuarial valuation was performed as of August 31, 2020. Update procedures were used to roll forward the total pension liability to August 31, 2021.

The total pension liability is determined by an annual actuarial valuation. The actuarial methods and assumptions were selected by the Board of Trustees based upon analysis and recommendations by the System's actuary. The Board of Trustees has sole authority to determine the actuarial assumptions used for the plan. The actuarial methods and assumptions were primarily based on a study of actual experience for the three-year period ending August 31, 2017 and were adopted in July 2018.

The post-retirement mortality rates were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables with full generational projection using the ultimate improvement rates from the most recently published projection scale ("U-MP"). The active mortality rates were based on 90% of the RP-2014 Employee Mortality Tables for males and females, also with full generational mortality.

The long-term expected rate of return on pension plan investments is 7.25%. The long-term expected rate of return on plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

J. DEFINED BENEFIT PENSION PLAN (Continued)

The following table discloses the assumptions that were applied to this measurement period.
(From TRS Annual Comprehensive Financial Report 2021, p. 87.)

Table 11.F.1: Actuarial Methods and Assumptions	
Valuation Date	August 31, 2020, rolled forward to August 31, 2021
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.25%
Long Term Expected Rate	7.25%
Municipal Bond Rate as of August 2020	1.95%- The Source for the rate is the Fixed Income Market Data/Yield Curve/Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity index's "20 Year Municipal GO AA index."
Last Year Ending August 31 in Projection Period (100 years)	2120
Inflation	2.30%
Salary Increases	3.05% to 9.05% including inflation
Ad hoc post-employment benefit changes	None

The actuarial methods and assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2020. For a full description of these assumptions please see the TRS actuarial valuation report date November 9, 2020.

Discount Rate

A single discount rate of 7.25% was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the Legislature during the 2019 legislative session. It is assumed that future employer and state contributions will be 8.50% of payroll in fiscal year 2020 gradually increasing to 9.55% of payroll over the next several years. This includes all employer and state contributions for active and rehired retirees.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

J. DEFINED BENEFIT PENSION PLAN (Continued)

Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of August 31, 2021, are presented in the following table from the TRS Annual Comprehensive Financial Report for 2021, p. 53.

Table 3.A.1: Asset Allocation			
Asset Class*	Target Allocation %**	Long Term Expected Geometric Real Rate of Return***	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
USA	18.0%	3.6%	0.94%
Non-U.S. Developed	13.0	4.4	0.83
Emerging Markets	9.0	4.6	0.74
Private Equity	14.0	6.3	1.36
Stable Value			
Government Bonds	16.0%	-0.2%	-0.01%
Absolute Return	-	1.1	-
Stable Value Hedge Funds	5.0	2.2	0.12
Real Return			
Real Estate	15.0%	4.5%	1.00%
Energy, Natural Resources and Infrastructure	6.0	4.7	0.35
Commodities	-	1.7	0.00
Risk Parity			
Risk Parity	8.0%	2.8%	0.28%
Asset Allocation Leverage			
Cash	2.00%	-0.70%	-0.01%
Asset Allocation Leverage	-6.0	-0.50	0.03
Inflation Expectation			2.20%
Volatility Drag****			-0.95
Expected Return	100%		6.90%
*Absolute Return includes Credit Sensitive Investments.			
**Target allocations are based on the FY 2021 policy model.			
***Capital Market Assumption come from Aon Hewitt (as of 8/31/2021).			
****The volatility drag results from the conversion between arithmetic and geometric mean returns.			

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

J. DEFINED BENEFIT PENSION PLAN (Continued)

Discount Rate Sensitivity Analysis

The following table presents the District's net pension liability of the plan using the discount rate of 7.25%, and what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate.

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
District's Proportionate share of the net pension liability:	\$ 141,646,262	\$ 64,821,956	\$ 2,494,125

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

At August 31, 2022, The District reported a liability of \$64,821,956 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 64,821,956
State's proportionate share that is associated with the District	93,235,331
Total	<u>\$ 158,057,287</u>

The net pension liability was measured as of August 31, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's portion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2020 thru August 31, 2021.

At August 31, 2021 the employer's proportion of the collective net pension liability was 0.2545385298% which was an increase (decrease) of (0.0022443799%) from its proportion measured as of August 31, 2020.

Changes in Actuarial Assumptions Since the Prior Actuarial Valuation

There were no changes in assumptions since the prior measurement date.

Changes in Benefits

There were no changes in benefits.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

J. DEFINED BENEFIT PENSION PLAN (Continued)

For the year ended August 31, 2022, the District recognized pension expense of \$5,591,366 and revenue of \$372,743 for support provided by the State in the Government Wide Statement of Activities.

At August 31, 2022, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual actuarial experiences	\$ 108,478	\$ 4,563,517
Changes in actuarial assumptions	22,913,295	9,988,232
Differences between projected and actual investment earnings	-	54,352,369
Changes in proportion and differences between the employer's contributions and the proportionate share of contributions	2,301,407	8,369,456
Total as of August 31, 2021 Measurement Date	25,323,180	77,273,574
Contributions paid to TRS subsequent to the measurement date	14,218,759	-
Total as of Fiscal Year End	\$ 39,541,939	\$ 77,273,574

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

Fiscal Year ended August 31	Pension Expense Amount
2023	\$ (9,500,288)
2024	(9,875,903)
2025	(13,764,706)
2026	(17,687,410)
2027	(946,288)
Thereafter	(175,799)

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

K. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS

Plan Description

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined other post-employment benefit (OPEB) plan that has a special funding situation. The plan is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees. It is established and administered in accordance with the Texas Insurance Code, Chapter 1575. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052.

OPEB Plan Fiduciary Net Position

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

Components of the net OPEB liability of the TRS-Care plan as of August 31, 2021 ACFR(p. 76) are as follows:

<u>Net OPEB Liability</u>	<u>Total</u>
Total OPEB Liability	\$ 41,113,711,083
Plan Fiduciary Net Position	(2,539,242,470)
Net OPEB Liability	\$ 38,574,468,613
Net Position as a Percentage of total OPEB Liability	6.18%

Benefits Provided

TRS-Care provides health insurance coverage to retirees from public schools, charter schools, regional education service centers and other educational districts who are members of the TRS pension system. Eligible non-Medicare retirees and their dependents may pay premiums to participate in the high-deductible health plans. Eligible Non-Medicare retirees and their dependents may enroll in the TRS-Care Standard, a high deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system.

The General Appropriations Act passed by the 86th Legislature included funding to maintain TRS Care premiums at their current level through 2021. The 86th legislature also passed SB 1682 which requires TRS to establish a contingency reserve in the TRS-Care fund equal to 60 days of expenditures. This amount is estimated at \$271,311,000 as of August 31, 2021.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

K. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)

The premium rates for retirees are presented in the following table.

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

Contributions

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

At the inception of the plan, funding was projected to last 10 years through fiscal year 1995. The original funding was sufficient to maintain the solvency of the fund through fiscal year 2000. Since that time, appropriations and contributions have been established to fund the benefits for each successive biennium.

Texas Insurance Code, section 1575.202 establishes the state's contribution rate which is 1.25% of the employee's salary. Section 1575.203 establishes the active employee's rate which is .65% of salary. Section 1575.204 establishes a public school contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the employer. The actual public school contribution rate is prescribed by the Legislature in the General Appropriations Act which is 0.75% of each active employee's pay for fiscal year 2021. The following table shows contributions to the TRS-Care plan by type of contributor.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
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K. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)

	Contribution Rates	
	<u>2021</u>	<u>2022</u>
Active Employee	0.65%	0.65%
Non-Employer Contributing Entity (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/Private Funding remitted by Employers	1.25%	1.25%
District's 2022 FY Employer Contributions		\$ 3,183,488
District's 2022 FY Member Contributions		\$ 2,112,512
2021 Measurement Year NECE on-behalf contributions		\$ 3,585,962

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

A supplemental appropriation was authorized by Senate Bill 1264 of the 86th Texas Legislature to provide \$2,208,137 for fiscal year 2020 and \$3,312,206 for fiscal year 2021, for consumer protections against medical and health care billing by certain out-of-network providers. Funding will be in fiscal year 2021.

Actuarial Assumptions

The actuarial valuation was performed as of August 31, 2020. Update procedures were used to roll forward the total OPEB liability to August 31, 2021.

In addition to the demographic assumptions: salary increases and inflation rates used for members of TRS are identical to the assumptions employed in the August 31, 2021 annual pension actuarial valuation.

The rates of mortality, retirement, termination, and disability incidence are identical to the assumptions used to value the pension liability of the Teacher Retirement System of Texas (TRS). The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2017.

The active mortality rates were based on 90% of the RP-2014 Employee Mortality tables for males and females, with full generational mortality using Scale BB. The post retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables. The rates were projected on a fully generational basis using the ultimate improvement rates from the mortality projection scale MP-2018.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

K. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)

Election Rates for Normal retirement – 65% participation rate to age 65 and 40% participation rate after age 65. Election Rates for pre-65 retirees – 25% are assumed to discontinue coverage at age 65.

Table 9.F.1: Actuarial Methods and Assumptions	
Component	Result
Valuation Date	August 31, 20120, rolled forward to August 31, 2021
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	1.95% as of August 31, 2021
Aging Factors	Based on plan specific experience
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Salary Increases	3.05% to 9.05%, including inflation
Ad Hoc Post- Employment Benefit Changes	None

The initial medical trend rates were 8.50% for Medicare retirees and 7.10% for non-Medicare retirees. There was an initial prescription drug trend rate of 8.50% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 12 years.

Discount Rate

A Single discount rate of 1.95% was used to measure the total OPEB liability. There was a decrease of .38% in the discount rate since the previous year. The Discount Rate can be found in the 2021 TRS ACFR on page 77. Because the plan is essentially a “pay-as-you-go” plan, the single discount rate is equal to the prevailing municipal bond rate.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

K. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)

Sensitivity of the Net OPEB Liability:

Discount Rate Sensitivity Analysis

The following schedules shows the impact of the Net OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (1.95%) in measuring the Net OPEB Liability.

	1% Decrease in Discount Rate (.95%)	Current Single Discount Rate (1.95%)	1% Increase in Discount Rate (2.95%)
District's proportionate share of the Net OPEB Liability:	\$ 159,413,836	\$ 132,158,692	\$ 110,708,008

Healthcare Cost Trend Rates Sensitivity Analysis

The following presents the Net OPEB Liability of the plan using the assumed healthcare cost trend rate, as well as what the net OPEB liability would be if it were calculated using a trend rate that is one-percentage point lower or one-percentage point higher than the assumed healthcare cost trend rate.

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's Proportionate Share of Net OPEB Liability	\$ 107,044,161	\$ 132,158,692	\$ 165,856,155

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

At August 31, 2022, the District reported a liability of \$132,158,692 for its proportionate share of the TRS's net OPEB liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability, the related State support, and the total portion of the net OPEB Liability that was associated with the District were as follows:

District's proportionate share of the collective Net OPEB Liability	\$ 132,158,692
State's proportionate share that is associated with the District	177,063,195
Total	<u>\$ 309,221,887</u>

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

K. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)

The Net OPEB Liability was measured as of August 31, 2021 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The employer's proportion of the Net OPEB Liability was based on the employer's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2020 thru August 31, 2021.

At August 31, 2021 the employer's proportion of the collective NET OPEB Liability was 0.3426066443% which was an increase (decrease) of (0.0116213163%) from its proportion measured as of August 31, 2020.

Changes in Actuarial Assumptions since the Prior Actuarial Valuation

The discount rate changed from 2.33% as of August 31, 2020 to 1.95% as of August 31, 2021. This change increased the total OPEB liability.

Changes in Benefit Terms

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

For the Year Ended August 31, 2022, the District recognized OPEB expense of (\$11,077,359) and revenue of (\$6,534,984) for support provided by the State.

At August 31, 2022, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual actuarial experiences	\$ 5,690,057	\$ 63,974,053
Changes in actuarial assumptions	14,638,127	27,949,117
Differences between projected and actual investment earnings	143,482	-
Changes in proportion and differences between the employer's contributions and the proportionate share of contributions	8,193,541	13,037,107
Total as of August 31, 2021 Measurement Date	28,665,207	104,960,277
Contributions paid to TRS subsequent to the measurement date	3,183,488	-
Total as of Fiscal Year End	\$ 31,848,695	\$ 104,960,277

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

K. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)

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

Fiscal Year ended August 31,	Amount
2023	\$ (14,064,481)
2024	(14,067,717)
2025	(14,066,831)
2026	(10,588,062)
2027	(5,878,421)
Thereafter	(17,629,558)

L. ON- BEHALF PAYMENTS FOR FRINGE BENEFITS

In accordance with GASB Statement No. 24, the District has recognized as revenues and expenditures, contributions made by the State to TRS on-behalf of the District's employees. For the year ended August 31, 2022 the State made contributions of \$1,795,903 related to on-behalf Medicare Part D payments. These revenues equal expenditures and are reflected in the fund financial statements for the General Fund.

M. HEALTH CARE COVERAGE

On June 15, 2015, The Board of Trustees approved the recommendation from the District's Employee Benefits Committee to implement a Self Health Insurance Fund. The District has contracted with Blue Cross/Blue Shield of Texas as the District's medical provider. Laurel Insurance Agency serves as the local servicing agency.

The District offers two insurance plans, (Core Plan and Core Plus Plan) as well as five tiers of coverage (Employee Only, Employee and Spouse, Employee and Child, Employee Family and Dual Family).

The District contributed \$425.00 per month for all regular full time employees as well as part time employees who work an average of 30 hours per week over a 10 month period as regulated by the Affordable Care Act. The District also offered continued coverage in accordance with federal law to all employees and dependents that are no longer eligible for coverage, but meet COBRA requirements.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

N. GENERAL FUND FEDERAL SOURCE REVENUES

Program Source	Federal Asst. Listing #	Total Grant or Entitlement
Indirect Costs:		
21-22 TX Education for Homeless Child & Youth	84.196A	\$ 1,128
Title I, Part A - Improving Basic Program	84.010A	4,470
Title I, Part A - Improving Basic Program	84.010A	550,464
Title I, Part A - Improving Basic Program	84.010A	22,676
Title I, Part D, Subpart 2, Delinquent Program	84.010A	1,824
Title I, Part C - Migrant	84.011A	1,457
IDEA -B, Formula	84.027A	259,913
IDEA -B, Preschool	84.173A	1,878
Carl D. Perkins Basic Formula Grant	84.048A	13,963
Title II, Part A, Supporting Effective Instruction	84.367A	57,043
Title II, Part A, Supporting Effective Instruction	84.367A	3,789
Title III, Part A, ELA	84.365A	24,646
Title III, Part A, ELA	84.365A	1,206
N. Lowey 21st Century Community Learning Ctrs	84.287C	36,651
N. Lowey 21st Century Community Learning Ctrs	84.287C	123
ARP Homeless I - Techy Supplemental	84.425W	69
ARP Homeless II	84.425W	399
CRRSA ESSER II	84.425D	2,773,837
CRRSA ESSER III	84.425U	1,460,168
CRRSA ESSER III	84.425U	50,012
IDEA-B Formula ARP	84.027X	33,714
IDEA-B Pre-School ARP	84.173X	2,344
Title IV, Part A, Subpart 1	84.424A	14,792
COVID-19 School Health Grant, Cycle 2	93.323	35,057
Volunteer Income Tax Assistance Program	21.009	629
Total Indirect Costs		5,352,252
School Health and Related Services (SHARS)	N/A	7,547,935
Medicaid Administrative Claiming (MAC) Reimbursements	93.778	217,861
ROTC Reimbursements	12.113	302,925
National Breakfast Program	10.553	721,858
National School Lunch Program	10.555	1,801,352
Total		\$ 15,944,181

Indirect cost revenues were determined by applying approved indirect cost rates to actual applicable expenditures of federally funded grant programs. For Fiscal Year 2021/2022, the District operated with a 3.712% indirect cost rate from September 1, 2021 through June 30, 2022 and 3.516% from July 1, 2022 through August 31, 2022.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

O. DUE TO AND FROM OTHER GOVERNMENTS AND AGENCIES

Amounts Due To and From Other Governments and Agencies are as follows:

	<u>Due To</u>	<u>Due From</u>
General Fund		
National School Breakfast/Lunch Program	\$ -	\$ 2,523,210
NSLP Equipment Grant	-	-
Texas Department of Human Services	-	3,949,833
State Energy Conservation Office	-	
Texas Education Agency	10,851,395	13,874,524
Teacher Retirement System of Texas	-	196,956
Medicaid Administrative Claiming (MAC)	-	56,777
Local Government:		
Webb County	-	2,120,552
Total General Fund	<u>10,851,395</u>	<u>22,721,853</u>
Major Special Revenue Fund		
Coronavirus Response & Relief Supplemental Appr. (ESSER II)	45,751	
Total Major Special Revenue Fund	<u>45,751</u>	<u>-</u>
Special Revenue Fund		
Texas Education Agency:		
TX Education for Homeless Children & Youth	\$ -	\$ 9,578
Title I, Part A Improving Basic Program	-	772,541
Title I Part C, Migrant	-	2,134
IDEA Part B Formula	-	661,408
IDEA Part B Preschool	-	6,492
Summer Feeding Program	-	61,526
Carl D. Perkins Basic Grant for CATE	-	686
Title II Part A - Supporting Effective Instruction	-	143,832
Title III, Part A, Teacher/Principal Training and Recruiting	-	61,502
N. Lowey 21st Century Com. Learning Centers	-	18,027
ARP Homeless II	-	1,000
Coronavirus Response & Relief Supplemental Appr. (TCLASS)	-	2,706
Coronavirus Response & Relief Supplemental Appr. (ESSER III)	-	920,411
IDEA-B Formula - ARP	-	255,396
IDEA-B PreSchool - ARP	-	57,928
Title IV, Part A, Subpart 1	-	165,449
School Health Support Grant	-	980,713
Instructional Materials Allotment	-	317,373
ECHS Planning & Implementation Grant	-	15,374
Total Texas Education Agency	<u>-</u>	<u>4,454,077</u>

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

O. DUE TO AND FROM OTHER GOVERNMENTS AND AGENCIES (Continued)

Other Agencies		
Region I Service Center-Gear Up	-	106,249
Texas Workforce Commission	-	5,455
Department of the US Treasury - Police Task Force	-	9,036
Total Other Agencies	-	120,740
Total Special Revenue Funds	-	4,574,817
Debt Service Fund		
Texas Education Agency	290,477	240,144
Total Debt Service Fund	290,477	240,144
Total Due To/From Other Governments and Agencies	\$ 11,187,623	\$ 27,536,814

P. EDUCATIONAL SERVICE CONTRACT

The District has an educational service contract with the Regional Day School Program for the Deaf (RDSPD) which provides for the efficient delivery of legally required special education and related services to eligible students who are deaf or hard of hearing within the boundaries of ESC, Region One. The District has contracted with Laredo Independent School District (LISD) to provide services through the RDSPD. The following is a summary of payments made to LISD:

<u>Invoice No.</u>	<u>Amount</u>
1	\$ 180,000
2	193,714
3	193,714
Total Paid	\$ <u>567,428</u>

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

Q. UNEMPLOYMENT COMPENSATION POOL

During the year ended August 31, 2022, United ISD provided unemployment compensation coverage to its employees through participation in the TASB Risk Management Fund (the Fund). The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The Fund's Unemployment Compensation Program is authorized by Section 22.005 of the Texas Education Code and Chapter 172 of the Texas Local Government Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties.

The Fund meets its quarterly obligation to the Texas Workforce Commission. Expenses are accrued monthly until the quarterly payment has been made. Expenses can be reasonably estimated; therefore, there is no need for specific or aggregate stop loss coverage for the Unemployment Compensation pool. For the year ended August 31, 2022, the Fund anticipates that United ISD has no additional liability beyond the contractual obligation for payment of contribution.

The Fund engages the services of an independent auditor to conduct a financial audit after the close of each year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2021, are available on the TASB Risk Management Fund website and have been filed with the Texas Department of Insurance in Austin.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

R. FUND BALANCE- Designation

The District's Governmental Fund Balance designations can be identified as follows:

General Fund

Nonspendable Fund Balance:	
Inventories-General Fund	\$ 973,745
Inventories-Child Nutrition Program	1,501,528
Total Nonspendable Fund Balance	<u>2,475,274</u>
Restricted Fund Balance:	
Federal Funds Grant-Child Nutrition Program	281,434
Capital Acquisition and Contractual Obligation	12,821,382
Total Restricted Fund Balance	<u>13,102,816</u>
Assigned Fund Balance:	
Construction	7,800,000
Capital Expenditures for Equipment	2,000,000
Self-Insurance	125,000
Other Assigned	-
Total Assigned Fund Balance	<u>9,925,000</u>
Unassigned Fund Balance	<u>89,959,474</u>
Total General Fund	<u>115,462,564</u>

Debt Service

Restricted Fund Balance:	
Retirement of Long Term Debt	7,041,020
Total Debt Service	<u>7,041,020</u>

Capital Projects

Restricted Fund Balance:	
Capital Acquisition and Contractual Obligation	41,919,526
Total Capital Projects	<u>41,919,526</u>

Non-Major Funds

Restricted Fund Balance:	
Federal Funds Grant-Child Nutrition Program	\$ 2,419,203
Capital Acquisition and Contractual Obligation	104,054
Other Restricted	1,632,728
Total Non-Major Funds	<u>4,155,985</u>
Total Fund Balances	<u>\$ 168,579,095</u>

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

R. FUND BALANCE- Designation (Continued)

On March 10, 2022, the District issued \$20,330,000 of Maintenance Tax Notes, Series 2022 to purchase synthetic turf for the four high schools, irrigation for the athletic fields, furniture and equipment for new schools, IT equipment and wiring, construction projects. As of Fiscal Year End, the Restricted Fund Balance is \$12,821,382.

The following is a listing of the Non-Major Funds restricted fund balances:

- School Breakfast Program and National School Lunch Program – to account for programs using federal reimbursement revenues originating from the U.S. Department of Agricultural, to include the NSLP Equipment Assistance Grant, the Emergency Operational Cost Reimbursement Program and the Storage and Delivery Fee Reimbursement Program. The fund balance for this program is \$2,419,203.
- Campus Activity Funds - to account on a project basis for transactions related to a principal's activity fund and the monies generated are not subject to recall by the school district's board of trustees into the General Fund. The fund balance of \$1,572,655 is fully controlled by the various campuses.
- Innovative Technology Fund - to account for leased technological software or equipment that contributes to student learning. The fund balance for this program is \$104,054.
- Police Task Force – to account for the Police Department collaboration with the Drug Enforcement Agency reimbursement program. The fund balance for this program is \$60,073.

S. OTHER FINANCING SOURCES (USES)

	General Fund	Debt Service Fund	Total
Refunding Bonds Issued	\$ -	\$ 59,640,000	\$ 59,640,000
PPFCO Proceeds	20,330,000	-	20,330,000
Premium on Issuance of Bonds	1,896,340	9,861,906	11,758,246
Payment to Bond Refunding Escrow Agent (Use)	-	(68,888,148)	(68,888,148)
	<u>\$ 22,226,340</u>	<u>\$ 613,758</u>	<u>\$ 22,840,098</u>

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

S. OTHER FINANCING SOURCES (USES) (Continued)

On March 10, 2022, the District issued \$20,330,000 of Maintenance Tax Notes, Series 2022 to purchase synthetic turf for the four high schools, irrigation for the athletic fields, furniture and equipment for new schools, IT equipment and wiring, construction projects. The interest rate on the Maintenance Tax Notes is 4% and the final maturity is on February 15, 2042. Debt service payments are scheduled to begin in February 15, 2023.

On September 15, 2021 the District issued \$59,640,000 of Unlimited Tax Refunding Bonds, Series 2021A to be used to refund the 2012 Refunding Building Bonds, 2013 Refunding Building Bonds, 2014 Building Bonds, 2015 Building Bonds, and 2015 Refunding Building Bonds. The interest rate of the Tax Refunding Bonds is 4.94% and the final maturity is on August 15, 2035. Debt service payments are scheduled to begin in February 15, 2022. The net present value savings is \$5,772,078. The percentage savings of refunded bonds was 9.67%. The refunding transaction resulted in an economic loss of \$9,248,148 with a true interest cost of 1.79%.

T. OUTSTANDING ENCUMBRANCES

As of August 31, 2022, the District had outstanding encumbrances of \$4,997,441. The following is a listing of the outstanding encumbrances by function for Governmental Activities:

Major General Operating Fund:

By Function	Amount
11 Instructional	\$ 1,694,157
12 Library/Media Services	3,994
13 Staff Development	32,822
21 Instructional Leadership	101,076
23 School Leadership	13,275
31 Counselors	14,980
32 Social Work Services	9,724
33 Health Services	34,483
34 Student Transportation	338,457
36 Co/Extra Curricular	194,416
41 General Administration	137,779
51 Facilities Maintenance & Operations	1,562,613
52 Security & Monitoring Services	63,080
53 Data Processing Services	18,569
61 Community Service	1,976
81 Facilities Acquisition & Construction	756,039
99 Webb County Appraisal District	20,000
	<u>\$ 4,997,441</u>

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

U. RISK FINANCING ACTIVITIES

Health Insurance

The claims for the health insurance liability of \$2,369,918 reported in the Internal Service Fund at August 31, 2022 are based on the requirements of Governmental Accounting Standards Board Statement (GASB) No. 10. GASB Statement No 10 requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claim Liabilities are due within one year of the date of net position.

Analysis of claims liability for the Fiscal Year 2022 is as follows:

Accrual, August 31, 2021	\$ 2,848,340	Accrual, August 31, 2020	\$ 2,252,212
Current Year Claims	41,919,209	Current Year Claims	43,224,839
Changes in estimates	2,369,918	Changes in estimates	2,848,340
Claims Paid	<u>(44,767,549)</u>	Claims Paid	<u>(45,477,051)</u>
Accrual, August 31, 2022	\$ <u><u>2,369,918</u></u>	Accrual, August 31, 2021	\$ <u><u>2,848,340</u></u>

REQUIRED SUPPLEMENTARY INFORMATION





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UNITED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 171,987,371	\$ 171,818,421	\$ 171,304,928	\$ (513,493)
5800 State Program Revenues	231,972,780	235,050,443	204,844,352	(30,206,091)
5900 Federal Program Revenues	36,560,704	6,155,028	15,944,181	9,789,153
5020 Total Revenues	440,520,855	413,023,892	392,093,461	(20,930,431)
EXPENDITURES:				
Current:				
0011 Instruction	233,314,408	237,741,850	208,623,354	29,118,496
0012 Instructional Resources and Media Services	6,726,825	7,022,071	6,277,000	745,071
0013 Curriculum and Instructional Staff Development	501,720	507,908	359,618	148,290
0021 Instructional Leadership	8,183,730	8,504,005	8,062,616	441,389
0023 School Leadership	26,653,532	25,359,582	24,612,568	747,014
0031 Guidance, Counseling, and Evaluation Services	15,698,001	14,721,958	14,121,009	600,949
0032 Social Work Services	3,425,862	3,494,731	2,984,487	510,244
0033 Health Services	5,481,607	5,712,299	5,380,776	331,523
0034 Student (Pupil) Transportation	15,156,657	18,631,647	17,620,114	1,011,533
0035 Food Services	33,000,158	2,394,278	1,888,852	505,426
0036 Extracurricular Activities	14,479,671	15,710,525	14,733,752	976,773
0041 General Administration	12,545,993	14,897,571	13,427,046	1,470,525
0051 Facilities Maintenance and Operations	41,232,668	44,045,932	40,956,197	3,089,735
0052 Security and Monitoring Services	10,257,920	10,720,753	9,377,599	1,343,154
0053 Data Processing Services	3,038,432	3,112,901	2,923,794	189,107
0061 Community Services	298,427	332,397	296,308	36,089
Debt Service:				
0071 Principal on Long-Term Liabilities	6,769,252	6,713,048	6,713,048	-
0072 Interest on Long-Term Liabilities	942,188	999,046	999,046	-
0073 Bond Issuance Cost and Fees	5,000	230,633	228,872	1,761
Capital Outlay:				
0081 Facilities Acquisition and Construction	250,000	21,346,370	8,748,951	12,597,419
Intergovernmental:				
0095 Payments to Juvenile Justice Alternative Ed. Prg.	200,000	200,000	50,580	149,420
0099 Other Intergovernmental Charges	2,358,804	2,358,804	2,221,886	136,918
6030 Total Expenditures	440,520,855	444,758,309	390,607,473	54,150,836
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(31,734,417)	1,485,988	33,220,405
OTHER FINANCING SOURCES (USES):				
7914 Non-Current Loans	-	20,330,000	20,330,000	-
7916 Premium or Discount on Issuance of Bonds	-	1,896,340	1,896,340	-
7080 Total Other Financing Sources (Uses)	-	22,226,340	22,226,340	-
1200 Net Change in Fund Balances	-	(9,508,077)	23,712,328	33,220,405
0100 Fund Balance - September 1 (Beginning)	91,750,236	91,750,236	91,750,236	-
3000 Fund Balance - August 31 (Ending)	\$ 91,750,236	\$ 82,242,159	\$ 115,462,564	\$ 33,220,405



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UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED AUGUST 31, 2022

The following procedures are utilized in establishing the budgetary data reflected in the basic financial statements:

- Prior to August 20 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning September 1. The operating budget includes proposed expenditures and the means of financing them.
- A meeting of the Board is then called for the purpose of adopting the proposed budget after ten days' public notice of the meeting has been given.
- Prior to September 1, the budget is legally enacted through passage of a resolution by the Board.

The legal level of budgetary control is at the major functional expenditure level by fund type. Each budget is controlled by the budget coordinator. Annual budgets are adopted for the General Fund, Child Nutrition Program Fund, and Debt Service on a basis consistent with generally accepted accounting principles. Budgets for the Special Revenue funds as well as the Capital Projects funds are adopted on a project basis rather than on an annual basis. Appropriations in these funds remain open as carryover to succeeding years until related expenditures are made or until they are modified or cancelled. All budget appropriations lapse at year end.

Once a budget is approved, it may be amended by management without Board approval within a major functional expenditure category and can be amended at the function and fund level only by approval of a majority of the members of the Board. Amendments at the function and fund level are presented to the Board at its regular meetings. Such amendments are made before the fact, are reflected in the official minutes of the Board and are made before the fiscal year end as required by law. The budget amounts included in this report reflect various amendments made by management or adopted by the Board throughout the year through the final amended budget. The original budget was adopted by the Board on August 18, 2020. The General, Child Nutrition Program and Debt Service Fund Budgets are prepared on the modified accrual basis of accounting.

UNITED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED AUGUST 31, 2022

	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019
District's Proportion of the Net Pension Liability (Asset)	0.24453853%	0.25678291%	0.273533781%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 64,821,956	\$ 137,527,688	\$ 142,191,411
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	93,235,331	209,754,493	202,655,063
Total	<u>\$ 158,057,287</u>	<u>\$ 347,282,181</u>	<u>\$ 344,846,474</u>
District's Covered Payroll	\$ 301,721,075	\$ 307,435,339	\$ 294,388,807
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	21.48%	44.73%	48.30%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	88.79%	75.54%	75.24%

Note: GASB Codification, Vol. 2, P20.183 requires that the information on this schedule be data from the period corresponding with the periods covered as of the measurement dates of August 31, 2021 for year 2022, August 31, 2020 for year 2021, August 31, 2019 for year 2020, August 31, 2018 for year 2019, August 31, 2017 for year 2018, August 31, 2016 for year 2017, August 31, 2015 for year 2016 and August 31, 2014 for year 2015.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

FY 2019 Plan Year 2018		FY 2018 Plan Year 2017		FY 2017 Plan Year 2016		FY 2016 Plan Year 2015		FY 2015 Plan Year 2014	
0.275400912%		0.261638739%		0.285106868%		0.2897687%		0.1737412%	
\$	151,587,346	\$	83,657,973	\$	107,737,646	\$	102,429,379		46,408,677
218,484,281		128,347,140		156,258,749		151,892,068		134,346,191	
\$	370,071,627	\$	212,005,113	\$	263,996,395	\$	254,321,447	\$	180,754,868
\$	285,468,495	\$	269,766,292	\$	274,179,877	\$	264,087,437		248,317,358
53.10%		31.01%		39.29%		38.79%		18.69%	
73.74%		82.17%		78.00%		78.43%		83.25%	

UNITED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR PENSIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR FISCAL YEAR 2022

	2022	2021	2020
Contractually Required Contribution	\$ 14,218,759	\$ 10,829,381	\$ 10,605,065
Contribution in Relation to the Contractually Required Contribution	(14,218,759)	(10,829,381)	(10,605,065)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 325,001,839	\$ 301,721,075	\$ 307,435,339
Contributions as a Percentage of Covered Payroll	4.37%	3.59%	3.45%

Note: GASB Codification, Vol. 2, P20.183 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

2019	2018	2017	2016	2015
\$ 9,625,912	\$ 9,259,056	\$ 8,574,991	\$ 9,045,051	\$ 8,580,173
(9,625,912)	(9,259,056)	(8,574,991)	(9,045,051)	(8,580,173)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 294,388,807	\$ 285,468,495	\$ 269,766,292	\$ 274,179,177	\$ 264,087,437
3.27%	3.24%	3.18%	3.30%	3.25%

UNITED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED AUGUST 31, 2022

	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019
District's Proportion of the Net Liability (Asset) for Other Postemployment Benefits	0.342606644%	0.354227961%	0.367831999%
District's Proportionate Share of Net OPEB Liability (Asset)	\$ 132,158,692	\$ 134,658,044	\$ 173,952,257
State's Proportionate Share of the Net OPEB Liability (Asset) Associated with the District	177,063,195	180,948,133	231,143,641
Total	<u>\$ 309,221,887</u>	<u>\$ 315,606,177</u>	<u>\$ 405,095,898</u>
District's Covered Payroll	\$ 301,721,075	\$ 307,435,339	\$ 294,388,807
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	43.80%	43.80%	59.09%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	6.18%	4.99%	2.66%

Note: GASB Codification, Vol. 2, P50.238 states that the information on this schedule should be determined as of the measurement date. The amounts reported for FY 2022 are for measurement date August 31, 2021. The amounts reported for FY 2021 are for the measurement date of August 31, 2020. The amounts for FY 2020 are for the measurement date August 31, 2019. The amounts for FY 2019 are for the measurement date August 31, 2018. The amounts for FY 2018 are based on the August 31, 2017 measurement date.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

FY 2019 Plan Year 2018		FY 2018 Plan Year 2017	
0.365383369%		0.344496471%	
\$	182,439,261	\$	149,808,592
235,047,032		204,882,543	
\$	417,486,293	\$	354,691,135
\$	285,468,495	\$	269,766,292
63.91%		55.53%	
1.57%		0.91%	

UNITED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR OTHER POSTEMPLOYMENT BENEFITS (OPEB)
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR FISCAL YEAR 2022

	2022	2021	2020
Contractually Required Contribution	\$ 3,183,488	\$ 2,686,872	\$ 2,657,476
Contribution in Relation to the Contractually Required Contribution	(3,183,488)	(2,686,872)	(2,657,476)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 325,001,839	\$ 301,721,075	\$ 307,435,339
Contributions as a Percentage of Covered Payroll	0.98%	0.89%	0.86%

Note: GASB Codification, Vol. 2, P50.238 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

Information in this schedule should be provided only for the years where data is available. Eventually 10 years of data should be presented.

2019		2018	
\$	2,617,041	\$	2,512,772
	(2,617,041)		(2,512,772)
\$	-	\$	-
\$	294,388,807	\$	285,468,495
	0.89%		0.88%



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OTHER REQUIRED SUPPLEMENTARY INFORMATION - TEXAS EDUCATION AGENCY



UNITED INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

Special Revenue Funds are used to account for resources restricted to, or designated for, specific purposes by a grantor. Federal financial assistance often is accounted for in a Special Revenue Fund. In most Special Revenue Funds, unused balances are recorded as deferred revenue and carried forward to the succeeding fiscal year, provided the amounts carried forward are returned to the grantor at the close of specified project periods. The District budgets for Special Revenue Funds and uses project accounting for them in order to maintain integrity for the various sources of funds. Included in the District's Special Revenue Funds are:

206 Title X, Part C, Education for Homeless Children and Youth – to account for funds granted for a variety of staff-development and supplemental services, including in-service training, counseling, tutoring, and psychological services.

211 Title I, Part A, Improving Basic Programs – to account on a project basis for funds allocated to local educational agencies with a high concentration of students from low-income families help provide high quality education that will enable all children meet the challenging state academic performance standards.

- **Title I, Part D, Subpart 2, Neglected & Delinquent** - to account on a project basis for funds allocated to local educational agencies carry out high quality education programs and make a successful transition from correctional facilities and programs so as to meet the challenging state academic performance standards.
- **Title I, School Improvement Program** to account on a project basis for funds allocated to local educational agencies with a high concentration of students from low-income families help provide high quality education that will enable all children meet and exceed the challenging state academic performance standards.

212 Title I, Part C, Education of Migratory Children – to account on a project basis for funds allocated to support high quality educational programs and services that address the unique educational needs of migratory children without penalizing them in any manner and are still able to meet the challenging state academic performance standards.

224 IDEA Part B, Formula – to account on a project basis for funds granted to operate educational programs for handicapped children with disabilities. This fund classification includes building and improvement (sliver) sub-grants.

225 IDEA Part B, Preschool – to account on a project basis for funds granted for preschool children with disabilities.

240 School Breakfast Program and National School Lunch Program – to account for food services in a special revenue fund when the service is subsidized with federal reimbursement revenues from the USDA.

242 Summer Feeding Program, Department of Human Services (DHS) – to account on a project basis for funds received from the Department of Human Services that are awarded for meals provided to the community based on the average number of daily participants. This fund should be used regardless of whether a school district's National School Breakfast and Lunch Program is accounted for in the General Fund, a Special Revenue Fund or an Enterprise Fund.

244 Carl D. Perkins Basic Grant for CATE – to account on a project basis for funds to provide career and technology education to develop new and/or improve career and technology education programs for paid and unpaid unemployment, with full participation of individuals who are members of special populations, at a limited number of campuses (sites) or with respect to a limited number of program areas.

UNITED INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

255 Title II, Part A, Teacher/Principal Training and Recruiting— to account on a project basis for funds to be used to provide assistance to LEA's to (1) increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and (2) hold local education agencies and schools accountable for improving student academic achievement.

263 Title III, Part A, LEP- to account on a project basis for funds granted to provide supplemental resources to local education agencies to help ensure that children who are English learners attain English proficiency at high levels in academic subjects and can meet state achievement performance standards.

265 Title IV, Part B-21st Century Community Learning Centers – to account for funds granted to community learning centers to provide academic enrichment and other services to students and literacy-related educational services for their families.

266 Elementary & Secondary School Relief Fund (ESSER) of the Coronavirus Aid, Relief, and Economic Security (CARES) Act – to account for federal stimulus Elementary and ESSER funds granted to LEA's through the CARES Act to support LEAs' ability to operate and instruct their students during the COVID-19 pandemic.

274 GEAR UP - This fund classification is used to account on a project basis for funds granted to school districts received through ESC. These funds enable students to take advantage of the state's new scholarship program for economically disadvantaged students.

277 Coronavirus Relief Funds-Cares Act – to account for federal stimulus Coronavirus Relief Funds granted to LEA's through the CARES Act for necessary expenditures incurred due to the public health emergency with respect to the COVID-19 pandemic.

278 Homeless Children and Youth (ARP-TECHY) – to account for federal stimulus ESSER funds granted to LEA's through the American Rescue Plan Act to identify homeless children and youth, to provide homeless children and youth with wrap-around services to address the challenges of COVID-19, and to enable homeless children and youth to attend school and fully participate in school activities.

280 American Rescue Plan (ARP) Act-Homeless II-Education for Homeless Children and Youth- to account for federal stimulus funds granted to LEA's through the ARP Act to provide homeless children and youth with services in light of the challenges of COVID-19, and to assist homeless children and youth to attend school and participate fully in school activities.

281 Elementary and Secondary School Emergency Relief Fund II (ESSER II) of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act – to account for federal stimulus ESSER II funds granted to LEA's through the CRRSA Act to support LEA's ability to operate, instruct students, address learning loss, prepare schools for reopening, test, repair and upgrade projects to improve air quality in school buildings during the coronavirus pandemic.

282 Elementary and Secondary School Emergency Relief Fund III (ESSER III) of the American Rescue Plan Act of 2021 – to account for federal stimulus ESSER III funds granted to LEA's through the American Rescue Plan Act to address learning loss and the disproportionate impact of the coronavirus on certain student subgroups, identify and provide homeless children and youth with services in light of challenges of the coronavirus, and enable homeless children and youth to attend school and participate fully in school activities.

UNITED INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

284 IDEA-Part B, Formula-American Rescue Plan (ARP) Act – to account for federal stimulus funds granted under the ARP Act to operate educational programs for children with disabilities.

285 IDEA-Part B, Preschool-American Rescue Plan (ARP) Act – to account for federal stimulus funds granted under the ARP Act for preschool children with disabilities.

287 Federally Funded Special Revenue Funds – This fund classification is used at the option of the school district to classify federally funded special revenue funds:

- **Interoperable Radios Grant** – to account for funds granted by the City of Laredo to help operate the LEA’s police radio system.

288 Fresh Fruits and Vegetables - to account on a project basis for funds granted to provide all children in participating schools with a variety of free fruits and vegetables throughout the school day. This program is seen as an important catalyst for change in efforts to combat childhood obesity by helping children learn more healthful eating habits.

289 Federally Funded Special Revenue Funds – This fund classification is used at the option of the school district to classify federally funded special revenue funds:

- **Workforce Solutions for South Texas** – to account for funds granted by the Texas Workforce Commission to provide for the expansion and improvement of the Pregnancy, Education, and Parenting program.
- **Summer School LEP** – to account for funds granted to enhance students with limited English proficiency during the extended school year program.
- **Volunteer Income Tax Assistance Grant** – to account on a project basis for funds granted by the Department of Treasury to extend services to underserved populations in hardest to reach areas and increase the capacity to file returns electronically and improve significantly the accuracy rate of returns prepared at VITA sites.
- **Title IV, Part A, Subpart 1, Student Support and Academic Enrichment-** to account on a project basis for funds granted to improve the academic achievement of all students by providing them with a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to enhance academic outcomes.
- **COVID-19 School Health Support Grant, Cycle 2-** to account for funds to support safe, in-person instruction in schools, from kindergarten through grade 12 (k-12), by establishing a screening testing program and allowable support activities to students, teachers, and other school staff, to slow the spread of COVID 19.

397 Advanced Placement Incentive Program – to account on a project basis for funds awarded to school districts under the Texas Advanced Placement Award Incentive Program.

410 Instructional Materials Allotment (State Textbook Fund) – to account on a project basis for funds awarded to school districts to purchase instructional materials adopted by the State Board of Education or the Commissioner of Education. The IMA can also be used to purchase instructional materials that are on the adopted lists as well as technology services and technological equipment.

422 Matching Fund for Library Purchases (Read to Succeed Program) – to account on a project basis for funds awarded to districts to help generate money for public school libraries and strengthen the campus reading program. Funds are generated through the sale of specialty license plates.

UNITED INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

429 State Funded Special Revenue Funds - This fund classification is used at the option of the school district to classify state funded special revenue funds:

- **Math/Literacy Academies** - to account on a project basis for funds granted to provide teachers with math and reading staff development activities.
- **ECHS Planning and Implementation Grant** – to account for funds to provide support to United South High School Early College students with opportunities for lottery-selected, traditionally under-served students to earn college credit.

461 Campus Activity Fund – to account for transactions related to a principal’s activity fund and the monies generated are not subject to recall by the school district’s board of trustees into the General Fund.

483 Partners for Scholars – to account for funds donated from the community to assist students of the school district in continuing their education.

484 Migrant Program Grant – to account for on a project basis to design, operate and support programs that help migrant students overcome the challenges of a high level of mobility, cultural and language barriers, social isolation, and other difficulties associated with a migratory lifestyle, in order to succeed in school and to successfully transition to postsecondary education or employment.

485 Innovative Technology Fund – to account for leased technological software or equipment that contributes to student learning.

486 – Police and Drug Enforcement Task Force – to account for seizure funds to purchase equipment and provide staff development training for the District’s police department and to account for reimbursement of overtime pay from the organized crime drug enforcement task force program for the District’s task force officers.

UNITED INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AUGUST 31, 2022

Data Control Codes		206	211	212	224
		ESSA, X, C-ED	ESEA I, A	ESEA Title I	IDEA - Part B
		Homeless	Improving	Part C	Formula
		Children-Yth	Basic Program	Migrant	
ASSETS					
1110	Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
1240	Due from Other Governments	9,578	772,541	2,134	661,408
1260	Due from Other Funds	-	-	-	-
1000	Total Assets	<u>\$ 9,578</u>	<u>\$ 772,541</u>	<u>\$ 2,134</u>	<u>\$ 661,408</u>
LIABILITIES					
2110	Accounts Payable	\$ 8,741	\$ 104,371	\$ 2,062	\$ -
2160	Accrued Wages Payable	-	644,935	-	213,457
2170	Due to Other Funds	837	23,235	72	447,951
2180	Due to Other Governments	-	-	-	-
2190	Due to Student Groups	-	-	-	-
2300	Unearned Revenue	-	-	-	-
2000	Total Liabilities	<u>9,578</u>	<u>772,541</u>	<u>2,134</u>	<u>661,408</u>
FUND BALANCES					
Restricted Fund Balance:					
3450	Federal or State Funds Grant Restriction	-	-	-	-
3470	Capital Acquisition and Contractual Obligation	-	-	-	-
3490	Other Restricted Fund Balance	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities and Fund Balances	<u>\$ 9,578</u>	<u>\$ 772,541</u>	<u>\$ 2,134</u>	<u>\$ 661,408</u>

225 IDEA - Part B Preschool	240 National Breakfast and Lunch Program	242 Summer Feeding Program	244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	265 Title IV, B Community Learning	266 ESSER -School Emergency Relief -CARES
\$ 1,829	\$ 2,971,552	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -
6,492	-	61,526	686	143,832	61,502	18,027	-
-	-	171,021	-	-	-	-	-
<u>\$ 8,321</u>	<u>\$ 2,971,552</u>	<u>\$ 232,772</u>	<u>\$ 686</u>	<u>\$ 143,832</u>	<u>\$ 61,502</u>	<u>\$ 18,027</u>	<u>\$ -</u>
\$ 8,321	\$ 552,349	\$ 124	\$ -	\$ 31,197	\$ -	\$ 17,415	\$ -
-	-	-	-	107,750	60,296	-	-
-	-	232,648	686	4,885	1,206	612	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>8,321</u>	<u>552,349</u>	<u>232,772</u>	<u>686</u>	<u>143,832</u>	<u>61,502</u>	<u>18,027</u>	<u>-</u>
-	2,419,203	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>2,419,203</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 8,321</u>	<u>\$ 2,971,552</u>	<u>\$ 232,772</u>	<u>\$ 686</u>	<u>\$ 143,832</u>	<u>\$ 61,502</u>	<u>\$ 18,027</u>	<u>\$ -</u>

UNITED INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 AUGUST 31, 2022

Data Control Codes		274	277	278	280
		GEAR UP	Coronavirus Relief Fund CARES	ESSER (ARP) Homeless Children	ESSER III Homeless Children
ASSETS					
1110	Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
1240	Due from Other Governments	106,249	-	-	1,000
1260	Due from Other Funds	-	-	-	-
1000	Total Assets	<u>\$ 106,249</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>
LIABILITIES					
2110	Accounts Payable	\$ 5,522	\$ -	\$ -	\$ -
2160	Accrued Wages Payable	-	-	-	-
2170	Due to Other Funds	100,727	-	-	1,000
2180	Due to Other Governments	-	-	-	-
2190	Due to Student Groups	-	-	-	-
2300	Unearned Revenue	-	-	-	-
2000	Total Liabilities	<u>106,249</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
FUND BALANCES					
Restricted Fund Balance:					
3450	Federal or State Funds Grant Restriction	-	-	-	-
3470	Capital Acquisition and Contractual Obligation	-	-	-	-
3490	Other Restricted Fund Balance	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities and Fund Balances	<u>\$ 106,249</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>

281 ESSER II CRRSA Act Supplemental	282 ESSER III ARP Act	284 IDEA B Formula ARP Act	285 IDEA B Preschool ARP Act	287 Federal Funded SP Revenue Fund	288 Fresh, Fruits Vegetables Fund	289 Other Federal Special Revenue Funds	397 Advanced Placement Incentives
\$ 45,751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,940
-	923,117	255,396	57,928	-	-	1,151,618	-
-	-	-	-	-	-	-	-
<u>\$ 45,751</u>	<u>\$ 923,117</u>	<u>\$ 255,396</u>	<u>\$ 57,928</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,151,618</u>	<u>\$ 90,940</u>
\$ -	\$ 827,197	\$ 246,721	\$ 55,977	\$ -	\$ -	\$ 187,258	\$ -
-	69,493	-	-	-	-	-	-
-	26,427	8,675	1,951	-	-	964,360	-
45,751	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	90,940
<u>45,751</u>	<u>923,117</u>	<u>255,396</u>	<u>57,928</u>	<u>-</u>	<u>-</u>	<u>1,151,618</u>	<u>90,940</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 45,751</u>	<u>\$ 923,117</u>	<u>\$ 255,396</u>	<u>\$ 57,928</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,151,618</u>	<u>\$ 90,940</u>

UNITED INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 AUGUST 31, 2022

Data Control Codes		410	422	429	461
		State Instructional Materials	Matching Fund for Library Purchases	Other State Special Revenue Funds	Campus Activity Funds
ASSETS					
1110	Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 1,572,655
1240	Due from Other Governments	317,373	-	15,374	-
1260	Due from Other Funds	-	-	-	-
1000	Total Assets	<u>\$ 317,373</u>	<u>\$ -</u>	<u>\$ 15,374</u>	<u>\$ 1,572,655</u>
LIABILITIES					
2110	Accounts Payable	\$ -	\$ -	\$ -	\$ -
2160	Accrued Wages Payable	-	-	-	-
2170	Due to Other Funds	317,373	-	14,199	-
2180	Due to Other Governments	-	-	-	-
2190	Due to Student Groups	-	-	-	-
2300	Unearned Revenue	-	-	1,175	-
2000	Total Liabilities	<u>317,373</u>	<u>-</u>	<u>15,374</u>	<u>-</u>
FUND BALANCES					
Restricted Fund Balance:					
3450	Federal or State Funds Grant Restriction	-	-	-	-
3470	Capital Acquisition and Contractual Obligation	-	-	-	-
3490	Other Restricted Fund Balance	-	-	-	1,572,655
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,572,655</u>
4000	Total Liabilities and Fund Balances	<u>\$ 317,373</u>	<u>\$ -</u>	<u>\$ 15,374</u>	<u>\$ 1,572,655</u>

483	484	485	486	Total
Partners for Scholars	Migrant Program Grant	Innovative Technology Fund	Police & Drug Enforcement Task Force	Nonmajor Governmental Funds
\$ 83,032	\$ 4,810	\$ 104,054	\$ 59,579	\$ 4,934,427
-	-	-	9,036	4,574,817
-	-	-	-	171,021
<u>\$ 83,032</u>	<u>\$ 4,810</u>	<u>\$ 104,054</u>	<u>\$ 68,615</u>	<u>\$ 9,680,265</u>
\$ 4,000	\$ -	\$ -	\$ 695	\$ 2,051,950
-	-	-	-	1,095,931
-	-	-	-	2,146,844
-	-	-	-	45,751
79,032	3,992	-	7,847	90,871
-	818	-	-	92,933
<u>83,032</u>	<u>4,810</u>	<u>-</u>	<u>8,542</u>	<u>5,524,280</u>
-	-	-	-	2,419,203
-	-	104,054	-	104,054
-	-	-	60,073	1,632,728
<u>-</u>	<u>-</u>	<u>104,054</u>	<u>60,073</u>	<u>4,155,985</u>
<u>\$ 83,032</u>	<u>\$ 4,810</u>	<u>\$ 104,054</u>	<u>\$ 68,615</u>	<u>\$ 9,680,265</u>

UNITED INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	206 ESSA, X, C-ED Homeless Children-Yth	211 ESEA I, A Improving Basic Program	212 ESEA Title I Part C Migrant	224 IDEA - Part B Formula
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	31,344	16,470,322	156,327	7,087,987
5020 Total Revenues	31,344	16,470,322	156,327	7,087,987
EXPENDITURES:				
Current:				
0011 Instruction	23,055	11,153,463	89,857	3,830,086
0012 Instructional Resources and Media Services	-	147,519	-	-
0013 Curriculum and Instructional Staff Development	-	3,617,014	233	-
0021 Instructional Leadership	-	929,678	24,300	610,493
0023 School Leadership	-	150,137	-	319,116
0031 Guidance, Counseling, and Evaluation Services	-	110,450	-	2,328,292
0032 Social Work Services	-	-	-	-
0033 Health Services	-	85,377	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	-	-	-
0051 Facilities Maintenance and Operations	-	154	231	-
0052 Security and Monitoring Services	-	-	-	-
0053 Data Processing Services	-	-	-	-
0061 Community Services	8,289	276,530	41,706	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	31,344	16,470,322	156,327	7,087,987
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - September 1 (Beginning)	-	-	-	-
3000 Fund Balance - August 31 (Ending)	\$ -	\$ -	\$ -	\$ -

225 IDEA - Part B Preschool	240 National Breakfast and Lunch Program	242 Summer Feeding Program	244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	265 Title IV, B Community Learning	266 ESSER -School Emergency Relief -CARES
\$ -	\$ 167,242	\$ 933	\$ -	\$ -	\$ -	\$ -	\$ -
-	680,529	-	-	-	-	-	-
51,151	32,050,028	649,366	593,507	1,720,283	1,339,490	1,000,700	1,730
51,151	32,897,799	650,299	593,507	1,720,283	1,339,490	1,000,700	1,730
51,151	-	-	471,418	1,489,311	889,663	251,756	-
-	-	-	-	-	-	-	-
-	-	-	22,000	218,972	-	9,036	-
-	-	-	100,089	12,000	449,827	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	29,923,914	650,299	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,730
-	554,682	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	739,908	-
-	-	-	-	-	-	-	-
51,151	30,478,596	650,299	593,507	1,720,283	1,339,490	1,000,700	1,730
-	2,419,203	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ 2,419,203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

UNITED INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	274	277	278	280
	GEAR UP	Coronavirus Relief Fund CARES	ESSER (ARP) Homeless Children	ESSER III Homelss Children
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	429,456	102,065	1,864	11,342
5020 Total Revenues	429,456	102,065	1,864	11,342
EXPENDITURES:				
Current:				
0011 Instruction	51,675	13,904	-	3,905
0012 Instructional Resources and Media Services	-	-	-	-
0013 Curriculum and Instructional Staff Development	45,906	-	-	966
0021 Instructional Leadership	1,742	-	1,864	-
0023 School Leadership	-	-	-	-
0031 Guidance, Counseling, and Evaluation Services	329,701	-	-	-
0032 Social Work Services	-	-	-	6,471
0033 Health Services	-	-	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	31,953	-	-
0051 Facilities Maintenance and Operations	-	56,208	-	-
0052 Security and Monitoring Services	-	-	-	-
0053 Data Processing Services	-	-	-	-
0061 Community Services	432	-	-	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	429,456	102,065	1,864	11,342
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - September 1 (Beginning)	-	-	-	-
3000 Fund Balance - August 31 (Ending)	\$ -	\$ -	\$ -	\$ -

281 ESSER II CRRSA Act Supplemental	282 ESSER III ARP Act	284 IDEA B Formula ARP Act	285 IDEA B Preschool ARP Act	287 Federal Funded SP Revenue Fund	288 Fresh, Fruits Vegetables Fund	289 Other Federal Special Revenue Funds	397 Advanced Placement Incentives
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	8,801	-
26,616,726	41,849,648	932,032	66,560	13,724	219,774	1,769,302	-
26,616,726	41,849,648	932,032	66,560	13,724	219,774	1,778,103	-
13,167,153	26,713,803	725,088	66,560	-	-	593,752	-
388,819	539,195	-	-	-	-	-	-
133,973	250,185	-	-	-	-	41,013	-
404,894	552,169	-	-	-	-	2,253	-
1,634,033	2,057,919	-	-	-	-	-	-
1,025,046	1,499,290	206,944	-	-	-	-	-
260,880	353,879	-	-	-	-	-	-
380,984	1,008,171	-	-	-	-	311,944	-
1,533,274	2,104,264	-	-	-	-	-	-
1,965,548	-	-	-	-	219,774	-	-
182,214	238,290	-	-	-	-	-	-
2,400,189	1,854,498	-	-	-	-	172,853	-
2,081,647	2,789,531	-	-	-	-	633,712	-
871,743	1,145,272	-	-	13,724	-	-	-
127,008	265,912	-	-	-	-	-	-
59,321	126,778	-	-	-	-	22,576	-
-	350,492	-	-	-	-	-	-
26,616,726	41,849,648	932,032	66,560	13,724	219,774	1,778,103	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

UNITED INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	410 State Instructional Materials	422 Matching Fund for Library Purchases	429 Other State Special Revenue Funds	461 Campus Activity Funds
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ 364	\$ 2,803,401
5800 State Program Revenues	704,564	28	25,158	-
5900 Federal Program Revenues	-	-	-	-
5020 Total Revenues	704,564	28	25,522	2,803,401
EXPENDITURES:				
Current:				
0011 Instruction	704,564	-	10,306	-
0012 Instructional Resources and Media Services	-	28	-	-
0013 Curriculum and Instructional Staff Development	-	-	-	-
0021 Instructional Leadership	-	-	-	-
0023 School Leadership	-	-	-	2,405,785
0031 Guidance, Counseling, and Evaluation Services	-	-	14,852	-
0032 Social Work Services	-	-	-	-
0033 Health Services	-	-	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	-
0052 Security and Monitoring Services	-	-	-	-
0053 Data Processing Services	-	-	-	-
0061 Community Services	-	-	364	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	704,564	28	25,522	2,405,785
1200 Net Change in Fund Balance	-	-	-	397,616
0100 Fund Balance - September 1 (Beginning)	-	-	-	1,175,039
3000 Fund Balance - August 31 (Ending)	\$ -	\$ -	\$ -	\$ 1,572,655

483	484	485	486	Total
Partners for Scholars	Migrant Program Grant	Innovative Technology Fund	Police & Drug Enforcement Task Force	Nonmajor Governmental Funds
\$ -	\$ -	\$ 758	\$ -	\$ 2,972,698
-	-	-	-	1,419,080
-	-	-	69,653	133,234,381
-	-	758	69,653	137,626,159
-	-	2,377,954	-	62,678,424
-	-	-	-	1,075,561
-	-	-	-	4,339,298
-	-	-	-	3,089,309
-	-	-	-	6,566,990
-	-	-	-	5,514,575
-	-	-	-	621,230
-	-	-	-	1,786,476
-	-	-	-	3,637,538
-	-	-	-	32,759,535
-	-	-	-	420,504
-	-	55,887	-	4,517,110
-	-	-	-	6,116,165
-	-	-	21,639	2,052,378
-	-	-	-	392,920
-	-	-	-	1,275,904
-	-	-	-	350,492
-	-	2,433,841	21,639	137,194,409
-	-	(2,433,083)	48,014	431,750
-	-	2,537,137	12,059	3,724,235
\$ -	\$ -	\$ 104,054	\$ 60,073	\$ 4,155,985

UNITED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
FISCAL YEAR ENDED AUGUST 31, 2022

Last 10 Years Ended August 31	(1)	(2)	(3)
	Tax Rates		Assessed/Appraised Value for School Tax Purposes
	Maintenance	Debt Service	
2013 and prior years	\$ 1.040000	\$ 0.154860	\$ 21,827,851,446
2014	1.040000	0.174860	12,684,488,470
2015	1.040000	0.184860	14,702,476,464
2016	1.040000	0.184860	16,018,337,112
2017	1.040000	0.230313	13,401,252,319
2018	1.040000	0.211000	15,594,331,160
2019	1.040000	0.211723	17,144,025,391
2020	0.970000	0.228840	19,138,466,015
2021	0.966400	0.232440	17,157,664,419
2022 (School year under audit)	0.945360	0.232440	17,809,015,404
1000 TOTALS			

Column 10+20-31-32+40 equals column 50

Column 3 - Assessed/Appraised Value for School Tax Purposes:

Net Appraised Value after deductions of all exemptions and reductions allowed

Column 20 - Current Year Levy:

Calculated by multiplying tax rate(s) times applicable Assessed/Appraised Value(s)

Column 31 and 32 - Maintenance Collections and Debt Service Collections:

Total collections net of column 40, not including penalties and interest

Column 40- Entire Year's Adjustments:

Adjustments include corrections for errors in taxes assessed and taxes lost in freeze

Column 50 - Ending Balance 8/31/2022:

Total agrees with exhibit A-1, Statement of Net Assets Code 1220 - Property Taxes
Receivable (Delinquent)

(10) Beginning Balance 9/1/2021	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 8/31/2022
\$ 899,605	\$ -	\$ 35,192	\$ 5,241	\$ (67,470)	\$ 791,702
119,558	-	9,798	1,459	(7,322)	100,979
167,416	-	12,081	2,031	(9,707)	143,597
176,676	-	17,757	3,156	(10,386)	145,377
251,571	-	22,715	4,038	(12,797)	212,022
367,865	-	34,804	7,707	(17,004)	308,350
454,627	-	85,662	17,439	24,863	376,389
755,162	-	142,338	33,580	(112,135)	467,109
1,881,752	-	712,643	171,406	(385,677)	612,026
-	207,498,395	163,296,121	40,150,368	(1,718,738)	2,333,168
<u>\$ 5,074,232</u>	<u>\$ 207,498,395</u>	<u>\$ 164,369,111</u>	<u>\$ 40,396,425</u>	<u>\$ (2,316,372)</u>	<u>\$ 5,490,720</u>

UNITED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 181,300	\$ 12,350	\$ 100,222	\$ 87,872
5800 State Program Revenues	893,904	-	57,870	57,870
5900 Federal Program Revenues	32,846,954	2,441,278	2,523,210	81,932
5020 Total Revenues	33,922,158	2,453,628	2,681,302	227,674
EXPENDITURES:				
Current:				
0035 Food Services	33,000,158	2,394,278	1,888,852	505,426
0051 Facilities Maintenance and Operations	922,000	59,350	22,122	37,228
6030 Total Expenditures	33,922,158	2,453,628	1,910,974	542,654
1200 Net Change in Fund Balances	-	-	770,328	770,328
0100 Fund Balance - September 1 (Beginning)	1,340,818	1,340,818	1,012,635	(328,183)
3000 Fund Balance - August 31 (Ending)	\$ 1,340,818	\$ 1,340,818	\$ 1,782,963	\$ 442,145

UNITED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 40,907,633	\$ 40,907,633	\$ 40,817,346	\$ (90,287)
5800 State Program Revenues	380,940	380,940	492,637	111,697
5020 Total Revenues	41,288,573	41,288,573	41,309,983	21,410
EXPENDITURES:				
Debt Service:				
0071 Principal on Long-Term Liabilities	24,535,000	24,535,000	24,535,000	-
0072 Interest on Long-Term Liabilities	16,744,573	16,744,573	16,744,573	-
0073 Bond Issuance Cost and Fees	9,000	617,500	617,329	171
6030 Total Expenditures	41,288,573	41,897,073	41,896,902	171
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(608,500)	(586,919)	21,581
OTHER FINANCING SOURCES (USES):				
7901 Refunding Bonds Issued	-	59,640,000	59,640,000	-
7916 Premium or Discount on Issuance of Bonds	-	9,861,906	9,861,906	-
8940 Payment to Bond Refunding Escrow Agent (Use)	-	(68,888,148)	(68,888,148)	-
7080 Total Other Financing Sources (Uses)	-	613,758	613,758	-
1200 Net Change in Fund Balances	-	5,258	26,839	21,581
0100 Fund Balance - September 1 (Beginning)	7,014,181	7,014,181	7,014,181	-
3000 Fund Balance - August 31 (Ending)	\$ 7,014,181	\$ 7,019,439	\$ 7,041,020	\$ 21,581

UNITED INDEPENDENT SCHOOL DISTRICT
STATE COMPENSATORY EDUCATION AND BILINGUAL EDUCATION PROGRAM EXPENDITURES
FOR THE YEAR ENDED AUGUST 31, 2022

Section A: Compensatory Education Programs

AP1	Did your LEA expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes
AP3	List the total state allotment funds received for state compensatory education programs during the district's fiscal year.	\$45,659,700
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year.	\$20,871,839

Section B: Bilingual Education Programs

AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	\$8,631,047
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25,35)	\$4,045,514

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS





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UNITED INDEPENDENT SCHOOL DISTRICT
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 INVESTMENT IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE (2)
 AUGUST 31, 2022

	2022	2021
Governmental Funds Capital Assets:		
Land	\$ 54,142,727	\$ 54,142,727
Buildings ⁽³⁾	874,289,663	825,473,423
Improvements other than buildings		
Machinery and equipment	78,075,584	76,156,129
Construction in progress	13,829,900	34,705,386
Right to Use Lease Assets	5,734,733	-
Total Governmental Funds Capital Assets	\$ 1,026,072,607	\$ 990,477,664
Investments in governmental funds capital assets by source:		
General Fund ⁽¹⁾	\$ 186,037,369	\$ 177,707,138
Special Revenue Fund	25,055,158	18,952,761
Capital Projects Fund	814,980,080	793,817,765
Donations	-	-
Total Governmental Funds Capital Assets	\$ 1,026,072,607	\$ 990,477,664

Notes: (1) Detailed data is not available for prior years.

(2) This schedule presents only the capital assets related to governmental funds. Accordingly, the capital Assets reported in the enterprise fund for Fiscal Year 2014 are excluded from the above amounts.

(3) Buildings include improvements other than buildings.

UNITED INDEPENDENT SCHOOL DISTRICT
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

FUNCTION AND ACTIVITY	IMPROVEMENTS					
	LAND	BUILDINGS	OTHER THAN BUILDINGS	MACHINERY & EQUIPMENT	CONSTR. IN PROGRESS	TOTAL
INSTRUCTION-11						
United High School	\$ 981,988	\$ 8,466,219	\$ 36,709	\$ 920,772	\$ -	\$ 10,405,688
New United High School	3,790,111	40,021,388	-	365,417	-	44,176,916
United High 9th Grade	-	2,013,001	-	93,621	-	2,106,622
United South High School	150,000	18,413,182	34,583	891,543	-	19,489,308
John B Alexander High School	1,068,929	14,358,448	6,234	1,160,938	-	16,594,549
Alternative Education Program	-	-	-	90,914	-	90,914
JBA Magnet School	-	1,718,116	-	-	-	1,718,116
United South Magnet School	-	-	-	14,323	-	14,323
United Magnet School	-	-	-	66,510	-	66,510
LBJ High School	1,844,981	16,398,265	772,132	949,606	-	19,964,984
United Middle School	250,000	5,166,477	9,507	267,561	-	5,693,545
United South Middle School	463,584	4,248,992	-	149,703	-	4,862,279
Salvador Garcia Middle School	527,849	4,470,604	-	59,548	-	5,058,001
Washington Middle School	894,343	4,435,861	-	318,013	-	5,648,218
Clark Middle School	150,000	6,441,893	-	206,884	-	6,798,778
Los Obispos Middle School	574,490	4,345,118	-	65,712	-	4,985,320
Trautmann Middle School	1,000,000	4,907,093	-	173,670	-	6,080,763
Antonio Gonzalez Middle School	7,778	-	6,348	177,514	-	191,641
Lamar Bruni Vergara Middle School	1,033,581	9,642,279	-	182,244	-	10,858,104
Elias Herrera Middle School	-	-	-	10,270	-	10,270
Ricardo Molina Middle School	-	-	98,191	1,936,722	-	2,034,913
Juan R. Ramirez Middle School	-	-	-	1,911,578	-	1,911,578
Nye Elementary School	175,000	10,778,870	-	37,663	-	10,991,533
Clark Elementary School	150,000	1,879,208	-	23,866	-	2,053,073
Salinas Elementary School	150,000	2,430,409	-	96,161	-	2,676,570
Newman Elementary School	100,000	2,721,047	680	19,641	-	2,841,368
Trautmann Elementary School	400,000	4,167,822	3,336	168,951	-	4,740,109
Perez Elementary School	150,000	3,865,746	16,428	65,241	-	4,097,414
Finley Elementary School	220,000	3,302,692	-	201,385	-	3,724,077
D D Hachar Elementary School	220,000	3,676,920	43,724	9,937	-	3,950,581
Amparo Gutierrez Elementary School	550,000	2,773,149	39,617	32,928	-	3,395,694
Alicia Ruiz Elementary School	150,000	2,939,952	-	20,341	-	3,110,293
Matias De Llano Jr Elementary School	200,000	1,771,097	-	192,338	-	2,163,435
Kazen Elementary School	320,000	1,624,236	-	16,466	-	1,960,703
Juarez Lincoln Elementary School	52,862	2,269,827	71,239	24,082	-	2,418,010
Prada Elementary School	142,300	4,218,480	-	23,866	-	4,384,647
Borchers Elementary School	575,867	5,952,772	14,800	236,468	-	6,779,907
Kennedy-Zapata Elementary School	231,480	3,191,944	11,750	34,966	-	3,470,140
Col Santos Benavides School	250,000	10,066,858	-	52,999	-	10,369,857
Roosevelet Elementary School	150,000	5,076,541	15,750	6,619	-	5,248,910
Zaffirini Elementary School	372,202	4,949,943	-	305,003	-	5,627,148
Cuellar Elementary School	444,875	4,687,594	924	18,004	-	5,151,396
Muller Elementary School	404,419	4,669,876	1,274	37,117	-	5,112,686
Arndt Elementary School	447,950	4,965,171	-	25,957	-	5,439,078
R Centeno Elementary School	617,095	7,144,412	-	(6,199)	-	7,755,309
Bonnie Lopez Garcia Elementary School	506,822	7,113,304	-	220,438	-	7,840,564
Malakoff Elementary School	137,863	7,185,281	-	71,134	-	7,394,279
Fasken Elementary School Elementary	853,277	6,975,040	-	858,464	-	8,686,782
Hachar Property Elementary	192,458	-	-	-	-	192,458
Freedom Elementary School	-	-	-	11,136	-	11,136
Veterans Memorial Elementary School	-	-	-	7,310	-	7,310
Roberto J Santos Elementary School	-	-	-	1,921,937	-	1,921,937
Killam Property	56,704	7,269,956	38,430	51,451	-	7,416,542
Dillworth Property	-	4,000	-	-	-	4,000
Asst Super Administration	-	-	-	8,000	-	8,000
Instructional Technology	-	-	-	445,557	-	445,557
Section 504/Dyslexia	-	-	-	177,352	-	177,352
Director Of Special Population	-	-	-	13,540	-	13,540
Special Education	-	6,395	-	2,398,524	-	2,404,919
Career & Technology	-	-	-	786,388	-	786,388
Asst Supt Instruction	-	89,482	-	4,631	-	94,113

UNITED INDEPENDENT SCHOOL DISTRICT
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

FUNCTION AND ACTIVITY	IMPROVEMENTS						CONSTR. IN PROGRESS	TOTAL				
	LAND	BUILDINGS	OTHER THAN BUILDINGS	MACHINERY & EQUIPMENT								
<u>INSTRUCTION-11</u>												
Federal Programs	\$	-	\$	-	\$	140,294	\$	-	\$	140,294		
Technology Department		-	90,794		-	436,216		-		527,009		
Music Department		-	-		22,291	21,900		-		44,191		
Food Service		-	-		54,601	-		-		54,601		
District Wide Administration		4,145,044	848,495		41,689	248,223		-		5,283,452		
SUB-TOTAL	\$	25,103,855	\$	273,754,250	\$	1,340,237	\$	19,479,357	\$	-	\$	319,677,700
<u>INSTRUCTIONAL RESOURCES & MEDIA-12</u>												
United High School	\$	-	\$	882,275	\$	-	\$	55,082	\$	-	\$	937,357
United South High School		-		495,065		-		63,687		-		558,752
John B Alexander High School		-		541,878		-		25,982		-		567,860
LBJ High School		-		647,332		-		45,569		-		692,901
United Middle School		-		256,086		-		31,881		-		287,967
United South Middle School		-		189,529		-		15,073		-		204,602
Salvador Garcia Middle School		-		589,159		-		-		-		589,159
Washington Middle School		-		605,824		-		20,581		-		626,405
Clark Middle School		-		748,944		-		12,942		-		761,886
Los Obispos Middle School		-		592,553		-		21,172		-		613,725
Trautmann Middle School		-		574,890		-		27,528		-		602,418
Antonio Gonzalez Middle School		-		761,436		-		54,296		-		815,732
Lamar Bruni Vergada Middle School		-		-		-		7,777		-		7,777
Nye Elementary School		-		296,217		-		-		-		296,217
Clark Elementary School		-		68,735		-		-		-		68,735
Salinas Elementary School		-		111,680		-		21,696		-		133,376
Newman Elementary School		-		159,041		-		-		-		159,041
Trautmann Elementary School		-		73,422		-		14,506		-		87,927
Perez Elementary School		-		255,543		-		-		-		255,543
Finley Elementary School		-		221,256		-		-		-		221,256
D D Hachar Elementary School		-		276,494		-		-		-		276,494
Amparo Gutierrez Elementary School		-		246,746		-		-		-		246,746
Alicia Ruiz Elementary School		-		258,487		-		-		-		258,487
Matias De Llano Jr Elementary School		-		268,101		-		-		-		268,101
Kazen Elementary School		-		228,467		-		-		-		228,467
Juarez-Lincoln Elementary School		-		274,145		-		-		-		274,145
Prada Elementary School		-		255,222		-		-		-		255,222
Charles Borchers Elementary School		-		602,812		-		44,160		-		646,972
Kennedy-Zapata Elementary School		-		332,050		-		-		-		332,050
Col Santos Benavides Elem School		-		175,651		-		8,718		-		184,369
Roosevelt Elementary School		-		309,166		-		-		-		309,166
Zaffirini Elementary School		-		373,811		-		17,555		-		391,366
Cuellar Elementary School		-		352,958		-		9,972		-		362,930
Muller Elementary School		-		352,826		-		19,573		-		372,399
Arndt Elementary School		-		374,977		-		22,383		-		397,360
Bonnie Garcia Elementary School		-		-		-		63,638		-		63,638
R. Centeno Elementary School		-		-		-		10,047		-		10,047
Malakoff Elementary School		-		-		-		34,803		-		34,803
Fasken Elementary School		-		-		-		34,357		-		34,357
Killam Elementary School		-		-		-		18,159		-		18,159
Instructional Television		-		769,158		-		78,420		-		847,578
SUB-TOTAL	\$	-	\$	13,521,937	\$	-	\$	779,556	\$	-	\$	14,301,493
<u>STAFF DEVELOPMENT-13</u>												
LBJ High School	\$	-	\$	-	\$	-	\$	41,559	\$	-	\$	41,559
Cherish Center		-		-		-		19,865		-		19,865
SUB-TOTAL	\$	-	\$	-	\$	-	\$	61,424	\$	-	\$	61,424

UNITED INDEPENDENT SCHOOL DISTRICT
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

FUNCTION AND ACTIVITY	IMPROVEMENTS											
	LAND	BUILDINGS	OTHER THAN BUILDINGS	MACHINERY & EQUIPMENT	CONSTR. IN PROGRESS	TOTAL						
<u>INSTRUCTIONAL LEADERSHIP-21</u>												
United South High School	\$	-	\$	-	\$	5,699	-	\$	5,699			
Pep Program		-		-		120,438	-		120,438			
School Support Orange Team		-	197,990	-		5,000	-		202,990			
Amparo Gutierrez Elementary School		-	-	-		15,195	-		15,195			
Instructional Accountability		-	43,172	-		73,039	-		116,211			
Perez Elementary School		-	-	-		7,820	-		7,820			
Instructional Technology		-	-	-		5,746	-		5,746			
Career & Technology		-	-	-		7,470	-		7,470			
Student Assessment		-	-	-		15,628	-		15,628			
Fine Arts Department		-	-	-		17,276	-		17,276			
Transportation		-	-	-		(18,000)	-		(18,000)			
Technology Department		-	-	-		52,282	-		52,282			
Secondary Education		-	-	-		8,263	-		8,263			
Elementary Education		-	-	-		19,947	-		19,947			
Special Education		-	60,355	-		16,202	-		76,557			
Asst Supt Instruction		-	-	-		46,084	-		46,084			
Federal Programs		-	-	-		6,245	-		6,245			
State Compensatory Program		-	-	-		18,000	-		18,000			
SUB-TOTAL	\$	-	\$	301,517	\$	-	\$	422,334	\$	-	\$	723,851
<u>SCHOOL ADMINISTRATION-23</u>												
United High School	\$	-	\$	542,938	\$	-	\$	8,257	\$	-	\$	551,195
United South High School		-		660,087		-		8,257		-		668,344
John B Alexander High School		-		650,254		-		14,880		-		665,134
Alternative Education Program		-		-		-		15,962		-		15,962
JBA Magnet School		-		149,401		-		47,656		-		197,057
LBJ High School		-		863,110		-		13,659		-		876,769
United Middle School		-		448,151		-		-		-		448,151
United South Middle School		-		236,912		-		10,000		-		246,912
Salvador Garcia Middle School		-		412,411		-		-		-		412,411
Washington Middle School		-		424,077		-		-		-		424,077
Clark Middle School		-		299,577		-		-		-		299,577
Los Obispos Middle School		-		414,787		-		-		-		414,787
Trautmann Middle School		-		402,423		-		-		-		402,423
Ricardo Molina Middle School		-		-		-		6,780		-		6,780
Elias Herrera Middle School		-		-		-		26,296		-		26,296
Antonio Gonzalez Middle School		-		380,718		-		-		-		380,718
Nye Elementary School		-		13,133		-		-		-		13,133
Clark Elementary School		-		154,653		-		-		-		154,653
Salinas Elementary School		-		47,863		-		-		-		47,863
Newman Elementary School		-		95,425		-		-		-		95,425
Trautmann Elementary School		-		97,896		-		-		-		97,896
Perez Elementary School		-		127,772		-		-		-		127,772
Finley Elementary School		-		147,504		-		-		-		147,504
D D Hachar Elementary School		-		230,412		-		-		-		230,412
A. Gutierrez Elementary School		-		317,245		-		-		-		317,245
Alicia Ruiz Elementary School		-		295,414		-		-		-		295,414
De Llano Jr Elementary School		-		268,101		-		-		-		268,101
Kazen Elementary School		-		228,467		-		-		-		228,467
Juarez-Lincoln Elemntary School		-		274,145		-		-		-		274,145
Prada Elementary School		-		218,762		-		-		-		218,762
Charles Borchers Elementary School		-		452,109		-		-		-		452,109
Kennedy-Zapata Elementary School		-		332,050		-		-		-		332,050
Col Santos Elementary School		-		245,911		-		-		-		245,911
Roosevelt Elementary School		-		309,166		-		-		-		309,166
Zaffirini Elementary School		-		436,113		-		5,682		-		441,795
Cuellar Elementary School		-		411,784		-		-		-		411,784
Muller Elementary School		-		411,631		-		-		-		411,631
Arndt Elementary School		-		437,474		-		-		-		437,474
Assoc. Super. For Instr. & Curr.		-		-		-		8,263		-		8,263
SUB-TOTAL	\$	-	\$	11,437,875	\$	-	\$	165,692	\$	-	\$	11,603,567

UNITED INDEPENDENT SCHOOL DISTRICT
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

FUNCTION AND ACTIVITY	IMPROVEMENTS						TOTAL					
	LAND	BUILDINGS	OTHER THAN BUILDINGS	MACHINERY & EQUIPMENT	CONSTR. IN PROGRESS							
<u>GUIDANCE AND COUNSELING-31</u>												
John B Alexander High School	\$	-	\$	-	\$	5,901	\$	-	\$	5,901		
Raul Perez Middle School		-		-		5,901		-		5,901		
San Isidro Elementary		-		-		5,901		-		5,901		
Guidance & Counseling Services		-		-		24,400		-		24,400		
Asst. Supt. Instruction		-		-		(15,674)		-		(15,674)		
Information Technology		-		6,277		(6,277)		-		-		
	\$	-	\$	6,277	\$	-	\$	20,151	\$	-	\$	26,429
<u>HEALTH SERVICES-33</u>												
Ricardo Molina Middle School	\$	-	\$	-	\$	-	\$	7,317	\$	-	\$	7,317
Health Services		-		-		-		28,112		-		28,112
SUB-TOTAL	\$	-	\$	-	\$	-	\$	35,429	\$	-	\$	35,429
<u>STUDENT TRANSPORTATION-34</u>												
Transportation Dept	\$	-	\$	2,227,812	\$	156,948	\$	28,866,301	\$	-	\$	31,251,061
Energy/Environmental Management		-		-		-		26,885		-		26,885
Special Education Department		-		-		-		1,049,786		-		1,049,786
School Wide Administration		-		-		-		(167,357)		-		(167,357)
PEP Program		-		-		-		59,461		-		59,461
SUB-TOTAL	\$	-	\$	2,227,812	\$	156,948	\$	29,835,077	\$	-	\$	32,219,837
<u>FOOD SERVICES-35</u>												
United High School	\$	-	\$	-	\$	-	\$	3,743	\$	-	\$	3,743
United High 9th Grade		-		-		-		18,912		-		18,912
United South High School		-		-		-		80,551		-		80,551
John B Alexander High School		-		-		-		76,327		-		76,327
LBJ High School		-		-		-		5,787		-		5,787
United Middle School		-		-		-		36,509		-		36,509
United South Middle School		-		-		-		26,613		-		26,613
Salvador Garcia Middle School		-		-		-		47,867		-		47,867
Washington Middle School		-		-		-		38,176		-		38,176
Clark Middle School		-		-		-		13,053		-		13,053
Los Obispos Middle School		-		-		-		12,054		-		12,054
Trautmann Middle School		-		-		-		55,068		-		55,068
Lamar Bruni Vergada Middle School		-		-		-		236,000		-		236,000
Clark Elementary School		-		-		-		-		-		-
D D Hachar Elementary School		-		-		-		-		-		-
Salinas Elementary School		-		-		-		29,124		-		29,124
Newman Elementary School		-		-		-		31,563		-		31,563
Trautmann Elementary School		-		-		-		17,552		-		17,552
Perez Elementary School		-		-		-		21,600		-		21,600
Finley Elementary School		-		-		-		42,932		-		42,932
A. Gutierrez Elementary School		-		-		-		31,879		-		31,879
Alicia Ruiz Elementary School		-		-		-		22,072		-		22,072
De Llano Jr Elementary School		-		-		-		21,301		-		21,301
Kazen Elementary School		-		-		-		54,694		-		54,694
Juarez-Lincoln Elemntary School		-		-		-		37,675		-		37,675
Prada Elementary School		-		-		-		20,992		-		20,992
Charles Borchers Elementary School		-		-		-		1,248		-		1,248
Kennedy-Zapata Elementary School		-		341,275		-		31,898		-		373,173
Col Santos Elementary School		-		281,041		-		26,293		-		307,334
Roosevelt Elementary School		-		340,194		-		24,127		-		364,321
Zaffirini Elementary School		-		436,113		-		46,355		-		482,468
Cuellar Elementary School		-		411,784		-		71,789		-		483,572
Muller Elemetnary School		-		411,631		-		58,413		-		470,044
Arndt Elementary School		-		437,474		-		61,814		-		499,288
Malakoff Elementary School		-		-		-		1,248		-		1,248
Fasken Elementary School		-		-		-		7,803		-		7,803
School Wide Administration		-		-		-		7,484		-		7,484
Food Service		-		-		-		4,426,076		-		4,426,076
SUB-TOTAL	\$	-	\$	2,659,511	\$	-	\$	5,746,590	\$	-	\$	8,406,101

UNITED INDEPENDENT SCHOOL DISTRICT
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

FUNCTION AND ACTIVITY	LAND	BUILDINGS	IMPROVEMENTS		MACHINERY & EQUIPMENT	CONSTR. IN PROGRESS	TOTAL
			OTHER THAN BUILDINGS	BUILDINGS			
<u>COCURRICULAR/EXTRACURRICULUM-36</u>							
United High School	\$	-	\$ 1,553,261	\$ 196,447	\$ 70,848	\$ -	\$ 1,820,556
United High 9th Grade		-	-	-	29,991	-	29,991
United South High School		-	1,581,797	364,617	101,122	-	2,047,536
John B Alexander High School		-	1,618,299	-	57,465	-	1,675,764
LBJ High School		-	2,157,774	9,931	44,732	-	2,212,437
United Middle School		-	53,640	394,511	8,034	-	456,185
United South Middle School		-	331,676	-	-	-	331,676
Salvador Garcia Middle School		-	353,495	13,006	-	-	366,501
Washington Middle School		-	363,495	-	5,000	-	368,495
Clark Middle School		-	311,568	-	-	-	311,568
Los Obispos Middle School		-	355,532	-	6,485	-	362,017
Trautmann Middle School		-	344,934	-	-	-	344,934
Antonio Gonzalez Middle School		-	456,862	-	22,588	-	479,450
After School Program		-	-	-	97,836	-	97,836
Ricardo Molina Middle School		-	-	-	5,801	-	5,801
Fine Arts Department	1,006,576	12,856,366		76,243	84,661	-	14,023,846
Athletics Department	1,007,030	11,398,650		706,688	146,077	-	13,258,445
SUB-TOTAL	\$ 2,013,606	\$ 33,737,349	\$ 1,761,443	\$ 680,639	\$ -	\$ -	\$ 38,193,038
<u>GENERAL ADMINISTRATION-41</u>							
Technology	\$	-	\$ 2,787,411	\$ -	\$ (96,057)	\$ -	\$ 2,691,354
LBJ High School		-	-	-	16,895	-	16,895
State & Federal Prgorams		-	-	110,797	13,909	-	124,706
District Wide Administration		-	283,035	91,462	330,021	-	704,518
Accounting Department		-	-	9,470	16,699	-	26,169
Records Management		-	34,321	-	159,023	-	193,344
Human Services Department		-	71,959	29,774	369,312	-	471,045
Tax Office Department		-	39,165	-	188,232	-	227,397
Purchasing Department		-	-	-	5,998	-	5,998
Director Of Communication		-	-	-	164,750	-	164,750
Planning Department		-	-	-	19,821	-	19,821
Printing Department		-	-	-	25,077	-	25,077
Police Department		-	-	-	-	-	-
Food Service	15,818	-	-	-	169,102	-	184,920
Support Services		-	-	-	164,280	-	164,280
Fixed Assets Department		-	-	-	111,654	-	111,654
Risk Management		-	-	-	35,694	-	35,694
SUB-TOTAL	\$ 15,818	\$ 3,215,891	\$ 241,502	\$ 1,694,408	\$ -	\$ -	\$ 5,167,620
<u>PLANT & MAINTENANCE & OPERATION-51</u>							
United High School	\$	-	\$ 92,206	\$ -	\$ (19,915)	\$ -	\$ 72,291
LBJ High School		-	280,434	2,142,167	97,167	-	2,519,769
New United High School		-	14,211,855	1,575,403	158,274	-	15,945,533
United High 9th Grade Campus		-	87,768	625,624	7,426	-	720,818
United South High School		-	252,515	613,592	1,114	-	867,221
John B Alexander High School		-	501,374	1,815,703	78,584	-	2,395,661
LBJ High School		-	-	-	47,834	-	47,834
Altermtative Education		-	144,652	14,317	-	-	158,969
United Middle School		-	65,143	255,604	6,699	-	327,446
United South Middle School		-	87,221	183,621	-	-	270,842
Salvador Garcia Middle School		-	205,507	104,175	41,973	-	351,655
Washington Middle School		-	266,068	62,713	93,751	-	422,531
Clark Middle School		-	56,983	12,513	36,948	-	106,443
Los Obispos Middle School		-	250,248	28,283	36,948	-	315,478
Trautman Middle School		-	225,575	223,485	37,956	-	487,016
Trautman Middle 6th Grade Campus		-	33,641	12,989	-	-	46,629
Antonio Gonzalez Middle School		-	780,576	114,183	5,998	-	900,757
Ricardo Molina Middle School		-	-	-	14,986	-	14,986
Lamar Bruni Vergara Middle School		-	221,064	89,917	24,096	-	335,077
Nye Elementary School		-	88,414	224,061	9,500	-	321,975
Clark Elementary School		-	58,563	58,714	52,780	-	170,058
Salinas Elementary School		-	60,579	108,743	58,206	-	227,527

UNITED INDEPENDENT SCHOOL DISTRICT
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

FUNCTION AND ACTIVITY	LAND	BUILDINGS	IMPROVEMENTS		MACHINERY & EQUIPMENT	CONSTR. IN PROGRESS	TOTAL
			OTHER THAN BUILDINGS	BUILDINGS			
<u>PLANT & MAINTENANCE & OPERATION-51</u>							
Newman Elementary School	-	\$ 433,877	\$	74,110	\$ -	\$ -	\$ 507,986
Trautman Elementary School	-	133,354		39,005	6,210	-	178,570
Perez Elementary School	-	78,455		192,188	61,080	-	331,723
Finley Elementary School	-	59,153		73,859	58,330	-	191,342
D D Hachar Elementary School	-	-		35,500	22,731	-	58,231
Amparo Gutierrez Elementary School	-	106,959		152,642	8,686	-	268,287
Alicia Ruiz Elementary School	-	97,960		46,313	31,880	-	176,153
Matias De Llano Elementary School	-	59,271		99,464	-	-	158,735
Kazen Elementary School	-	57,393		265,468	17,575	-	340,436
Juarez-Lincoln Elementary School	-	107,173		212,336	5,025	-	324,534
Prada Elementary School	-	82,546		45,231	5,550	-	133,327
Borchers Elementary	-	56,603		24,950	6,614	-	88,167
Kennedy-Zapata Elementary School	-	50,154		83,682	5,025	-	138,861
Col. Santos Benavides Elementary	-	131,740		27,181	-	-	158,920
Roosevelt Elementary School	-	68,587		93,502	5,706	-	167,794
Zaffirini Elementary School	-	65,742		66,116	-	-	131,857
Cuellar Elementary School	-	54,278		-	-	-	54,278
Muller Elementary School	-	63,598		20,915	5,025	-	89,538
Arndt Elementary School	-	68,571		54,652	49,706	-	172,929
Garcia Elementary School	-	63,726		59,792	180,642	-	304,160
Rodolfo Centeno Elementary School	-	188,755		9,400	31,922	-	230,076
Malakoff Elementary School	-	117,956		47,146	25,308	-	190,410
Fasken Elementary School	-	161,719		59,917	(56,636)	-	165,000
Killam Elementary School	-	57,420		15,823	-	-	73,244
Superintendent of Schools	-	912		-	-	-	912
Associate Superintendent of Instruction & Curr.	-	912		-	-	-	912
Information Technology	-	64,437		87,864	180,716	-	333,017
Career & Technology/UII	-	15,645		-	-	-	15,645
Even Start Program	-	-		-	6,150	-	6,150
Fine Arts Department	-	116,626		9,403	52,100	-	178,129
Athletics Department	-	77,965		680,056	333,142	-	1,091,163
Accounting Department	-	-		4,423	-	-	4,423
Instructional Accountability	-	-		78,415	-	-	78,415
Discipline Management	-	-		-	-	-	-
District Wide Administrators	-	1,318,610		1,150,317	(799,466)	-	1,669,461
Human Resources Department	-	-		10,978	-	-	10,978
Health Services	-	-		7,315	-	-	7,315
Risk Management	-	-		-	5,313	-	5,313
Food Service Department	-	3,448		14,397	23,435	-	41,280
Central Receiving Department	-	9,679		17,694	593,668	-	621,041
Transportation Department	-	3,000		189,418	29,880	-	222,299
Police Department	-	-		67,440	100,772	-	168,211
Energy/Environment Management	-	-		24,480	566,747	-	591,227
Construction Management	-	11,550		-	149,965	-	161,515
Cherish Center	-	15,400		-	34,145	-	49,545
Tax Office	-	-		-	-	-	-
Plant Maintenance/Facilities Department	-	73,309		195,673	4,464,262	-	4,733,244
Janitorial Department	-	-		-	15,700	-	15,700
SUB-TOTAL	\$ -	\$ 22,046,871	\$	12,602,869	\$ 7,017,234	\$ -	\$ 41,666,974
<u>SECURITY AND MONITORING AT SCHOOLS-52</u>							
United High School	\$	-	\$ -	63,508	\$ 109,167	\$ -	\$ 172,675
United South High School	-	-		65,469	-	-	65,469
John B Alexander High School	-	-		64,869	-	-	64,869
Alternative Education Program	-	-		48,268	-	-	48,268
LBJ High School	-	-		67,069	-	-	67,069
Cherish Center	-	-		-	12,300	-	12,300
Districtwide Administrators	-	-		72,920	(31,794)	-	41,126
Technology Department	-	-		-	36,171	-	36,171
Police Department	-	-		16,849	2,327,088	-	2,343,937
SUB-TOTAL	\$	\$ -	\$ -	398,952	\$ 2,452,932	\$ -	\$ 2,851,884

UNITED INDEPENDENT SCHOOL DISTRICT
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

FUNCTION AND ACTIVITY	IMPROVEMENTS						TOTAL		
	LAND	BUILDINGS	OTHER THAN BUILDINGS	MACHINERY & EQUIPMENT	CONSTR. IN PROGRESS				
<u>DATA PROCESSING SERVICES-53</u>									
Director Of Technology	\$	-	\$ 558,625	\$	-	\$ 256,079	\$	-	\$ 814,704
United South High School		-	101,631		-	6,997		-	108,627
United South Middle School		-	19,827		-	0		-	19,827
Salvador Garcia Middle School		-	19,827		-	33,717		-	53,544
Washington Middle School		-	19,827		-	33,717		-	53,544
Los Obispos Middle School		-	47,215		-	5,693		-	52,908
Gonzalez Middle School		-	25,392		-	40,935		-	66,327
Lamar Bruni Vergara Middle School		-	25,392		-	40,935		-	66,327
Clark Elementary School		-	28,865		-	9,659		-	38,524
Salinas Elementary School		-	28,865		-	9,659		-	38,524
Perez Elementary School		-	-		-	38,524		-	38,524
Kennedy-Zapata Elementary School		-	28,865		-	9,659		-	38,524
Roosevelt Elementary School		-	57,729		-	(19,206)		-	38,524
Sen. Zaffirini Elementary School		-	-		-	23,169		-	23,169
Muller Elementary School		-	-		-	5,557		-	5,557
District Wide Administrators		-	-		-	31,809		-	31,809
SUB-TOTAL	\$	-	\$ 962,059	\$	-	\$ 526,901	\$	-	\$ 1,488,960
<u>FACILITIES & ACQUISITIONS-81</u>									
United High School	\$	40,113	\$ 39,561,295	\$	2,294,733	\$ 592,534	\$	-	\$ 42,488,675
United 9th Campus		-	619,146		64,059	499,718		-	1,182,923
United South High School		-	43,975,140		2,152,583	419,172		-	46,546,895
United South 9th High School		-	758,496		-	483,888		-	1,242,384
John B Alexander High School	3,956,872		53,630,698	1,991,193		624,148		-	60,202,911
John B Alexander 9th High School		-	1,953,040		-	93,205		-	2,046,245
Alternative Education Progr		-	345,197	33,780		482,811		-	861,788
LBJ High School	345,695		28,792,411	1,004,440		940,708		-	31,083,254
LBJ 9th High School		-	14,112,699		-	-		-	14,112,699
United Middle School		-	800,164	2,356,465		385,608		-	3,542,237
United South Middle School		-	139,748	543,472		430,914		-	1,114,133
Salvador Garcia Middle School		-	248,426	318,480		168,315		-	735,221
Washington Middle School		-	1,087,920	57,549		465,670		-	1,611,139
Clark Middle School		-	1,711,056	130,434		267,253		-	2,108,743
Los Obispos Middle School		-	510,803	239,915		280,424		-	1,031,141
Trautmann Middle School		-	967,972	62,385		487,083		-	1,517,440
Trautmann 6th Middle School		-	-		-	268,189		-	268,189
Antonio Gonzalez Middle School		-	486,188	3,550		366,075		-	855,813
Lamar Bruni Vergara Middle School		-	341,924		-	265,055		-	606,979
Raul Perales Middle School	682,045		20,241,244		-	235,485		-	21,158,774
Juan R. Ramirez Middle School	52,934		51,717		-		7,648,432		7,753,083
Elias Herrera Middle School		-	3,595,677		-	141,127		-	3,736,804
Ricardo Molina Middle School		-	-		-	107,332	(16,158,403)		(16,051,071)
FWSM Middle School		-	206,587		-	-		-	206,587
Nye Elementary School		-	71,972	374,222		289,945		-	736,139
Clark Elementary School		-	397,515	113,463		233,346	3,982,797		4,727,121
Salinas Elementary School		-	1,156,488	161,719		435,916	192,086		1,946,209
Newman Elementary School		-	586,879	369,378		297,362		-	1,253,619
Trautmann Elementary School		-	8,527,290	913,199		179,736		-	9,620,225
Perez Elementary School		-	730,235	183,275		357,586		-	1,271,096
Finley Elementary School		-	272,961	132,854		193,129		-	598,944
D D Hachar Elementary School		-	-	535,664		-		-	535,664
Amparo Gutierrez Elementary		-	852,338	173,135		275,883		-	1,301,357
Alicia Ruiz Elementary School		-	419,298	409,718		281,063		-	1,110,078
Matias De Llano Jr Elementary School			1,218,853	335,400		338,405		-	1,892,657
Kazen Elementary School	6,600		1,184,306	280,036		217,677		-	1,688,618
Juarez Elementary School		-	1,356,537	1,475,603		228,362		-	3,060,503
Prada Elementary School		-	1,460,473	193,924		233,128		-	1,887,525
Borchers Elementary School		-	784,150	12,631		506,005		-	1,302,786
Kennedy-Zapata Elementary School		-	169,799	296,150		194,169		-	660,118
Col Santos Benavides School		-	122,319	1,380,568		322,979		-	1,825,866
Roosevelt Elementary School		-	86,679	211,026		253,013		-	550,718
Zaffirini Elementary School		-	118,237	22,000		269,660		-	409,898
Cuellar Elementary School		-	180,683		-	272,617		-	453,301

UNITED INDEPENDENT SCHOOL DISTRICT
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

FUNCTION AND ACTIVITY	IMPROVEMENTS					
	LAND	BUILDINGS	OTHER THAN BUILDINGS	MACHINERY & EQUIPMENT	CONSTR. IN PROGRESS	TOTAL
<u>FACILITIES & ACQUISITIONS-81</u>						
Muller Elementary School	\$ -	\$ 315,203	\$ 99,183	\$ 266,692	\$ -	\$ 681,078
Arndt Elementary School	-	3,431,482	18,312	321,346	-	3,771,140
Bonnie Garcia Elementary School	-	229,006	101,968	246,055	-	577,029
Rodolfo Centeno Elementary School	-	123,954	-	226,365	-	350,319
Malakoff Elementary School	-	104,686	-	214,412	-	319,098
Fasken Elementary School	-	109,751	2,708	256,201	-	368,661
Killam Elementary School	-	189,457	-	220,493	-	409,950
Freedom Elementary	722,409	14,867,029	-	358,062	-	15,947,500
San Isidro Elementary School	50,509	17,749,858	-	327,289	-	18,127,656
Roberto J Santos Elementary School	-	10,985,483	-	54,934	-	11,040,416
Lomas del Sur Elementary School	-	17,318,653	-	-	-	17,318,653
Veterans Memorial Elementary School	227	15,203,166	-	284,643	-	15,488,036
Purchasing Department	-	-	-	6,943	-	6,943
Assistant Super for Inst & Curr	-	261,369	542,310	-	-	803,679
Pep Program	-	-	-	61,836	-	61,836
Silver Team Education	-	35,514	21,700	-	-	57,214
Instructional Television	-	282,454	-	-	-	282,454
Special Education	-	162,373	-	-	-	162,373
Cherish Center	-	3,842,806	-	-	-	3,842,806
Career and Technology	-	-	-	-	-	-
Information Technology	-	1,809,743	-	553,721	-	2,363,464
Fine Arts Department	-	63,938	2,352	43,813	-	110,103
Aquatic Center/Natorium	-	3,860,686	-	77,883	(3,509,248)	429,321
Athletics Department	-	1,964,610	1,742,902	75,933	-	3,783,444
Human Resources Department	-	187,683	-	-	-	187,683
District Wide Administration	18,777,963	57,969,544	70,628,833	(2,396,992)	20,894,472	165,873,820
Food Service	-	555,702	-	63,486	779,765	1,398,952
Printing Department	-	112,000	-	-	-	112,000
Construction Management	-	35,000	-	-	-	35,000
Shipping/Receiving Department	-	9,679	-	-	-	9,679
Facilities/Plant Maintenance Department	405,275	5,116,790	-	-	-	5,522,065
Energy/Environmental Management	-	-	-	-	-	-
Transportation Department	-	10,688,547	208,715	88,699	-	10,985,961
Superintendent	1,968,805	7,576	-	-	-	1,976,381
Health Services	-	-	-	-	-	-
Police Department	-	198,799	29,884	23,183	-	251,866
Internal Audit	-	-	-	23,182	-	23,182
Tax Office	-	-	-	-	-	-
SPI Default	-	4,781	58,611	71,341	-	134,733
Risk Management	-	-	-	38,376	-	38,376
SUB-TOTAL	\$ 27,009,447.55	\$ 401,631,883	\$ 92,284,478	\$ 14,892,591	\$ 13,829,900	\$ 549,648,300
GRAND TOTAL	\$ 54,142,727	\$ 765,503,233	\$ 108,786,430	\$ 83,810,317	\$ 13,829,900	\$ 1,026,072,607

UNITED INDEPENDENT SCHOOL DISTRICT
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

LOCATION AND ACTIVITY	BALANCE AT 08/31/21	ADDITIONS	ADJUSTMENTS/ RETIREMENTS	BALANCE AT 08/31/22
<u>INSTRUCTION-11</u>				
Assets in Service (1)				
United High School	\$ 9,684,110	\$ 13,818.75	\$ (41,142)	9,739,071
New United High School	44,883,968	-	-	44,883,968
United 9th Grade Campus	2,106,622	-	-	2,106,622
United South High School	19,427,458	7,374	(41,142)	19,475,974
John B Alexander High School	16,405,130	138,403	(30,073)	16,573,606
Alternative Education Program	90,914	-	-	90,914
Magnet School For Health/Science	1,718,116	-	-	1,718,116
Magnet School For Business	14,323	-	-	14,323
Magnet School For Engineering	66,510	-	-	66,510
Lyndon B Johnson High School	19,872,927	7,374	(41,142)	19,921,443
United Middle School	5,684,846	-	-	5,684,846
United South Middle School	4,864,207	5,995	-	4,870,202
Salvador Garcia Middle School	5,055,120	-	-	5,055,120
Washington Middle School	5,654,663	-	-	5,654,663
Clark Middle School	6,784,302	-	-	6,784,302
Los Obispos Middle School	4,985,320	-	-	4,985,320
Trautmann Middle School	6,051,369	-	-	6,051,369
Gonzalez Middle School	5,489,228	-	-	5,489,228
Lamar Bruni Vergara Middle School	10,873,301	-	-	10,873,301
Raul Peralez Elementary	(1,463)	-	-	(1,463)
Juan R. Ramirez Middle School	-	-	(1,911,578)	1,911,578
Ricardo Molina Middle School	-	25,144	(1,911,578)	1,936,722
Elias Herrera Middle School	10,270	-	-	10,270
Nye Elementary	10,991,152	-	-	10,991,152
Clark Elementary	2,053,073	-	-	2,053,073
Salinas Elementary	2,671,471	-	-	2,671,471
Newman Elementary	2,841,368	-	-	2,841,368
Trautmann Elementary	4,758,857	-	-	4,758,857
Perez Elementary	4,089,595	-	-	4,089,595
Finley Elementary	3,724,077	-	-	3,724,077
United D D Hachar Elementary	3,930,709	-	-	3,930,709
Gutierrez Elementary	3,394,534	-	-	3,394,534
Ruiz Elementary	3,115,858	-	-	3,115,858
Matias De Llano Jr Elementary	2,163,435	-	-	2,163,435
Kazen Elementary	1,960,703	-	-	1,960,703
Juarez-Lincoln Elementary	2,418,009	-	-	2,418,009
Prada Elementary	4,390,212	-	-	4,390,212
Borchers Elementary	6,779,907	-	-	6,779,907
Kennedy-Zapata Elementary	3,470,141	-	-	3,470,141
Colonel Santos Benavides	10,367,881	-	-	10,367,881
F D Roosevelt Elementary	5,248,910	-	-	5,248,910
Judith Zaffirini Elementary	5,625,082	-	-	5,625,082
Henry Cuellar Elementary	5,151,396	-	-	5,151,396
Muller Elementary	5,112,686	-	-	5,112,686
John W Arndt Elementary	5,444,643	-	-	5,444,643
Bonnie Garcia Elementary	7,839,586	-	-	7,839,586
Centeno Elementary	(6,199)	-	-	(6,199)
Malakoff Elementary	7,399,275	-	-	7,399,275
Fasken Elementary	8,661,782	-	-	8,661,782
Killam Elementary School	7,439,872	-	-	7,439,872
Veterans Memorial Elementary	7,167	-	-	7,167
Freedom Elementary School	8,415	-	-	8,415
Roberto J Santos Elementary	10,158	-	(1,911,778)	1,921,936
Asst. Super. Administration	8,000	-	-	8,000
Instructional Technology	(7,010)	488,011	64,920	416,081
Section 504/Dyslexia	177,352	-	-	177,352

Note: (1) Detailed data for prior years is unavailable for furniture and equipment.

UNITED INDEPENDENT SCHOOL DISTRICT
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

LOCATION AND ACTIVITY	BALANCE AT 08/31/21	ADDITIONS	ADJUSTMENTS/ RETIREMENTS	BALANCE AT 08/31/22
<u>INSTRUCTION-11</u>				
Career & Technology	\$ 990,826	\$ 205,498	\$ 635	\$ 1,195,689
Director Of Technology	(5,215)	-	-	(5,215)
Special Education	2,375,579	-	-	2,375,579
Guidance/Testing	13,540	-	-	13,540
Federal Programs	149,264	-	-	149,264
Asst Supt Instruction	94,112	-	-	94,112
Music Department	44,191	-	-	44,191
District Wide Administrators	4,963,569	-	-	4,963,569
SPI Default	182,041	-	-	182,041
Police Department	-	-	-	-
Centeno Elementary	6,380,808	-	-	6,380,808
SUB-TOTAL	\$ 316,152,053	\$ 891,617	\$ (5,822,877)	\$ 322,866,547
<u>INSTRUCTIONAL RESOURCE & MEDIA-12</u>				
United High School	\$ 937,357	\$ -	\$ -	\$ 937,357
United South High School	558,752	-	-	558,752
John B Alexander High School	567,860	-	-	567,860
LBJ High School	699,751	-	-	699,751
United Middle School	287,967	-	-	287,967
United South Middle School	204,602	-	-	204,602
Salvador Garcia Middle School	589,159	-	-	589,159
Washington Middle School	626,405	-	-	626,405
Clark Middle School	761,886	-	-	761,886
Los Obispos Middle School	600,111	-	-	600,111
Trautmann Middle School	602,418	-	-	602,418
Antonio Gonzalez Middle School	815,732	-	-	815,732
Lamar Bruni Vergada Middle School	7,777	-	-	7,777
Nye Elementary School	296,217	-	-	296,217
Clark Elementary School	68,735	-	-	68,735
Salinas Elementary School	133,376	-	-	133,376
Newman Elementary School	159,041	-	-	159,041
Trautmann Elementary School	87,928	-	-	87,928
Perez Elementary School	255,543	-	-	255,543
Finley Elementary School	221,256	-	-	221,256
D D Hachar Elementary School	276,494	-	-	276,494
A. Gutierrez Elementary School	246,746	-	-	246,746
Alicia Ruiz Elementary School	258,487	-	-	258,487
De Llano Jr Elementary School	268,101	-	-	268,101
Kazen Elementary School	228,467	-	-	228,467
Juarez-Lincoln Elem. School	274,145	-	-	274,145
Prada Elementary School	255,222	-	-	255,222
Charles Borchers Elementary School	646,972	-	-	646,972
Kennedy-Zapata Elem. School	332,050	-	-	332,050
Benavides Elementary School	184,369	-	-	184,369
Roosevelt Elementary School	309,166	-	-	309,166
Zaffirini Elementary School	391,366	-	-	391,366
Cuellar Elementary School	362,930	-	-	362,930
Muller Elementary School	372,399	-	-	372,399
Arndt Elementary School	397,360	-	-	397,360
Garcia Elementary School	63,638	-	-	63,638
Centeno Elementary School	22,200	-	-	22,200
Malakoff Elementary School	22,650	-	-	22,650
Fasken Elementary School	34,357	-	-	34,357
Killam Elementary School	18,159	-	-	18,159
District Wide Administrators	(984)	-	-	(984)
Instructional Television	872,401	-	-	872,401
SUB-TOTAL	\$ 14,318,567	\$ -	\$ -	\$ 14,318,567
<u>STAFF DEVELOPMENT-13</u>				
Lyndon B Johnson High School	41,559	-	-	41,559
Cherish Center	\$ 19,865	\$ -	\$ -	\$ 19,865
SUB-TOTAL	\$ 61,424	\$ -	\$ -	\$ 61,424

Note: (1) Detailed data for prior years is unavailable for furniture and equipment.

UNITED INDEPENDENT SCHOOL DISTRICT
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

LOCATION AND ACTIVITY	BALANCE AT 08/31/21	ADDITIONS	ADJUSTMENTS/ RETIREMENTS	BALANCE AT 08/31/22
<u>INSTRUCTIONAL LEADERSHIP-21</u>				
Curriculum Department	\$ 12,146	\$ -	\$ -	\$ 12,146
John B Alexander High School	(1,724.52)	-	-	(1,725)
Lyndon B Johnson High School	-	-	-	-
Information Technology	52,282	-	-	52,282
Pep Program	120,438	-	-	120,438
Fine Arts	17,276	-	-	17,276
Amparo Gutierrez Elementary School	23,015	-	-	23,015
United South High School	5,699	-	-	5,699
Career & Technology	7,470	-	-	7,470
School Support Orange Team	202,990	-	-	202,990
Federal Programs	29,711	6,245	-	35,956
Alicia Ruiz Elementary	(950)	-	-	(950)
State Compensatory Program	36,000	-	-	36,000
Instructional Television	11,041	-	-	11,041
Instructional Accountability	60,926	37,049	-	97,975
San Isidro Elementary School	(406)	-	-	(406)
Elementary Education	13,069	-	-	13,069
Transportation Department	(18,000)	-	-	(18,000)
District Wide Administration	(1,444)	-	-	(1,444)
Asst Supt Instruction	39,504	-	-	39,504
Secondary Education	8,263	-	-	8,263
Elementary Education	13,458	-	-	13,458
Student Assessment	9,088	6,540	-	15,628
Special Education	74,123	-	-	74,123
SUB-TOTAL	\$ 713,975	\$ 49,834	\$ -	\$ 763,809
<u>SCHOOL ADMINISTRATION-23</u>				
United High School	\$ 542,938	\$ 8,257	\$ -	\$ 551,195.00
United South High School	660,087	8,257	-	668,344
John B Alexander High School	656,877	8,257	-	665,134
Alternative Education Program	15,962	-	-	15,962
JBA Magnet School	197,057	-	-	197,057
LBJ High School	868,512	8,257	-	876,769
United Middle School	448,151	-	-	448,151
United South Middle School	246,912	-	-	246,912
Salvador Garcia Middle School	412,411	-	-	412,411
Washington Middle School	424,077	-	-	424,077
Elias Herrera Middle	-	26,296	-	26,296
Ricardo Molina Middle School	-	6,780	-	6,780
Clark Middle School	299,577	-	-	299,577
Los Obispos Middle School	414,787	-	-	414,787
Trautmann Middle School	402,423	-	-	402,423
Antonio Gonzalez Middle School	380,718	-	-	380,718
Nye Elementary School	13,133	-	-	13,133
Clark Elementary School	154,653	-	-	154,653
Salinas Elementary School	47,863	-	-	47,863
Newman Elementary School	95,425	-	-	95,425
Trautmann Elementary School	97,896	-	-	97,896
Perez Elementary School	127,772	-	-	127,772
Finley Elementary School	147,504	-	-	147,504
DD Hachar Elementary School	230,412	-	-	230,412
Amparo Gutierrez Elementary School	317,245	-	-	317,245
Alicia Ruiz Elementary School	295,414	-	-	295,414
Matias De Llano Elementary School	268,101	-	-	268,101
Kazen Elementary School	228,467	-	-	228,467
Juarez-Lincoln Elementary School	273,497	-	-	273,497

Note: (1) Detailed data for prior years is unavailable for furniture and equipment.

UNITED INDEPENDENT SCHOOL DISTRICT
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

LOCATION AND ACTIVITY	BALANCE AT 08/31/21	ADDITIONS	ADJUSTMENTS/ RETIREMENTS	BALANCE AT 08/31/22
<u>SCHOOL ADMINISTRATION-23</u>				
Prada Elementary School	\$ 217,596	\$ -	\$ -	\$ 217,596
Charles Borchers Elementary School	452,109	-	-	452,109
Kennedy-Zapata Elementary School	332,050	-	-	332,050
San Isidro Elementary	(3,346)	-	-	(3,346)
Col Santos Benavides School	245,911	-	-	245,911
Roosevelt Elementary School	309,166	-	-	309,166
Zaffirini Elementary School	441,795	-	-	441,795
Cuellar Elementary School	411,784	-	-	411,784
Muller Elementary School	411,631	-	-	411,631
Arndt Elementary School	437,474	-	-	437,474
Assoc. Super. For Instr. & Curr.	8,263	-	-	8,263
SUB-TOTAL	\$ 11,532,304	\$ 66,104	\$ -	\$ 11,598,408
<u>GUIDANCE & COUNSELING SERVICES-31</u>				
Guidance & Counseling Services	\$ 11,846	\$ -	\$ -	\$ 11,846.00
John B Alexander High School	5,901	-	-	5,901
Raul Perales Middle School	-	-	-	-
Drop Out Recovery	(829)	-	-	(829)
San Isidro Elementary	5,901	-	-	5,901
Asst. Supt. Instruction	(15,674)	-	-	(15,674)
SUB-TOTAL	\$ 7,144	\$ -	\$ -	\$ 7,144
<u>HEALTH SERVICES-33</u>				
Ricardo Molina Middle School	\$ -	\$ -	\$ (7,317)	\$ 7,317
Health Services	\$ 28,112	\$ -	\$ -	\$ 28,112
SUB-TOTAL	\$ 28,112	\$ -	\$ (7,317)	\$ 35,429
<u>STUDENT TRANSPORTATION-34</u>				
Transportation Department	\$ 29,923,675	\$ 116,849	\$ -	\$ 30,040,523
District Wide Administrators	(167,357)	-	-	(167,357)
Special Education	1,684,198	-	-	1,684,198
Pep Program	55,379	-	-	55,379
SUB-TOTAL	\$ 31,495,894	\$ 116,849	\$ -	\$ 31,612,743
<u>FOOD SERVICES-35</u>				
United High School	\$ 3,742.50	\$ -	\$ -	\$ 3,742.50
United 9th Grade Campus	18,912	-	-	18,912
United South High School	80,551	-	-	80,551
John B Alexander High School	64,416	-	-	64,416
LBJ High School	5,787	-	-	5,787
United Middle School	24,209	-	-	24,209
United South Middle School	26,613	-	-	26,613
Salvador Garcia Middle School	47,867	-	-	47,867
Washington Middle School	38,176	-	-	38,176
Clark Middle School	13,053	-	-	13,053
Los Obispos Middle School	12,054	-	-	12,054
Trautmann Middle School	46,020	-	-	46,020
Lamar Bruni Vergara Middle School	236,000	-	-	236,000
Clark Elementary School	-	-	-	-
Salinas Elementary School	22,458	-	-	22,458
Newman Elementary School	31,563	-	-	31,563
Trautmann Elementary School	17,552	-	-	17,552
Perez Elementary School	21,600	-	-	21,600
Finley Elementary School	32,018	-	-	32,018
D D Hachar Elementary School	-	-	-	-
Amparo Gutierrez Elementary School	31,879	-	-	31,879
Alicia Ruiz Elementary School	22,072	-	-	22,072
Matias De Llano Elementary School	21,301	-	-	21,301
Finley Elementary School	10,914	-	-	10,914
Kazen Elementary School	41,910	-	-	41,910

Note: (1) Detailed data for prior years is unavailable for furniture and equipment.

UNITED INDEPENDENT SCHOOL DISTRICT
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

LOCATION AND ACTIVITY	BALANCE AT 08/31/21	ADDITIONS	ADJUSTMENTS/ RETIREMENTS	BALANCE AT 08/31/22
<u>FOOD SERVICES-35</u>				
Juarez-Lincoln Elementary School	\$ 37,675	\$ -	\$ -	\$ 37,675
Prada Elementary School	20,992	-	-	20,992
Borchers Elementary School	1,248	-	-	1,248
Kennedy-Zapata Elementary School	373,173	-	-	373,173
Col Santos Elementary School	307,334	-	-	307,334
Roosevelt Elementary School	364,321	-	-	364,321
Zaffirini Elementary School	482,468	-	-	482,468
Cuellar Elementary School	483,573	-	-	483,573
Muller Elementary School	470,044	-	-	470,044
Bonnie Garcia Elementary	7,140	-	-	7,140
Centeno Elementary	7,140	-	-	7,140
Arndt Elementary School	499,288	-	-	499,288
Malakoff Elementary School	8,388	-	-	8,388
District Wide Administrators	(25,208)	-	-	(25,208)
Fasken Elementary School	7,803	-	-	7,803
Food Service	4,304,951	152,342	-	4,457,294
SUB-TOTAL	\$ 8,220,997	\$ 152,342	\$ -	\$ 8,373,340
<u>COCURRICULAR/EXTRACURRICULAR-36</u>				
United High School	\$ 1,822,937	\$ 5,968	\$ -	1,828,905
United 9th Grade Campus	29,991	-	-	29,991
United South High School	2,010,179	37,357	-	2,047,536
John B Alexander High School	1,675,764	-	-	1,675,764
LBJ High School	2,198,091	-	(4,305)	2,202,396
United Middle School	456,185	-	-	456,185
United South Middle School	331,676	-	-	331,676
Salvador Garcia Middle School	366,501	-	-	366,501
Washington Middle School	368,495	-	-	368,495
Clark Middle School	311,568	-	-	311,568
Los Obispos Middle School	362,017	-	-	362,017
Trautmann Middle School	344,934	-	-	344,934
Perez Elementary	(287)	-	-	(287)
Col. Santos Benavidez	(287)	-	-	(287)
Antonio Gonzalez Middle School	479,450	-	-	479,450
Ricardo Molina Middle School	-	-	(5,801)	5,801
District Wide Administrators	(455)	-	-	(455)
After School Program	103,396	-	-	103,396
Music Department	13,999,838	-	-	13,999,838
Athletics Department	13,271,642	7,445	-	13,279,087
SUB-TOTAL	\$ 38,131,634	\$ 50,770	\$ (10,106)	\$ 38,192,510
<u>GENERAL ADMINISTRATION-41</u>				
United South High School	\$ 6,459	\$ -	\$ -	\$ 6,459
LBJ High School	16,895	-	-	16,895
Federal Programs	110,797	-	-	110,797
Special Education Department	-	-	-	-
Technology	2,716,582	50,141	-	2,766,723
Accounting	26,169	-	-	26,169
Trautman Middle School	(694)	-	-	(694)
Planning Department	19,821	-	-	19,821
District Wide Administrators	301,680	-	-	301,680
Records Management	13,654	84,150	-	97,804
Human Resources	463,117	-	-	463,117
Tax Office	322,936	-	-	322,936
Purchasing	5,998	-	-	5,998
Communication	149,405	-	-	149,405

Note: (1) Detailed data for prior years is unavailable for furniture and equipment.

UNITED INDEPENDENT SCHOOL DISTRICT
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

LOCATION AND ACTIVITY	BALANCE AT 08/31/21	ADDITIONS	ADJUSTMENTS/ RETIREMENTS	BALANCE AT 08/31/22
<u>GENERAL ADMINISTRATION-41</u>				
Printing Department	\$ 45,490	\$ -	\$ -	\$ 45,490
Food Service	184,920	-	-	184,920
Fixed Assets Department	111,654	-	-	111,654
Support Services	167,138	-	-	167,138
Director of Technology	(105,213)	-	-	(105,213)
Risk Management	51,938	-	-	51,938
Police Department	(6,000)	-	-	(6,000)
SUB-TOTAL	\$ 4,602,747	\$ 134,292	\$ -	\$ 4,737,038
<u>PLANT MAINTENANCE & OPERATIONS-51</u>				
United High School	\$ 15,727,251	\$ -	\$ -	\$ 15,727,251
United 9th Grade Campus	724,645	-	-	724,645
United South High School	806,151	-	-	806,151
John B Alexandher High School	2,621,993	-	-	2,621,993
Alternative Education School	26,637	-	-	26,637
LBJ High School	2,197,333	-	-	2,197,333
United Middle School	521,169	-	-	521,169
United South Middle School	213,596	-	-	213,596
Salvador Garcia Middle School	310,682	-	-	310,682
Clark Middle School	63,025	-	-	63,025
Washington Middle School	228,890	-	-	228,890
Los Obispos Middle School	138,246	-	-	138,246
Trautmann Middle School	476,146	-	-	476,146
Trautmann 6th Grade Campus	12,989	-	-	12,989
Gonzalez Middle School	789,150	-	-	789,150
Juan R. Ramirez Middle School	-	-	-	-
Ricardo Molina Middle School	-	27,435	-	27,435
Lamar Bruni Vergara Middle School	333,586	-	-	333,586
Nye Elementary School	619,708	-	-	619,708
Clark Elementary School	131,039	-	-	131,039
Salinas Elementary School	181,176	-	-	181,176
Newman Elementary School	106,877	-	-	106,877
Trautmann Elementary School	113,007	-	-	113,007
Perez Elementary School	279,865	-	-	279,865
Finley Elementary School	145,037	-	-	145,037
D D Hachar Elementary School	112,239	-	-	112,239
Amparo Gutierrez Elementary School	199,088	-	-	199,088
Alicia Ruiz Elementary School	123,003	-	-	123,003
Matias De Llano Jr Elementary School	129,117	-	-	129,117
Kazen Elementary School	316,684	-	-	316,684
Juarez-Lincoln Elementary School	238,721	-	-	238,721
Prada Elementary School	89,420	-	-	89,420
Borchers Elementary School	49,149	-	-	49,149
Kennedy-Zapata Elementary School	101,798	-	-	101,798
Col Santos Benavides Elementary School	114,113	-	-	114,113
Roosevelt Elementary School	118,981	-	-	118,981
Zaffirini Elementary School	81,107	-	-	81,107
Cuellar Elementary School	13,305	-	-	13,305
Muller Elementary School	46,609	-	-	46,609
Ardnt Elementary School	125,112	-	-	125,112
Bonnie Garcia Elementary	268,675	-	-	268,675
Rodolfo Centeno Elementary	195,570	-	-	195,570
Malakoff Elementary School	221,659	-	-	221,659
Fasken Elementary School	207,807	-	-	207,807
Killam Elementary School	33,336	-	-	33,336
Superintendent of Schools	912	-	-	912
Associate Superintendent of Instruction & Curr.	912	-	-	912
Instructional Accountability	78,415	-	-	78,415

Note: (1) Detailed data for prior years is unavailable for furniture and equipment.

UNITED INDEPENDENT SCHOOL DISTRICT
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

LOCATION AND ACTIVITY	BALANCE AT 08/31/21	ADDITIONS	ADJUSTMENTS/ RETIREMENTS	BALANCE AT 08/31/22
<u>PLANT MAINTENANCE & OPERATIONS-51</u>				
Discipline Management	\$ 539	\$ -	\$ -	\$ 539
Even Start Program	6,150	-	-	6,150
Cherish Center	37,105	-	-	37,105
Career & Techonology	15,645	-	-	15,645
Director Of Technology	380,354	-	-	380,354
Food Service Dept	37,832	-	-	37,832
Central Receiving Department	586,461	-	-	586,461
Fine Arts Department	221,590	-	-	221,590
Natatorium	-	-	-	-
Athletics Department	942,420	-	-	942,420
District Wide Administrators	1,674,856	-	-	1,674,856
Risk Management	5,313	-	-	5,313
Special Education Department	34,145	-	-	34,145
Human Services Department	10,978	-	-	10,978
Police Department	297,506	-	-	297,506
Transportation Dept	555,300	-	-	555,300
Energy/Environment Management	155,258	-	-	155,258
Construction Management	89,265	-	-	89,265
Plant Maintenance/Facilities	3,664,723	12,837	-	3,677,560
Janitorial Department	76,851	9,800	-	86,651
SUB-TOTAL	\$ 38,426,221	\$ 50,072	\$ -	\$ 38,476,293
<u>SECURITY AND MONITORING SERVICES-52</u>				
United High School	\$ 172,675	\$ -	\$ -	\$ 172,675
United South High School	105,544	-	-	105,544
John B Alexander High School	64,869	-	-	64,869
LBJ High School	67,069	-	-	67,069
Alternative Edcuation Program	48,267	-	-	48,267
District Wide Administrators	41,126	-	-	41,126
Cherish Center	12,300	-	-	12,300
Director Of Technology	40,310	-	-	40,310
Police Department	2,187,504	83,631	(40,075)	2,311,210
SUB-TOTAL	\$ 2,739,664	\$ 83,631	\$ (40,075)	\$ 2,863,370
<u>DATA PROCESSING SERVICES-53</u>				
Director Of Technology	\$ 804,906	-	\$ -	\$ 804,906
United South High School	108,628	-	-	108,628
United South Middle School	19,827	-	-	19,827
Salvador Garcia Middle School	53,544	-	-	53,544
Washington Middle School	53,544	-	-	53,544
Los Obispos Middle School	52,908	-	-	52,908
Gonzalez Middle School	66,327	-	-	66,327
Lamar Bruni Middle School	66,327	-	-	66,327
Clark Elementary School	38,524	-	-	38,524
Salinas Elementary School	38,524	-	-	38,524
Perez Elementary School	38,524	-	-	38,524
Kennedy-Zapata Elementary School	38,524	-	-	38,524
Roosevelt Elementary School	38,524	-	-	38,524
Sen Zaffirini Elementary School	23,168	-	-	23,168
Muller Elementary School	5,557	-	-	5,557
District Wide Administrators	31,448	-	-	31,448
SUB-TOTAL	\$ 1,478,804	\$ -	\$ -	\$ 1,478,804
<u>FACILITIES ACQUISITION & CONSTRUCTION-81</u>				
United High School	\$ 12,904,316	\$ 1,504,821	\$ -	\$ 14,409,138
United 9th Grade Campus	1,313,558	-	-	1,313,558
United South High School	20,950,326	1,092,385	-	22,042,711
United South 9th High School	1,242,384	-	-	1,242,384
John B Alexander High School	30,134,317	1,340,789	-	31,475,106
John B Alexander 9th High School	5,016,609	-	-	5,016,609
Alternative Education Program	861,788	-	-	861,788

Note: (1) Detailed data for prior years is unavailable for furniture and equipment.

UNITED INDEPENDENT SCHOOL DISTRICT
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

LOCATION AND ACTIVITY	BALANCE AT 08/31/21	ADDITIONS	ADJUSTMENTS/ RETIREMENTS	BALANCE AT 08/31/22
<u>FACILITIES ACQUISITION & CONSTRUCTION-81</u>				
LBJ High School	\$ 27,839,990	\$ 1,240,200	\$ -	\$ 29,080,190
LBJ 9th High School	28,472,953	-	-	28,472,953
United Middle School	3,038,940	40,657	-	3,079,597
United South Middle School	1,127,085	66,285	-	1,193,370
Salvador Garcia Middle School	722,481	-	-	722,481
Washington Middle School	1,876,109	153,476	-	2,029,585
Clark Middle School	1,139,575	20,328	-	1,159,903
Los Obispos Middle School	953,841	-	-	953,841
Trautmann Middle School	1,826,434	20,328	-	1,846,762
Trautmann Middle School 6th	131,075	-	-	131,075
Antonio Gonzalez Middle School	1,545,682	-	-	1,545,682
Lamar Bruni Middle School	663,354	-	-	663,354
Raul Perales Middle School	5,056,954	20,328	-	5,077,282
Elias Herrera Middle School	3,465,902	849	-	3,466,751
Juan Ramirez Middle School	266,475	584,475	-	850,950
Ricardo Molina Middle School	5,000	22,413,299	6,969	22,411,331
Nye Elementary School	745,724	18,436	-	764,160
Clark Elementary School	580,805	287,300	-	868,105
Salinas Elementary School	11,248,815	18,436	-	11,267,251
Newman Elementary School	1,036,748	18,436	-	1,055,184
Trautmann Elementary School	3,966,301	18,436	-	3,984,737
Perez Elementary School	1,239,716	-	-	1,239,716
Finley Elementary School	451,805	-	-	451,805
D D Hachar Elementary School	605,779	-	-	605,779
A. Gutierrez Elementary School	611,779	104,473	-	716,252
Alicia Ruiz Elementary School	809,216	-	-	809,216
Matias De Llano Elementary School	644,792	-	-	644,792
Kazen Elementary School	741,165	-	-	741,165
Juarez-Lincoln Elementary School	1,842,709	-	-	1,842,709
Prada Elementary School	513,082	-	-	513,082
Charles R Borchers Elementary School	1,846,219	-	-	1,846,219
Kennedy-Zapata Elementary School	620,642	-	-	620,642
Col Santos Benavides Elementary School	1,848,707	-	-	1,848,707
Roosevelt Elementary School	566,721	-	-	566,721
Zaffirini Elementary School	391,601	-	-	391,601
Cuellar Elementary School	447,640	18,436	-	466,076
Muller Elementary School	424,752	18,436	-	443,188
Arndt Elementary School	792,891	19,508	-	812,399
Bonnie Garcia Elementary School	586,966	32,576	-	619,542
Matias De Llano Elementary School	-	18,436	-	18,436
Borchers Elementary School	-	18,436	-	18,436
Centeno Elementary School	347,259	-	-	347,259
Malakoff Elementary School	337,935	-	-	337,935
Fasken Elementary School	359,154	-	-	359,154
Killam Elementary School	335,290	-	-	335,290
Col Santos Benavides Elementary School	-	18,436	-	18,436
Veterans Memorial Elementary School	14,311,812	18,436	-	14,330,248
Freedom Elementary School	7,010,352	18,436	-	7,028,788
San Isidro Elementary School	16,968,417	18,436	-	16,986,853
Roberto J Santos Elementary School	20,579,019	329,725	5,154	20,903,590
Salinas Elementary School	21,051,780	-	-	21,051,780
Superintendent of Schools	7,576	-	-	7,576
Instructional Television	234,214	-	-	234,214
Student Assessment	3,774	-	-	3,774
Pep Program	61,836	-	-	61,836

Note: (1) Detailed data for prior years is unavailable for furniture and equipment.

UNITED INDEPENDENT SCHOOL DISTRICT
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

LOCATION AND ACTIVITY	BALANCE AT 08/31/21	ADDITIONS	ADJUSTMENTS/ RETIREMENTS	BALANCE AT 08/31/22
<u>FACILITIES ACQUISITION & CONSTRUCTION-81</u>				
Purchasing Department	\$ 6,943	\$ -	\$ -	\$ 6,943
Information Technology	2,535,891	5,800	-	2,541,691
Health Services	7,315	6,938	-	14,253
Fine Arts Dept.	108,055	-	-	108,055
Natatorium	12,369,935	18,373,714	182	30,743,467
Athletics Department	3,343,724	18,250	-	3,361,974
District Wide Administration	185,409,738	240,520	-	185,650,258
Tax Office	-	21,901	-	21,901
Human Resources Department	209,110	-	-	209,110
Special Education	5,811	-	-	5,811
Printing Department	112,000	-	-	112,000
Food Service	160,148	54,601	-	214,749
Transportation Department	11,330,914	-	-	11,330,914
Police Department	79,762	-	-	79,762
Career and Technology	-	20,044	-	20,044
Internal Audit	23,183	-	-	23,183
Instructional Technology	(1,130)	-	-	(1,130)
Risk Management	23,182	-	-	23,182
SPI Default	113,523	-	-	113,523
Associate Super for Inst & Curr	710,815	-	-	710,815
After School Prgoram	-	-	-	-
Cherish Center	3,821,101	-	-	3,821,101
Energy Environmental Management	37,058	152,804	-	189,863
Facilities/Plant Maintenance Department	2,727,518	619,238	-	3,346,756
SUB-TOTAL	\$ 487,862,737	\$ 49,006,846	\$ 12,304	\$ 536,857,279
CONSTRUCTION IN PROGRESS	\$ 34,705,387	\$ 27,770,026	\$ 48,645,513	\$ 13,829,900
GRAND TOTAL	\$ 990,477,666	\$ 78,372,383	\$ 42,777,442	\$ 1,026,072,607

Note: (1) Detailed data for prior years is unavailable for furniture and equipment.

STATISTICAL SECTION





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UNITED INDEPENDENT SCHOOL DISTRICT
STATISTICAL SECTION
AUGUST 31, 2022

This part of the United Independent School District's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, and note disclosures says about the District's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends <i>These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.</i>	162
Revenue Capacity <i>These schedules contain information to help the reader assess the District's most significant local revenue sources.</i>	176
Debt Capacity <i>These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.</i>	182
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.</i>	187
Operating Information <i>These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.</i>	189

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Note: As of September 1, 2014, the Child Nutrition Program changed fund type from Proprietary Fund to General Fund.

SCHEDULE 1
UNITED INDEPENDENT SCHOOL DISTRICT
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2013	2014	2015	2016
Governmental Activities				
Net Investment in Capital Assets	\$ 80,934,366	\$ 75,240,122	\$ 89,434,808	\$ 130,911,340
Restricted	20,050,593	102,196,556	83,771,090	16,358,646
Unrestricted	80,303,126	4,823,368	(30,013,156)	4,040,761
Total Governmental Activities Net Assets	181,288,085	182,260,046	143,192,742	151,310,747
Business-Type Activities				
Net Investment in Capital Assets	249,659	517,750	-	-
Unrestricted	3,507,621	2,654,731	-	-
Total Business-Type Activities Net Assets	3,757,280	3,172,481	-	-
Primary Government				
Net Investment in Capital Assets	81,184,025	75,757,872	89,434,808	130,911,340
Restricted	20,050,593	102,196,556	83,771,090	16,358,646
Unrestricted	83,810,747	7,478,099	(30,013,156)	4,040,761
Total Primary Government Net Assets	\$ 185,045,365	\$ 185,432,527	\$ 143,192,742	\$ 151,310,747

Source: United ISD Division of Business and Finance

2017		2018		2019		2020		2021		2022	
\$	46,037,518	\$	87,259,868	\$	42,626,911	\$	77,231,135	\$	95,027,361	\$	32,143,826
	65,243,356		60,615,491		119,219,318		101,497,982		76,384,313		66,400,418
	4,200,987		(252,162,751)		(295,631,242)		(333,905,116)		(309,513,450)		(200,635,052)
	115,481,861		(104,287,393)		(133,785,013)		(155,175,999)		(138,101,776)		(102,090,808)
	-		-		-		-		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
	46,037,518		87,259,868		42,626,911		77,231,135		95,027,361		32,143,826
	65,243,356		60,615,491		119,219,318		101,497,982		76,384,313		66,400,418
	4,200,987		(252,162,751)		(295,631,242)		(333,905,116)		(309,513,450)		(200,635,052)
\$	115,481,861	\$	(104,287,393)	\$	(133,785,013)	\$	(155,175,999)	\$	(138,101,776)	\$	(102,090,808)

SCHEDULE 2
UNITED INDEPENDENT SCHOOL DISTRICT
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

Expenses	Fiscal Year			
	2013	2014	2015	2016
Governmental Activities:				
11 Instruction	\$ 205,406,211	\$ 223,979,173	\$ 232,355,416	\$ 248,219,906
12 Instructional Resources & Media Services	5,730,195	6,075,992	6,339,147	6,705,095
13 Curriculum & Instructional Staff Dev.	3,632,984	3,676,865	4,006,032	4,438,593
21 Instructional Leadership	5,980,158	7,117,256	8,615,248	9,579,984
23 School Leadership	23,216,100	24,183,804	25,089,800	27,691,903
31 Guidance, Counseling, & Eval. of Ser.	13,457,019	14,318,274	15,067,057	16,681,297
32 Social Work Services	2,259,557	2,500,298	2,871,387	3,187,910
33 Health Services	3,804,290	4,214,091	4,537,741	4,954,700
34 Student (Pupil) Transportation	15,550,667	16,330,819	17,558,146	19,461,212
35 Food Services	1,461,053	1,641,981	28,327,353	29,072,954
36 Cocurricular/Extracurricular Activities	9,850,231	11,533,934	12,478,996	13,684,556
41 General Administration	10,172,256	11,203,552	11,922,646	11,843,141
51 Plant Maintenance & Operations	34,832,427	37,021,667	40,111,269	38,500,650
52 Security and Monitoring Services	6,288,488	6,908,722	8,420,975	9,435,709
53 Data Processing Services	2,417,038	2,975,852	2,765,522	2,889,429
61 Community Services	481,987	465,737	461,278	582,572
72 Debt Service - Interest on Long Term Debt	10,619,300	9,388,093	10,937,640	16,014,833
73 Debt Service - Bond Iss. Cost & Fees	321,670	1,100,666	1,385,013	5,350
95 Juvenile Justice Alt. Education Program	125,359	185,220	147,255	168,790
99 Other Intergovernmental Charges	1,606,566	1,794,836	2,043,065	2,282,585
Total governmental activities expenses	357,213,558	386,616,832	435,440,986	465,401,169
Business-type activities:				
35 Enter. Fund - Nat'l School Breakfast & Lunch	22,810,717	24,356,356	-	-
Total business-type activities expenses	22,810,717	24,356,356	-	-
Total primary government expenses	\$ 380,024,275	\$ 410,973,188	\$ 435,440,986	\$ 465,401,169
Program Revenues				
Governmental Activities:				
Charges for services:				
Instruction	\$ -	\$ 1,479,283	\$ 1,868,764	\$ 50,743
Instructional Leadership	-	-	-	-
School Leadership	-	-	-	-
Food Services	5,539	281,736	22,741	350,219
Cocurricular/Extracurricular Activities	1,701,705	2,269,409	2,953,125	5,177,558
General Administration	-	739,642	934,382	360,433
Plant Maintenance & Operations	-	-	-	-
Operating grants and contributions	40,968,845	43,250,456	69,839,518	75,007,356
Total governmental activities program revenues	42,676,089	48,020,526	75,618,530	80,946,309
Business-type activities:				
Charges for services:				
Enter. Fund - National School Breakfast & Lunch	2,922,539	2,926,721	-	-
Operating grants and contributions	20,022,487	20,843,751	-	-
Total business-type activities revenues	22,945,026	23,770,472	-	-
Total primary government revenues	\$ 65,621,115	\$ 71,790,998	\$ 75,618,530	\$ 80,946,309
Net (expense)/revenue				
Governmental activities	\$ (314,537,469)	\$ (338,596,306)	\$ (359,822,456)	\$ (384,454,860)
Business-type activities	134,309	(585,884)	-	-
Total primary government net expenses	\$ (314,403,160)	\$ (339,182,190)	\$ (359,822,456)	\$ (384,454,860)

Source: United ISD Division of Business and Finance

Note: *As of September 1, 2014 the Child Nutrition Program changed fund type from Proprietary to General Fund

**Refer to Note V page 95-Notes to the Financial Statements

	2017		2018		2019		2020		2021		2022
\$	249,826,579	\$	184,271,586	\$	284,397,851	\$	287,036,852	\$	297,618,237		262,807,498
	6,880,825		5,273,544		7,905,176		8,186,464		7,944,108		7,629,902
	4,062,750		2,351,253		5,046,732		5,117,729		4,430,218		4,173,578
	9,187,746		6,188,169		11,005,425		11,710,528		10,583,596		10,171,351
	27,361,535		20,028,648		31,427,542		32,448,955		29,106,993		29,216,445
	16,352,054		10,221,680		18,893,228		20,427,495		19,115,921		17,787,245
	3,148,804		2,178,007		3,428,889		3,731,133		3,511,756		3,324,962
	4,855,753		3,467,729		5,608,733		5,619,154		6,231,397		6,561,508
	20,838,285		20,187,351		23,209,015		21,086,901		20,678,474		22,975,788
	27,085,640		22,616,338		31,322,217		31,299,027		29,830,515		33,384,116
	14,218,612		13,642,355		17,093,843		16,093,502		13,889,131		17,104,078
	12,230,834		9,006,407		13,685,460		14,769,355		17,905,578		16,804,651
	39,755,785		36,330,053		48,187,860		46,406,283		45,894,794		48,202,888
	9,022,734		7,554,285		11,476,280		11,824,766		10,283,540		10,613,730
	2,782,970		2,112,735		3,690,407		3,663,489		3,783,436		3,154,920
	611,379		459,460		556,048		866,776		639,035		1,462,932
	17,243,834		19,653,439		21,391,562		20,434,757		14,171,339		12,372,550
	1,127,614		226,140		827,759		1,405,377		570,786		846,201
	174,960		196,600		182,920		86,894		61,740		50,580
	2,115,552		2,139,202		2,101,541		2,185,671		2,074,101		2,221,886
	468,884,245		368,104,981		541,438,487		544,401,108		538,324,695		510,866,809
	-		-		-		-		-		-
	-		-		-		-		-		-
\$	468,884,245	\$	368,104,981	\$	541,438,487	\$	544,401,108	\$	538,324,695	\$	510,866,809
\$	46,570	\$	44,970	\$	29,497	\$	33,391	\$	18,765		27,427
	-		-		-		-		-		-
	-		-		-		-		-		-
	344,759		347,299		330,151		157,259		59,839		243,395
	5,343,767		6,498,124		6,233,910		4,768,539		2,039,313		5,472,988
	142,156		185,025		188,089		143,526		79,689		163,377
	-		-		-		-		-		-
	74,054,599		74,618,371		81,082,645		70,594,253		97,561,137		137,107,018
	79,931,851		81,693,789		87,864,292		75,696,968		99,758,743		143,014,205
	-		-		-		-		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
\$	79,931,851	\$	81,693,789	\$	87,864,292	\$	75,696,968	\$	99,758,743	\$	143,014,205
\$	(388,952,394)	\$	(286,411,192)	\$	(453,574,195)	\$	(468,704,140)	\$	(438,565,952)	\$	(367,852,604)
	-		-		-		-		-		-
\$	(388,952,394)	\$	(286,411,192)	\$	(453,574,195)	\$	(468,704,140)	\$	(438,565,952)	\$	(367,852,604)

SCHEDULE 3
 UNITED INDEPENDENT SCHOOL DISTRICT
 GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION
 LAST TEN FISCAL YEARS
 (Accrual Basis of Accounting)

	Fiscal Year			
	2013	2014	2015	2016
Net (Expense)/Revenue				
Governmental activities	\$ (314,537,469)	\$ (338,596,306)	\$ (359,822,456)	\$ (384,454,860)
Business-type activities	134,309	(585,884)	-	-
Total Primary Government net expense	<u>\$ (314,403,160)</u>	<u>\$ (339,182,190)</u>	<u>\$ (359,822,456)</u>	<u>\$ (384,454,860)</u>
General Revenues and Other Changes in Net Assets				
Governmental activities:				
Taxes:				
Property taxes levied for general purposes	\$ 121,901,454	\$ 133,938,821	\$ 154,008,687	\$ 165,846,543
Property taxes levied for debt service	18,158,113	19,945,259	25,890,352	29,481,184
Unrestricted state aid - formula grants	178,259,671	177,180,209	178,339,308	176,265,826
Unrestricted grants and contributions	5,252,728	5,073,269	5,896,279	16,740,712
Investment Earnings	221,009	171,798	349,021	1,070,721
Miscellaneous local & intermediate revenue	6,106,382	3,238,658	4,179,319	3,167,879
Special Item	-	-	1,121,000	-
Total governmental activities	<u>329,899,357</u>	<u>339,548,014</u>	<u>369,783,966</u>	<u>392,572,865</u>
Business-type activities:				
Investment Earnings	<u>2,440</u>	<u>1,086</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>2,440</u>	<u>1,086</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 329,901,797</u>	<u>\$ 339,549,100</u>	<u>\$ 369,783,966</u>	<u>\$ 392,572,865</u>
Changes in Net Position				
Governmental activities	\$ 15,361,888	\$ 951,708	\$ 9,961,510	\$ 8,118,005
Business-type activities	136,749	(584,798)	-	-
Total primary government	<u>\$ 15,498,637</u>	<u>\$ 366,910</u>	<u>\$ 9,961,510</u>	<u>\$ 8,118,005</u>

Source: United ISD Division of Business and Finance

2017	2018	2019	2020	2021	2022
\$ (388,952,394)	\$ (286,411,192)	\$ (453,574,195)	\$ (468,704,140)	\$ (438,565,952)	(367,852,604)
-	-	-	-	-	-
<u>\$ (388,952,394)</u>	<u>\$ (286,411,192)</u>	<u>\$ (453,574,195)</u>	<u>\$ (468,704,140)</u>	<u>\$ (438,565,952)</u>	<u>\$ (367,852,604)</u>
\$ 144,166,428	\$ 159,114,421	\$ 175,683,419	\$ 181,841,415	\$ 163,056,513	164,531,506
25,613,373	35,246,238	35,756,260	42,923,071	39,216,295	40,450,180
168,638,715	191,358,025	180,852,640	171,455,499	216,492,321	185,471,371
10,116,273	3,094,754	22,682,506	45,272,376	31,265,021	8,444,277
1,548,157	3,490,117	3,666,279	3,126,048	352,334	954,263
3,040,562	3,774,688	5,435,468	2,694,745	5,257,691	4,011,975
-	1,800,000	-	-	-	-
353,123,508	397,878,243	424,076,572	447,313,154	455,640,175	403,863,572
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 353,123,508</u>	<u>\$ 397,878,243</u>	<u>\$ 424,076,572</u>	<u>\$ 447,313,154</u>	<u>\$ 455,640,175</u>	<u>\$ 403,863,572</u>
\$ (35,828,886)	\$ 111,467,051	\$ (29,497,622)	\$ (21,390,986)	\$ 17,074,223	\$ 36,010,968
-	-	-	-	-	-
<u>\$ (35,828,886)</u>	<u>\$ 111,467,051</u>	<u>\$ (29,497,622)</u>	<u>\$ (21,390,986)</u>	<u>\$ 17,074,223</u>	<u>\$ 36,010,968</u>

SCHEDULE 4
UNITED INDEPENDENT SCHOOL DISTRICT
FUND BALANCES FOR GOVERNMENTAL FUNDS, (1)
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2013	2014	2015	2016
General Fund				
Nonspendable Fund Balance	\$ 5,082,494	\$ 1,162,466	\$ 1,645,948	\$ 1,731,400
Restricted Fund Balance	770,233	1,966,951	6,405,241	6,374,845
Committed Fund Balance	2,006,587	1,260,020	1,260,020	-
Assigned Fund Balance	125,000	125,000	125,000	19,126,534
Unassigned Fund Balance	84,099,527	82,770,996	80,507,527	65,165,328
Total General Fund	\$ 92,083,841	\$ 87,285,433	\$ 89,943,736	\$ 92,398,107
All Other Governmental Funds				
Restricted				
Federal or State Funds Grant Restriction	-	-	-	2,984,521
Capital Acquisition and Contractual Obligation	-	94,682,164	158,445,731	84,832,360
Retirement of Long Term Debt	3,957,607	3,440,132	4,638,945	5,815,466
Other Restricted Fund Balance	-	-	-	987,293
Assigned Fund Balance				
Other Assigned Fund Balance	649,748	722,289	856,153	-
Unassigned Fund Balance	-	-	-	-
Total All Other Governmental Funds	\$ 4,607,355	\$ 98,844,585	\$ 163,940,829	\$ 94,619,640

Note: (1) Fiscal Year 2011, the District Implemented GASB 54 which changed the fund balance Classifications to Nonspendable, Restricted, Committed, Assigned and Unassigned.

Source: United ISD Division of Business and Finance

2017	2018	2019	2020	2021	2022
\$ 1,863,387	\$ 2,191,657	\$ 2,250,018	\$ 2,176,393	\$ 1,606,841	\$ 2,475,274
7,934,292	10,209,223	9,793,235	1,982,036	66,717	13,102,817
-	-	6,598,595	5,902,331	1,053,073	-
5,734,579	7,247,099	125,000	125,000	125,000	9,925,000
67,292,903	65,432,576	61,483,531	61,202,108	88,898,605	89,959,474
\$ 82,825,161	\$ 85,080,556	\$ 80,250,379	\$ 71,387,868	\$ 91,750,236	\$ 115,462,565
54,950	7,350	-	-	-	2,419,203
115,971,754	42,381,427	92,298,759	80,859,682	65,329,083	42,023,580
3,747,472	5,266,652	7,087,381	8,692,409	7,014,181	7,041,020
1,025,996	983,507	1,066,330	1,760,132	1,187,098	1,632,728
-	-	-	-	-	-
-	-	-	-	-	-
\$ 120,800,172	\$ 48,638,936	\$ 100,452,470	\$ 91,312,223	\$ 73,530,362	\$ 53,116,531

SCHEDULE 5
 UNITED INDEPENDENT SCHOOL DISTRICT
 GOVERNMENTAL FUNDS REVENUES, (1)
 LAST TEN FISCAL YEARS
 (Modified Accrual Basis of Accounting)

SOURCE	Fiscal Year			
	2013	2014	2015	2016
REVENUE FROM LOCAL, INTERMEDIATE AND OUT-OF-STATE SOURCE:				
Local Real & Property Taxes	\$ 141,605,286	\$ 156,090,279	\$ 181,790,139	\$ 196,725,633
Local Revenue	1,144,024	1,496,425	2,711,137	6,482,367
Co-Curricular, Enterprising Services or Activities	341,243	343,220	519,135	2,227,241
Other Revenue from Local Sources	4,519,305	4,426,025	5,246,600	-
Total Revenue from Local, Intermediate and Out of State Sources	147,609,858	162,355,949	190,267,012	205,435,242
REVENUE FROM STATE SOURCES:				
Per Capita and Foundation	172,749,637	173,212,660	176,085,112	176,121,114
Teacher Retirement System On-Behalf Payments	13,088,165	15,189,381	16,079,330	16,541,932
Other State Programs	7,006,466	5,980,362	5,010,854	8,257,642
Total Revenue from State Sources	192,844,267	194,382,403	197,175,295	200,920,688
REVENUE FROM FEDERAL SOURCES:				
Federally Distributed	7,469,023	6,685,082	30,803,671	32,884,678
Elementary and Secondary Education Act	15,114,823	15,305,799	16,041,637	16,145,961
Individuals with Disabilities Education Act	7,413,122	7,161,598	7,905,128	7,483,634
Vocational Education - Non Foundation	408,561	641,286	611,094	603,317
Other State Distributed Federal Programs	1,231,447	1,327,765	1,538,278	1,306,986
Total Revenue from Federal Sources	31,636,976	31,121,530	56,899,808	58,424,576
TOTAL	\$ 372,091,101	\$ 387,859,883	\$ 444,342,115	\$ 464,780,506

Notes: (1) Revenues for all governmental fund types of the District are included.
 Source: United ISD Division of Business and Finance

2017		2018		2019		2020		2021		2022	
\$	171,487,083	\$	195,767,429	\$	213,418,887	\$	226,590,732	\$	204,453,586	\$	206,247,712
	6,209,291		10,379,882		11,755,515		7,462,541		5,790,177		7,598,701
	2,209,934		2,350,176		2,482,227		1,801,497		233,706		1,792,548
	-		-		-		-		-		-
	179,906,308		208,497,487		227,656,630		235,854,770		210,477,468		215,638,961
	168,035,833		190,749,618		180,992,215		171,015,629		216,383,002		184,936,117
	17,806,466		18,982,097		18,306,250		20,968,723		19,111,401		20,545,626
	5,840,141		5,249,425		6,206,673		4,498,342		8,339,606		1,274,326
	191,682,440		214,981,139		205,505,138		196,482,695		243,834,010		206,756,069
	31,979,277		33,131,328		36,765,919		46,077,041		69,593,155		121,366,542
	17,338,332		19,415,139		20,190,399		19,227,798		19,298,764		19,686,423
	6,533,173		7,121,338		7,480,685		6,930,899		6,781,780		7,139,138
	765,800		437,651		745,781		693,318		610,352		593,508
	1,410,809		1,851,438		1,138,961		431,111		339,446		392,951
	58,027,391		61,956,895		66,321,746		73,360,168		96,623,495		149,178,562
\$	429,616,139	\$	485,435,521	\$	499,483,513	\$	505,697,633	\$	550,934,973	\$	571,573,592

SCHEDULE 6
UNITED INDEPENDENT SCHOOL DISTRICT
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
 (Modified Accrual Basis of Accounting)

	Fiscal Year			
	2013	2014	2015	2016
Revenues				
Local and Intermediate Sources	\$ 147,609,856	\$ 162,355,949	\$ 189,866,829	\$ 205,435,242
State Program Revenues	192,844,267	194,402,656	197,175,295	200,920,688
Federal Program Revenues	31,636,976	31,121,530	56,899,808	58,424,576
Total Revenues	372,091,099	387,880,135	443,941,932	464,780,506
Expenditures				
Instruction	193,534,397	212,302,166	224,477,025	226,557,267
Instructional Resources and Media Svcs	5,128,676	5,491,618	5,867,266	5,879,595
Curriculum and Instructional Staff Dev.	3,608,754	3,669,299	4,120,596	4,149,930
Instructional Leadership	5,870,846	7,151,383	8,693,629	9,088,297
School Leadership	22,572,833	23,738,482	24,922,267	26,215,461
Guidance, Counseling and Evaluation Svcs	13,347,824	14,291,934	15,280,247	15,826,850
Social Work Services	2,251,108	2,497,283	2,889,271	3,067,374
Health Services	3,782,179	4,207,595	4,578,148	4,743,976
Student (Pupil) Transportation	13,450,739	16,805,961	15,510,999	17,281,846
Food Services	892,821	1,070,059	27,042,803	28,111,947
Co curricular/Extracurricular Activities	8,508,452	10,187,140	11,288,287	12,045,699
General Administration	9,995,629	10,949,141	11,751,236	11,365,146
Plant Maintenance and Operations	35,186,369	35,116,967	37,451,418	36,237,050
Security and Monitoring Services	6,210,294	7,070,558	8,287,962	9,130,086
Data Processing Services	2,230,517	2,893,589	2,603,422	2,668,108
Community Services	482,027	465,587	467,703	557,865
Debt Service				
Principal	20,064,816	20,040,427	19,870,869	18,006,925
Interest	9,474,880	8,565,931	11,386,050	16,095,903
Bond Issuance Cost and Fees	321,670	1,100,666	1,385,013	5,350
Capital Outlay	13,149,291	16,507,189	46,779,544	82,161,276
Juvenile Justice Alternative Education Prgm	125,359	185,220	147,255	168,790
Webb County Appraisal District	1,606,566	1,794,836	2,043,065	2,282,584
Total Expenditures	371,796,048	406,103,031	486,844,075	531,647,324
Excess of Revenues over (under) Expenditures	295,052	(18,222,896)	(42,902,143)	(66,866,818)
Other Financing Sources				
Proceeds from Capital Leases	-	6,558,592	-	-
Refunding Bonds Issued	22,665,000	12,020,000	48,270,000	-
Capital-related Debt Issued (Regular Bonds)	-	87,690,000	87,960,000	-
Sale of Real and Personal Property	-	-	1,121,000	-
Capital Leases	-	-	4,956,966	-
Non-Current Loans	-	-	-	-
Transfers In	1,500,000	285,000	-	-
Premium or Discount on Issuance of Bonds	3,469,886	13,836,877	19,353,112	-
Transfers Out (Use)	(1,500,000)	(285,000)	-	-
Pymt to Bond Refunding Escrow Agent (Use)	(25,804,208)	(12,443,752)	(54,156,617)	-
Other (Uses)	-	-	-	-
Total Other Financing Sources (Uses)	330,678	107,661,717	107,504,461	-
Net Change in Fund Balance	\$ 625,730	\$ 89,438,821	\$ 64,602,318	\$ (66,866,818)
Debt Service as a % of noncapital expenditures	8.3%	7.4%	7.1%	7.6%

Source: United ISD Division of Business and Finance

	2017		2018		2019		2020		2021		2022
\$	179,906,308	\$	208,497,487	\$	227,657,630	\$	235,854,770	\$	210,531,242	\$	215,638,961
	191,682,440		214,981,139		205,505,138		196,482,695		243,834,010		206,756,069
	58,027,390		61,956,895		66,321,746		73,360,168		96,156,933		149,178,562
	429,616,138		485,435,521		499,484,514		505,697,633		550,522,185		571,573,592
	225,952,475		246,259,282		249,671,480		246,225,536		269,826,629		271,301,778
	5,910,461		6,583,151		6,680,417		6,795,808		6,897,961		7,352,561
	3,801,154		4,291,253		4,557,311		4,435,157		4,218,359		4,698,916
	8,766,525		9,528,964		10,120,360		10,406,963		10,199,457		11,151,925
	25,988,699		27,808,964		28,824,630		28,997,937		27,513,245		31,179,558
	15,674,263		16,595,042		17,399,584		18,341,266		18,523,845		19,635,584
	3,068,237		3,141,781		3,215,695		3,416,366		3,429,533		3,605,717
	4,706,794		5,082,650		5,225,149		5,110,534		6,028,665		7,167,252
	17,176,824		22,915,562		18,414,335		16,884,593		16,004,080		21,257,652
	25,612,217		27,902,909		28,550,777		27,614,537		27,658,937		34,648,387
	12,020,552		13,607,094		14,327,569		13,159,739		10,845,558		15,154,256
	11,700,131		11,908,352		12,788,922		13,567,171		18,004,766		17,944,156
	35,759,126		40,464,689		42,315,153		40,945,704		41,168,250		47,072,362
	8,545,796		9,941,282		10,463,984		10,669,434		9,643,233		11,429,977
	2,631,400		2,809,699		3,336,019		3,287,969		3,622,144		3,316,714
	588,965		638,623		516,451		805,527		625,246		1,572,212
	18,331,327		22,012,150		21,568,257		26,687,204		29,716,582		31,248,048
	15,741,076		20,502,724		20,902,273		22,750,998		19,768,268		17,743,619
	1,127,614		226,140		827,759		1,389,722		570,786		846,201
	96,525,658		77,422,817		44,031,192		27,711,658		23,333,676		30,515,852
	174,960		196,600		182,920		86,893		61,740		50,580
	2,115,552		2,139,202		2,101,541		2,185,671		2,074,101		2,221,886
	541,919,807		571,978,930		546,021,778		531,476,387		549,735,061		591,115,193
	(112,303,669)		(86,543,409)		(46,537,264)		(25,778,754)		787,124		(19,541,601)
	-		-		-		-		-		-
	6,055,000		-		-		124,980,000		48,295,000		59,640,000
	103,635,000		-		75,360,000		-		-		-
	-		-		-		-		-		-
	2,218,858		403,224		5,925,673		-		-		-
	5,572,934		14,295,000		3,595,000		6,415,000		-		20,330,000
	-		-		-		6,098,707		5,924,620		-
	18,571,050		1,939,342		14,265,426		16,843,419		9,933,672		11,758,246
	-		-		-		(6,098,707)		(5,924,620)		-
	(7,141,587)		-		(3,690,659)		(140,462,422)		(57,657,848)		(68,888,148)
	-		-		(1,934,822)		-		-		-
	128,911,255		16,637,566		93,520,618		7,775,997		570,824		22,840,098
\$	16,607,586	\$	(69,905,843)	\$	46,983,354	\$	(18,002,757)	\$	1,357,948	\$	3,298,497
	7.6%		8.6%		8.5%		9.8%		9.4%		8.7%

SCHEDULE 7
 UNITED INDEPENDENT SCHOOL DISTRICT
 GENERAL GOVERNMENTAL LOCAL REVENUES BY SOURCE
 LAST TEN FISCAL YEARS
 (Modified Accrual Basis of Accounting)

	Fiscal Year			
	2013	2014	2015	2016
Local Revenue				
School Age Child Care	\$ 1,319,930	\$ 1,461,600	\$ 1,480,197	\$ 1,583,130
Property Taxes	141,605,286	156,090,279	181,790,139	196,725,633
Tuition and Fees	105	-	-	-
County Available	853,132	1,284,001	1,902,154	1,602,176
Facilities Rent	93,967	40,626	59,779	56,637
Gifts and Bequests	4,900	39,800	41,700	20,200
Insurance Recovery	40,758	-	4,803	-
Other Local Revenues	293,895	446,431	1,437,237	841,283
Athletic Activity	288,211	258,797	325,512	343,299
Summer Feeding Program	5,539	4,032	3,627	3,184
Preg., Educ. and Parenting Program	17,830	11,315	8,411	1,639
Campus Activity Funds	2,889,967	2,547,270	2,864,435	3,184,314
Interest-Investment	196,337	171,798	349,021	1,073,747
Total Local Revenue	\$ 147,609,858	\$ 162,355,949	\$ 190,267,013	\$ 205,435,242

Source: United ISD Division of Business and Finance

2017		2018		2019		2020		2021		2022	
\$	1,562,914	\$	1,718,142	\$	1,831,085	\$	1,331,538	\$	184,309	\$	1,224,512
	171,487,084		195,767,429		213,418,887		226,590,732		204,453,586		206,247,712
	-		-		-		-		-		-
	864,684		2,086,052		3,529,365		755,963		2,389,650		2,421,934
	82,672		54,657		63,915		38,727		240		2,780
	129,133		49,750		125,425		55,000		17,600		4,999
	-		28,720		136,027		224,311		1,066,694		102,866
	550,462		1,415,311		991,181		725,036		1,185,433		1,472,012
	356,712		350,690		383,969		297,818		26,066		403,548
	2,621		2,223		2,123		-		14,385		933
	9,822		3,833		-		-		-		-
	3,312,046		3,530,564		3,519,842		2,709,598		787,171		2,803,401
	1,548,157		3,490,116		3,655,812		3,126,049		352,334		954,263
\$	179,906,308	\$	208,497,487	\$	227,657,630	\$	235,854,770	\$	210,477,468	\$	215,638,961

SCHEDULE 8
UNITED INDEPENDENT SCHOOL DISTRICT
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year Ended August 31	Real Property			Personal Property	Less: Tax Exempt Real Property
	Residential Property	Commercial Property			
2013	\$ 4,892,411,379	\$ 7,683,575,715	\$	1,845,210,671	\$ 2,720,138,083
2014	5,020,661,285	8,666,501,565		2,248,324,838	2,929,757,552
2015	5,225,568,865	10,470,344,583		2,264,069,829	3,012,278,496
2016	5,594,113,025	11,308,113,243		2,617,720,724	3,386,080,899
2017	6,062,959,812	8,879,783,598		2,659,776,489	3,559,778,428
2018	6,630,921,928	10,308,977,263		2,738,164,930	4,122,964,675
2019	7,110,738,545	11,760,737,184		2,725,288,599	4,452,603,267
2020	7,537,197,022	13,295,602,281		2,925,156,231	4,619,489,519
2021	7,592,834,808	11,107,535,255		3,057,620,202	4,600,325,846
2022	8,600,032,632	12,412,497,037		2,953,138,385	6,156,652,650

Source: United ISD Tax Department

	Total Taxable Assessed Value	Total Direct Tax Rate		Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
\$	11,701,059,682	\$ 1.195	\$	13,700,137,877	85.41%
	13,005,730,136	1.195		15,138,713,304	85.91%
	14,947,704,781	1.215		17,061,984,113	87.61%
	16,133,866,093	1.225		18,543,949,642	87.00%
	14,042,741,471	1.225		16,722,393,904	83.98%
	15,555,099,446	1.270		18,694,160,915	83.21%
	17,144,161,061	1.251		20,516,926,112	83.56%
	19,138,466,015	1.199		22,570,057,757	84.80%
	17,808,878,180	1.178		23,965,668,054	74.31%
	17,809,015,404	1.178		22,767,384,651	78.22%

SCHEDULE 9
UNITED INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

	Fiscal Year			
	2013	2014	2015	2016
Direct Tax Rate				
Maintenance and Operations	\$ 1.040	\$ 1.040	\$ 1.040	\$ 1.040
Interest and Sinking	0.155	0.175	0.185	0.185
Total Direct Tax Rate	<u>1.195</u>	<u>1.215</u>	<u>1.225</u>	<u>1.225</u>
Overlapping Tax Rates				
City of Laredo	0.637	0.637	0.637	0.637
Webb County & R&B	0.420	0.415	0.415	0.415
Laredo College	0.255	0.297	0.330	0.343
City of Rio Bravo	0.500	0.500	0.500	0.500
City of El Cenizo	0.500	0.500	0.500	0.500
Webb County Drainage District	0.064	0.059	0.059	0.056
Total Overlapping Tax Rates	<u>2.376</u>	<u>2.408</u>	<u>2.441</u>	<u>2.451</u>
Total Direct and Overlapping Tax Rates	<u>\$ 3.571</u>	<u>\$ 3.623</u>	<u>\$ 3.666</u>	<u>\$ 3.676</u>

Source: Webb County Appraisal District

2017	2018	2019	2020	2021	2022
\$ 1.040	\$ 1.040	\$ 1.040	\$ 0.966	\$ 0.945	\$ 0.945
0.230	0.211	0.212	0.232	0.232	0.232
1.270	1.251	1.252	1.199	1.178	1.178
0.637	0.634	0.634	0.634	0.615	0.570
0.415	0.412	0.412	0.412	0.410	0.390
0.338	0.327	0.327	0.326	0.319	0.288
0.525	0.513	0.513	0.513	0.489	0.460
0.500	0.500	0.500	0.500	0.590	0.563
0.052	0.046	0.046	0.046	0.043	0.043
2.467	2.432	2.432	2.431	2.467	2.314
\$ 3.737	\$ 3.683	\$ 3.684	\$ 3.630	\$ 3.645	\$ 3.492

SCHEDULE 10
UNITED INDEPENDENT SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS

Taxpayer	2022				2013		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value		Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Lewis Petro Properties	\$ 1,312,960,330	1	7.37	%	\$ 607,023,380	1	4.67
SM Energy Company	1,183,003,920	2	6.64		521,363,320	2	4.01
Rosetta Resources Inc	618,493,080	3	3.47		481,301,205	3	3.70
Chesapeake Operating LLC	517,621,440	4	2.91		225,888,050	5	1.74
Fasken Oil & Ranch Ltd	471,379,480	5	2.65		97,941,640	9	0.75
Silverbow Resources Oper LLC	391,325,990	6	2.20				
Laredo Energy Operating LLC	267,885,890	7	1.50				
SN Operating LLC	201,516,170	8	1.13				
Gates Mineral Company Ltd	247,756,990	9	1.39				
AEP Texas Inc	196,688,368	10	1.10				
Anadarko E&P Onshore LLC					260,276,420	4	2.00
AEP Electric Transmission of Texas					208,544,770	6	1.60
Gates Mineral Company Ltd					192,321,950	7	1.48
Regency Gas Services LLC					111,409,787	8	0.86
Shell Western E&P					86,736,160	10	0.67
	\$ 5,408,631,658		30.37	%	\$ 2,792,806,682		21.47

Source: United ISD Tax Department

SCHEDULE 11
UNITED INDEPENDENT SCHOOL DISTRICT
PROPERTY LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections Subsequent Years	Total Collections to Date	
		Amount	% of Levy		Amount	% of Levy
2013	\$ 138,858,408	\$ 137,097,884	98.73	\$ 3,422,383	\$ 140,520,267	98.73
2014	154,451,096	152,440,179	98.70	2,947,493	155,387,672	98.70
2015	180,574,086	177,875,484	98.51	2,698,602	180,574,086	98.51
2016	196,450,033	193,724,741	98.61	2,725,292	196,450,033	98.61
2017	170,690,335	168,259,951	98.58	2,430,384	170,690,335	98.58
2018	195,624,061	192,810,124	98.56	2,813,937	195,624,061	98.56
2019	212,460,747	210,252,850	98.96	2,207,897	212,460,747	98.96
2020	227,369,510	224,858,730	98.90	2,510,779	227,369,510	98.90
2021	203,682,028	201,317,279	98.84	2,364,749	203,682,028	98.84
2022	207,498,394	204,262,147	98.44	3,236,248	207,498,394	98.44

Source: United ISD Tax Department

SCHEDULE 12
UNITED INDEPENDENT SCHOOL DISTRICT
RATIOS OF NET BONDED DEBT TO TAXABLE ASSESSED
LAST TEN FISCAL YEARS

Fiscal Year Ended August 31,	Estimated Actual Taxable Value	Assessment Ratio	Gross Bonded (2) Debt Outstanding at Year End	Amounts Available for Retirement of Bonds	Net Bonded Debt Outstanding at Year End	Ratio Net Bonded Debt to Estimated Actual Taxable Value
2013	\$ 15,138,713,304	100%	\$ 258,563,357	\$ 3,957,607	\$ 254,605,750	1.68%
2014	17,061,984,113	100%	341,678,064	3,440,132	338,237,932	1.98%
2015	17,061,984,113	100%	425,383,350	4,638,945	420,744,405	2.47%
2016	18,543,949,642	100%	409,802,866	5,815,466	403,987,400	2.18%
2017	16,722,393,904	100%	514,593,113	3,747,473	510,845,640	3.05%
2018	18,694,160,915	100%	512,268,025	5,266,652	507,001,373	2.71%
2019	20,516,926,112	100%	581,470,686	7,087,381	574,383,305	2.80%
2020	22,570,057,757	100%	576,394,343	8,692,409	567,701,934	2.52%
2021	23,965,668,054	100%	550,153,991	7,023,856	543,130,135	2.27%
2022	22,767,384,651	100%	544,083,239	7,041,020	537,042,219	2.36%

Notes: Population and income data consists of metropolitan statistics for Webb County, where U.I.S.D. is located.

(1) Demographic information used for these items is the latest available information.

(2) Notes to the Financial Statements-Audited Financial Statements.

(3) Total Gross Debt Outstanding % is calculated by dividing Total Gross Debt Outstanding into Personal Income

(4) Total Gross Debt Outstanding per Capita is calculated by multiplying Per Capita Income to Total Gross Debt Outstanding as a % of Personal Income

Source: United ISD Division of Business and Finance
U. S. Census Bureau-www.census.gov

Capital Leases	Loans	Total Gross Debt Outstanding	Estimated Population (1)	Per Capita Income (1)	Personal Income (1)	Gross Debt as a Percentage of Personal Income (3)	Total Debt per Capita (4)	Estimated Actual Taxable Value Per Capita
\$ 1,186,327	\$ -	\$ 259,749,684	249,442	\$ 28,068	\$ 7,782,024,000	3.34%	\$ 1,041	\$ 60,690
6,563,824	-	348,241,888	252,734	28,655	7,982,996,000	4.36%	1,378	67,510
9,829,921	-	435,213,271	255,486	29,358	8,158,112,000	5.33%	1,703	66,782
6,977,996	-	416,780,862	258,232	29,426	8,127,566,000	5.13%	1,614	71,811
6,360,527	7,565,495	528,519,135	260,654	29,426	8,127,566,000	6.50%	2,028	64,156
2,632,875	6,740,570	521,641,470	269,641	29,426	8,127,566,000	6.42%	1,935	69,330
6,176,839	5,899,022	593,546,547	275,910	31,635	8,728,522,000	6.80%	2,151	74,361
3,977,691	5,040,517	585,412,551	276,652	18,466	5,108,655,832	11.46%	2,116	81,583
2,586,914	4,164,713	556,905,618	267,114	32,466	8,981,800,000	6.20%	2,085	89,721
1,127,319	3,271,261	548,481,819	267,945	40,850	10,945,472,000	5.01%	2,047	84,970

SCHEDULE 13
UNITED INDEPENDENT SCHOOL DISTRICT
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	Fiscal Year			
	2013	2014	2015	2016
Debt Limit	\$ 1,593,548,769	\$ 1,795,998,328	\$ 1,951,994,699	\$ 1,951,994,699
Total net debt applicable to limit	217,085,185	289,936,863	399,089,405	409,543,816
Legal debt margin	\$ 1,376,463,584	\$ 1,506,061,465	\$ 1,552,905,294	\$ 1,542,450,883
Total net debt applicable to the limit as a percentage of debt limit	13.62%	16.14%	20.45%	20.98%

Source: United ISD Division of Business and Finance

	2017		2018		2019		2020		2021		2022
\$	1,967,806,412	\$	2,159,676,433	\$	2,375,795,553	\$	1,715,766,442	\$	2,175,799,027	\$	2,396,566,805
	437,534,552		507,001,373		567,701,934		567,701,934		543,130,135		537,051,894
\$	1,530,271,860	\$	1,652,675,060	\$	1,808,093,619	\$	1,148,064,508	\$	1,632,668,892	\$	1,859,514,911

22.23%

23.48%

23.90%

33.09%

24.96%

22.41%

Legal Debt Margin Calculation for Fiscal Year 2022

Assessed Value	\$	17,809,015,404
Add back: exempt real property		6,156,652,650
Total assessed value		23,965,668,054
Debt limit (10% of total assessed value)		2,396,566,805
Debt applicable to limit:		
General obligation bonds		544,083,239
Less: Amount set aside for repayment of general obligation debt		7,031,345
Total net debt applicable to limit		537,051,894
Legal Debt Margin	\$	1,859,514,911

SCHEDULE 14
UNITED INDEPENDENT SCHOOL DISTRICT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

Governmental Unit	Debt Outstanding (1)	Estimated Percentage Applicable (2)	Estimated Share of Overlapping Debt
City of Laredo	\$ 277,700,000	79 %	\$ 220,216,100
County of Webb	106,455,000	80	85,664,339
Laredo College	112,721,802	79	89,388,389
City of Rio Bravo	-		-
City of El Cenizo	-		-
Subtotal, overlapping debt			395,268,828
United Independent School District Debt			467,258,746
Total direct and overlapping debt			\$ 862,527,573

Notes: (1) The percentage of overlapping debt applicable is estimated using taxable assessed property values.
(2) Divide the shared assessed valuation of taxable property by the total assessed value of taxable property within the overlapping taxing body

Source: United ISD Division of Business and Finance
The Municipal Advisory Council of Texas

SCHEDULE 15
UNITED INDEPENDENT SCHOOL DISTRICT
DEMOGRAPHIC AND ECONOMIC INFORMATION (1)
LAST TEN FISCAL YEARS

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate (2)	Average Daily Attendance	Percentage Economically Disadvantaged Students
2013	249,442	7,782,024,000	28,068	5.2%	39,671	82.5%
2014	252,734	7,982,996,000	28,655	4.0%	40,136	82.2%
2015	255,486	8,158,112,000	29,358	4.6%	40,373	82.0%
2016	258,232	8,127,566,000	29,426	5.0%	40,512	83.0%
2017	260,654	8,127,566,000	29,426	4.8%	40,588	81.8%
2018	269,641	8,127,566,000	31,907	3.6%	40,321	82.6%
2019	275,910	8,728,522,000	33,305	3.4%	40,321	82.8%
2020	276,652	5,108,655,832	35,626	9.8%	40,413	82.6%
2021	279,716	N/A	N/A	8.0%	40,460	82.6%
2022	259,027	N/A	N/A	3.7%	36,636	60.6%

Notes: (1) Data consists of metropolitan statistics for Webb County, where U.I.S.D. is located
(2) Data was updated by the U. S. Department of Labor Statistics:
(3) Data unavailable for Personal Income and Per Capita Personal Income for FY 2021.

Source: U.S. Department of Labor Statistics-www.bls.gov/cps
Texas Department of State Health Services-www.dshs.state.tx.us
Texas Education Agency-Summary of Finance and Standard Reports
U.S. Census Bureau-www.census.gov

SCHEDULE 16
UNITED INDEPENDENT SCHOOL DISTRICT
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employer	2022			2013		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
United Independent School District	6,412	1	21.7%	6,044	1	21.3%
Laredo Independent School District	4,500	2	15.2%	4,200	2	14.7%
City of Laredo	2,659	3	9.0%	2,407	3	8.4%
Walmart/Sams	2,496	4	8.4%	1,107	11	3.9%
H-E-B Grocery Company	2,000	5	6.8%	1,668	5	5.9%
Webb County	1,800	6	6.1%	1,500	8	5.4%
Border Patrol Laredo Sector	1,800	7	6.1%	1,978	4	6.9%
Laredo Medical Center	1,274	8	4.3%	1,500	7	5.3%
Concentrix	995	9	3.4%	-	-	0.0%
Texas A&M International University	910	10	3.1%	1,220	9	4.3%
Laredo College	857	11	2.9%	944	12	3.3%
Doctor's Hospital	835	12	2.8%	720	13	2.5%
International Bank of Commerce	500	13	1.7%	657	14	2.30
Fedex Freight	447	14	1.5%	-	-	0.0%
CoreCivic Detention Centers	375	15	1.3%	-	-	0.0%
Tanjore Corp. Ltd	375	16	1.3%	-	-	0.0%
Retama Manor Nursing Center (West & South)	348	17	1.2%	-	-	0.0%
UPS	347	18	1.2%	-	-	0.0%
Border Region Behavioral Health Center	339	19	1.1%	240	18	0.08
Taco Palenque (6 Locations)	334	20	1.1%	-	-	0.0%

Source: United ISD-Human Resources Department
Laredo Development Foundation and United ISD Human Resources Department.

SCHEDULE 17
UNITED INDEPENDENT SCHOOL DISTRICT
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Teachers										
Pre-Kindergarten	187	43	43	43	54	69	72	69	72	63
Kindergarten	n/a	149	148	136	136	149	152	155	147	139
Elementary (1-5)	1,158	1,008	1,041	994	1,002	863	964	955	1,432	911
Middle School (6-8)	n/a	469	551	569	567	669	584	582	79	569
High School (9-12)	1,066	757	724	723	746	757	766	770	788	776
All Grade Levels	102	97	54	74	37	42	47	74	72	81
Total Teachers	2,514	2,523	2,561	2,538	2,542	2,548	2,585	2,604	2,591	2,539
Support Staff										
Athletic Trainer	8	8	9	9	10	11	11	14	23	25
Counselor	96	104	107	104	103	105	105	104	106	104
Educational Diagnostician	25	25	28	29	29	29	32	32	35	33
Librarian	41	41	41	42	42	45	47	47	48	49
LSSP/Psychologist	4	4	3	5	5	4	4	5	6	6
Orientatn/Mobility Spec (Coms)	n/a	n/a	1	1	1	1	1	1	1	1
Occupational Therapist	5	6	8	9	9	5	3	3	3	3
Physcial Therapist	4	4	4	4	4	4	1	1	1	1
School Nurse	51	53	54	51	52	51	52	55	53	60
Social Worker	4	4	4	4	4	3	3	3	2	2
Speech Thrpst/Speech-Lang Path	13	18	23	23	22	24	26	27	28	27
Truant Officer/Visit Teacher	11	9	8	13	15	14	12	12	12	12
Other Support Staff	148	158	185	193	191	151	155	165	154	167
Total Support Staff	410	433	475	487	487	447	452	468	471	490
Administrators										
Assistant Principals	98	101	107	105	103	106	109	108	107	106
Asst/Assoc/Deputy Superintendent	5	5	6	6	6	7	7	7	6	7
Ahtletic Director	1	1	1	1	1	1	1	1	1	1
Business Manager	-	-	-	-	-	-	-	-	1	1
Dir-Personnel/Human Resources	2	2	2	2	2	2	2	2	2	3
Dist Instr Pgm Dir or Exec Dir	60	64	71	75	75	110	112	114	113	111
Principals	39	40	40	41	41	42	44	44	44	46
Superintendent/CAO/CEO/Pres.	1	1	1	1	1	1	1	1	1	1
Tax Assessor/Collector	1	1	1	1	1	1	1	1	1	1
Asst Superintendents	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Administrators	207	215	229	232	230	270	277	278	276	277
Educational Aides	711	716	696	698	698	720	749	757	687	676
Auxiliary Staff	2,203	2,217	2,210	2,163	2,176	2,218	2,334	2,386	2,309	2,285
TOTAL PERSONNEL	6,044	6,104	6,171	6,117	6,133	6,203	6,396	6,493	6,334	6,268

Source: Texas Education Agency-Academic Excellence Indicator System Report & Standard Reports

SCHEDULE 18
UNITED INDEPENDENT SCHOOL DISTRICT
EXPENDITURES, ENROLLMENT AND PER PUPIL COST
LAST TEN FISCAL YEARS

Fiscal Year	Enrollment	Operating Expenditures (All Funds)	Cost Per Pupil	Percentage Change	# of Teaching Staff	Pupil- Teacher Ratio	Percentage of Students Receiving Free or Reduced-Price Meals
2013	42,891	343,380,703	8,006	-3.87%	2,514	17.1	73.91%
2014	43,515	368,731,134	8,474	5.52%	2,523	17.2	73.34%
2015	43,297	362,711,330	8,377	-1.15%	2,561	16.9	N/A*
2016	43,710	365,221,272	8,356	-0.26%	2,538	17.2	40.85%
2017	43,558	369,808,676	8,490	1.58%	2,541	17.1	N/A*
2018	43,212	399,610,941	9,248	8.19%	2,549	17.0	N/A*
2019	43,278	403,417,696	9,322	0.79%	2,585	16.7	50.22%
2020	42,923	421,781,386	9,826	5.14%	2,604	16.5	49.05%
2021	41,902	386,282,024	9,219	-6.59%	2,591	16.2	53.07%
2022	39,316	429,756,777	10,931	15.66%	2,539	15.5	55.77%

Source: Texas Education Agency – Academic Excellence Indicator System Report & Standard Reports

* Percentage of students receiving free and reduced price meals not available for FY 2015, FY 2017 and FY 2018

SCHEDULE 19
UNITED INDEPENDENT SCHOOL DISTRICT
TEACHER BASE SALARIES
LAST TEN FISCAL YEARS

Fiscal Year	0 Years Experience Salary (1)	32+ Years Experience Salary (1)	District Average Salary (2)	County Average Salary (2)	Statewide Average Salary (2)
2013	42,500	60,853	48,360	48,951	48,821
2014	46,500	65,798	50,770	50,523	49,692
2015	46,500	65,798	53,015	53,344	50,715
2016	47,500	67,024	54,800	54,998	51,892
2017	48,500	70,398	57,310	54,341	52,525
2018	49,000	70,125	56,459	56,590	53,334
2019	50,200	69,637	57,297	57,889	54,122
2020	50,200	68,159	59,854	60,246	57,091
2021	50,200	68,159	59,387	59,718	57,641
2022	51,200	68,009	58,925	59,391	58,887

Source: (1) United ISD Human Resources Department
(2) Texas Education Agency – Standard Reports

SCHEDULE 20
UNITED INDEPENDENT SCHOOL DISTRICT
INSTRUCTIONAL CLASSROOM USAGE

School	Year Main Building Erected	Grades	21-22 Permanent Building Classrooms	Permanent Building Square Feet	21-22 Portable Classroom Buildings	21-22 Portable Restrooms	21-22 Total Square Feet	21-22 Student Capacity Utilization	2021-22 Peak Student Enrollment
High Schools									
UNITED HIGH SCHOOL	2009	10 - 12	164	437,249	-	-	437,249	3,210	3,035
UNITED HIGH SCHOOL - 9TH GRADE	2017	9	40	199,035	-	-	199,035	970	953
UNITED SOUTH HIGH SCHOOL	1989	10 - 12	125	340,166	10	1	356,102	2,610	2,384
UNITED SOUTH HIGH-9TH GRADE	2017	9	49	199,035	-	-	199,035	1,010	866
J.B. ALEXANDER HIGH SCHOOL	1994	10 - 12	115	332,128	12	1	341,920	2,440	2,169
J.B. ALEXANDER -9TH GRADE	2018	9	49	199,035	-	-	199,035	840	783
S.T.E.P. ACADEMY	2000	6-12	40	72,856	-	-	72,856	770	140
L.B.J. HIGH SCHOOL	2001	10 - 12	123	329,552	6	-	348,560	2,580	2,305
L.B.J.HIGH-9TH GRADE	2019	9	49	199,035	-	-	199,035	1,050	896
CHERISH CENTER	1984	9-12	15	21,145	-	-	21,145	110	80
Total High Schools:			769	2,329,236	28		2,373,972	15,590	13,611
Middle Schools									
UNITED MIDDLE SCHOOL	1963	7 - 8	42	118,527	1	-	129,855	810	746
UNITED SOUTH MIDDLE SCHOOL	1991	6 - 8	48	103,684	10	2	120,196	1,030	1,288
SALVADOR GARCIA MIDDLE	1995	6 - 8	44	92,100	-	-	92,100	860	456
WASHINGTON MIDDLE	1995	6 - 8	44	92,100	10	1	108,036	1,250	1,292
CLARK MIDDLE SCHOOL	1978	6 - 8	50	105,078	-	-	105,078	930	753
LOS OBISPOS MIDDLE	1996	6 - 8	44	92,100	5	1	100,356	860	946
RAUL PERALES MIDDLE	2018	6-8	37	110,050	-	-	110,050	690	546
TRAUTMANN MIDDLE SCHOOL	1996	7-8	44	92,100	7	1	103,428	770	578
UNITED MIDDLE 6th GRADE	1971	6	30	66,300	-	-	66,300	510	392
HERRERA MIDDLE SCHOOL	1984	6-8	65	205,706	-	1	206,282	1,260	1,258
GONZALEZ MIDDLE SCHOOL	2002	6 - 8	44	101,260	11	1	118,732	900	675
LAMAR-BRUNI VERGARA MIDDLE	2006	6 - 8	40	97,117	9	1	111,517	750	1,123
Total Middle Schools:			532	1,276,122	53		1,371,930	10,620	10,053

Note: Permanent building classrooms are used for instructional settings and not special units, ROTC, etc.
Student capacity = (3 of permanent building classrooms + portable classrooms) x student ratio
Student Ratio: Elementary School Ratio = 1:20; Middle School Ratio = 1:23; High School Ratio = 1:23
Student Enrollment as of May 2022

Source: (1) United ISD Support Services – Planning Department and Construction Department
(2) Texas Education Agency – Standard Reports

	Year Main Building Erected	Grades	21-22 Permanent Building Classrooms	Permanent Building Square Feet	21-22 Portable Classroom Buildings	21-22 Portable Restrooms	21-22 Total Square Feet	21-22 Student Capacity Utilization	2021-22 Peak Student Enrollment
Elementary Schools									
NYE ELEMENTARY	2007	PK - 5	47	104,376	-	-	104,376	760	702
CLARK ELEMENTARY	1973	K-5	48	73,000	-	-	73,000	750	419
SALINAS ELEMENTARY	2019	PK - 5	50	105,000	-	-	105,000	920	785
NEWMAN ELEMENTARY	1980	PK - 5	42	68,941	3	-	73,549	770	569
TRAUTMANN ELEMENTARY	1982	PK - 5	56	107,955	-	1	108,531	890	722
PEREZ ELEMENTARY	1986	PK - 5	44	72,253	2	1	75,901	900	584
FINLEY ELEMENTARY	1988	PK - 5	40	70,828	-	-	70,828	710	395
GUTIERREZ ELEMENTARY	1992	K-5	42	76,460	1	-	77,996	750	430
RUIZ ELEMENTARY	1992	PK - 5	48	77,393	4	-	83,537	960	689
MATIAS DE LLANO, JR. ELEMENTARY	1993	PK - 5	32	66,813	5	-	74,493	670	447
KAZEN ELEMENTARY	1993	PK - 5	34	67,450	2	-	70,522	620	387
JUAREZ-LINCOLN ELEMENTARY	1993	PK - 5	43	74,499	6	1	84,291	1,050	598
PRADA ELEMENTARY	1994	PK - 5	50	89,355	-	-	89,355	940	689
BORCHERS ELEMENTARY	2002	PK - 5	48	92,880	3	-	97,488	830	646
KENNEDY-ZAPATA ELEMENTARY	1995	PK - 5	34	68,348	1	-	69,884	700	353
COL. SANTOS BENA VIDES ELEMENTARY	2005	PK - 5	48	92,880	5	-	100,560	930	1,003
ROOSEVELT ELEMENTARY	1996	PK - 5	46	84,084	-	-	84,084	860	645
ZAFFIRINI ELEMENTARY	1998	PK - 5	46	90,481	8	1	102,769	990	588
CUELLAR ELEMENTARY	1998	PK - 5	46	90,481	1	-	92,017	900	622
MULLER ELEMENTARY	1998	PK - 5	46	90,481	5	-	98,161	1,030	853
ARNDT ELEMENTARY	1998	PK - 5	62	113,081	-	-	113,081	1,110	771
BONNIE L. GARCIA ELEMENTARY	2004	PK - 5	48	92,880	6	1	102,672	840	682
RODOLFO C. CENTENO ELEMENTARY	2004	PK - 5	48	92,880	3	-	97,488	910	840
MALAKOFF ELEMENTARY	2005	PK - 5	48	92,880	3	-	97,488	790	576
FASKEN ELEMENTARY	2005	PK - 5	48	92,880	4	-	99,024	970	792
KILLAM ELEMENTARY	2008	PK - 5	48	92,880	1	-	94,416	790	591
VETERANS MEMORIAL	2015	PK - 5	50	105,000	-	-	105,000	960	795
FREEDOM ELEMENTARY	2017	PK - 5	50	105,000	-	-	105,000	830	584
SAN ISIDRO ELEMENTARY	2018	PK - 5	50	105,000	-	-	105,000	910	888
ROBERTO J SANTON ELEMENTARY	2021	PK - 5	50	105,000	-	-	105,000	560	421
Total Elementary Schools:		PK - 5	1,392	2,661,439	63	5	2,760,511	25,600	19,066
Total Campus:			2,693	6,266,797	144	5	6,506,413	51,810	42,730



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FEDERAL AWARDS





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Cascos & Associates, PC

Certified Public Accountants

Audit/Accounting/Tax/Consulting

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

The Board of Trustees
United Independent School District
Laredo, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of United Independent School District (the "District") as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 25, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



765 East 7th Street / Brownsville, Texas 78520
Phone (956) 544-7778 Fax (956) 544-8465
Email: ccascos@cascoscpa.com



Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cascos & Associates, PC

Cascos & Associates, PC
Brownsville, Texas
January 25, 2023



Cascos & Associates, PC

Certified Public Accountants

Audit/Accounting/Tax/Consulting

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Board of Trustees
United Independent School District
Laredo, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the United Independent School District's (the "District") compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2022. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



765 East 7th Street / Brownsville, Texas 78520
Phone (956) 544-7778 Fax (956) 544-8465
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Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Cascos & Associates, PC

Cascos & Associates, PC
Brownsville, Texas
January 25, 2023

UNITED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2022

I. Summary of the Auditors' Results:Financial Statements

Type of auditors' report on financial statements in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified:	No
Significant deficiencies identified that are not considered to be material weaknesses:	None reported
Noncompliance material to the financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
Material weakness(es) identified:	No
Significant deficiencies identified that are not considered to be material weaknesses:	None reported
Type of auditors' report on compliance with major programs:	Unmodified
Any audit findings which are required to be reported in accordance with 2 CRF 200.516(a):	No

Major programs are as follows:

<u>CFDA Numbers:</u>	<u>Name of Federal Program or Cluster:</u>
10.553, 10.555, 10.559 & 10.582	Child Nutrition Cluster
	Education Stabilization Fund
84.425D	ESSER
84.425D	CRRSA ESSER II
84.425U	ARP ESSER III
84.425W	ARP Homeless I
84.425W	ARP Homeless II

Dollar threshold used to distinguish between Type A and Type B programs:	\$3,000,000
Low risk auditee:	Yes

II. Financial Statement Findings

None reported.

III. Federal Award Findings and Questioned Costs

None reported.

UNITED INDEPENDENT SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2022

None.

UNITED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022

1	2	3	4
FEDERAL GANTOR/ PASS-THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	Federal Assistance Listing No.	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. DEPARTMENT OF DEFENSE</u>			
<u>Direct Programs</u>			
ROTC	12.113	2022	\$ 302,925
Total Direct Programs			302,925
TOTAL U.S. DEPARTMENT OF DEFENSE			302,925
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<u>Passed Through State Department of Education</u>			
TX Education for Homeless Children & Youth	84.196A	224600057110043	\$ 32,472
Title I Part A - Improving Basic Programs	84.010A	20610101240903	158,222
Title I Part A - Improving Basic Programs	84.010A	21610101240903	178,409
Title I Part A - Improving Basic Programs	84.010A	22610101240903	15,994,102
Title I Part A - Improving Basic Programs	84.010A	22610101240903	667,611
Title I Part D, Subpart 2, Delinquent Programs	84.010A	20610103240903	51,411
Total Federal Asst. Listing Number 84.010A			17,049,755
Title I, Part C-Education of Migratory Children	84.011A	20615001240903	116,495
Title I, Part C-Education of Migratory Children	84.011A	22615001240903	41,289
Total Federal Asst. Listing Number 84.011A			157,784
*IDEA - Part B, Formula	84.027A	226600012409036000	7,347,900
*IDEA - Part B, Formula ARP	84.027X	225350012409035350	965,746
Total Federal Asst. Listing Number 84.027			8,313,646
Carl D. Perkins Basic Formula Grant	84.048A	21420006240903	607,470
*IDEA - Part B, Preschool	84.173A	216610012409036610	53,028
*IDEA - Part B, Preschool ARP	84.173X	225360012409035360	68,904
Total Federal Asst. Listing Number 84.173			121,932
N. Lowey 21st Century Com Learning Centers	84.287C	226950307110043	1,033,853
N. Lowey 21st Century Com Learning Centers	84.287C	226950307110043	3,621
Total Federal Asst. Listing Number 84.287C			1,037,474
Title III, Part A-ELA	84.365A	22671001240903	1,303,840
Title III, Part A-ELA	84.365A	23671001240903	61,502
Total Federal Asst. Listing Number 84.365A			1,365,342
Title II, Part A, Supporting Effective Instruction	84.367A	20694501240903	60,805
Title II, Part A, Supporting Effective Instruction	84.367A	22694501240903	1,608,771
Title II, Part A, Supporting Effective Instruction	84.367A	23694501240903	111,539
Total Federal Asst. Listing Number 84.367A			1,781,115
LEP Summer School	84.369A	69552002-2022	67,830
Title IV, Part A, Subpart 1	84.424A	22680101240903	753,653
ARP Homeless I - TECHY Supplemental	84.425W	215330017110080	1,933
ARP Homeless II	84.425W	21533002240903	11,740
Total Federal Asst. Listing Number 84.425W			13,673
COVID-19 - CARES ACT ESSER I	84.425D	20521001240903	1,730
COVID-19 - CRRSA ESSER II	84.425D	21521001240903	29,390,563
COVID-19 - CRRSA ESSER III	84.425U	21528001240903	41,884,709
COVID-19 - CRRSA ESSER III	84.425U	21528001240903	1,472,413
TCLAS High Quality After School Grant	84.425U	215280587110156	2,706
Total Federal Asst. Listing Number 84.425			72,752,121
COVID-19 School Health Support Grant, Cycle 2	93.323	223935027110120	980,713
COVID-19 - Public Assistance Grant Prog - FEMA	97.036	157214	102,065
Total Passed Through State Department of Education			105,137,045

UNITED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022

1	2	3	4
FEDERAL GANTOR/ PASS-THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	Federal Assistance Listing No.	Pass-Through Entity Identifying Number	Federal Expenditures
<u>Passed Through Region One Education Center</u>			
Gear Up	84.334A	P334A180025-2020	28,352
Gear Up	84.334A	P334A180025-2021	401,104
Total Federal Asst. Listing Number 84.334A			429,456
Total Passed Through Region One Education Center			429,456
TOTAL U.S. DEPARTMENT OF EDUCATION			105,566,501
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<u>Passed Through Texas Department of Health and Human Services</u>			
Medicaid Administrative Claiming (MAC)	93.778	HHS000537900261	\$ 217,861
Total Passed Through Texas Department of Health and Human Services			217,861
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			217,861
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<u>Passed Through State Department of Agricultural</u>			
**School Breakfast Program	10.553	714-01701-2022	8,464,678
**National School Lunch Program	10.555	713-01701-2022	21,934,348
Summer Feeding School Program - Cash Assistance	10.559	2022	649,366
USDA Donated Commodities - Non-Cash Assistance	10.565	2022	3,051,581
**NSLP Supply Chain Assistance Grant	10.555	2022-226TX400N8903	1,105,131
NSLP Equipment Assistance Grant	10.579	2022-226TX355N8103	17,500
**Fresh Fruits and Vegetables Program - Cash Assistance	10.582	806780706	219,774
Total Passed Through State Department of Agriculture			35,442,378
TOTAL U.S. DEPARTMENT OF AGRICULTURE			35,442,378
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<u>Passed Through Department of Justice/Bureau Justice Assistance</u>			
Equitable Sharing Funds (Police Task Force)	16.922	N/A	55,354
Interoperable Radios for UISD Police	16.738	3390302	13,724
Total Passed Through Department of Justice/Bureau Justice Assistance			69,078
TOTAL U.S. DEPARTMENT OF JUSTICE			69,078
<u>U.S. DEPARTMENT OF TREASURY</u>			
<u>Passed Through Department of Internal Revenue Service:</u>			
Volunteer Income Tax Assistance Program	21.009	22VITA0143-YR1	17,585
Total Passed Through Department of Internal Revenue Service			17,585
<u>Passed Through Department of Internal Revenue Service:</u>			
Organized Crime Drug Enforcement Task Force	21.016	SW-TXS-1136-2021	14,299
Total Passed Through Department of Internal Revenue Service			14,299
TOTAL U.S. DEPARTMENT OF TREASURY			31,884
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 141,630,627

*Special Education Cluster total \$8,435,578

**Child Nutrition Cluster total \$32,373,297

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022

1. GENERAL FUND

The Schedule of Expenditures of Federal Awards presents the activity of all applicable federal award programs of United Independent School District (The “District”). The District’s reporting entity is defined in Note A of the financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

In accordance with TEA instructions, federal funds for the School Health and Related Services (SHARS) have been excluded from the Schedule of Expenditures of Federal Awards.

Federal funds for Child Nutrition Cluster, School Health and Related Services (SHARS), Medicaid Administrative Claims (MAC) are reported in the General Fund. All other federal programs are accounted for and reported in Special Revenue Funds.

2. BASIS OF ACCOUNTING AND PRESENTATION

The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting. The District’s significant accounting policies, including the modified accrual basis of accounting are presented in Note B of the basic financial statements.

The Schedule of Expenditures of Federal Awards is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some of the amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

3. PASS-THROUGH EXPENDITURES

None of the federal programs expended by the District were provided to sub-recipients.

4. INDIRECT COSTS

The District has received a negotiated indirect cost rate from TEA and may not elect to use a de minimis cost rate of 10% as described at 2 CFR §200.414(f)-Indirect (F&A) costs.

UNITED INDEPENDENT SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022

5. RECONCILIATION

The following is the reconciliation of the Schedule of Expenditures of Federal Awards and the Federal Program Revenues, Exhibit C-3 for the year ended August 31, 2022:

Expenditures of Federal Awards, Exhibit K-1	\$ 141,630,627
SHARS Program Reimbursement	<u>7,547,935</u>
Total Federal Program Revenue, Exhibit C-3	<u><u>\$ 149,178,562</u></u>