



# North East Independent School District

8961 Tesoro Drive, San Antonio, Texas 78217

## NOTICE OF MEETING OF THE BOARD OF TRUSTEES

Notice is hereby given that a meeting of the Board of Trustees of the North East Independent School District will be held on August 12, 2024. The Board will convene in Open Session at 5:30 PM, then move into Executive Session and resume the public portion of the meeting no earlier than 6:15 PM. The Board will meet on the first floor of the Richard A. Middleton Education Center, 8961 Tesoro Drive, San Antonio, Texas 78217. Such meeting is a regular meeting.

The open session portion of the meeting is livestreamed, and members of the public may view the meeting by going to the North East Independent School District's YouTube channel. Click the link below or type it into your browser.

<https://www.youtube.com/c/NEISDtv>

Items will not necessarily be discussed or considered in the order they are printed. Anyone wishing exhibit information in accordance with Local Board Policy GBA, must contact the Public Information Officer.

### MISSION STATEMENT

We challenge and encourage each student to achieve and demonstrate academic excellence, technical skills, and responsible citizenship.

#### I. ESTABLISHMENT OF QUORUM AND CALL TO ORDER

#### II. EXECUTIVE SESSION

A. Personnel, including but not limited to Administrative Appointments pursuant to Government Code Section 551.074

1. Routine Personnel including but not limited to Administrative Appointments

a. Interim Chief Operations Officer

b. Assistant Principal of Wood Middle School

#### III. RECONVENE INTO OPEN SESSION

#### IV. WELCOME FROM THE BOARD PRESIDENT

#### V. INVOCATION AND PLEDGE OF ALLEGIANCE

A. Castle Hills Elementary School

**Presenter:** Cory Carroll, Principal

#### VI. RECOGNITIONS

A. President's Remarks

#### VII. MATTERS FROM THE FLOOR

#### VIII. MATTERS FROM EXECUTIVE SESSION

A. Personnel Including but not Limited to Administrative Appointments pursuant to Government Code Section 551.074

1. Possible Action Regarding Routine Personnel including but not limited to Administrative Appointments

**Presenter:** Rudy Jimenez, Chief of Schools and Leadership

a. Interim Chief Operations Officer

b. Assistant Principal of Wood Middle School

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**AGENDA AND/OR REQUEST(S) FOR REPORT(S) FROM THE  
ADMINISTRATION  
XV. ADJOURNMENT**

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*If, during the course of the meeting, discussion of any item on the agenda should be held in an Executive or Closed Session, the Board will convene in such Executive or Closed Session in accordance with the Open Meetings Act, Texas Government Code, Section 551.071, 551.072, and 551.074.*

**CERTIFICATE AS TO POSTING OR GIVING OF NOTICE**

On this 9th day of August, no later than 5:30 PM, this notice was posted on a bulletin board located at a place readily accessible and convenient to the public at the Richard A. Middleton Education Center, 8961 Tesoro Drive, San Antonio, Texas.

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The North East Independent School District does not discriminate  
on the basis of race, color, religion, gender, national origin, age or disability



## NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: August 12, 2024

Presenter: Rudy Jimenez  
Chyla Whitton, Executive  
Director for Human  
Resources

Subject: Employment of Personnel  
New Hires

Related Page(s): None

### **ACTION ITEM**

#### **BACKGROUND INFORMATION**

Policy DC (LOCAL) states: "The Superintendent has sole authority to make recommendations to the Board regarding the selection of contractual personnel in the following categories: central office administrator from the director level and above and campus administrator, including principals and assistant principals." Final authority for employment of contractual personnel in these categories shall be retained by the Board.

#### **ADMINISTRATIVE CONSIDERATION**

Campus personnel are recommended for employment by campus principals in accordance with TEC § 11.202(b). All other personnel are recommended by appropriate supervisors. In both cases, the candidate deemed "best qualified" has been selected.

#### **BUDGETARY CONSIDERATION**

New hires associated with replacement of personnel have been budgeted prior to the hiring process. New hires associated with recently established positions are covered by a contingency fund established by the Board for this purpose. Should the cost of such positions exceed the funds so budgeted, then a separate budget amendment is brought before the Board prior to additional positions being filled.

#### **ADMINISTRATIVE RECOMMENDATION**

It is recommended that the Board of Trustees of the North East Independent School District approve the hiring of new personnel as presented.

#### **BOARD ACTION REQUIRED**

Approval/Disapproval



## NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: August 12, 2024

Presenter: Dan Villarreal  
Susan Lackorn, Executive Director  
Finance & Accounting

Subject: Facility Assessment

Related Page(s): None

### PRESENTATION

#### **BACKGROUND INFORMATION**

On September 11, 2023, the Board of Trustees hired Gordian to perform a facilities, capital and equipment assessment by Gordian. The goal of this service is to help our District develop an actionable, long-term capital plan. This presentation will provide a high-level overview of the assessment conducted in the 2023-2024 school year with discussion of next steps.

#### **BOARD ACTION REQUIRED**

None



## NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: August 12, 2024

Presenter: David Beyer  
Board President

Subject: 2024 TASA/TASB Delegate  
and Alternate

Related Page(s): None

### **ACTION ITEM**

#### **BACKGROUND INFORMATION**

The annual Delegate Assembly held in conjunction with the TASA/TASB Convention, September 27 through September 29, 2024, is the foundation of the Association's governance structure and provides critical direction as the Association represents members' interests before state and national policy makers.

Delegates and Alternates will meet with TASB Directors to discuss the issues coming before the Assembly and to clarify the Assembly process.

The 2024 Delegate Assembly will be held September 28 during the TASA/TASB Convention. The NEISD representatives to the 2023 assembly were Mrs. Sandy Hughey, as the delegate and Mrs. Diane Sciba Villarreal as the alternate.

#### **ADMINISTRATIVE RECOMMENDATION**

It is recommended that the Board of Trustees of the North East Independent School District nominate an official voting Delegate and Alternate to the 2024 TASB Delegate Assembly.

#### **BOARD ACTION REQUIRED**

Approval/Disapproval



# NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: August 12, 2024

Presenter: Lisa Shoesmith  
Director of Internal Audit

Subject: Approval of Internal Audit Plan (2024-2025 SY)      Related Page(s): Attachments

## ACTION ITEM

### **BACKGROUND INFORMATION**

The *Texas Education Code, Section 11.170 (House Bill 1; 79th Legislature)* states if a school district employs an internal audit function, the internal audit function shall report directly to the Board of Trustees. Current audit standards require internal audit functions to prepare an annual audit plan and obtain approval for such plan from the Board.

The Director of Internal Audit shall develop a comprehensive, annual audit plan to ensure all activities and programs of the District are reviewed at appropriate intervals based on a documented risk analysis. The annual plan shall encompass financial, operational, and compliance performance concerns as identified in the assessment of the District's risk. The Director of Internal Audit shall reserve space in the annual audit plan for additional work such as investigative audits and consultative/advisory services. The Internal Audit Plan shall be reviewed and approved annually by the Board.

### **ADMINISTRATIVE RECOMMENDATION**

It is recommended that the Board of Trustees approve the proposed Internal Audit Plan for the 2024-2025 school year.

### **BOARD ACTION REQUIRED**

Approval/Disapproval



# NORTH EAST

INDEPENDENT SCHOOL DISTRICT

## Internal Audit Plan

2024-2025 SY

Submitted by:  8-12-2024  
Director, Internal Audit Date

Approved by:  8.13.2024  
Superintendent Date

Approved by:  8.12.2024  
President, Board of Trustees Date



# **NORTH EAST**

## **INDEPENDENT SCHOOL DISTRICT**

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# NORTH EAST

## INDEPENDENT SCHOOL DISTRICT

### Internal Audit Plan (2024 - 2025 SY)

The **Internal Audit Plan** is a detailed yet flexible plan establishing the scope of work planned for the fiscal year, which may be altered throughout the year to accommodate the needs of Executive Staff, the Superintendent, or the Board of Trustees. The rationale for the subjects identified for review, along with an explanation of what and how risk factors were applied, is contained in the **Risk-Based Planning Model Methodology** (Attachment 1).

Estimates of the time it will take to complete each project are included. Net of projected administrative absences and professional development, the Internal Audit Department will have approximately 600 audit-days available during the 2024-2025 school year to complete the included audit work.

**Universe of Auditable Entities** Subject matter representing major auditable entities within the District, is identified in the Universe of Auditable Entities (Attachment 2). Auditable Entities that are highlighted have been identified for coverage during the 2024-2025 school year.

**Risk-Based Planning Model** This audit plan was compiled based on input from the Superintendent and Executive Staff. Their contributions, in conjunction with State mandates for audit coverage and requirements of the *Statement on Auditing Standards No. 99, Consideration of Fraud in a Financial Statement Audit*, formed the framework for identifying auditable entities, which were then weighted based on a Risk-Based Planning Model (Attachment 3).

This approach is necessary to direct limited audit resources toward the most critical, high-risk issues facing the District. Risk factors were applied for each viable auditable entity. The risk factors included requested or required reviews, fraud implications, cash handling, the strength of internal controls, prior audit coverage and considerations for changes in key personnel.

**Anti-Fraud Action Plan** The Anti-Fraud Action Plan is an integral part of our auditing program and is included as Attachment 5. The plan was prepared to establish an agreed-upon procedure for handling fraud, waste and abuse, and outlines NEISD's procedures for minimizing fraud, reporting suspected fraud, and actions to be taken when fraud is evident.

## Required Audits

- **Superintendent's Employment Contract:** The Superintendent requires an annual review of his employment contract to ensure that allowances for travel and vacation are properly accounted for and to ensure that the Superintendent is complying with contract terms [15 audit-days].
- **Superintendent's Expenses:** The Board of Trustees requires an audit of the Superintendent's expenditures annually. This audit, which will be combined with the review of the Superintendent's employment contract (see above), entails a review of all expenditures made by the Superintendent including those purchases using the Purchasing Card [15 audit-days].
- **External Auditor Assistance:** Annually, the District is required to have an external audit of financial activity leading to an expression of an opinion on the accuracy of the Annual Comprehensive Financial Report. Internal Audit will provide assistance in the areas of inventory (equipment and warehouse) accountability, and bank/investment confirmations [15 audit-days].
- **Purchasing Card (P-Card) Audit:** Annual district-wide audit performed to determine if purchases made with District purchasing cards are in compliance with procurement policy and guidelines. Includes review of employee P-Card User Agreements as well as retention of supporting documentation for all transactions. Focused sampling of expenditures on food, furniture, clothing, appreciation items, and office supplies to identify wasteful spending [60 audit-days].
- **Employee Conflict-of-Interest Review:** This is an annual review of relationships held by NEISD employees with outside business entities or individuals that might create biased decision making resulting in fraud, collusion, or favoritism. The review is accomplished by completing an online survey sent to District employees with budget and purchasing influence. Questionable relationships or associations identified in the survey are reviewed by the Director of Internal Audit [45 audit-days].
- **Controlled Resource Management System (CRMS) and Capital Assets Inventory:** Conduct annual review of District-wide Controlled Resources and Capital Assets Inventory tracked and maintained by the CRMS [90 audit-days].

## Additional Audit Coverage

- **Campus Audits:** Campus and Student Activity Funds (SAF/CAF) can generate several million dollars in activity throughout a normal school year. Principals and Bookkeepers are critical to the safekeeping of these funds. Audits of these SAF/CAF funds along with budgeted funds are essential to maintaining oversight over campus business to ensure that fraudulent activity has not taken place. Priority is given to campuses with changes in Key Personnel. Additionally, unannounced cash counts and safe inventories will be conducted at every NEISD campus to facilitate early detection of fraud and encourage timely deposits [210 audit-days].
  
- **Financial, Operational, and Compliance Audits:**
  - Adult and Community Education Program Review [45 audit-days]
  - Career and Technical Education Program Review [45 audit-days]
  
- **Consultative and Advisory Services:** Special projects occur spontaneously throughout the year, generally at the request of the Superintendent or Executive Staff. These projects may be short-term, quick-turnaround, consultative or advisory reviews, analyses, or research endeavors or the projects may be full-scale audits of a process or department within the district. Normally, these assignments are intended to provide independent assessments of ongoing issues of key concern to the requesting party.
  - North East Educational Foundation (NEEF) Review [30 audit-days]
  
- **Continual Surveillance of Fraudulent Indicators:** In compliance with the Statement on Auditing Standards (SAS) 99: *Consideration of Fraud in a Financial Statement Audit*, Internal Audit will exercise professional skepticism by including a questioning mind and a critical assessment of audit evidence throughout the scope of their audit work. Internal Audit will selectively review areas, locations, and accounts to identify risk factors or lack of internal controls that may result in fraudulent activity. In addition, the Internal Audit Department will continue to manage the complaints received through the District's Fraud Hotline [30 audit-days].

### Attachments.

- 1 - Risk-Based Planning Model Methodology
- 2 - Universe of Auditable Entities
- 3 - Risk-Based Planning Model
- 4 - Risk Rank Priority of Auditable Entities
- 5 - District Anti-Fraud Action Plan



# NORTH EAST

## INDEPENDENT SCHOOL DISTRICT

### Attachment 1: Risk-Based Planning Model Methodology

The NEISD Internal Audit Department Risk-Based Planning Model is based on six (6) risk factors. Each risk factor is assigned a specific point value range, then all point values are combined to produce an overall risk score, maximized at 100 points. The higher the point value, the more risk that is associated with that particular risk factor. Internal Audit uses these risk factors in the Risk-Based Planning Model. These risk factors and their maximum point values are:

Risk Factors	Maximum Point Values
Audit Requested or Required	25 points
Likelihood of Fraud, Waste, or Abuse	25 points
Prevalence of Cash Handling or High Volume of Expenditures	20 points
Strength of Internal Controls	10 points
Time Elapsed Since Prior Audit Coverage	10 points
Change in Key Personnel	10 points
<b>Overall Risk Factor Score</b>	<b>100 points</b>

Each auditable entity is given an overall risk score based on the sum of the points for each of the six risk factors. Auditable entities are ranked based on their overall risk scores, with the entities with the highest scores considered to have the most risk associated with their campus or department. For each of the auditable entities with required annual audits (e.g., *Superintendent's Contract and Expenses, Employee Conflict of Interest*), all six risk factors will be assigned the maximum point values equating to a 100 point score.

## Risk Factors

### Audit Requested or Required (0 – 25 points)

If an audit is required or the Superintendent or Executive Staff requests an audit for one of the auditable entities, it will receive a score of 25 points. If an audit is requested by another District employee or the audit was previously planned but not conducted, it will receive a score of 15 points. If an audit is not required/requested, it will receive a score of zero points.

### Likelihood of Fraud, Waste, or Abuse (0 – 25 points)

If an auditable entity is very susceptible to fraud, it will receive a score of 25 points. If the auditable entity is somewhat susceptible to fraud, it will receive a score of 10-20 points. If the auditable entity’s susceptibility to fraud is low, it will receive a score of 0–5 points.

### Prevalence of Cash Handling or High Volume of Expenditures (0 – 20 points)

If an auditable entity handles a great deal of cash or conducts large volumes of purchases/expenditures, it will receive a score of 20 points. If the auditable entity handles a moderate amount of cash or conducts moderate volumes of purchases/expenditures, it will receive a score of 10 points. If an auditable entity handles little to no cash or conducts few purchases/expenditures, it will receive a score of zero points.

### Strength of Internal Controls (0 – 10 points)

If an auditable entity has no or weak internal controls, it will receive a score of 10 points. If an auditable entity has moderately strong internal controls, it will receive a score of 5 points. If an auditable entity has strong internal controls, then it will receive a score of zero points.

### Time Elapsed Since Prior Audit Coverage (0 – 10 points)

The following breakdown will be utilized to determine the points assigned to each auditable entity for their prior audit coverage:

# Years Since Last Audit	Points
0	0
1	2
2	4
3	6
4	8
5	10

### Changes in Key Personnel (0 – 10 points)

For this factor, key personnel are considered Budget Manger and Administrative Assistant for a department, Principal and Bookkeeper for a campus. If an auditable entity had changes to both key personnel, they will receive a score of 10 points. If an auditable entity had a change to one key personnel, they will receive a score of 5 points. If an auditable entity had no change in key personnel, they will receive a score of zero points.

## Attachment 2: Universe of Auditable Entities

Org #	Org Name	Division
001	Legacy (LEE) HS	Campus Administration
002	MacArthur HS	Campus Administration
003	Churchill HS	Campus Administration
004	Roosevelt HS	Campus Administration
005	Madison HS	Campus Administration
006	Center HS	Campus Administration
007	Reagan HS	Campus Administration
008	ACE HS	Campus Administration
009	ISA HS	Campus Administration
012	Alternative HS	Campus Administration
014	Johnson HS	Campus Administration
041	Eisenhower MS	Campus Administration
042	Garner MS	Campus Administration
043	Krueger MS	Campus Administration
044	Nimitz MS	Campus Administration
045	Jackson MS	Campus Administration
046	White MS	Campus Administration
047	Wood MS	Campus Administration
048	Bradley MS	Campus Administration
049	Driscoll MS	Campus Administration
050	Bush MS	Campus Administration
053	Alternative MS	Campus Administration
056	Tejeda MS	Campus Administration
057	Lopez MS	Campus Administration
058	Harris MS	Campus Administration
059	Hill MS	Campus Administration
101	Castle Hills ES	Campus Administration
102	Coker ES	Campus Administration
103	Colonial Hills ES	Campus Administration
104	Dellview ES	Campus Administration
105	East Terrell Hills ES	Campus Administration
106	Harmony Hills ES	Campus Administration
107	Jackson-Keller ES	Campus Administration
108	Larkspur ES	Campus Administration
109	Northwood ES	Campus Administration
110	Oak Grove ES	Campus Administration
111	Olmos ES	Campus Administration
112	Ridgeview ES	Campus Administration
113	Serna ES	Campus Administration
114	Walzem ES	Campus Administration
116	Wilshire ES	Campus Administration

Org #	Org Name	Division
117	Windcrest ES	Campus Administration
118	Camelot ES	Campus Administration
119	Clear Spring ES	Campus Administration
120	Regency Place ES	Campus Administration
121	El Dorado ES	Campus Administration
122	Montgomery ES	Campus Administration
123	Hidden Forest ES	Campus Administration
124	Woodstone ES	Campus Administration
125	Stahl ES	Campus Administration
126	Thousand Oaks ES	Campus Administration
127	Northern Hills ES	Campus Administration
128	Redland Oaks ES	Campus Administration
129	Encino Park ES	Campus Administration
130	Fox Run ES	Campus Administration
131	Oak Meadow ES	Campus Administration
133	Stone Oak ES	Campus Administration
134	Longs Creek ES	Campus Administration
135	Huebner ES	Campus Administration
136	Hardy Oak ES	Campus Administration
137	Wetmore ES	Campus Administration
138	Royal Ridge ES	Campus Administration
139	Roan Forest ES	Campus Administration
140	Canyon Ridge ES	Campus Administration
141	Stuebing Ranch ES	Campus Administration
142	Bulverde Creek ES	Campus Administration
143	Wilderness Oaks ES	Campus Administration
144	Tuscany Heights ES	Campus Administration
145	Cibolo Green ES	Campus Administration
146	Las Lomas ES	Campus Administration
147	Vineyard Ranch ES	Campus Administration
148	Pre-K Academy at West Ave.	Campus Administration
302	SETA (Space & Engineering Tech. Academy - MS)	Campus Administration
303	STEM Academy MS (@ Nimitz MS)	Campus Administration
306	DATA @ White MS	Campus Administration
400	North East School of the Arts (NESA)	Campus Administration
401	Agriscience Magnet Program (AMP)	Campus Administration
402	CTEC Construction	Campus Administration
403	STEM Academy HS (@ LEE HS)	Campus Administration
405	CTEC Transportation	Campus Administration
406	Data @ Roosevelt HS	Campus Administration
408	SETA (Space Engineering Tech. Academy HS)	Campus Administration
409	CTEC Medical	Campus Administration
410	Institute of CyberSecurity & Innovation (iCSI)	Campus Administration

Org #	Org Name	Division
411	Early College High School	Campus Administration
701	Superintendent	Superintendent's Office
702	Board of Trustees	Board of Trustees
710	Textbooks	Business Services
720	Internal Audit	Board of Trustees
737	Research & Planning	Business Services
738	External Relations & Grant Development	Superintendent's Office
739	Finance	Business Services
740	Chief Financial Officer	Business Services
741	Accounting Services - Accounts Payable	Business Services
741	Accounting Services - Payroll	Business Services
741	Accounting Services - Travel Reimbursement	Business Services
742	Procurement & eCommerce	Business Services
742	Procurement - Controlled Resource Mgmt System	Business Services
742	Procurement - Purchasing Card Program	Business Services
742	Procurement - Records Management	Business Services
742	Procurement - Warehouse Inventory	Business Services
743	Risk Management	Business Services
744	Grants Administration & Financial Control	Business Services
745	Human Resources	Campus Administration
746	School Admin. & Admin. Staff Development	Campus Administration
747	Budgets & Financial Analysis	Business Services
747	Budget Dept. - Capital Asset Management	Business Services
748	Performance and Planning	Business Services
749	Communications	Communications
800	Chief of Schools and Leadership	Campus Administration
801	Athletics	Campus Administration
802	Pupil Personnel Services	Campus Administration
803	Chief Instructional Officer	Instruction
804	Learning Support Services	Instruction
805	Student Leadership	Campus Administration
806	Health Services	Business Services
807	Student Well-Being	Campus Administration
808	Library Services	Business Services
809	Curriculum and Instruction	Instruction
810	Instructional Technology Services	Instruction
811	Fine Arts & Student Activities	Campus Administration
812	English Language Arts Reading - Elementary	Instruction
813	Early Childhood Education / Pre-K	Instruction
814	English Language Arts Reading - Middle School	Instruction
815	Social Studies - Elementary	Instruction
816	Math - Secondary	Instruction
817	Science	Instruction

Org #	Org Name	Division
818	English Language Arts Reading - High School	Instruction
819	State Compensatory Education	Instruction
820	Social Studies - Secondary	Instruction
821	Bilingual / ESL	Instruction
822	Gifted & Talented K-12	Instruction
823	World Languages K-12	Instruction
825	Army Instruction / JROTC	Campus Administration
826	Career and Technical Education	Instruction
827	Guidance	Instruction
828	Special Education	Instruction
829	Teen Parenting	Campus Administration
830	Homeless Program	Campus Administration
831	Adult Education	Campus Administration
832	Community Education	Campus Administration
833	GED Testing	Campus Administration
834	KIN Program (Elementary School)	Campus Administration
835	KIN Challenge Program (Middle School)	Campus Administration
836	Testing Services	Instruction
837	Dyslexia K-12	Instruction
840	Campus Administration (Area 3)	Campus Administration
841	Campus Administration (Area 2)	Campus Administration
842	Campus Administration (Area 1)	Campus Administration
843	North East Educational Foundation (NEEF)	Superintendent's Office
843	Partners in Education/Volunteer Program	Communications
844	Math - Elementary	Instruction
845	AVID - Elementary	Instruction
846	AVID - Secondary	Instruction
848	Campus Administration (Area 4)	Campus Administration
851	Heroes Stadium	Campus Administration
852	North East Sports Complex	Campus Administration
901	Construction Management	Operations
902	Facility Maintenance and Operations	Operations
903	Transportation	Operations
904	School Nutrition Services	Operations
905	Police Department	Operations
906	Electronic & Print Services	Business Services
907	Mailing & Courier Services	Business Services
908	Copier Services	Business Services
909	Audiovisual Services	Business Services
910	Media Production	Communications
911	Technology Support Services	Business Services
912	Print Services	Business Services
913	Management Information Systems	Business Services

Org #	Org Name	Division
914	Network Technology Services	Business Services
915	NEEC Complex	Operations
916	Broadway Complex	Operations
917	Telecommunication Services	Business Services
918	Purchasing Operations Warehouse	Business Services
923	Purchasing General Warehouse	Business Services
923	Rental of Facilities	Business Services
927	Risk Management - Employee Benefits	Business Services
928	North East Aquatics Center	Campus Administration
930	Maintenance - Custodial Services	Operations
931	Engineering	Operations
932	Chief Operations Officer	Operations
934	Health Wellness & Security	Business Services
935	Transportation North	Operations
940	Security & Safety	Superintendent's Office
996	PE & Health	Campus Administration

## Attachment 3: Risk-Based Planning Model

Org #	Org Name	Division	Audit Request or Required 0-25	Likelihood of Fraud, Waste, or Abuse 0-25	Cash Handling or High Expenditures 0-20	Strength of Internal Controls 0-10	Time Since Prior Audit Coverage 0-10	Change in Key Personnel 0-10	Total (out of 100)	Rank
701	Superintendent	Superintendent's Office	25	25	20	10	10	10	100	Required
702	Board of Trustees	Board of Trustees	25	25	20	10	10	10	100	
742	Procurement - Controlled Resource Mgmt Sys	Business Services	25	25	20	10	10	10	100	
742	Procurement - Purchasing Card Program	Business Services	25	25	20	10	10	10	100	
742	Procurement - Warehouse Inventory	Business Services	25	25	20	10	10	10	100	
747	Budget Dept. - Capital Asset Management	Business Services	25	25	20	10	10	10	100	
918	Purchasing Operations Warehouse	Business Services	25	25	20	10	10	10	100	
923	Purchasing General Warehouse	Business Services	25	25	20	10	10	10	100	
843	North East Educational Foundation (NEEF)	Superintendent's Office	25	20	15	5	10	0	75	1
831	Adult Education	Campus Administration	25	15	20	5	6	0	71	2
832	Community Education	Campus Administration	25	15	20	5	6	0	71	2
834	KIN Program (Elementary School)	Campus Administration	25	15	20	5	6	0	71	2
005	Madison HS	Campus Administration	0	25	20	10	10	5	70	3
107	Jackson-Keller ES	Campus Administration	25	10	10	5	10	10	70	3
003	Churchill HS	Campus Administration	0	25	20	10	8	5	68	4
002	MacArthur HS	Campus Administration	0	25	20	10	10	0	65	5
004	Roosevelt HS	Campus Administration	0	25	20	10	10	0	65	5
042	Garner MS	Campus Administration	15	15	15	5	10	5	65	5
826	Career and Technical Education	Instruction	15	15	10	5	10	10	65	5
014	Johnson HS	Campus Administration	0	25	20	10	8	0	63	6
007	Reagan HS	Campus Administration	0	25	20	10	2	5	62	7
104	Dellview ES	Campus Administration	15	10	10	5	10	5	55	8
120	Regency Place ES	Campus Administration	15	10	10	5	10	5	55	8
001	Legacy (LEE) HS	Campus Administration	0	25	20	10	0	0	55	8
400	North East School of the Arts (NESA)	Campus Administration	0	20	25	5	0	5	55	8
811	Fine Arts & Student Activities	Campus Administration	0	20	20	5	6	0	51	9
401	Agriscience Magnet Program (AMP)	Campus Administration	0	15	20	5	10	0	50	10
041	Eisenhower MS	Campus Administration	0	15	15	5	10	5	50	10
808	Library Services	Business Services	0	15	20	5	10	0	50	10
828	Special Education	Instruction	0	15	15	5	10	5	50	10
904	School Nutrition Services	Operations	0	15	20	5	10	0	50	10
009	ISA HS	Campus Administration	0	15	15	5	10	0	45	11
809	Curriculum and Instruction	Instruction	0	15	15	5	10	0	45	11
810	Instructional Technology Services	Instruction	0	10	20	5	10	0	45	11
843	Partners in Education/Volunteer Program	Communications	0	20	10	5	10	0	45	11
801	Athletics	Campus Administration	0	15	20	5	4	0	44	12

Org #	Org Name	Division	Audit Request or Required 0-25	Likelihood of Fraud, Waste, or Abuse 0-25	Cash Handling or High Expenditures 0-20	Strength of Internal Controls 0-10	Time Since Prior Audit Coverage 0-10	Change in Key Personnel 0-10	Total (out of 100)	Rank
044	Nimitz MS	Campus Administration	0	15	15	5	8	0	43	13
056	Tejeda MS	Campus Administration	0	15	15	5	8	0	43	13
050	Bush MS	Campus Administration	0	15	15	5	6	0	41	14
851	Heroes Stadium	Campus Administration	0	10	20	5	6	0	41	14
102	Coker ES	Campus Administration	0	10	10	5	10	5	40	15
126	Thousand Oaks ES	Campus Administration	0	10	10	5	10	5	40	15
131	Oak Meadow ES	Campus Administration	0	10	10	5	10	5	40	15
139	Roan Forest ES	Campus Administration	0	10	10	5	10	5	40	15
143	Wilderness Oaks ES	Campus Administration	0	10	10	5	10	5	40	15
408	SETA (Space Engineering Tech. Academy HS)	Campus Administration	0	10	15	5	10	0	40	15
745	Human Resources	Campus Administration	0	10	15	5	10	0	40	15
901	Construction Management	Operations	0	20	10	0	10	0	40	15
057	Lopez MS	Campus Administration	0	15	15	5	4	0	39	16
012	Alternative HS	Campus Administration	0	10	5	5	8	10	38	17
046	White MS	Campus Administration	0	15	15	5	2	0	37	18
047	Wood MS	Campus Administration	0	15	15	5	2	0	37	18
049	Driscoll MS	Campus Administration	0	15	15	5	2	0	37	18
059	Hill MS	Campus Administration	0	15	15	5	2	0	37	18
117	Windcrest ES	Campus Administration	0	10	10	5	6	5	36	19
852	North East Sports Complex	Campus Administration	0	10	15	5	6	0	36	19
043	Krueger MS	Campus Administration	0	15	15	5	0	0	35	20
045	Jackson MS	Campus Administration	0	15	15	5	0	0	35	20
048	Bradley MS	Campus Administration	0	15	15	5	0	0	35	20
058	Harris MS	Campus Administration	0	15	15	5	0	0	35	20
101	Castle Hills ES	Campus Administration	0	10	10	5	10	0	35	20
103	Colonial Hills ES	Campus Administration	0	10	10	5	10	0	35	20
105	East Terrell Hills ES	Campus Administration	0	10	10	5	10	0	35	20
106	Harmony Hills ES	Campus Administration	0	10	10	5	10	0	35	20
108	Larkspur ES	Campus Administration	0	10	10	5	10	0	35	20
109	Northwood ES	Campus Administration	0	10	10	5	10	0	35	20
111	Olmos ES	Campus Administration	0	10	10	5	10	0	35	20
112	Ridgeview ES	Campus Administration	0	10	10	5	10	0	35	20
113	Serna ES	Campus Administration	0	10	10	5	10	0	35	20
116	Wilshire ES	Campus Administration	0	10	10	5	10	0	35	20
118	Camelot ES	Campus Administration	0	10	10	5	10	0	35	20
119	Clear Spring ES	Campus Administration	0	10	10	5	10	0	35	20
121	El Dorado ES	Campus Administration	0	10	10	5	10	0	35	20
122	Montgomery ES	Campus Administration	0	10	10	5	10	0	35	20
123	Hidden Forest ES	Campus Administration	0	10	10	5	10	0	35	20

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Org #	Org Name	Division	Audit Request or Required 0-25	Likelihood of Fraud, Waste, or Abuse 0-25	Cash Handling or High Expenditures 0-20	Strength of Internal Controls 0-10	Time Since Prior Audit Coverage 0-10	Change in Key Personnel 0-10	Total (out of 100)	Rank
124	Woodstone ES	Campus Administration	0	10	10	5	10	0	35	20
125	Stahl ES	Campus Administration	0	10	10	5	10	0	35	20
127	Northern Hills ES	Campus Administration	0	10	10	5	10	0	35	20
128	Redland Oaks ES	Campus Administration	0	10	10	5	10	0	35	20
129	Encino Park ES	Campus Administration	0	10	10	5	10	0	35	20
130	Fox Run ES	Campus Administration	0	10	10	5	10	0	35	20
133	Stone Oak ES	Campus Administration	0	10	10	5	10	0	35	20
134	Longs Creek ES	Campus Administration	0	10	10	5	10	0	35	20
135	Huebner ES	Campus Administration	0	10	10	5	10	0	35	20
136	Hardy Oak ES	Campus Administration	0	10	10	5	10	0	35	20
137	Wetmore ES	Campus Administration	0	10	10	5	10	0	35	20
138	Royal Ridge ES	Campus Administration	0	10	10	5	10	0	35	20
140	Canyon Ridge ES	Campus Administration	0	10	10	5	10	0	35	20
141	Stuebing Ranch ES	Campus Administration	0	10	10	5	10	0	35	20
146	Las Lomas ES	Campus Administration	0	10	10	5	10	0	35	20
147	Vineyard Ranch ES	Campus Administration	0	10	10	5	10	0	35	20
148	Pre-K Academy at West Ave.	Campus Administration	0	10	5	5	10	5	35	20
302	SETA (Space & Engineering Tech. Academy -	Campus Administration	0	10	10	5	10	0	35	20
303	STEM Academy MS (@ Nimitz MS)	Campus Administration	0	10	10	5	10	0	35	20
306	DATA @ White MS	Campus Administration	0	10	10	5	10	0	35	20
402	CTEC Construction	Campus Administration	0	10	10	5	10	0	35	20
405	CTEC Transportation	Campus Administration	0	10	10	5	10	0	35	20
406	Data @ Roosevelt HS	Campus Administration	0	10	10	5	10	0	35	20
409	CTEC Medical	Campus Administration	0	10	10	5	10	0	35	20
410	Institute of CyberSecurity & Innovation (iCSI)	Campus Administration	0	10	10	5	10	0	35	20
804	Learning Support Services	Instruction	0	10	5	5	10	5	35	20
905	Police Department	Operations	0	10	10	5	10	0	35	20
930	Maintenance - Custodial Services	Operations	0	15	15	5	0	0	35	20
742	Procurement & eCommerce	Business Services	0	15	5	5	4	5	34	21
928	North East Aquatics Center	Campus Administration	0	10	15	5	4	0	34	21
110	Oak Grove ES	Campus Administration	0	10	10	5	8	0	33	22
114	Walzem ES	Campus Administration	0	10	10	5	8	0	33	22
142	Bulverde Creek ES	Campus Administration	0	10	10	5	2	5	32	23
145	Cibolo Green ES	Campus Administration	0	10	10	5	6	0	31	24
833	GED Testing	Campus Administration	0	10	10	5	6	0	31	24
835	KIN Challenge Program (Middle School)	Campus Administration	0	10	10	5	6	0	31	24
903	Transportation	Operations	0	10	10	5	6	0	31	24
008	ACE HS	Campus Administration	0	10	5	5	10	0	30	25
053	Alternative MS	Campus Administration	0	10	5	5	10	0	30	25

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Org #	Org Name	Division	Audit Request or Required 0-25	Likelihood of Fraud, Waste, or Abuse 0-25	Cash Handling or High Expenditures 0-20	Strength of Internal Controls 0-10	Time Since Prior Audit Coverage 0-10	Change in Key Personnel 0-10	Total (out of 100)	Rank
741	Accounting Services - Payroll	Business Services	0	15	0	5	10	0	30	25
807	Student Well-Being	Campus Administration	0	5	5	5	10	5	30	25
914	Network Technology Services	Business Services	0	5	10	5	10	0	30	25
144	Tuscany Heights ES	Campus Administration	0	10	10	5	2	0	27	26
996	PE & Health	Campus Administration	0	10	5	5	6	0	26	27
403	STEM Academy HS (@ LEE HS)	Campus Administration	0	10	10	5	0	0	25	28
411	Early College High School	Campus Administration	0	10	10	5	0	0	25	28
746	School Admin. & Admin. Staff Development	Campus Administration	0	10	0	5	10	0	25	28
805	Student Leadership	Campus Administration	0	5	0	5	10	5	25	28
836	Testing Services	Instruction	0	10	5	0	10	0	25	28
902	Facility Maintenance and Operations	Operations	0	10	10	5	0	0	25	28
906	Electronic & Print Services	Business Services	0	5	5	5	10	0	25	28
907	Mailing & Courier Services	Business Services	0	5	5	5	10	0	25	28
911	Technology Support Services	Business Services	0	5	5	5	10	0	25	28
913	Management Information Systems	Business Services	0	5	10	0	10	0	25	28
917	Telecommunication Services	Business Services	0	10	5	0	10	0	25	28
927	Risk Management - Employee Benefits	Business Services	0	10	5	0	10	0	25	28
935	Transportation North	Operations	0	10	0	5	10	0	25	28
710	Textbooks	Business Services	0	5	5	0	10	0	20	29
737	Research & Planning	Business Services	0	5	5	0	10	0	20	29
748	Performance and Planning	Business Services	0	5	5	0	10	0	20	29
749	Communications	Communications	0	5	5	0	10	0	20	29
806	Health Services	Business Services	0	5	5	0	10	0	20	29
819	State Compensatory Education	Instruction	0	0	10	0	10	0	20	29
825	Army Instruction / JROTC	Campus Administration	0	5	5	0	10	0	20	29
827	Guidance	Instruction	0	5	5	0	10	0	20	29
829	Teen Parenting	Campus Administration	0	5	0	0	10	5	20	29
830	Homeless Program	Campus Administration	0	5	0	0	10	5	20	29
846	AVID - Secondary	Instruction	0	5	5	0	10	0	20	29
908	Copier Services	Business Services	0	5	0	5	10	0	20	29
912	Print Services	Business Services	0	5	0	5	10	0	20	29
931	Engineering	Operations	0	5	5	0	10	0	20	29
940	Security & Safety	Superintendent's Office	0	5	5	0	10	0	20	29
006	Center HS	Campus Administration	0	5	0	0	10	0	15	30
741	Accounting Services - Travel Reimbursement	Business Services	0	10	5	0	0	0	15	30
743	Risk Management	Business Services	0	5	0	0	10	0	15	30
744	Grants Administration & Financial Control	Business Services	0	5	0	0	10	0	15	30
747	Budgets & Financial Analysis	Business Services	0	5	0	0	10	0	15	30
800	Chief of Schools and Leadership	Campus Administration	0	5	0	0	10	0	15	30

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Org #	Org Name	Division	Audit Request or Required 0-25	Likelihood of Fraud, Waste, or Abuse 0-25	Cash Handling or High Expenditures 0-20	Strength of Internal Controls 0-10	Time Since Prior Audit Coverage 0-10	Change in Key Personnel 0-10	Total (out of 100)	Rank
802	Pupil Personnel Services	Campus Administration	0	5	0	0	10	0	15	30
803	Chief Instructional Officer	Instruction	0	5	0	0	10	0	15	30
812	English Language Arts Reading - Elementary	Instruction	0	0	5	0	10	0	15	30
813	Early Childhood Education / Pre-K	Instruction	0	0	5	0	10	0	15	30
814	English Language Arts Reading - Middle School	Instruction	0	0	5	0	10	0	15	30
816	Math - Secondary	Instruction	0	0	5	0	10	0	15	30
817	Science	Instruction	0	0	5	0	10	0	15	30
818	English Language Arts Reading - High School	Instruction	0	0	5	0	10	0	15	30
821	Bilingual / ESL	Instruction	0	0	5	0	10	0	15	30
822	Gifted & Talented K-12	Instruction	0	0	5	0	10	0	15	30
840	Campus Administration (Area 3)	Campus Administration	0	5	0	0	10	0	15	30
841	Campus Administration (Area 2)	Campus Administration	0	5	0	0	10	0	15	30
842	Campus Administration (Area 1)	Campus Administration	0	5	0	0	10	0	15	30
848	Campus Administration (Area 4)	Campus Administration	0	5	0	0	10	0	15	30
932	Chief Operations Officer	Operations	0	0	0	0	10	5	15	30
934	Health Wellness & Security	Business Services	0	5	0	0	10	0	15	30
741	Accounting Services - Accounts Payable	Business Services	0	10	0	0	4	0	14	31
720	Internal Audit	Board of Trustees	0	0	0	0	10	0	10	32
738	External Relations & Grant Development	Superintendent's Office	0	0	0	0	10	0	10	32
740	Chief Financial Officer	Business Services	0	10	0	0	0	0	10	32
815	Social Studies - Elementary	Instruction	0	0	0	0	10	0	10	32
820	Social Studies - Secondary	Instruction	0	0	0	0	10	0	10	32
823	World Languages K-12	Instruction	0	0	0	0	10	0	10	32
837	Dyslexia K-12	Instruction	0	0	0	0	10	0	10	32
844	Math - Elementary	Instruction	0	0	0	0	10	0	10	32
845	AVID - Elementary	Instruction	0	0	0	0	10	0	10	32
909	Audiovisual Services	Business Services	0	0	0	0	10	0	10	32
910	Media Production	Communications	0	0	0	0	10	0	10	32
915	NEEC Complex	Operations	0	0	0	0	10	0	10	32
916	Broadway Complex	Operations	0	0	0	0	10	0	10	32
923	Rental of Facilities	Business Services	0	5	0	5	0	0	10	32
742	Procurement - Records Management	Business Services	0	5	0	0	0	0	5	33
739	Finance	Business Services	0	0	0	0	0	0	0	34

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## Attachment 4: Risk Rank Priority of Auditable Entities

Org #	Org Name	Division	Total (out of 100)	Rank
701	Superintendent	Superintendent's Office	<b>Required</b>	
702	Board of Trustees	Board of Trustees		
742	Procurement - Controlled Resource Mgmt System	Business Services		
742	Procurement - Purchasing Card Program	Business Services		
742	Procurement - Warehouse Inventory	Business Services		
747	Budget Dept. - Capital Asset Management	Business Services		
918	Purchasing Operations Warehouse	Business Services		
923	Purchasing General Warehouse	Business Services		
843	North East Educational Foundation (NEEF)	Superintendent's Office		75
831	Adult Education	Campus Administration	71	<b>2</b>
832	Community Education	Campus Administration	71	<b>2</b>
834	KIN Program (Elementary School)	Campus Administration	71	<b>2</b>
005	Madison HS	Campus Administration	70	<b>3</b>
107	Jackson-Keller ES	Campus Administration	70	<b>3</b>
003	Churchill HS	Campus Administration	68	<b>4</b>
002	MacArthur HS	Campus Administration	65	<b>5</b>
004	Roosevelt HS	Campus Administration	65	<b>5</b>
042	Garner MS	Campus Administration	65	<b>5</b>
826	Career and Technical Education	Instruction	65	<b>5</b>
014	Johnson HS	Campus Administration	63	6
007	Reagan HS	Campus Administration	62	7
104	Dellview ES	Campus Administration	55	8
120	Regency Place ES	Campus Administration	55	8
001	Legacy (LEE) HS	Campus Administration	55	8
400	North East School of the Arts (NESA)	Campus Administration	55	8
811	Fine Arts & Student Activities	Campus Administration	51	9
401	Agriscience Magnet Program (AMP)	Campus Administration	50	10
041	Eisenhower MS	Campus Administration	50	10
808	Library Services	Business Services	50	10
828	Special Education	Instruction	50	10
904	School Nutrition Services	Operations	50	10
009	ISA HS	Campus Administration	45	11
809	Curriculum and Instruction	Instruction	45	11
810	Instructional Technology Services	Instruction	45	11
843	Partners in Education/Volunteer Program	Communications	45	11
801	Athletics	Campus Administration	44	12
044	Nimitz MS	Campus Administration	43	13
056	Tejeda MS	Campus Administration	43	13
050	Bush MS	Campus Administration	41	14
851	Heroes Stadium	Campus Administration	41	14
102	Coker ES	Campus Administration	40	15
126	Thousand Oaks ES	Campus Administration	40	15
131	Oak Meadow ES	Campus Administration	40	15

Org #	Org Name	Division	Total (out of 100)	Rank
139	Roan Forest ES	Campus Administration	40	15
143	Wilderness Oaks ES	Campus Administration	40	15
408	SETA (Space Engineering Tech. Academy HS)	Campus Administration	40	15
745	Human Resources	Campus Administration	40	15
901	Construction Management	Operations	40	15
057	Lopez MS	Campus Administration	39	16
012	Alternative HS	Campus Administration	38	17
046	White MS	Campus Administration	37	18
047	Wood MS	Campus Administration	37	18
049	Driscoll MS	Campus Administration	37	18
059	Hill MS	Campus Administration	37	18
117	Windcrest ES	Campus Administration	36	19
852	North East Sports Complex	Campus Administration	36	19
043	Krueger MS	Campus Administration	35	20
045	Jackson MS	Campus Administration	35	20
048	Bradley MS	Campus Administration	35	20
058	Harris MS	Campus Administration	35	20
101	Castle Hills ES	Campus Administration	35	20
103	Colonial Hills ES	Campus Administration	35	20
105	East Terrell Hills ES	Campus Administration	35	20
106	Harmony Hills ES	Campus Administration	35	20
108	Larkspur ES	Campus Administration	35	20
109	Northwood ES	Campus Administration	35	20
111	Olmos ES	Campus Administration	35	20
112	Ridgeview ES	Campus Administration	35	20
113	Serna ES	Campus Administration	35	20
116	Wilshire ES	Campus Administration	35	20
118	Camelot ES	Campus Administration	35	20
119	Clear Spring ES	Campus Administration	35	20
121	El Dorado ES	Campus Administration	35	20
122	Montgomery ES	Campus Administration	35	20
123	Hidden Forest ES	Campus Administration	35	20
124	Woodstone ES	Campus Administration	35	20
125	Stahl ES	Campus Administration	35	20
127	Northern Hills ES	Campus Administration	35	20
128	Redland Oaks ES	Campus Administration	35	20
129	Encino Park ES	Campus Administration	35	20
130	Fox Run ES	Campus Administration	35	20
133	Stone Oak ES	Campus Administration	35	20
134	Longs Creek ES	Campus Administration	35	20
135	Huebner ES	Campus Administration	35	20
136	Hardy Oak ES	Campus Administration	35	20
137	Wetmore ES	Campus Administration	35	20
138	Royal Ridge ES	Campus Administration	35	20
140	Canyon Ridge ES	Campus Administration	35	20
141	Stuebing Ranch ES	Campus Administration	35	20

Org #	Org Name	Division	Total (out of 100)	Rank
146	Las Lomas ES	Campus Administration	35	20
147	Vineyard Ranch ES	Campus Administration	35	20
148	Pre-K Academy at West Ave.	Campus Administration	35	20
302	SETA (Space & Engineering Tech. Academy - MS)	Campus Administration	35	20
303	STEM Academy MS (@ Nimitz MS)	Campus Administration	35	20
306	DATA @ White MS	Campus Administration	35	20
402	CTEC Construction	Campus Administration	35	20
405	CTEC Transportation	Campus Administration	35	20
406	Data @ Roosevelt HS	Campus Administration	35	20
409	CTEC Medical	Campus Administration	35	20
410	Institute of CyberSecurity & Innovation (iCSI)	Campus Administration	35	20
804	Learning Support Services	Instruction	35	20
905	Police Department	Operations	35	20
930	Maintenance - Custodial Services	Operations	35	20
742	Procurement & eCommerce	Business Services	34	21
928	North East Aquatics Center	Campus Administration	34	21
110	Oak Grove ES	Campus Administration	33	22
114	Walzem ES	Campus Administration	33	22
142	Bulverde Creek ES	Campus Administration	32	23
145	Cibolo Green ES	Campus Administration	31	24
833	GED Testing	Campus Administration	31	24
835	KIN Challenge Program (Middle School)	Campus Administration	31	24
903	Transportation	Operations	31	24
008	ACE HS	Campus Administration	30	25
053	Alternative MS	Campus Administration	30	25
741	Accounting Services - Payroll	Business Services	30	25
807	Student Well-Being	Campus Administration	30	25
914	Network Technology Services	Business Services	30	25
144	Tuscany Heights ES	Campus Administration	27	26
996	PE & Health	Campus Administration	26	27
403	STEM Academy HS (@ LEE HS)	Campus Administration	25	28
411	Early College High School	Campus Administration	25	28
746	School Admin. & Admin. Staff Development	Campus Administration	25	28
805	Student Leadership	Campus Administration	25	28
836	Testing Services	Instruction	25	28
902	Facility Maintenance and Operations	Operations	25	28
906	Electronic & Print Services	Business Services	25	28
907	Mailing & Courier Services	Business Services	25	28
911	Technology Support Services	Business Services	25	28
913	Management Information Systems	Business Services	25	28
917	Telecommunication Services	Business Services	25	28
927	Risk Management - Employee Benefits	Business Services	25	28
935	Transportation North	Operations	25	28
710	Textbooks	Business Services	20	29
737	Research & Planning	Business Services	20	29
748	Performance and Planning	Business Services	20	29

Org #	Org Name	Division	Total (out of 100)	Rank
749	Communications	Communications	20	29
806	Health Services	Business Services	20	29
819	State Compensatory Education	Instruction	20	29
825	Army Instruction / JROTC	Campus Administration	20	29
827	Guidance	Instruction	20	29
829	Teen Parenting	Campus Administration	20	29
830	Homeless Program	Campus Administration	20	29
846	AVID - Secondary	Instruction	20	29
908	Copier Services	Business Services	20	29
912	Print Services	Business Services	20	29
931	Engineering	Operations	20	29
940	Security & Safety	Superintendent's Office	20	29
006	Center HS	Campus Administration	15	30
741	Accounting Services - Travel Reimbursement	Business Services	15	30
743	Risk Management	Business Services	15	30
744	Grants Administration & Financial Control	Business Services	15	30
747	Budgets & Financial Analysis	Business Services	15	30
800	Chief of Schools and Leadership	Campus Administration	15	30
802	Pupil Personnel Services	Campus Administration	15	30
803	Chief Instructional Officer	Instruction	15	30
812	English Language Arts Reading - Elementary	Instruction	15	30
813	Early Childhood Education / Pre-K	Instruction	15	30
814	English Language Arts Reading - Middle School	Instruction	15	30
816	Math - Secondary	Instruction	15	30
817	Science	Instruction	15	30
818	English Language Arts Reading - High School	Instruction	15	30
821	Bilingual / ESL	Instruction	15	30
822	Gifted & Talented K-12	Instruction	15	30
840	Campus Administration (Area 3)	Campus Administration	15	30
841	Campus Administration (Area 2)	Campus Administration	15	30
842	Campus Administration (Area 1)	Campus Administration	15	30
848	Campus Administration (Area 4)	Campus Administration	15	30
932	Chief Operations Officer	Operations	15	30
934	Health Wellness & Security	Business Services	15	30
741	Accounting Services - Accounts Payable	Business Services	14	31
720	Internal Audit	Board of Trustees	10	32
738	External Relations & Grant Development	Superintendent's Office	10	32
740	Chief Financial Officer	Business Services	10	32
815	Social Studies - Elementary	Instruction	10	32
820	Social Studies - Secondary	Instruction	10	32
823	World Languages K-12	Instruction	10	32
837	Dyslexia K-12	Instruction	10	32
844	Math - Elementary	Instruction	10	32
845	AVID - Elementary	Instruction	10	32
909	Audiovisual Services	Business Services	10	32
910	Media Production	Communications	10	32

Org #	Org Name	Division	Total (out of 100)	Rank
915	NEEC Complex	Operations	10	32
916	Broadway Complex	Operations	10	32
923	Rental of Facilities	Business Services	10	32
742	Procurement - Records Management	Business Services	5	33
739	Finance	Business Services	0	34



# NORTH EAST

## INDEPENDENT SCHOOL DISTRICT

### Attachment #5: Anti-Fraud Action Plan

#### Introduction

#### 1. Fraud Prevention and Detection

1.1 The most effective way for school districts to combat fraud begins with strong anti-fraud systems and controls to both prevent as well as detect fraud. Management is responsible for implementing procedures for the prevention and detection of fraud and creating an environment that ensures honest and ethical behavior. Issuance of *Statement on Auditing Standard (SAS) 99, Consideration of Fraud in a Financial Statement Audit*, changed the approach auditors take toward the detection of a material misstatement of financial information due to fraud. As a result, the systems and controls that North East Independent School District has in place become a focal point for audits. The school district needs to demonstrate an understanding of fraud risk factors affecting their organization, as well as mitigating controls to address those risks.

1.2 Fraud can range from minor employee theft and unproductive behavior to misappropriation of assets and fraudulent financial reporting. Material financial statement fraud can have a significant adverse effect on an entity's market value, reputation, and ability to achieve its strategic objectives. A number of highly publicized cases have heightened the awareness of the effects of fraudulent financial reporting and have led many organizations to be more proactive in taking steps to prevent or deter its occurrence. Misappropriation of assets, though often not material to the financial statements, can nonetheless result in substantial losses to an entity if a dishonest employee has the incentive and opportunity to commit fraud.

1.3 The risk of fraud can be reduced through a combination of prevention, deterrence, and detection measures. However, fraud can be difficult to detect because it often involves concealment through falsification of documents or collusion among management, employees, or third parties. Therefore, it is important to place a strong emphasis on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals that they should not commit fraud because of the likelihood of detection and punishment. Moreover, prevention and deterrence measures are much less costly than the time and expense required for fraud detection and investigation.

1.4 NEISD’s management has both the responsibility and the means to implement measures to reduce the incidence of fraud. The measures the district takes to prevent and deter fraud can help create a positive workplace environment that can enhance the district’s ability to recruit and retain high-quality employees. The most effective way to implement measures to reduce wrongdoing is to base them on a set of core values that are embraced by the district. These values provide an overarching message about the key principles guiding all employees’ actions and relate directly with NEISD’s code of conduct policies. NEISD management needs to continuously emphasize to all employees that they will be held accountable to act within the district’s code of conduct.

1.5 **This document is divided into two sections: Section I identifies measures that NEISD can implement to prevent, deter, and detect fraud. Section II addresses procedures to be followed in response to fraud detection.** It is intended to complement *CAA (Local) Fiscal Management Goals and Objectives: Financial Ethics*. It discusses these measures in the context of three fundamental elements. Broadly stated, these fundamental elements are (1) create and maintain a culture of honesty and high ethics; (2) evaluate the risks of fraud and implement the processes, procedures, and controls needed to mitigate the risks and reduce the opportunities for fraud; and (3) develop an appropriate oversight process. Although the entire management team shares the responsibility for implementing and monitoring these activities, with oversight from the Board of Trustees, the Superintendent does, in fact, support such measures. Without the Superintendent’s active support, these measures would be less effective.

## **Section I Fraud Prevention and Detection**

### **2. Creating a Culture of Honesty and High Ethics**

2.1 It is the responsibility of NEISD management to create a culture of honesty and high ethics and to clearly communicate acceptable behavior and expectations of each employee. Such a culture is based on a strong set of core values (or value system) that provides the foundation for how the district conducts its business. It also allows the district to develop an ethical framework that covers (1) fraudulent financial reporting, (2) misappropriation of assets, and (3) corruption as well as other issues. Creating a culture of honesty and high ethics should include the following:

#### **2.2 Setting the Tone at the Top**

2.2.1 Directors, Executive Directors, Principals, Division Chiefs, and the Superintendent set the “tone at the top” for ethical behavior within NEISD. Research in moral development strongly suggests that honesty can best be reinforced when a proper example is set—sometimes referred to as the Tone at the Top. NEISD management cannot act one way and expect NEISD employees to behave differently.

2.2.2 In many cases, it is necessary for management to both behave ethically and openly communicate its expectations for ethical behavior because most employees are not in a position to observe management's actions. Management must show employees through its words and actions that dishonest or unethical behavior will not be tolerated, even if the result of the action benefits the district. Moreover, it should be evident that all employees will be treated equally, regardless of their position.

2.2.3 The cornerstone of an effective antifraud environment is a culture with a strong value system founded on integrity. This value system is currently reflected in NEISD's board policies dealing with a sound code of conduct.

### **2.3 Creating a Positive Workplace Environment**

2.3.1 Research results indicate that wrongdoing occurs less frequently when employees have positive feelings about an entity than when they feel abused, threatened, or ignored. Without a positive workplace environment, there are more opportunities for poor employee morale, which can affect an employee's attitude about committing fraud. Factors that detract from a positive work environment and may increase the risk of fraud include:

- Top management that does not seem to care about or reward appropriate behavior
- Negative feedback and lack of recognition for job performance
- Perceived inequities in the district
- Autocratic rather than participative management
- Low organizational loyalty or feelings of ownership
- Unreasonable budget expectations or other financial targets
- Fear of delivering "bad news" to supervisors and/or management
- Less-than-competitive compensation
- Poor training and promotion opportunities
- Lack of clear organizational responsibilities
- Poor communication practices or methods within the district

2.3.2 The district's Human Resources department is instrumental in helping to build a corporate culture and positive work environment. Human Resource professionals are responsible for implementing specific programs and initiatives, consistent with management's strategies that can help to mitigate many of the detractors mentioned above. Mitigating factors that NEISD has developed and implemented to help create a positive work environment and reduce the risk of fraud include:

- Recognition and reward systems that are in tandem with goals and results
- Equal employment opportunities
- Team-oriented, collaborative decision-making policies
- Professionally administered training programs and an overall focus on career development

- Employees are given ample opportunity to obtain advice internally before making decisions that appear to have significant legal or ethical implications. They are encouraged and given the means to communicate concerns, anonymously if preferred, about potential violations of the district's code of conduct, without fear of retribution. At NEISD, Internal Audit's "Fraud Hotline" serves this purpose.

## **2.4 Hiring and Promoting Appropriate Employees**

2.4.1 Each employee has a unique set of values and personal code of ethics. When faced with sufficient pressure and a perceived opportunity, some employees will behave dishonestly rather than face the negative consequences of honest behavior. The threshold at which dishonest behavior starts, however, will vary among individuals. If NEISD is to be successful in preventing fraud, it must have effective policies that minimize the chance of hiring or promoting individuals with low levels of honesty, especially for positions of trust. Within NEISD hiring and promotion procedures include:

- Conducting background investigations on individuals being considered for employment or for promotion to a position of trust
- Thoroughly checking a candidate's education, employment history, and personal references
- Incorporating into regular performance reviews an evaluation of how each individual has contributed to creating an appropriate workplace environment in line with the district's values and code of conduct
- Continuous objective evaluation of compliance with the district's values and code of conduct, with violations being addressed immediately

## **2.5 Confirmation**

2.5.1 Management needs to clearly articulate that all employees will be held accountable to act within the district's code of conduct. All employees within senior management and the finance function, as well as other employees in areas that might be exposed to unethical behavior (for example, all certified employees with budget authority) are required to complete an online survey (i.e., conflict of interest) statement annually. This confirmation reinforces the district's policies on ethics and may deter individuals from committing fraud and other violations—thereby identifying problems before they become significant. Honest individuals are more likely to return their confirmations and to disclose what they know (including any conflicts of interest or other personal exceptions to the code of conduct). Thorough follow-up by the Director of Internal Audit can identify significant issues.

## **2.6 Discipline**

2.6.1 The way NEISD reacts to incidents of alleged or suspected fraud will send a strong deterrent message throughout the district, helping to reduce the number of future occurrences. The following actions will be taken in response to an alleged incident of fraud:

- A thorough investigation of the incident will be conducted if appropriate
- Appropriate and consistent actions will be taken against violators
- Relevant controls will be assessed and improved
- Communication and training will occur to reinforce the district's values, code of conduct, and expectations

2.6.2 Expectations about the consequences of committing fraud will be clearly communicated throughout the district Board Policy CAA (Local) and various human resources policies. These policies clearly indicate that the district is committed to an environment of high ethical standards and integrity.

## **3. Evaluating Antifraud Processes and Controls**

3.1 Neither fraudulent financial reporting nor misappropriation of assets can occur without a perceived opportunity to commit and conceal the act. Districts should be proactive in reducing fraud opportunities by (1) identifying and measuring fraud risks, (2) taking steps to mitigate identified risks, and (3) implementing and monitoring appropriate preventive and detective internal controls and other deterrent measures.

### **3.2 Identifying and Measuring Fraud Risks**

3.2.1 Management has the primary responsibility for establishing and monitoring all aspects of the district's fraud risk-assessment and prevention activities. Fraud risks often are considered as part of an enterprise-wide risk management program, though they may be addressed separately. The fraud risk-assessment process should consider the vulnerability of NEISD to fraudulent activity (fraudulent financial reporting, misappropriation of assets, and corruption) and whether any of those exposures could result in a material misstatement of the financial statements or material loss to the district. In identifying fraud risks, districts should consider organizational, industry, and country-specific characteristics that influence the risk of fraud.

### **3.3 Mitigating Fraud Risks**

3.3.1 It may be possible to reduce or eliminate certain fraud risks by making changes to the district's activities and processes. For example, the risk of corruption may be reduced by closely monitoring the district's procurement process. Unannounced visits by the Internal Audit staff have also proven to be a sound deterrent to fraud.

### **3.4 Implementing and Monitoring Appropriate Internal Controls**

3.4.1 Some risks are inherent in the environment of the entity, but most can be addressed with an appropriate system of internal controls. Once the fraud risk assessment has taken place, NEISD can identify the processes, controls, and other procedures that are needed to mitigate the identified risks. Effective internal controls will include a well-developed control environment, an effective and secure information system, and appropriate control and monitoring activities.

## **4. Developing an Appropriate Oversight Process**

4.1 To effectively prevent or deter fraud, NEISD has implemented several oversight mechanisms/processes. Overall oversight is the responsibility of the Internal Audit Department.

### **4.2 Board of Trustees**

4.2.1 The Director of Internal Audit identifies potential fraud risks to the Board of Trustees, annually, as part of the audit plan approval process. Active oversight by the Board of Trustees serves to reinforce management's commitment to creating a culture with "zero tolerance" for fraud.

### **4.3 Management**

4.3.1 Under NEISD policies and procedures, management is responsible for overseeing the activities carried out by employees, and typically does so by implementing and monitoring processes and controls such as those discussed previously.

### **4.4 Internal Auditors**

4.4.1 The Internal Audit Department also serves as a key oversight function. Internal Audit's knowledge about the district operations may identify indicators that suggest fraud has been committed. The *Standards for the Professional Practice of Internal Auditing* (IIA Standards), issued by the Institute of Internal Auditors, state, "The internal auditor should have sufficient knowledge to identify the indicators of fraud but is not expected to have the expertise of a person whose primary responsibility is detecting and investigating fraud." Internal auditors also have the opportunity to evaluate fraud risks and controls and to recommend action to mitigate risks and improve controls. Specifically, the IIA Standards require internal auditors to assess risks facing their organizations. This risk assessment serves as the basis from which audit plans are devised and against which internal controls are tested.

## **4.5 Independent Auditors**

4.5.1 Independent auditors assist management and the Board of Trustees by providing an assessment of the district's process for identifying, assessing, and responding to the risks of fraud. The Board of Trustees maintains an open and candid dialogue with the independent auditors regarding management's risk assessment process and the system of internal control.

## **4.6 Certified Fraud Examiners**

4.6.1 Certified fraud examiners (CFEs) assist the Board of Trustees with aspects of the oversight process either directly or as part of a team of internal auditors or independent auditors. Certified fraud examiners can provide extensive knowledge and experience about fraud that may not be available within a corporation. CFEs can provide more objective input into management's evaluation of the risk of fraud (especially fraud involving senior management, such as financial statement fraud) and the development of appropriate antifraud controls that are less vulnerable to management override.

# **SECTION II RESPONSE TO DETECTED FRAUD**

## **5. Introduction**

5.1 NEISD is committed to the highest possible standards of openness, honesty and accountability in all its affairs. It is determined to maintain a culture of honesty and opposition to fraud and corruption.

5.2 In line with that commitment, NEISD's Anti-Fraud Policy outlines the principles we are committed to in relation to preventing, reporting and managing fraud and corruption.

5.3 This fraud response procedure reinforces NEISD's approach by setting out the ways in which employees or members of the public can voice their concerns about suspected fraud or corruption. It also outlines how NEISD will deal with such complaints.

## **6. Implementation**

6.1 This plan is to be implemented where suspicions of fraud or corruption have been raised.

**Fraud** is defined as:

"The intentional distortion of financial statements or other records by persons internal or external to NEISD which is carried out to conceal the misappropriation of assets to the overall detriment of the organization or otherwise for personal illegitimate gain." Corruption of a political system or institution is exemplified when public officials seek illegitimate personal gain through actions such as bribery, extortion, cronyism, nepotism, patronage, or embezzlement.

**Corruption** is defined as:

"The offering, giving, soliciting or acceptance of an inducement or reward, which may influence the action of any person".

6.2 Fraudulent or corrupt acts may include:

- **Systems Issues** - Where a process/system exists which is prone to abuse by either employees or the public, in general.
- **Financial Issues** - Where individuals or companies have fraudulently obtained money from NEISD.
- **Equipment Issues** - Where NEISD's equipment is used for inappropriate personal use.
- **Resource Issues** - Where there is a misuse of resources, (e.g. theft of materials)
- **Other Issues** - Activities undertaken by officers of NEISD which may be: unlawful; against NEISD's policies, falls below established standards or practices; or amounts to improper conduct.

6.3 This is not an exhaustive list. If you are in any doubt about the seriousness of your concern, advice and guidance can be obtained from the Director of Internal Audit.

## 7. Safeguards

7.1 **Harassment or Victimization** - NEISD recognizes that the decision to report a concern can be a difficult one to make, not least because of the fear of reprisal from those responsible for the malpractice. NEISD will not tolerate harassment or victimization and will take action to protect those who raise a concern in good faith.

7.2 **Confidentiality** - NEISD will do its best to protect an individual's identity when he or she raises a concern and does not want their name to be disclosed. It must be appreciated that in certain situations, the investigation process may reveal the source of the information and a statement by the individual may be required as part of the evidence.

**7.3 Anonymous Allegations** - This policy encourages individuals to include their names with allegations. Concerns expressed anonymously are much more difficult to pursue if additional information or clarification is needed, and feedback to the person filing the concern is not always possible. Nevertheless, all complaints or concerns will be acted upon to ascertain legitimacy and implement needed oversight, when appropriate. Factors to be taken into account include: the seriousness of the issues raised; the credibility of the concern; and the likelihood of confirming the allegation from attributable sources.

**7.4 Untrue Allegations** - If an allegation is made in good faith, but it is not confirmed by the audit/investigation, no action will be taken against the originator. If, however, individuals make malicious or unfounded, harmful allegations, disciplinary measures could be imposed against the individual making the allegation.

## **8. Employee Actions**

**8.1** Employees are often the first to realize that there is something seriously wrong within NEISD. However, they may not express their concerns because they feel that speaking up would be disloyal to their colleagues or to NEISD. They may also fear harassment, victimization or retribution. In these circumstances, it may be easier to ignore the concern rather than report what may just be a suspicion. If an employee suspects wrongdoing or observes fraudulent activity, he/she should:

- Immediately notify his/her supervisor unless the supervisor is a suspect. In that case, use NEISD's Fraud Hotline (internet or telephone), which is intended to encourage and enable employees (and others) to raise serious concerns within NEISD, without fear of reprisal, rather than overlooking a problem or "blowing the whistle" to the media or other external sources.
- If the immediate supervisor substantiates the suspicions, he/she should elevate the concern to the Director, Executive Director, Campus Principal or Director of Internal Audit, as appropriate.

**8.2** Internal Audit can be contacted by completing the NEISD internet on-line reporting form under the "Fraud Hotline" hyperlink or by telephoning (210)805-5331, or by writing to: Director of Internal Audit, Internal Audit Department, 8961 Tesoro Drive, 6th Floor, San Antonio Texas 78217. Each of these methods allow for anonymous reporting.

## **9. Public Actions**

**9.1** NEISD encourages members of the public who suspect fraud and corruption to contact the Director of Internal Audit. The Fraud Hotline described in paragraph 8.2 is available to the public on the NEISD web page.

9.2 The Internal Audit Department operates independently of all other district processes and departments, and works to establish procedures with the following aims:

- Develop an anti-fraud culture
- Deter, prevent, detect, and investigate fraud and corruption
- Recommend appropriate actions against those who commit or seek to commit some sort of fraud or corruption
- Obtain compensation for any losses to NEISD

## **10. How will allegations of Fraud or Corruption be dealt with by NEISD?**

10.1 For issues raised by employees or members of the public, the action taken by NEISD will depend on the nature of the concern. The matters raised may:

- Be investigated internally
- Be referred to the police

10.2 Within 10 working days of a concern being received, the Director of Internal Audit or designated officer will write to or contact (unless the complaint is anonymous) the complainant to:

- Acknowledge that the concern has been received
- Indicate how it proposes to deal with the matter
- Give an estimate of how long it will take to provide a final response
- Advise the complainant whether any initial inquiries have been made
- Advise the complainant about further investigations that will take place, and if not, why not

10.3 Where the loss is substantial, legal advice will be obtained. Legal advice will also be obtained about prospects for recovering losses, where the perpetrator refuses repayment. NEISD would normally attempt to recover costs in addition to losses.

10.4 NEISD respects the fact that those people who reported the alleged fraud or corruption need to be assured that the matter has been properly addressed. Thus, subject to legal constraints, they will receive information about the outcome of any investigation if they request such information and provide appropriate contact information.



# NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: August 12, 2024

Presenter: Anthony Jarrett

Subject: Proclamation 2024: Personal Financial Literacy and Economics Adoption

Related Page(s): Distributed to NEISD Board

## **ACTION ITEM**

### **BACKGROUND INFORMATION**

Senate Bill 6 from the 82nd Texas Legislature, First Called Session, 2011, created an instructional materials allotment for the purchase of instructional materials, technological equipment, and technology-related services during an adoption cycle. The State Board of Education (SBOE) creates an adoption cycle for curriculum subject areas, which they declare in a Proclamation. EFA (Legal) guides the review and selection process.

### **ADMINISTRATIVE CONSIDERATION**

Proclamation 2024 called for the review and adoption of Social Studies Instructional Materials for Personal Financial Literacy and Economics. District Instructional Material Review Committees convened in April 2024 through May 2024 to evaluate the resources available through an extensive and detailed evaluation process. On May 31, 2024, our district committees provided their recommendations for each resource. Our district committees considered general education, bilingual, and special education teachers, as well as instructional specialists and support staff who work with Social Studies content at the campus level.

### **ADMINISTRATIVE RECOMMENDATION**

The Administrative Staff recommends the Board of Trustees approve the 2024 Proclamation Instructional Materials purchases for Personal Financial Literacy and Economics as presented by the 2024 District level Instructional Materials Committee and certify that all students will be provided with instructional materials that cover 100% of the Texas Essential Knowledge and Skills.

### **BOARD ACTION REQUIRED**

Approval/Disapproval



# NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: August 12, 2024

Presenter: Anthony Jarrett

Subject: Proclamation 2024: CTE Adoption  
Child Development

Related Page(s): Distributed to NEISD  
Board of Trustees

## **ACTION ITEM**

### **BACKGROUND INFORMATION**

Senate Bill 6 from the 82nd Texas Legislature, First Called Session, 2011, created an instructional materials allotment to purchase instructional materials, technological equipment, and technology-related services during an adoption cycle. The State Board of Education (SBOE) creates an adoption cycle for curriculum subject areas, which they declare in a Proclamation. EFA (Legal) guides the review and selection process.

### **ADMINISTRATIVE CONSIDERATION**

Proclamation 2024 Phase II of the adoption for Career and Technical instructional materials was brought to the board on June 17, 2024. Based on our board’s request for additional review of the Child Development instructional resource, our NEISD district attorney was asked to submit a written review of the material recommended for adoption. The information was submitted for our board to review, along with Phase III of our Child Development proposed adoption as voted on by our NEISD Career and Technical Education instructional staff.

### **ADMINISTRATIVE RECOMMENDATION**

The Administrative Staff recommends the Board of Trustees approve the 2024 Proclamation Instructional Materials purchases and adoption for the CTE Child Development course as presented with the opt-in option for parents based on meeting legal opinion and SHAC recommendations. The District-level Instructional Materials Committee certifies that all students will be provided with instructional materials that cover 100% of the Texas Essential Knowledge and Skills.

### **BOARD ACTION REQUIRED**

Approval/Disapproval



## NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: August 12, 2024

Presenter: Rudy Jimenez  
Tyler Shoesmith  
Executive Director, Pupil  
Personnel Services

Subject: *Student Code of Conduct*

Related Page(s): *Student Code of  
Conduct PDF  
attachment*

### ACTION ITEM

#### **BACKGROUND INFORMATION**

Texas Education Code 37.001 (a) requires each school district to have a Student Code of Conduct which contains disciplinary guidelines resulting from state, federal, and/or legislative law.

#### **ADMINISTRATIVE CONSIDERATION**

The Student Code of Conduct must be adopted by the Board of Trustees each school year. The Student Code of Conduct is published on the North East ISD Pupil Personnel Services website and within the [Student-Parent Handbook](#).

#### **BUDGETARY CONSIDERATION**

None.

#### **ADMINISTRATIVE RECOMMENDATION**

It is recommended that the Board of Trustees approve the 2024-25 Student Code of Conduct as presented.

#### **BOARD ACTION REQUIRED**

Approval/Disapproval



## NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: August 12, 2024

Presenter: Dan Villarreal  
Susan Lackorn, Executive Director  
Finance and Accounting  
David Gracia, Senior Director  
Risk Management & Health  
Services

Subject: Health & Dental Insurance  
Premiums

Related Page(s): Attachments

### ACTION ITEM

#### **BACKGROUND INFORMATION**

The District self-funds three comprehensive medical plans, Blue Choice Low Option, Blue Choice High Option and Blue Edge High Deductible Health Plan, which are administered by BlueCross BlueShield of Texas, Inc. In addition, the District self-administers a hospital indemnity plan.

The District self-funds a dental care program that is administered by Delta Dental.

#### **ADMINISTRATIVE CONSIDERATION**

The Risk Management Department is working to develop employee communication regarding the schedule of benefits and premiums for the 2025 plan year. Open enrollment will take place October 2024, and plan elections will be effective January 1, 2025.

The 2025 plan year includes planned increases to the District contributions for the comprehensive medical plans. There is no change to the PPO Low or PPO High dental plan premiums.

#### **BUDGETARY CONSIDERATION**

An increase of \$18 per month per employee to the District contribution was included in the adopted budget.

#### **RECOMMENDATION**

It is recommended that the Board of Trustees approve the attached employee premiums and District contributions for the 2025 plan year.

#### **BOARD ACTION REQUIRED**

Approval/Disapproval

**Health and Dental Insurance Monthly Premiums  
Effective January 1 to December 31, 2025**

**MEDICAL PLANS**

<b>Plan Name</b> Coverage Options	<b>Total Premium</b>	<b>District Share</b>	<b>Employee Share</b>	<b>District Increase</b>	<b>Employee Increase</b>
<b>HDHP/HSA</b>					
Employee Only	\$734	\$618	\$116	\$18	\$0
Employee/Spouse	\$954	\$618	\$336	\$18	\$0
Employee/Children	\$887	\$618	\$269	\$18	\$0
Employee/Family	\$1,106	\$618	\$488	\$18	\$0
Tobacco Surcharge			\$30		
<b>Blue Choice Low Option PPO</b>					
Employee Only	\$754	\$618	\$136	\$18	\$0
Employee/Spouse	\$1,004	\$618	\$386	\$18	\$0
Employee/Children	\$925	\$618	\$307	\$18	\$0
Employee/Family	\$1,175	\$618	\$557	\$18	\$0
Tobacco Surcharge			\$30		
<b>Blue Choice High Option PPO</b>					
Employee Only	\$962	\$618	\$344	\$18	\$0
Employee/Spouse	\$1,305	\$618	\$687	\$18	\$0
Employee/Children	\$1,188	\$618	\$570	\$18	\$0
Employee/Family	\$1,528	\$618	\$910	\$18	\$0
Tobacco Surcharge			\$30		

**DENTAL PLANS**

<b>Plan Name</b> Coverage Options	<b>Employee Share</b>	<b>Employee Increase</b>
<b>Delta Dental PPO Low</b>		
Employee Only	\$16	\$0
Employee/Spouse	\$29	\$0
Employee/Children	\$37	\$0
Employee/Family	\$55	\$0
<b>Delta Dental PPO High</b>		
Employee Only	\$30	\$0
Employee/Spouse	\$55	\$0
Employee/Children	\$70	\$0
Employee/Family	\$93	\$0



## NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: August 12, 2024

Presenter: Dan Villarreal  
Susan Lackorn, Executive Director  
Finance and Accounting

Subject: Purchase of Attendance  
Credits

Related Page(s): Attachment

### ACTION ITEM

#### **BACKGROUND INFORMATION**

The Texas Education Agency (TEA) has determined the District has “Excess Local Revenue” as determined by Texas Education Code Chapter 49. TEA’s calculates NEISD will have local M&O tax revenue per penny per Weighted Average Daily Attendance (WADA) greater than the Tier 2, Level 2 Guaranteed Yield per penny per WADA. Recapture, however, only applies if the District adopts an M&O tax rate greater than the Maximum Compressed Rate plus 8 pennies. For NEISD for 2024-2025, the District estimates that would be an M&O rate of no more than \$0.731.

#### **ADMINISTRATIVE CONSIDERATION**

A district determined to have Excess Local Revenue has the following five options available to reduce its revenue: 1. consolidate with another district; 2. detach property; 3. purchase attendance credits from the state; 4. contract to educate nonresident students; and/or 5. consolidate tax bases with another district. NEISD has always chosen option #3.

Although the District estimates that it will not adopt an M&O rate greater than \$0.731 and estimates that it will have no recapture payment, TEA still requires the District submit an Agreement for the Purchase of Attendance Credits. TEA is requiring the Superintendent submit the agreement electronically via the Texas Education Agency Login (TEAL) website. TEA has prescribed specific language that must be used to delegate the authority to the Superintendent to obligate the District under Chapter 49 and included in the minutes from the meeting where the delegation occurs. That language is below. Also attached is a sample provided by TEA of the agreement the Superintendent will be submitting via TEAL.

“For the 2024-2025 school year, we delegated contractual authority to obligate the school district under Texas Education Code (TEC) §11.1511(c)(4) to the superintendent, solely for the purpose of obligating the district under TEC, §48.257 and TEC, Chapter 49, Subchapter A and D, and the rules adopted by the commissioner of education as authorized under TEC, §49.006. This included approval of the Agreement for the Purchase of Attendance Credit (Netting Chapter 48 Funding).”

#### **BUDGETARY CONSIDERATION**

There are no budgetary considerations. At NEISD’s tax rate, the purchase of attendance credits is not required.

**RECOMMENDATION**

It is recommended the Board of Trustees approve the delegation of authority to the Superintendent to obligate the District under Texas Education Code Chapter 49, and include the above-referenced language in the minutes of this meeting for provision to the TEA.

**BOARD ACTION REQUIRED**

Approval/Disapproval

## Agreement for the Purchase of Attendance Credit (Netting Chapter 48 Funding)

This agreement is entered into pursuant to the Texas Education Code (TEC), Chapter 49, Subchapters A and D, and rules adopted by the commissioner of education as authorized by the TEC, §49.006. The purpose of this agreement is to enable the district to reduce its local revenue level to a level not to exceed the level established under TEC, §48.257 for the school year.

The school year to which this agreement applies is 2024-2025 (the "school year").


The agreement is for North East Independent School District ("the district"), with a county-district number of 015910, to purchase attendance credit from the state for the school year.

The local revenue level in excess of entitlement will be based on the commissioner's estimate of the cost of credit as determined under TEC, §49.153, using the district's projected maintenance and operations tax revenue that exceeds the level established under TEC, §48.257. Provisions in the TEC, §48.257(c), allow districts to offset the reduction of excess local revenue against state aid under Chapter 48, Education Code, that is not described by TEC, §48.266(a)(3) for the school year. A district that is subject to the reduction in excess local revenue agrees to offset its obligations against state aid in accordance with the provisions specified in the TEC, §48.257(c).

When near-final data are available following the close of the school year to which this agreement applies, the district's entitlement under Chapter 48 will be recalculated. If the district's state aid under Chapter 48, Education Code, that is not described by TEC, §48.266(a)(3) is less than the cost of recapture as determined by the commissioner in accordance with the TEC, §49.153, using near-final data, the district will be required to have an election and the recapture balance will be recovered in accordance with TEC, §48.272, by withholding subsequent allocations of state funds or requiring and obtaining a refund.

The actual cost of credit for the school year will be determined by the commissioner in accordance with the TEC, §49.153, when final data on the district's maintenance and operations tax revenue that exceeds the level established under TEC, §48.257 is available.

The cost of purchased attendance credit will be reduced for county appraisal district costs. The reduction will be computed in accordance with the TEC, §49.157. If the reduction exceeds the cost for the school year, the difference will be carried forward and applied to each subsequent year's cost until the total amount of the reduction has been exhausted.

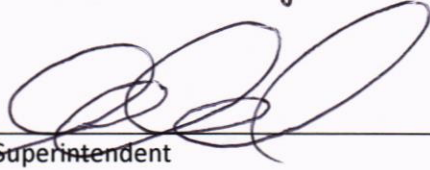
  
\_\_\_\_\_  
Signature of President, Board of Trustees

Date: 8.12.2024



Date: 8.12.24

Signature of Secretary, Board of Trustees



Signature of Superintendent

Sean. A. Maika

Date: 8.12.24

Typed Name of Superintendent

Date:

Signature of Commissioner of Education or Designee



## NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: August 12, 2024

Presenter: Dan Villarreal  
Susan Lackorn, Executive Director  
Finance and Accounting

Subject: Waiver of Penalties and  
Interest

Related Page(s): Attachment

### CONSENT ITEM

#### **BACKGROUND INFORMATION**

In accordance with §33.011 of the Texas Property Tax Code, the governing body of a taxing unit shall waive penalties and interest on a delinquent tax if an act or omission of an employee of the taxing unit or appraisal district resulted in the taxpayer's failure to pay the tax before delinquency.

#### **ADMINISTRATIVE CONSIDERATION**

The Bexar County Tax Assessor-Collector determined that the following penalties and interest were assessed as a result of an error by the Assessor-Collector or the Bexar Appraisal District:

*Tax Account 04974-104-0050: Penalties = \$747.77 Interest = \$373.89*

The Assessor-Collector has requested the District waive the penalties and interest in accordance with §33.011 of the Texas Property Tax Code.

#### **BUDGETARY CONSIDERATION**

No budgetary consideration required.

#### **RECOMMENDATION**

It is recommended that the Board of Trustees waive the penalties and interest on the accounts listed above as presented.

#### **BOARD ACTION REQUIRED**

Approval/Disapproval



# NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: August 12, 2024

Presenter: Dan Villarreal  
Susan Lackorn, Executive Director  
Finance and Accounting

Subject: Certified Appraisal Roll

Related Page(s): Attachment

## CONSENT ITEM

### **BACKGROUND INFORMATION**

As required by Section 26.04(b) of the Tax Code, the Chief Appraiser of the Bexar Appraisal District has certified and the Appraisal Review Board has approved the appraisal roll for North East Independent School District for tax year beginning January 1, 2024. The certified appraisal roll has been submitted to Albert Uresti, Tax Assessor-Collector for Bexar County. The certified appraisal roll as submitted includes a statement of the total amount of appraised, assessed and taxable value of property as of January 1, 2024. This statement also includes the value for properties under protest at the time of certification and submission.

### **ADMINISTRATIVE CONSIDERATION**

This is an annual agenda item done by all taxing entities. After the Tax Assessor-Collector provides the initial tax roll and levies as of October 1, approval of that tax roll will be required by the Board of Trustees in accordance with Section 26.09(e) of the Tax Code.

### **BUDGETARY CONSIDERATION**

No budgetary consideration required.

### **RECOMMENDATION**

It is recommended that the Board of Trustees accept the certified appraisal roll for tax year 2024 for the North East Independent School District.

### **BOARD ACTION REQUIRED**

Approval/Disapproval

**SUMMARY OF CERTIFIED APPRAISAL ROLL  
TAX YEAR 2024**

**NORTH EAST INDEPENDENT SCHOOL DISTRICT**

**Certified Appraisal Roll:**

	Market Value of Real Property	\$ 64,028,811,878
	Gross Taxable Personal Property	3,939,482,825
Less:	Agricultural Exclusion	(207,515,268)
Less:	Value Cap on Homesteads	(1,161,659,508)
Less:	23.231 Cap	(41,417,159)
	<b>Assessed Value</b>	<b>66,557,702,768</b>

Less:	Homestead Exemptions	\$ (8,188,526,590)
	Over 65 Exemptions	(785,654,578)
	Disabled Veterans Exemptions	(1,793,375,628)
	Disabled Residential Homestead Exemptions	(9,804,871)
	Absolute Exemptions	(2,549,706,771)
	Other Exemptions	(298,566,748)
	<b>Total Exemptions</b>	<b>(13,625,635,186)</b>

**Net Certified Taxable Value** **52,932,067,582**

**Chief Appraiser Estimate of Uncertified Roll:**

	Protested Real Property Accounts	4,414,974,341
	Protested Personal Property Accounts	77,546,894
Less:	Estimated Agricultural Exclusion	(552,540)
Less:	Value Cap on Homesteads	(164,991,066)
Less:	23.231 Cap	(21,719,910)
	<b>Uncertified Assessed Value</b>	<b>4,305,257,719</b>

Less:	Homestead Exemptions	(629,141,360)
	Over 65 Exemptions	(47,180,134)
	Disabled Veterans Exemptions	(19,555,594)
	Disabled Residential Homestead Exemptions	(680,000)
	Absolute Exemptions	(3,446,066)
	Other Exemptions	(192,932)
	<b>Total Exemptions</b>	<b>(700,196,086)</b>

**Net Uncertified Taxable Value** **3,605,061,633**

**Net Appraisal Roll Before Tax Freeze** **56,537,129,215**

Less: Taxable Value of Over 65 & Disabled Persons with Frozen Taxes (8,043,636,086)

**2024 Total Taxable Value After Tax Freeze (as of Certification)** **\$ 48,493,493,129**



## NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: August 12, 2024

Presenter: Dan Villarreal  
Valerie Rueda, Executive Director  
Procurement & eCommerce

Subject: \$50,000 Purchases

Related Page(s): Attachment

### CONSENT ITEM

#### **BACKGROUND INFORMATION**

Texas Education Code §44.031 requires all school district contracts, except contracts for the purchase of produce or vehicle fuel, valued at \$50,000 or more in the aggregate for each 12-month period shall be made by one of the methods listed in the Code providing the best value for the district. Board Policy CH (LOCAL) states, "The Board delegates to the Superintendent or designee the authority to make budgeted purchases for goods or services. However, any single, budgeted purchase of goods or services costing \$50,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place."

#### **ADMINISTRATIVE CONSIDERATION**

The purpose of this consent item is to ask for Board authorization to expend funds for previously approved budgeted expenditures for 2024-2025, which meet or exceed \$50,000 from the attached listed vendors. The attachment reflects categories of purchases, vendor names, descriptions of goods or services and estimated 2024-2025 expenditures. These purchases comply with applicable bid laws. The attachment includes estimated aggregate expenditures exceeding \$50,000 during the school year.

By approving this consent item, each approved budgeted item will not have to be presented again, saving considerable time and resources.

#### **BUDGETARY CONSIDERATION**

The estimated expenditure amounts are budgeted in various District accounts which were approved at the Board of Trustees meeting on June 17, 2024. Funds being expended include general funds, bond funds, grant funds, special revenue funds, internal service funds and enterprise funds.

#### **ADMINISTRATIVE RECOMMENDATION**

The Superintendent recommends the Department of Procurement & eCommerce be authorized to expend funds listed in the attachment for fiscal year 2024-2025.

#### **BOARD ACTION REQUIRED**

Approval/Disapproval

**ATTACHMENT**  
**BUDGETED PURCHASES OF GOODS OR SERVICES COSTING \$50,000 OR MORE**  
**NEISD BOARD MEETING**  
**AUGUST 12, 2024**

<b>Category</b>	<b>Vendor(s) Name</b>	<b>Description of Goods/Services</b>	<b>Estimated Expenditures 2024-2025</b>	<b>Bid Compliance</b>	<b>Notes</b>
Bilingual/ESL	Vista Higher Learning	Books For Middle School ESL Program	\$128,662	02-23	June 2024 Board approved \$75,000. Additional \$53,662 needed for ESL.
Curriculum & Instruction	Bedford, Freeman & Worth High School Publishers	AP Psychology Textbooks and online licenses	\$81,948	02-23	Purchase over \$50,000 requires Board approval.
Internal Audit	ABIP	2024-25 External Audit	\$78,000	46-23	Purchase over \$50,000 requires Board approval.
Learning Support Services	Advancement via Individual (AVID Center)	EXCEL Membership & Training	\$205,000	Sole Source	June 2024 Board approved \$70,000. Additional \$135,000 needed for 2024-2025 purchases.
Pupil Personnel	UT Health Science Center	Mental Health Contracted Services	\$360,000	Interlocal Agreement	June 2024 Board approved \$240,000. Additional \$120,000 needed for 2024-2025 purchases.
Safety & Security	Industrial Communications	Radio Replacements	\$69,160	52-20	Purchase over \$50,000 requires Board approval.
School Nutrition Services	Sysco Central Texas, Inc.	Serving Trays	\$827,110	26-24	June 2024 Board approved \$561,394.57. Additional \$265,715 needed.



# NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: August 12, 2024

Presenter: Anthony J. Mitchell  
Ish Flores, Interim  
Executive Director, CM&E

Subject: Easement Dedication for Permanent Water Line  
Easement Agreement at Camp Henson Rappel Tower Project

Page (s): Attachment

## CONSENT ITEM

### **ADMINISTRATIVE CONSIDERATION**

The following 95 sq. ft. (5-ft x 19-ft) permanent Water Line Easement Agreement will be dedicated by North East ISD to the San Antonio Water System (SAWS) at Camp Henson to support the installation of a water meter at this facility.

North East ISD dedicates to the San Antonio Water System (SAWS) being 0.002 acres or 95 sq. ft. more or less, easement located on Lot 14, Block 5, Longhorn Quarry recorder in Volume 9596, Pages 72-79 of the deed and Plat Records of Bexar County, Texas, in New City Block 14945 of the City of San Antonio, Bexar County, Texas. Said Lot 14 being in the name of North East Independent School District as conveyed by deed recorded in Volume 13152, Page 140 of the Official Public Records of Bexar County, Texas, and being more particularly described and depicted in Exhibits "A" and "B".

### **BUDGETARY CONSIDERATION**

The District will dedicate the permanent Water Line Easement Agreement at Camp Henson to the San Antonio Water System (SAWS) Board of Trustees for and in consideration in the amount of Ten Dollars (\$10) and other good and valuable consideration in hand paid by the San Antonio Water System (SAWS) Board of Trustees, Bexar County, Texas.

### **RECOMMENDATION**

It is recommended that the Board of Trustees approve the dedication of a permanent Water Line Easement Agreement at Camp Henson to the San Antonio Water System (SAWS) for the purpose of installation a water line meter.

### **BOARD ACTION REQUIRED**

Approval/Disapproval

**NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OR ALL OF THE FOLLOWING INFORMATION FROM ANY INSTRUMENT THAT TRANSFERS AN INTEREST IN REAL PROPERTY BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.**

PERMANENT EASEMENT – WATER

STATE OF TEXAS           §  
  §           KNOW ALL MEN BY THESE PRESENTS  
COUNTY OF BEXAR       §

THAT, **NORTH EAST INDEPENDENT SCHOOL DISTRICT**, hereinafter referred to as "Grantor", whether one or more, for and in consideration in the amount of Ten Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, to Grantor in hand paid by the **SAN ANTONIO WATER SYSTEM BOARD OF TRUSTEES**, Bexar County, Texas, has given, granted, sold, conveyed, and dedicated, and by these presents, does give, grant, sell, convey, and dedicate unto the **CITY OF SAN ANTONIO**, a Texas Municipal Corporation for the use, benefit and control of the said **SAN ANTONIO WATER SYSTEM BOARD OF TRUSTEES**, herein referred to as "Grantee", as such and their successors in office appointed by the City Council of the said City of San Antonio as provided in Ordinance No. 75686, adopted at a regular meeting of said council, April 30, 1992, and subject to the terms and provisions of said ordinance, an easement to construct, reconstruct, realign, inspect, patrol, maintain, operate, repair, add, remove and replace water lines and facilities, and appurtenances thereto, in, on, over and through the lands located in Bexar County, Texas as follows:

**Being a 0.002 of an acre, or 95 square feet more or less, easement located on Lot 14, Block S, Longhorn Quarry recorded in Volume 9596, Pages 72-79 of the Deed and Plat Records of Bexar County, Texas, in New City Block 14945 of the City of San Antonio, Bexar County, Texas. Said Lot 14 being in the name of North East Independent School District as conveyed by deed recorded in Volume 13152, Page 140 of the Official Public Records of Bexar County, Texas, and being more particularly described and depicted in Exhibits "A" and "B" attached hereto and made a part hereof (the "Easement Area");**

For the purpose of using said Easement Area for any and all things necessary for the construction, reconstruction, realignment, inspection, patrol, maintenance, operation, repair, addition, removal and/or replacement of the lines, facilities and appurtenances to be placed within the above described permanent Easement Area.

Together with the right of ingress and egress over said Easement Area and over Grantor's adjoining lands for the purpose of constructing, reconstructing, realigning, inspecting, patrolling, maintaining, operating, repairing, adding and removing said lines, facilities and appurtenances; the right to relocate said lines, facilities and appurtenances within said Easement Area; the right to remove from said lands all trees and parts thereof, or other obstructions, which may interfere with the exercise of the rights granted hereunder; and the right of exercise of all other rights hereby

granted; and Grantor expressly covenants and agrees for itself, its legal representatives, successors and/or assigns, that (i) no building or structure of any kind will be placed on said Easement Area and that removal of any building or structure placed on said Easement Area shall be at Grantor expense and (ii) Grantor will not change, or cause to be changed, the grade of the Easement Area, by fill or excavation, by more than two (2) feet without the prior written consent of Grantee, and that the removal and/or correction of such grade change made without Grantee's consent shall be at Grantor expense.

Grantor expressly acknowledges and agrees that Grantor is performing the initial construction of the water facilities and appurtenances thereto in connection with its **CAMP HENSON RAPPEL TOWER FOR NEISD PROJECT** (the "Project"). Grantor further acknowledges and agrees that until such time as the water facilities are completed and accepted by Grantee, the Grantor, its successors and assigns, shall be fully responsible for all obligations of Grantee hereunder, and that Grantor, on behalf of itself, its heirs, legal representatives, successors and/or assigns, waive any and all claims of any type or nature, known or unknown, that may be asserted against Grantee arising from or related to events occurring or attributable to the period prior to the time the Project is complete and Grantee has accepted the transfer of the water facilities and appurtenances from the Grantor, and Grantor agrees that no such claims may be asserted against Grantee. To the extent permitted by applicable law, Grantor does hereby agree to indemnify, defend and hold harmless Grantee from and against any and all claims, losses, costs, expenses and fees (including, without limitation, attorneys' fees and costs of dispute resolution) arising from or in any way related to events occurring or attributable to (i) the period prior to the time that the Project is complete and Grantee has accepted the transfer of the water facilities and appurtenances from the Grantor, and/or (ii) the Grantor's use of the easement hereunder or construction of the water facilities and appurtenances permitted hereunder. Nothing in this agreement waives any immunity or other legal defense afforded to Grantor under applicable state and/or federal law by virtue of its status as a political subdivision of the State of Texas. Grantor does hereby agree that the duties and obligations in this paragraph shall be binding on its successors and assigns.


TO HAVE AND TO HOLD the above described easement and rights unto the said Grantee, its successors and assigns, until the use of said easement shall be abandoned.

And Grantor does hereby bind itself, its legal representatives, successors and/or assigns to warrant and forever defend all and singular the above described easement and rights unto the said Grantee, its successors and assigns, against every person whomsoever lawfully claiming or to claim the same or any part thereof.

*[Signature page to follow]*

EXECUTED effective this 12<sup>th</sup> day of August, 2024.

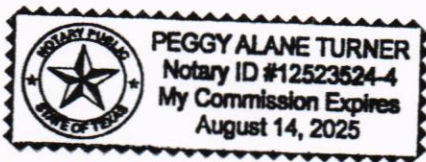
**NORTH EAST INDEPENDENT SCHOOL DISTRICT**

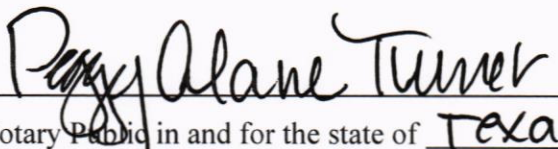
By:   
David Beyer, NEISD Board President

STATE OF TEXAS §  
COUNTY OF Bexar §

This instrument was acknowledged before me on this 12<sup>th</sup> day of August, 2024, by David Beyer, Board President of North East Independent School District, on behalf of said school district.

(SEAL)



  
Notary Public in and for the state of Texas  
My Commission Expires: 8-14-25

PROJECT NAME: Camp Henson Rappel Tower for NEISD

SAWS PARCEL NUMBER: P2\_4-117

METES AND BOUNDS DESCRIPTION  
FOR A 0.002 OF AN ACRE (95 SQ.FT.)  
5'x19' PERMANENT WATER EASEMENT

A 0.002 of an acre, or 95 square feet more or less, easement located on Lot 14, Block 5, Longhorn Quarry recorded in Volume 9596, Pages 72-79 of the Deed and Plat Records of Bexar County, Texas, in New City Block 14945 of the City of San Antonio, Bexar County, Texas. Said Lot 14 being in the name of North East Independent School District as conveyed by deed recorded in Volume 13152, Page 140 of the Official Public Records of Bexar County, Texas. Said 0.002 of an acre easement being more fully described as follows, with bearings based on the Texas Coordinate System established for the South Central Zone from the North American Datum of 1983 NAO 83 (NA2011) epoch 2010.00:

COMMENCING: At a found ½" iron rod with a yellow cap stamped "Pape-Dawson" at the northwest corner of said Lot 14, same being the northeast corner of Lot 13, Block 5 of said Longhorn Quarry, on the south right-of-way line of Wurzbach Parkway, a variable width public right-of-way dedicated in Volume 6942, Page 1750 of the Official Public Records of Bexar County, Texas, from which a found ½" iron rod with a yellow cap stamped "Pape-Dawson" at the southwest corner of said Lot 14, the southeast corner of said Lot 13, on the north right-of-way line of Post Office Drive, a 60-foot public right-of-way dedicated in Volume 8600, Page 84 of the Deed and Plat Records of Bexar County, Texas bears S 00°05'53" W, a distance of 357.61 feet;

THENCE: N 88°01'14" E, along and with the north line of said Lot 14, the south right-of-way line of said Wurzbach Parkway, a common line, a distance of 10.30 feet to the calculated POINT OF BEGINNING of the herein described easement;

THENCE: N 88°01'14" E, continuing along and with said common line, a distance of 5.00 feet to a calculated point;

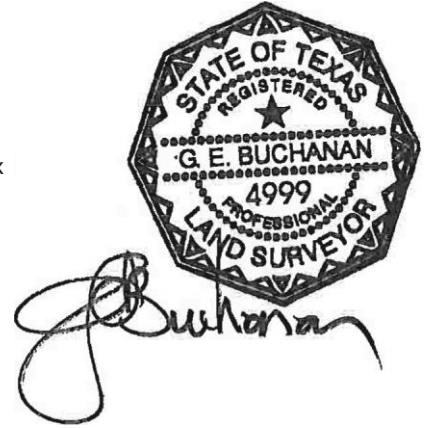
THENCE: Departing said common line, over and across said Lot 14, the following bearings and distances:

S 01 °58'46" E, a distance of 19.00 feet to a calculated point;

S 88°01'14" W, a distance of 5.00 feet to a calculated point;

THENCE: N 01°58'46" W, continuing over and across said Lot 14, a distance of 19.00 feet to the POINT OF BEGINNING and containing 0.002 of an acre in the City of San Antonio, Bexar County, Texas. Said easement being described in conjunction with an exhibit prepared under job number 13285-00 by Pape-Dawson Engineers.

PREPARED BY: Pape-Dawson Engineers  
Texas Registered Survey Firm# 10028800  
DATE: July 8, 2024  
JOB NO. 13285-00  
DOC. ID. N:\CIVIL\13285-00\Word\13285-00 FN ESWT 0.002 AC.docx





LOCATION MAP

NOT-TO-SCALE

**LEGEND:**

- OPR OFFICIAL PUBLIC RECORDS OF BEXAR COUNTY, TEXAS DEED AND PLAT RECORDS OF BEXAR COUNTY, TEXAS
- DPR
- e FD. I.R.(PD) FOUND  $\bar{f}$  IRON ROD WITH PAPE-DAWSON CAP

PROJECT NAME:

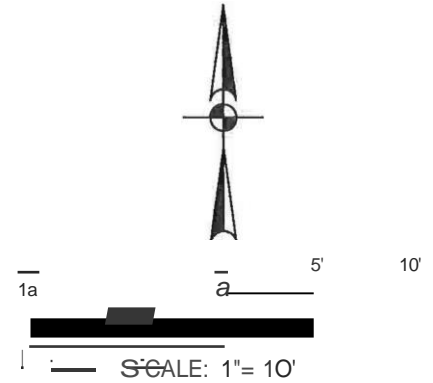
CAMP HENSON RAPPEL  
TOWER FOR NEISD

SAWS PARCEL NUMBER:

P24-117

**NOTES:**

1. THIS EXHIBIT IS ISSUED IN CONJUNCTION WITH A METES AND BOUNDS DESCRIPTION PREPARED UNDER JOB NO. 13285-00 BY PAPE-DAWSON ENGINEERS.
2. THE BEARINGS ARE BASED ON THE TEXAS COORDINATE SYSTEM ESTABLISHED FOR THE SOUTH CENTRAL ZONE FROM THE NORTH AMERICAN DATUM OF 1983 NAD 83 (NA2011) EPOCH 2010.00.



**L**

**WURZBACH PARKWAY**  
(VARIABLE WIDTH PUBLIC RIGHT-OF-WAY)  
(VOL. 6942, PG. 1750, OPR)

**P.O.C.** - .....  
FD. I.R.(PD)

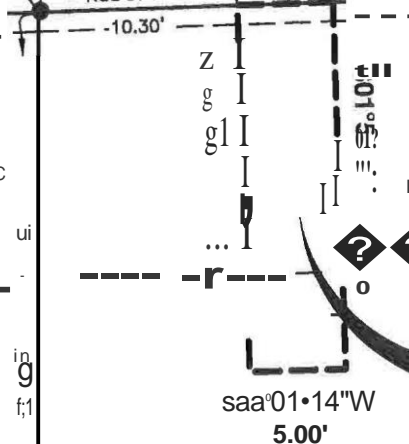
**P.O.B.**  
Naa°01'14"E s.o.o.

1' VEHICULAR  
NON-ACCESS EASEMENT  
(VOL. 9559, PG. 127, DPR)

LOT 13, BLOCK 5  
N.c.B. 14945  
LONGHORN QUARRY  
(VOL. 9596, PGS. 72- 79, DPR)  
OWNER: BK 515 INVESTMENTS, LLC  
(DOC. NO. 20230118758, OPR)

LOT 14, BLOCK 5  
N.C.B. 14945  
LONGHORN QUARRY  
(VOL. 9596, PGS. 72- 79, DPR)  
OWNER: NORTH EAST  
INDEPENDENT SCHOOL DISTRICT  
(VOL. 13152, PG. 140, OPR)

14' CPS EASEMENT & GAS  
EASEMENT  
(VOL. 9559, PG. 127, DPR)  
(VOL. 9534, PG. 806, DPR)



5'x19' PERMANENT  
WATER EASEMENT

**0.002 OF  
AN ACRE**

(95 SQUARE FEET  
MORE OR LESS)

FD. I.R.(PD)

**POST OFFICE DRIVE**  
(60' PUBLIC RIGHT-OF-WAY  
(VOL. 8800, PG. 84 DPR)



*G. E. Buchanan*

**J PAPE-DAWSON**  
**Jll ENGINEERS**

200 NW LOOP 1470 SURVEYING FIRM, 110028800  
TEXAS ENGINEERING FIRM TEXAS