



Agenda of Regular Meeting

The Board of Trustees McAllen Independent School District

VISION	The McAllen Independent School District is a multicultural community in which students are enthusiastically and actively engaged in the learning process. Students demonstrate academic excellence in a safe, nurturing and challenging environment enhanced by technology and the contributions of the total community.
MISSION	The mission of the McAllen Independent School District is to educate all students to become lifelong learners and productive citizens in a global society through a program of educational excellence utilizing technology and actively involving parents and the community.
GOALS	<ol style="list-style-type: none">1. Student Achievement/Student Focus2. People Development3. Facility Priorities4. Financial Priorities
STRATEGIES	<ol style="list-style-type: none">1. Branding2. Attract/Retain High Quality Staff3. Engaging Learning Environment4. Rigorous/World Class Standards to Customize for Every Learner5. Partnerships with Business/Civic/Education/Organizations6. Future Ready Students7. Financial Priorities

A Regular Meeting of the Board of Trustees of the McAllen Independent School District will be held Monday, November 15, 2021, beginning at 5:00 PM Texas Our Texas room/Staff Development Building, Achieve Early College High School, 1601 North 27th Street, McAllen, TX 78501.

Items listed on this agenda may be taken in an order other than as shown on this agenda. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

At this meeting there may be discussion and action by the Board on the item(s) and subject(s) listed as follows:

1. **CALL MEETING TO ORDER**
2. **INVOCATION**
3. **PLEDGE OF ALLEGIANCE**
4. **PUBLIC COMMENT(S)**
5. **RECESS TO CLOSED SESSION: Board of Trustees may go into Closed Session pursuant to Section(s) 551.071, 551.072, and 551.074 Texas Government Code, to discuss the following:**
 - A) Human Resources Recommendation(s) for School Year 2021-2022
 - B) Human Resources Employee Resignation(s) for School Year 2021-2022
 - C) Pending and/or Potential Litigation ¹

- D) Possible Real Estate Acquisition
6. **RECONVENE IN OPEN SESSION**
7. **ACTION ON ITEM(S) IN CLOSED SESSION**
- A) Approval of Human Resources Recommendation(s) for School Year 2021-2022 6
 Item Submitted: Todd Miller, Assistant Superintendent Human Resources
Presenter: Dr. J. A. Gonzalez, Superintendent
- B) Human Resources Employee Resignation(s) for School Year 2021-2022 7
 Item Submitted: Todd Miller, Assistant Superintendent Human Resources
Presenter: Dr. J. A. Gonzalez, Superintendent
- C) Pending and/or Potential Litigation
- D) Possible Real Estate Acquisition
8. **SUPERINTENDENT'S REPORT(S) - Greatness Starts Here: STRIDES Program**
Presenter: Dr. J. A. Gonzalez, Superintendent
9. **RECOGNITION(S)**
- A) Recognition of 2022 Texas Elementary Teacher of the Year by State Representative R. D. "Bobby" Guerra 8
 Item Submitted: Jake Berry, Director, Community Information
Presenter: Dr. J. A. Gonzalez, Superintendent
- B) Recognition of McAllen Independent School District School Psychologists 9
 Item Submitted: Dr. Rosalba De Hoyos, Assistant Superintendent Instructional Services
Presenter: Dr. J. A. Gonzalez, Superintendent
10. **PROCLAMATION(S)**
- A) Approval of Proclamation Regarding National Parent Involvement Day, November 18, 2021 21
 Item Submitted: Dr. Rosalba De Hoyos, Assistant Superintendent Instructional Services
Presenter: Dr. J. A. Gonzalez, Superintendent
11. **DONATION(S)**
12. **BOARD MEMBER(S), BOARD COMMITTEE(S) AND DISTRICT REPORT(S)**
- A) Board Committee Reports
1. Instructional Services Briefing - Chair - Tony Forina
 2. Human Resources Briefing - Chair - Marco Suarez
 3. District Operations Briefing - Chair - Daniel Vela
 4. Business Operations Briefing - Chair - Debbie Crane Aliseda
 5. Board Officers Briefing - Sam Saldivar, Jr.

6. Internal Audit Committee with External Auditor Meeting Briefing - Sam Saldivar, Jr.

B) District Reports

1. Report Regarding Delinquent Tax Collections for the Period of July 1, 2021 to September 30, 2021 44
 Item Submitted: Cynthia Medrano Richards, Assistant Superintendent Business Operations
Presenter: Dr. J. A. Gonzalez, Superintendent
2. Report Regarding COVID-19 Safety 50
 Item Submitted: Todd Miller, Assistant Superintendent Human Resources
Presenter: Dr. J. A. Gonzalez, Superintendent
3. Report Regarding Intention to apply for Firehouse Subs Public Safety Foundation Grant 51
 Item Submitted: Jose Silva, Jr., McAllen Independent School District Police Chief
Presenter: Dr. J. A. Gonzalez, Superintendent
4. Report Regarding Intention to Apply for COVID - 19 School Health Support Grant 52
 Item Submitted: Arely Benavides, Assistant Superintendent District Operations
Presenter: Dr. J. A. Gonzalez, Superintendent
5. Report Regarding Student Outreach Enrollment Update 58
 Item Submitted: Arely Benavides, Assistant Superintendent District Operations
Presenter: Dr. J. A. Gonzalez, Superintendent
6. Report Regarding Facilities, Maintenance and Operations Projects 83
 Item Submitted: Arely Benavides, Assistant Superintendent District Operations
Presenter: Dr. J. A. Gonzalez, Superintendent
7. Report Regarding McAllen Independent School District Naming the Junior Reserve Officers' Training Corps (JROTC) Building at McAllen Memorial High School, McAllen, TX 96
 Item Submitted: Jake Berry, Director, Community Information
Presenter: Dr. J. A. Gonzalez, Superintendent
8. Report Regarding Monthly Financial and Quarterly Investment Report for September 2021 101
 Item Submitted: Cynthia Medrano Richards, Assistant Superintendent Business Operations
Presenter: Dr. J. A. Gonzalez, Superintendent

13. **CONSENT AGENDA ITEMS**

- A) Approval of Contract No. 2022-150 Park Place Recreation Designs, Inc. 168
 Item Submitted: Arely Benavides, Assistant Superintendent District Operations

	Presenter: Dr. J. A. Gonzalez, Superintendent	
B)	Approval of Remote Conferencing Waiver Designee Item Submitted: Arely Benavides, Assistant Superintendent District Operations	241
	Presenter: Dr. J. A. Gonzalez, Superintendent	
14.	INSTRUCTIONAL SERVICES, INSTRUCTIONAL LEADERSHIP, HUMAN RESOURCES, DISTRICT OPERATIONS, BUSINESS OPERATIONS, AND BOARD OF TRUSTEES ITEMS	
A)	Instructional Services Item(s) (Dr. Rosalba De Hoyos) Instructional Leadership Item(s) (Bridgette Vieh)	
1.	Approval of Request for Maximum Class Size Waiver Application for 2021-2022 Item Submitted: Dr. Rosalba De Hoyos, Assistant Superintendent Instructional Services	247
	Presenter: Dr. J. A. Gonzalez, Superintendent	
2.	Approval of the 2021-2022 Campus Performance Objectives/Goals Item Submitted: Bridgette Vieh, Associate Superintendent Instructional Leadership	249
	Presenter: Dr. J. A. Gonzalez, Superintendent	
3.	Approval of the 2021-2022 District Performance Objectives/Goals Item Submitted: Bridgette Vieh, Associate Superintendent Instructional Leadership	250
	Presenter: Dr. J. A. Gonzalez, Superintendent	
B)	Human Resources Item(s) (Todd Miller)	
1.	Discussion of the Texas Association of School Board (TASB) Localized Policy Manual Update 118 (First Reading) Item Submitted: Todd Miller, Assistant Superintendent Human Resources	251
	Presenter: Dr. J. A. Gonzalez, Superintendent	
2.	Approval of Recommended Adjustment to Substitute Teacher Pay Item Submitted: Todd Miller, Assistant Superintendent Human Resources	252
	Presenter: Dr. J. A. Gonzalez, Superintendent	
3.	Approval of Revision to 2021-2022 Board Approved Stipends Item Submitted: Todd Miller, Assistant Superintendent Human Resources	253
	Presenter: Dr. J. A. Gonzalez, Superintendent	
C)	District Operations Item(s) (Arely Benavides)	
D)	Business Operations Item(s) (Cynthia Medrano Richards)	
1.	Approval of the Annual Comprehensive Financial Report for the Year Ended June 30, 2021 Item Submitted: Cynthia Medrano Richards, Assistant Superintendent Business Operations	256
	Presenter: Dr. J. A. Gonzalez, Superintendent	

- | | | |
|----|---|-----|
| 2. | Approval of 2021 McAllen Independent School District Tax Roll
Item Submitted: Cynthia Medrano Richards, Assistant
Superintendent Business Operations

Presenter: Dr. J. A. Gonzalez, Superintendent | 478 |
| 3. | Approval of the McAllen Independent School District October
Budget Amendment for Fiscal Year Beginning July 1, 2021 and
Ending June 30, 2022
Item Submitted: Cynthia Medrano Richards, Assistant
Superintendent Business Operations

Presenter: Dr. J. A. Gonzalez, Superintendent | 484 |
- E) **Board of Trustees Item(s)**
- | | | |
|----|--|-----|
| 1. | Approval of Board of Education Meeting Minutes
a) Regular Board Meeting October 25, 2021
b) Emergency Board Meeting - October 29, 2021 12 noon | 490 |
| 2. | Approval of Request for Cybersecurity Risk / Forensic Audit | |
15. **SCHEDULE OF FUTURE MEETINGS**
- A) Special Board Meeting - Monday, December 6, 2021 - 5:30 P.M. - Auditorium/McAllen High School
- B) Regular Board Meeting - Monday, December 13, 2021 - 5:00 P.M. - Texas Our Texas room/Staff Development Building at Achieve Early College High School
16. **CLOSED SESSION: The Board of Trustees may reconvene in Closed Session for further discussion regarding the agenda item(s) listed.**
17. **OPEN SESSION: The Board of Trustees may reconvene into Open Session for discussion regarding the agenda item(s) listed.**
18. **ADJOURNMENT**

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

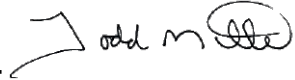
The notice for this meeting was posted in compliance with the Texas Open Meeting Act on November 12, 2021 at 4:30 P.M.

*Natalia Goza
on behalf of the Board of Trustees*

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

SUBMITTED BY: _____

SUPERVISOR: 

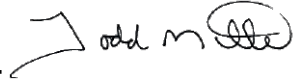
Approved for presentation to the Board of Education:



**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

SUBMITTED BY: _____

SUPERVISOR: 

Approved for presentation to the Board of Education:



7 _____
Superintendent of Schools **Nov 2, 2021**

**BOARD RECOGNITION FORM
McALLEN INDEPENDENT SCHOOL DISTRICT**

Meeting Date (Recommended): November 15, 2021

Title of Recognition:

Photographer Requested: Yes

AV needs: None

Approved for Recognition: 

Superintendent Nov 11, 2021

PROCEDURE FOR BOARD RECOGNITION

1. Fill out "Board Recognition Form" in its entirety at least 12 working days before the recommended date for presentation.
2. Submit completed form to Community Information Office with a cc to immediate supervisor and the Secretary to the Board of Trustees

Following the superintendent's executive team approval, confirmation of recognitions (year-at-a-glance) will be done via e-mail each week. Honorees are instructed to report to the Community Information office at 5:15 p.m. on their designated Board Meeting date.

**BOARD RECOGNITION FORM
McALLEN INDEPENDENT SCHOOL DISTRICT**

Meeting Date (Recommended): November 15, 2021

Title of Recognition:

Photographer Requested: Yes

AV needs:

Approved for Recognition: _____



Superintendent Nov 10, 2021

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Proclamation

State of Texas
County of Hidalgo
McAllen Independent School District

Whereas, it is appropriate to recognize the critical contributions made by parents who foster a love for learning in their children, and by educators who acknowledge the importance of parental involvement as an integral part of their schools' missions; and

Whereas, parental involvement in a child's learning is critical to his or her success, and parents, including other family caregivers, are often their child's first teachers; and

Whereas, McAllen ISD recognizes the importance of supporting parental participation in our public schools, and plans for parents to be meaningful participants in their children's learning; and

Now Therefore, I, Sam Saldivar Jr., President, Board of Trustees of the McAllen Independent School District do hereby proclaim November 18, 2021 as

"National Parent Involvement Day"

I call upon all parents and community members to join the dedicated individuals who administer the Parental Involvement Program and work continuously to build the schools' parents' capacity for strong parental involvement that is critical to students becoming "lifelong learners." The active involvement of parents and community is imperative to the success of all children in our school community.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the McAllen Independent School District to be affixed on this 15th day of November 2021.

Sam Saldivar Jr., President, Board of Trustees
McAllen Independent School District

Attest:

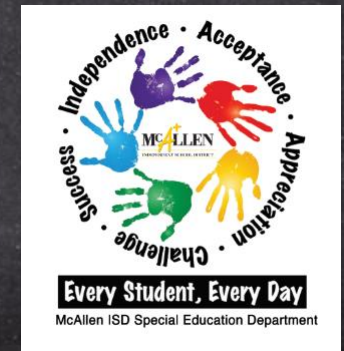
Debbie Crane Aliseda, Secretary, Board of Trustees
McAllen Independent School District



**Licensed Specialist in School Psychology
Recognition
Improving the Lives and Learning of Children**



McAllen ISD Special Education Department
November 15, 2021



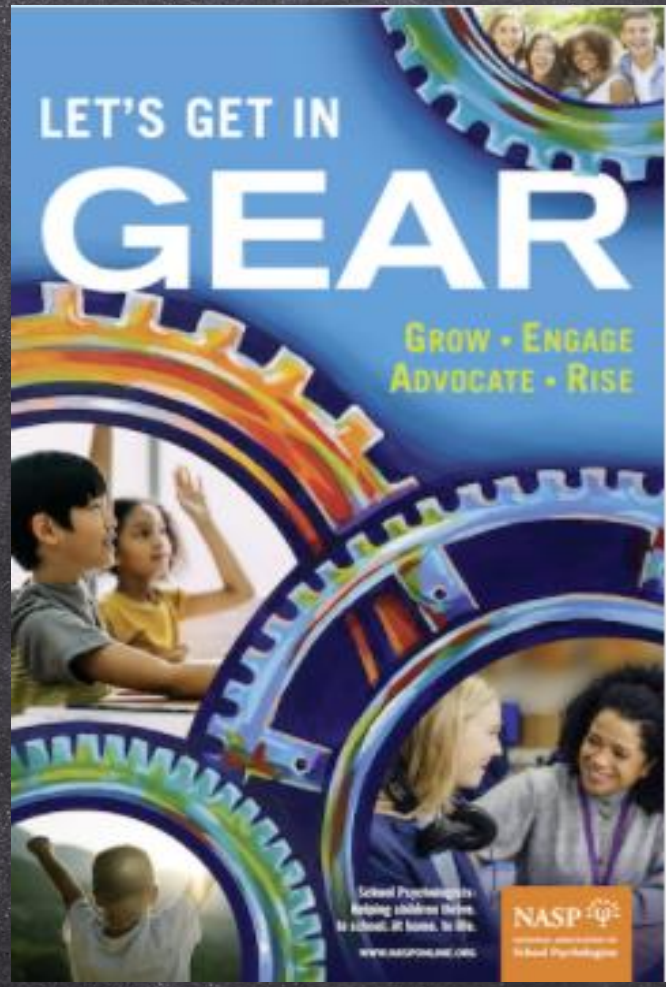


During the month of November, schools throughout the United States celebrate National School Psychology Week (NSPW) to highlight the important work licensed specialists in school psychology and other educators do to help all students thrive.



This year's theme is "Let's Get in Gear."

The theme's acronym provides a challenge to **grow** both personally and professionally. It encourages us to **engage** in best practices and **advocate** for children's access to mental health and learning supports. To **rise** implies resilience and renewal despite the challenges of the past.

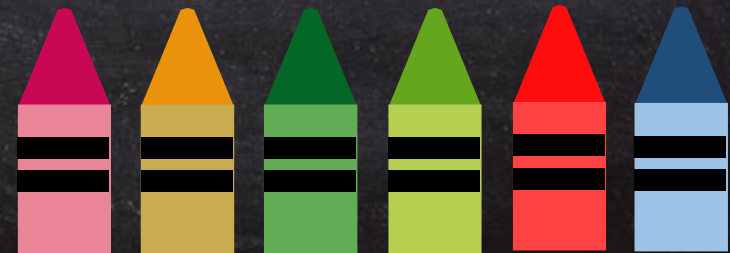


GROW
ENGAGE
ADVOCATE
RISE



Our dedicated Licensed Specialists in School Psychology provide emotional and behavioral supports that enable students to experience success by meeting the individual needs of our students.

Our amazing team provides comprehensive evaluations, recommendations for assistance, and direct services to students of all levels within our district.



Roxanne Calderon



Judith Garcia



Ana Karla Martinez



Susana Phillips



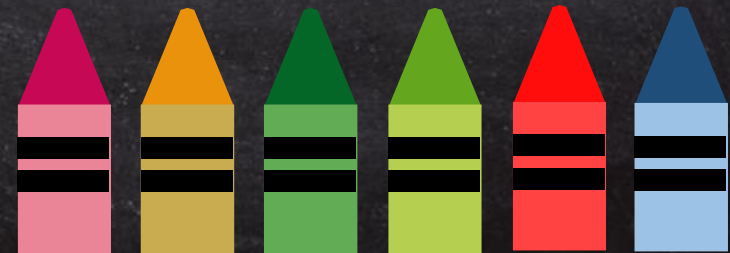
Meagan Schuster





McAllen I.S.D.
Licensed Specialists
in School Psychology

We Thank You!



**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

SUBMITTED BY: *Cynthia Olivarez*
Cynthia Olivarez (Nov 10, 2021 17:10 CST)

SUPERVISOR: *Rosalba De Hoyos*

Approved for presentation to the Board of Education:

J. X. O'Connell

21 _____
Superintendent of Schools Nov 10, 2021



Proclamation

State of Texas
County of Hidalgo
McAllen Independent School District

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IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the McAllen Independent School District to be affixed on this 15th day of November 2021.

Sam Saldivar Jr., President, Board of Trustees
McAllen Independent School District

Attest:

Debbie Crane Aliseda, Secretary, Board of Trustees
McAllen Independent School District



Board Proclamation
Parental Involvement Day
November 15, 2021

A Day for America's Parents, Grandparents and Caring Adults!

Thursday, November 18, 2021

- Since 1994 National Parental Involvement Day forms part of the weeklong observation known as American Education Week. National Parental Involvement Day celebrates public education and honors parents who make a difference in ensuring that every student receives a quality education.
- National Parental Involvement Day provides a yearly opportunity for schools and families to honor and highlight the powerful contributions parents and caregivers provide at school and home to support student success. However, parental involvement shouldn't be confined to just one day – it should be emphasized all year long.



National Parental Involvement Day

November 18, 2021

- Getting involved in your child's education has been shown to dramatically increase the chances of academic success. This annual day of recognition serves as not only a celebration of currently involved parents, but also a reminder to seek out ways to make a difference. Check with your student's teacher or the office in their school to see how you can help.





Parent and Family Engagement Staff

Parent & Family Engagement Specialist

Laura Davila

HB Brown Middle School
Memorial High School





Parent & Family Engagement Specialist

Melissa Flores

HB Alvarez Elementary
Fields Elementary



**Parent
& Family
Engagement
Specialist**

Vanessa Lane

**HB Roosevelt Elementary
Houston Elementary**



Parent & Family Engagement Specialist

Rosie Lazo

HB Fossum Middle School
Sanchez Elementary



Parent & Family Engagement Specialist

*Dianne
Menchaca*

HB Morris Middle School
Milam Elementary



Parent & Family Engagement Specialist

*Berenice
Mendoza*

**HB Cathey Middle School
Lamar Academy**





Parent & Family Engagement Specialist

Anahi Perez

HB De Leon Middle School
Castaneda Elementary





Parent & Family Engagement Specialist

Elizabeth Quintanilla

HB McAllen High School
Wilson Elementary



Parent & Family Engagement Specialist



Diana Rodriguez

**HB Seguin Elementary
McAuliffe Elementary**



Parent & Family Engagement Specialist

Raquel Rosales

HB Rayburn Elementary
Perez Elementary





Parent & Family Engagement Specialist

Norma Salinas

HB Travis Middle School
Thigpen-Zavala Elementary



Parent & Family Engagement Specialist

Patricia Tijerina

HB Jackson Elementary
Escandon Elementary





Parent & Family Engagement Specialist

Leticia Villarreal

HB Garza Elementary
Hendricks Elementary



Parent & Family Engagement Specialist

Judy Zuniga

HB Rowe High School
Achieve Early College High School





Christina Garcia

**Parental Involvement
Assistant**

**Brown Middle School
Memorial High School**



Eleanor Colbath

**Parental Involvement
Assistant**

**Travis Middle School
Thigpen-Zavala Elementary**

Laura De la Fuente

**Parental Involvement
Assistant**

**HB Cathey Middle School
McAllen High School**



Alma Salazar

**Parental Involvement
Assistant**

**Rowe High School
Achieve Early College HS**



Lorena Anzaldúa



**Federal Programs Strategist
Parent & Family Engagement Center
at Navarro**

Amy Quintanilla



**Parental Involvement Clerk
Parent & Family Engagement Center
at Navarro**





Cynthia Olivarez
State & Federal Programs Director
(956) 632-3232

Thank you!

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

SUBMITTED BY: 

SUPERVISOR: 

Approved for presentation to the Board of Education:



44 _____
Superintendent of Schools

**McALLEN
INDEPENDENT SCHOOL DISTRICT**

Mc⁺ALLEN ISD

**DELINQUENT TAX COLLECTION REPORT
NOVEMBER 15, 2021**



LAW OFFICES
OF
LINEBARGER GOGGAN BLAIR & SAMPSON, LLP
ATTORNEYS AT LAW
1512 S. Lone Star Way
EDINBURG, TEXAS 78539

Telephone: (956) 383-4500
Facsimile: (956) 383-7820

November 15, 2021

Mr. Sam Saldivar Jr., President
Mr. Tony Forina, Vice-President
Ms. Debbie Crane Aliseda, Secretary
Mr. Conrado Alvarado, Trustee
Mrs. Sofia M. Pena, Trustee
Mr. Marco Suarez, Trustee
Mr. Daniel D. Vela, Trustee
Dr. José A. Gonzalez Ed. D, Superintendent
McAllen Independent School District
2000 North 23rd Street
McAllen, Texas 78501

RE: Delinquent Tax Collection for July 1, 2021 through September 30, 2021

Dear Dr. Gonzalez and Board of Trustees:

The Linebarger Goggan Blair & Sampson, LLP Report highlights our delinquent ad valorem tax collection program on behalf of McAllen Independent School District. Our collection results, as noted herein, indicate our efforts continue to be successful for the McAllen Independent School District.

Please know that we truly appreciate the opportunity to represent McAllen Independent School District on all delinquent ad valorem tax matters. As always, we will continue to provide McAllen Independent School District with quality representation, consistent results, and an ample experienced staff of attorneys, legal assistants and a certified tax assessor collector dedicated to servicing your account. We are available to address any questions you may have or to discuss any concerns that interest you at your convenience.

Sincerely,



Kelly R. Salazar
Partner



Our delinquent tax collection program for McAllen Independent School District continues to emphasize two basic premises: to work with individual taxpayers to collect taxes owed to McAllen Independent School District and to only use the tool of litigation as a final option. We listen and continually adapt to your changing needs to ensure that we are providing the best possible service and deliver customized collection programs that yield the best possible results. The following information is an overview of our collections efforts during this reporting period.

MAILINGS

Our extensive mailing program is designed to advise people who have not paid their delinquent taxes to McAllen Independent School District. During the course of the fiscal year, we send delinquent notices, with varying degrees of intensity to every delinquent taxpayer. The intensity of the notice varies on factors such as: time of year, type of property and the particular needs of the jurisdiction.

3 Demand Mailings – 5,605 Statements Mailed

CONTACTS

Our comprehensive collection services provide a wide scope of exceptional assistance to McAllen Independent School District and its taxpayers. Equipped with multi-skilled representatives, we create and manage flexible payment plans for taxpayers experiencing any financial hardship.

 3,332
Phone Calls

 316
Payoff Request

 27
Payment Agreements

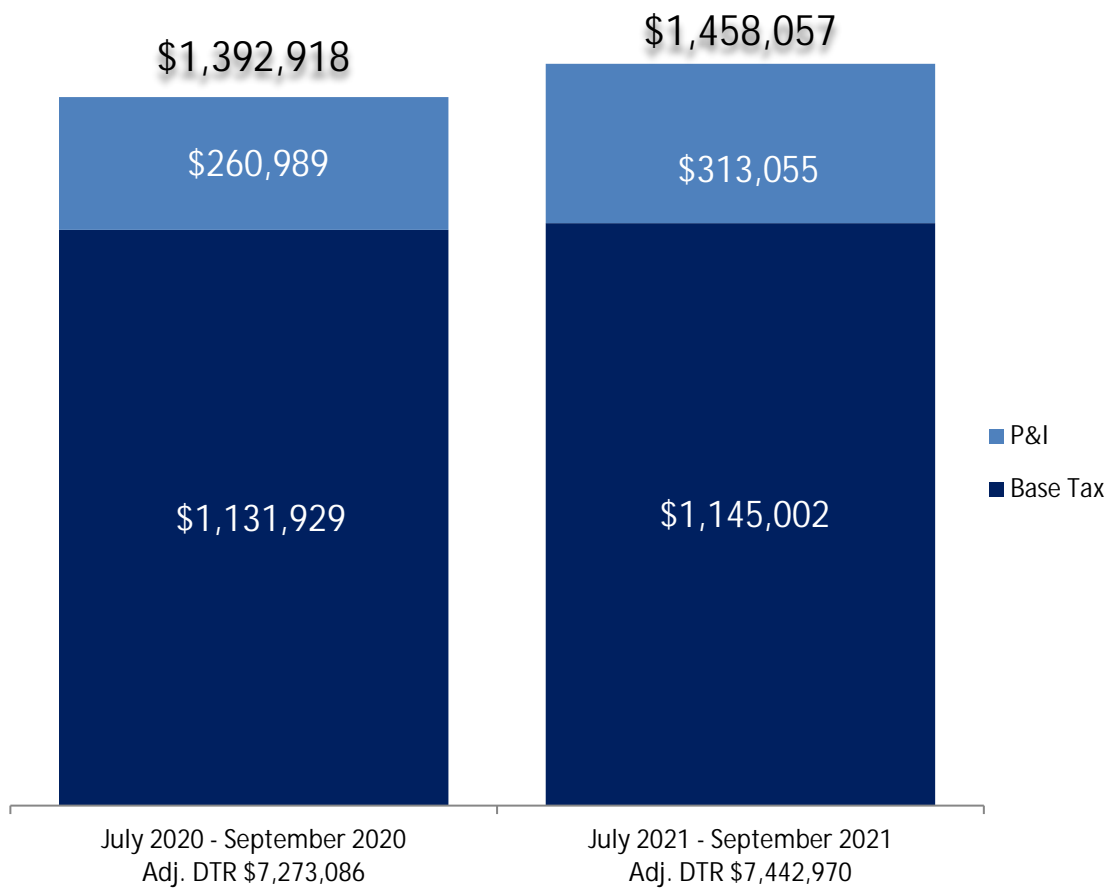
LITIGATION

Filing a lawsuit to collect delinquent taxes is used as a final resort; after diligent efforts to contact and work with taxpayers are fully exhausted. Once the decision to file suit has been made, a

complete property title search is conducted, the taxable property is further identified and all interested parties, including all lien holders, are identified and served with notice of the lawsuit.

Litigation Activity	Cases	Base, Penalty and Interest
• Filed Lawsuits	59	\$210,408
• Lawsuits Disposed	28	\$86,141
• Judgments Taken	25	\$105,379
• Tax Warrants	7	\$140,402
• Pending Litigation as of Nov. 21	359	\$2,052,435

COLLECTIONS



Source: Hidalgo County Tax Office Reports

FUTURE OVERVIEW

In light of the COVID19 pandemic, our office is committed to making necessary adjustments to our collection procedures and methods to best advocate for the McAllen Independent School District. We will continue to offer firm yet flexible payment options for taxpayers who are financially impacted by the effects of COVID19.

Review of Pending Judgments and the Filing of Additional Lawsuits

During the next quarter we will continue to work pending lawsuits for full payment or payment agreements. We will also continue researching the delinquent tax roll for possible new lawsuits; both real and personal property accounts.

Continued Monitoring of Bankruptcy Accounts

As a continuation of our standard operating practice, we will actively monitor and verify accounts in bankruptcy for the payment of taxes, penalties, and interest owed to the School District.

Mailing Program

We have completed our scheduled mailing on behalf of the School District for the upcoming quarter. In addition to our scheduled mailing, we have implemented a compassionate letter program directed to taxpayers who are otherwise non-responsive to phone calls. These compassionate letters inform the delinquent taxpayer of options available for payment during this difficult period.

Scheduling of Property Sales

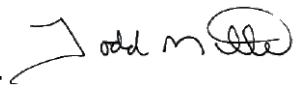
As properties are taken to judgment, they will be reviewed and checked for payment. Those judgments with no taxpayer response will be further reviewed and scheduled for possible tax sale.

Execution of the work plan established for the McAllen Independent School District will include the constant monitoring of collection figures in order to adjust resources and enforce the collection of delinquent taxes. Our collection efforts will also include prosecuting pending suits to conclusion, mailing monthly letters, and filing new suits in order to maximize the collection of taxes. We will continue to work closely with you and your administrative staff to provide assistance and advice on all property tax matters, including changes in the law brought about by amendments to the Texas Property Tax Code.

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

SUBMITTED BY: _____

SUPERVISOR: 

Approved for presentation to the Board of Education:



50 _____
Superintendent of Schools **Nov 12, 2021**

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

SUBJECT: Report Regarding Intention to apply for Firehouse Subs Public Safety Foundation Grant

REFERENCE: Goal 1: Student Achievement / Student Focus; Strategy: Engaging Learning Environment

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

Fire Departments, law enforcement, EMS, municipal and state organizations, public safety organizations, non-profits and schools are encouraged to apply for lifesaving equipment. A maximum of 600 grant applications will be accepted on a quarterly basis.

Firehouse Subs Public Safety Foundations' Mission is to impact the lifesaving capabilities, and the lives of local heroes and their communities. This is accomplished by providing lifesaving equipment and prevention education tools to first responders and public safety organizations. All requests must fall within the Foundation's funding guidelines.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

McAllen ISD Police Department intends to apply for Firehouse Subs Public Safety Foundation Grant.

LEGAL REVIEW: N/A

BUDGETARY CONSIDERATIONS: N/A

RECOMMENDED BOARD ACTION:

This item is for information purposes only.

SUBMITTED BY:  Jose Silva (Nov 3, 2021 10:18 CDT)

SUPERVISOR: 

For further information contact:
Name: Jose Silva Jr.
Office: Police Department (956) 928-8990
email: jose.silva@mcalleisd.net

Approved for presentation to the Board of Education:



51 _____
Superintendent of Schools

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

SUBMITTED BY: *Laura Williams*
Laura Williams (Nov 10, 2021 11:53 CST)

SUPERVISOR: *Arely*
Arely Benavides (Nov 10, 2021 18:36 CST)

Approved for presentation to the Board of Education:

J. Alexander

52
Superintendent of Schools

Report Regarding Intention to Apply for COVID-19 School Health Support Grant

Grant Name	COVID-19 School Health Support Grant
Term of Grant	Continue through the end of the SY 2021-2022
Grant Amount	Goal of the Grants to School Program (\$221m) Provide eligible K-12 public and private schools with access to needed funds to further support COVID mitigation/prevention resources and activities.
Grant Manager	Laura Williams
Purpose and Use of Funds	The goal of this program is to aid in risk reduction to students, staff, and faculty during the COVID pandemic.



**Report Regarding COVID-19 School
Health Support Grant**

**Board Meeting
November⁵⁴ 15, 2021**

Highlights of the COVID-19 School Health Support Grant:

U.S. Department of Health and Human Services (HHS) will invest \$10 billion from the American Rescue Plan to states to enable schools to establish COVID-19 screening testing programs to support and maintain in-person learning.

Texas received \$800 million, of these monies \$221 million in grant funding will be allocated for eligible public and private school systems

The Department of State Health Services (DSHS) and TEA have partnered together to make these resources available

Key Dates:

- Pre-award May 1, 2021 – March 31, 2022
- Grant application due December 9, 2021
- First cash advance grant payment initiated on January 14, 2021
- McAllen ISD intends to apply no later than December 3, 2021

Purpose of COVID-19 School Health Support Grant:

- To support safe, in-person instruction in schools K-12 by establishing a screening testing program
- To provide eligible K-12 public and private school with access to needed funds to further support COVID mitigation/prevention resources and activities


Allowable Activities:


- PPE
- Hygiene and cleaning supplies
- HEPA fan/filtration systems or other small items that allow for improved air circulation
- Public Health events – Provide opportunities for increased detection and prevention
- Vaccine promotion events/communication
- COVID-19 testing kits
- Clinical Laboratory Improvement Amendments (CLIA) Certificate of Waiver
- Partial Funding for staff screening testing or COVID prevention programs outside staff's regular duties

Thank you.

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

SUBMITTED BY: 

SUPERVISOR: 
Arely Benavides (Nov 11, 2021 11:19 CST)

Approved for presentation to the Board of Education:



58 _____
Superintendent of Schools



INDEPENDENT SCHOOL DISTRICT

Recruitment, Recapture, & Withdraw Update

November 2021

Lisa Cavazos, Director

Strategic Partnerships & Student Outreach

Report Regarding Enrollment – Quarterly Road Map



The Enrollment Story of the Last 5 months

21,528

LDOS May 2021



21,051

Registrations



First Day of School

18,281

61



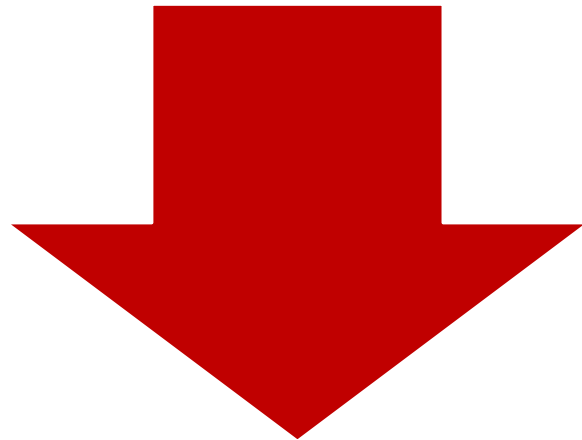
20,490

November 2021

Current Enrollment at McAllen ISD



Recruitment &
Recapture since FDOS



Withdraws since
FDOS



= Net
Change

Current Enrollment at McAllen ISD



2,814

Recruitment &
Recapture since FDOS



Withdraws since
FDOS

= Net
Change

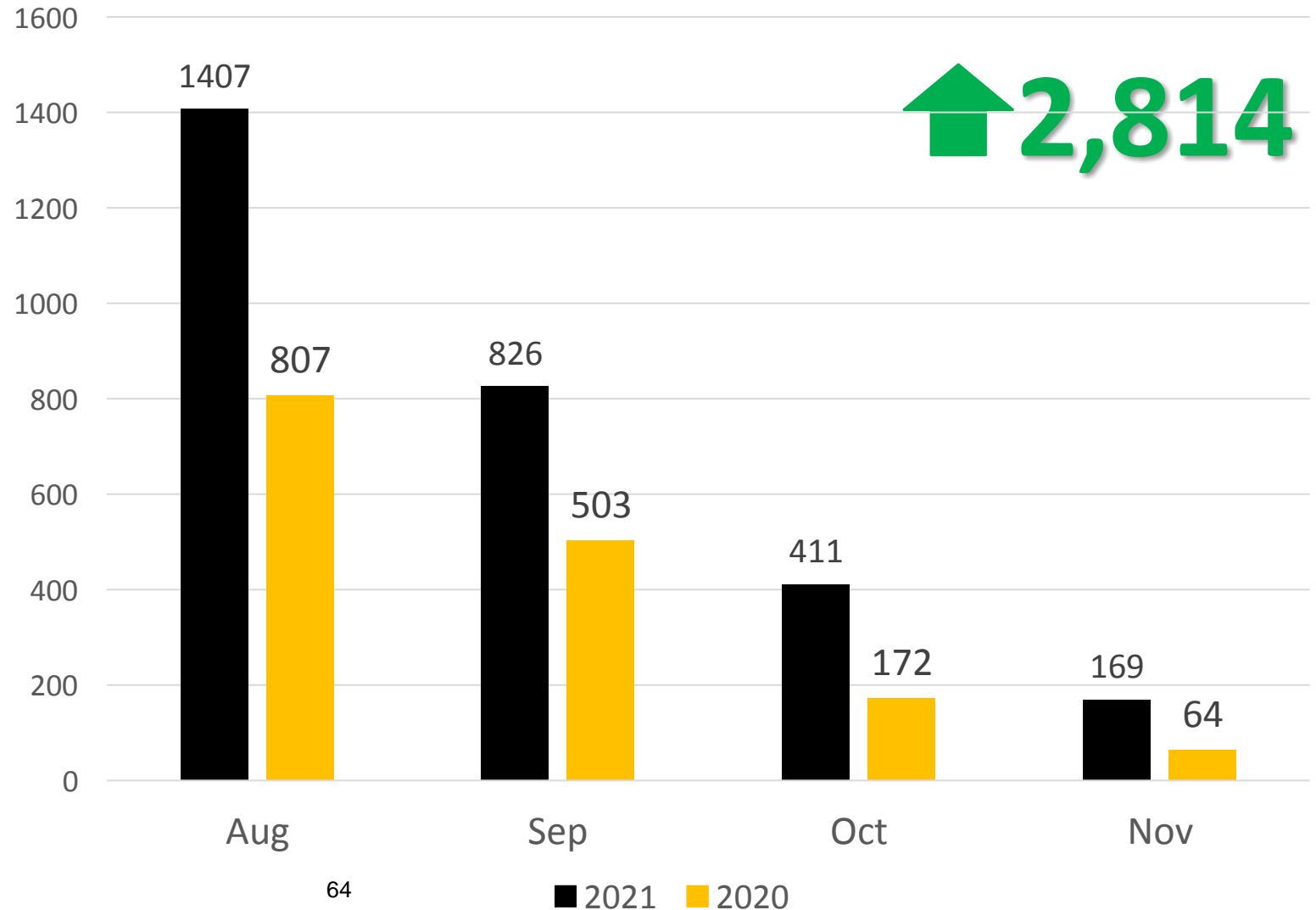


New Entries by Month Since FDOS

Recruitment and Recapture in August was *'easy'*

Many parents were ready but needed to be connected or supported through the process.

As the year has gone on, though, cases are more difficult, and fear and uncertainty play a major role in hesitation.



New Entries by Grade Since FDOS

PreK and 9th grade were the two highest yield grade levels.

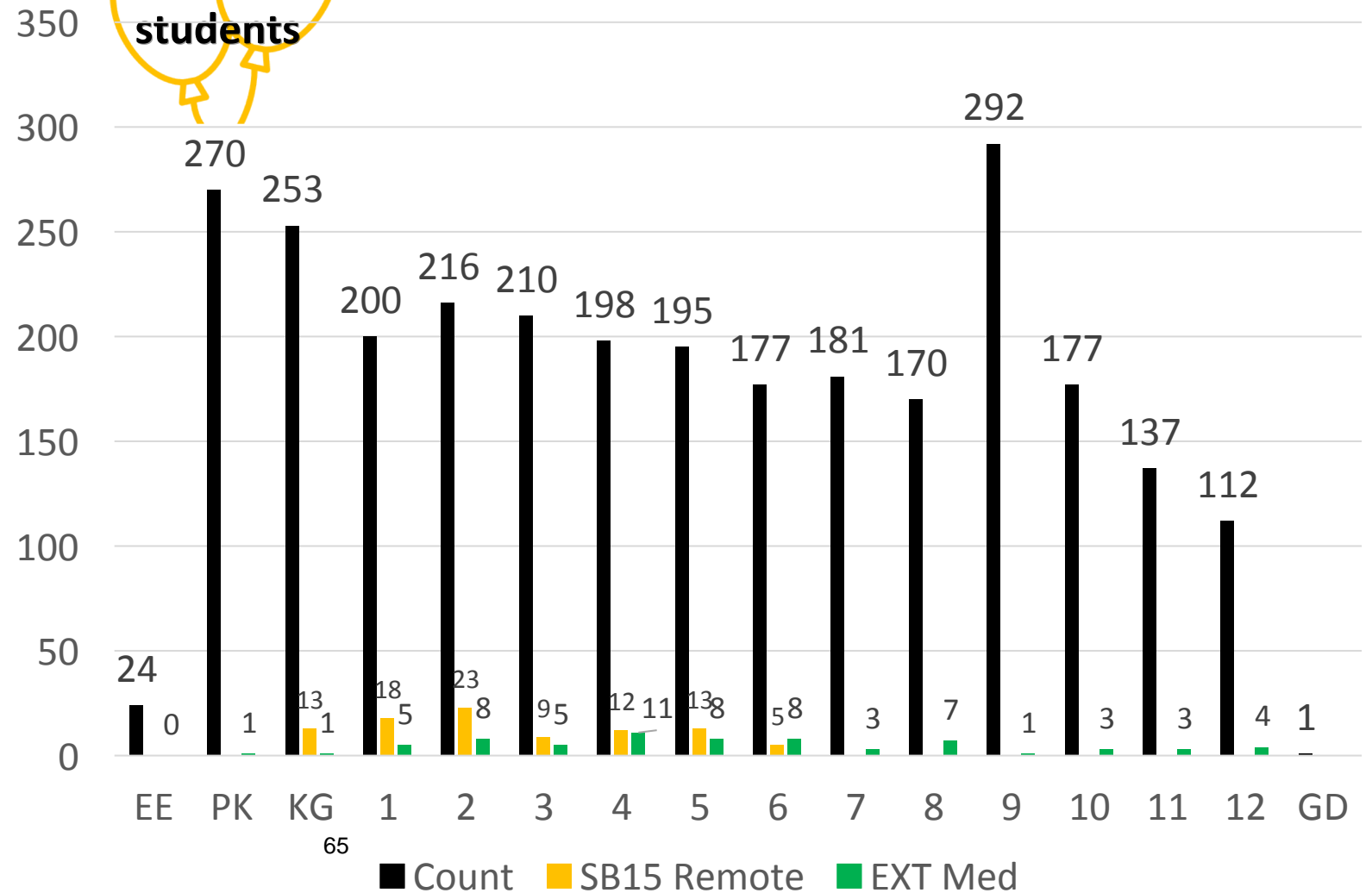
We targeted PreK heavily, as there were many no-shows during the first week of school.

Once remote learning was an option, we also targeted k-6th grade.

9th is a surprise, however, our overall increase in 9th grade has been significant – but also takes into consideration retentions from last year.

↑ 2,814

+45
new DC
students



New Entries by Campus Since FDOS (Elem)

56% of total new entries.

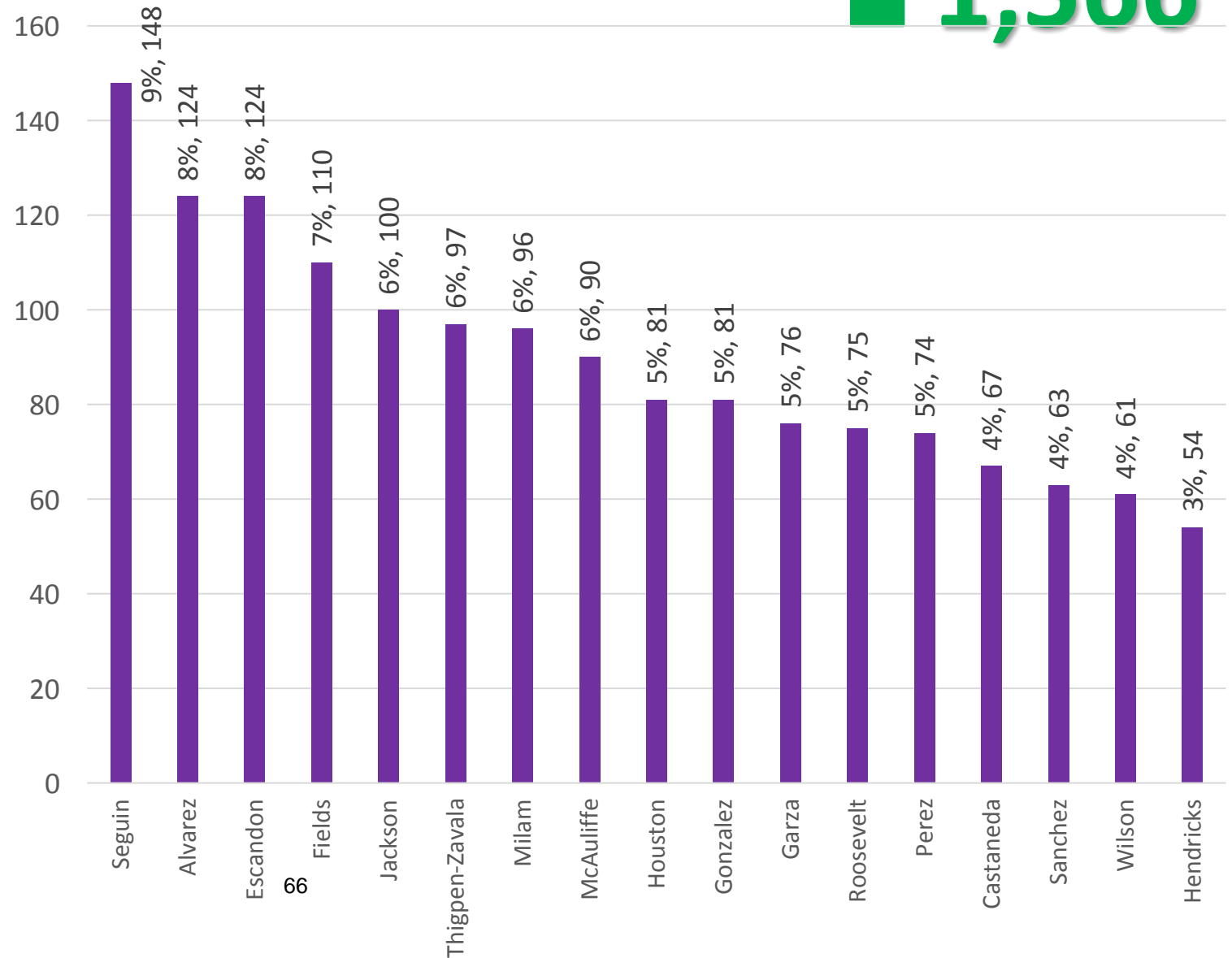
The Student Outreach goal is to not have a single elementary school under an enrollment of 400.

As such, we have diligently focused efforts on our lowest enrolled schools, as well as worked to “round up” on all others.

400 → 500

500 → 600

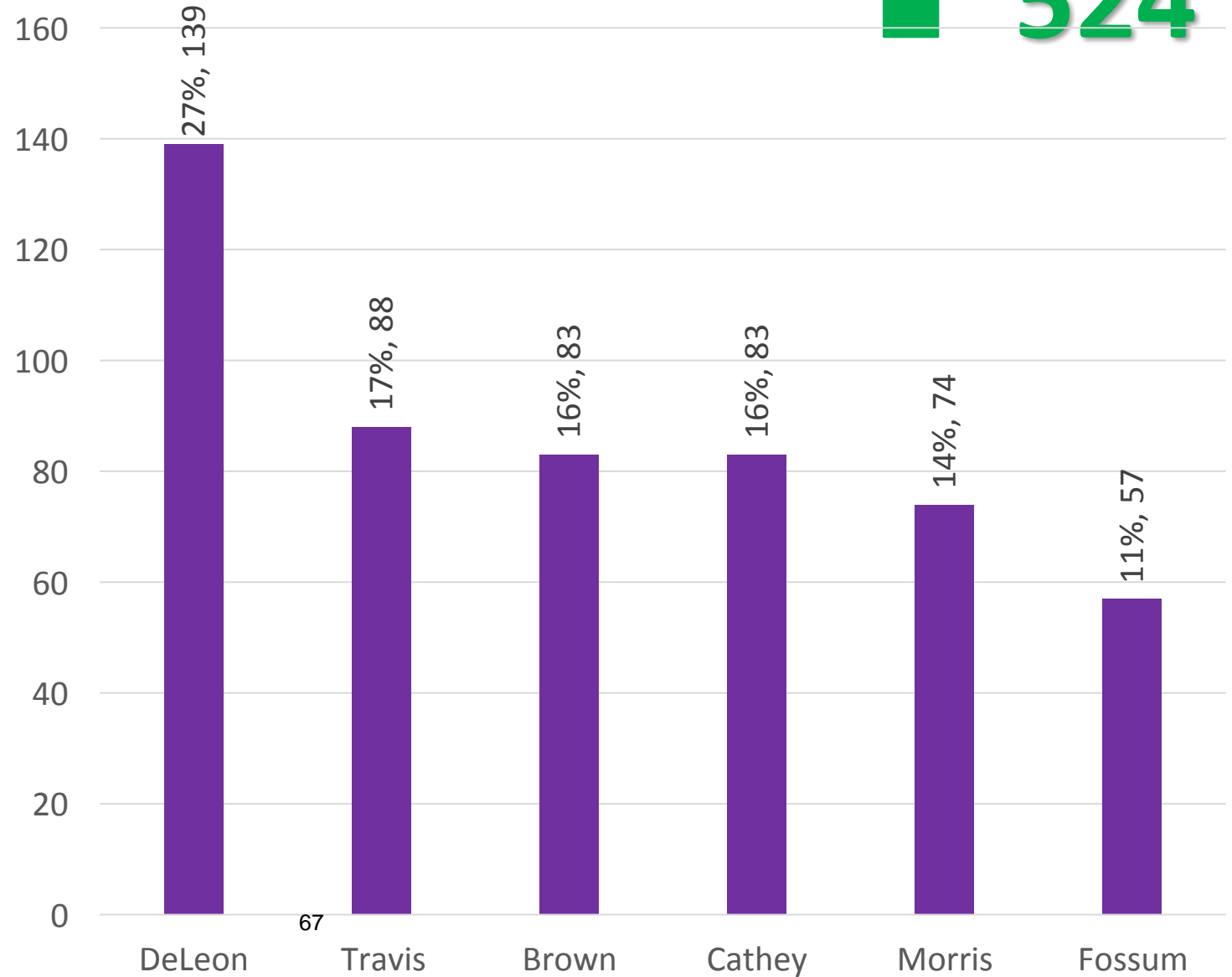
↑ 1,566



New Entries by Campus Since FDOS (Middle)

18.6% of total new entries.

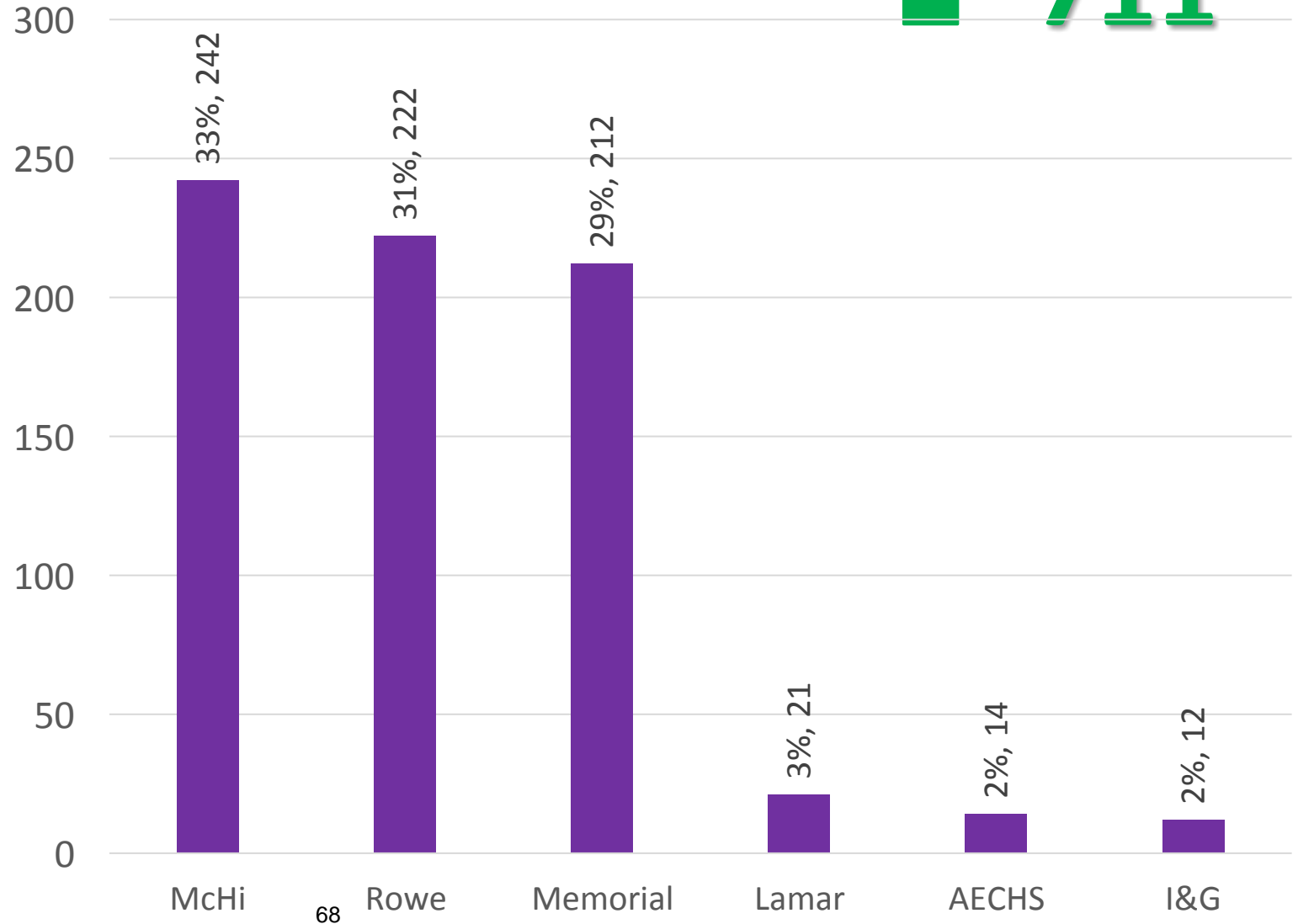
 **524**



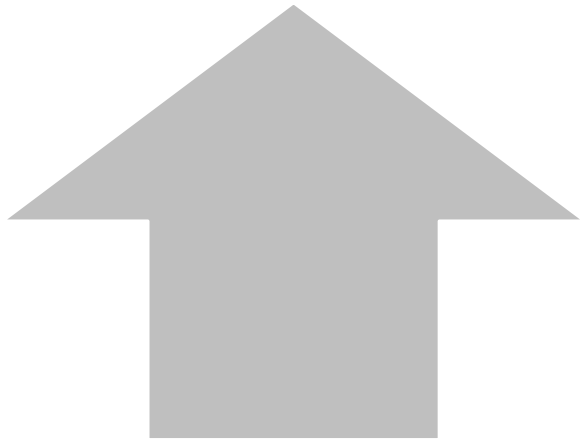
New Entries by Campus Since FDOS (High)

26% of total new entries.

↑ 711

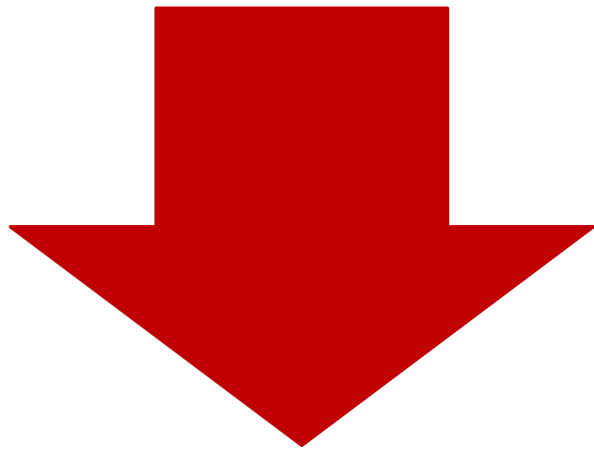


Current Enrollment at McAllen ISD



2,814

Recruitment &
Recapture since FDOS

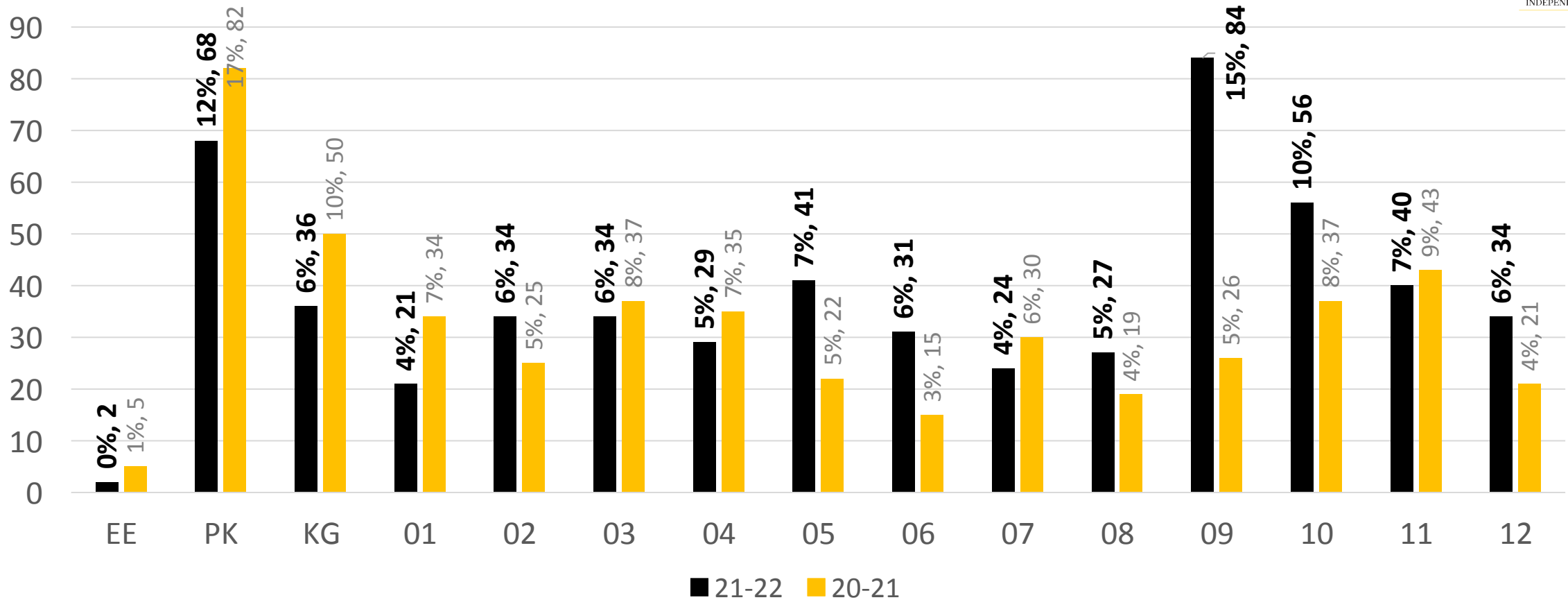


561

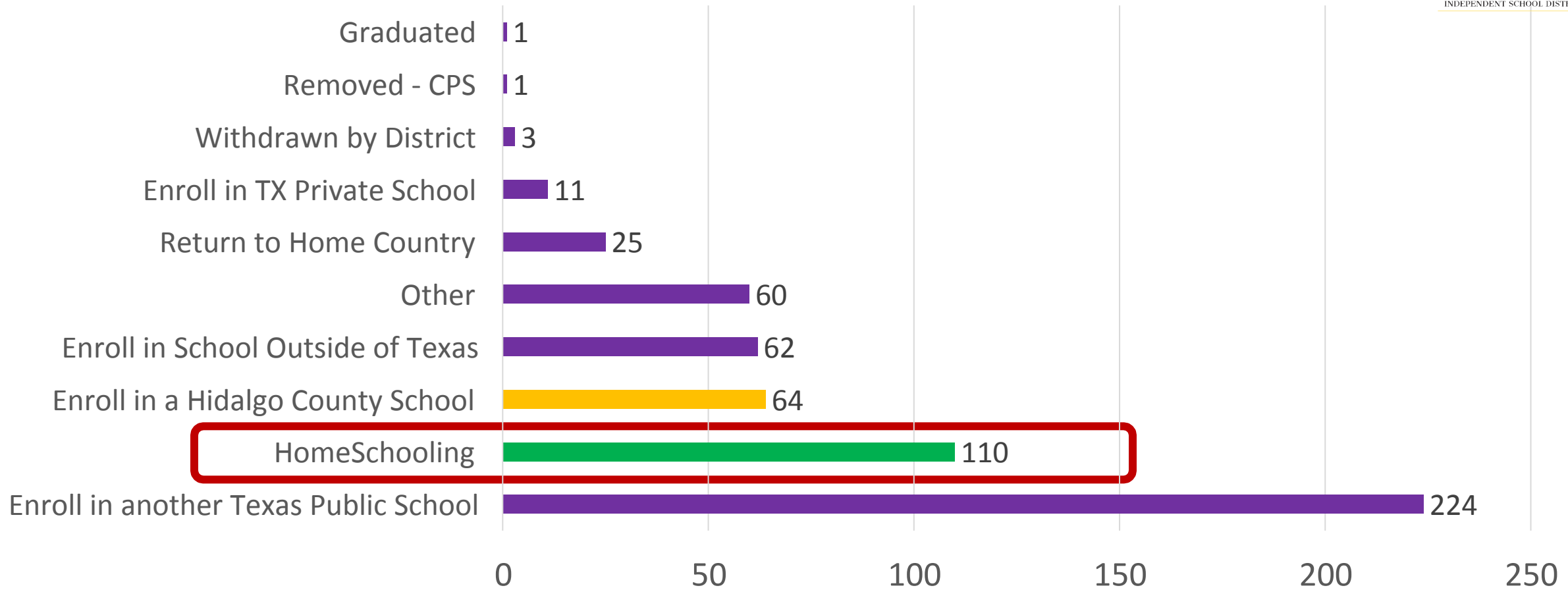
Withdrawals since
FDOS



**= Net
Change**



Withdrawals by Grade Level since FDOS
 2021-22: 561 (year to date)
 2020-21: 483⁷⁰ (year to date)

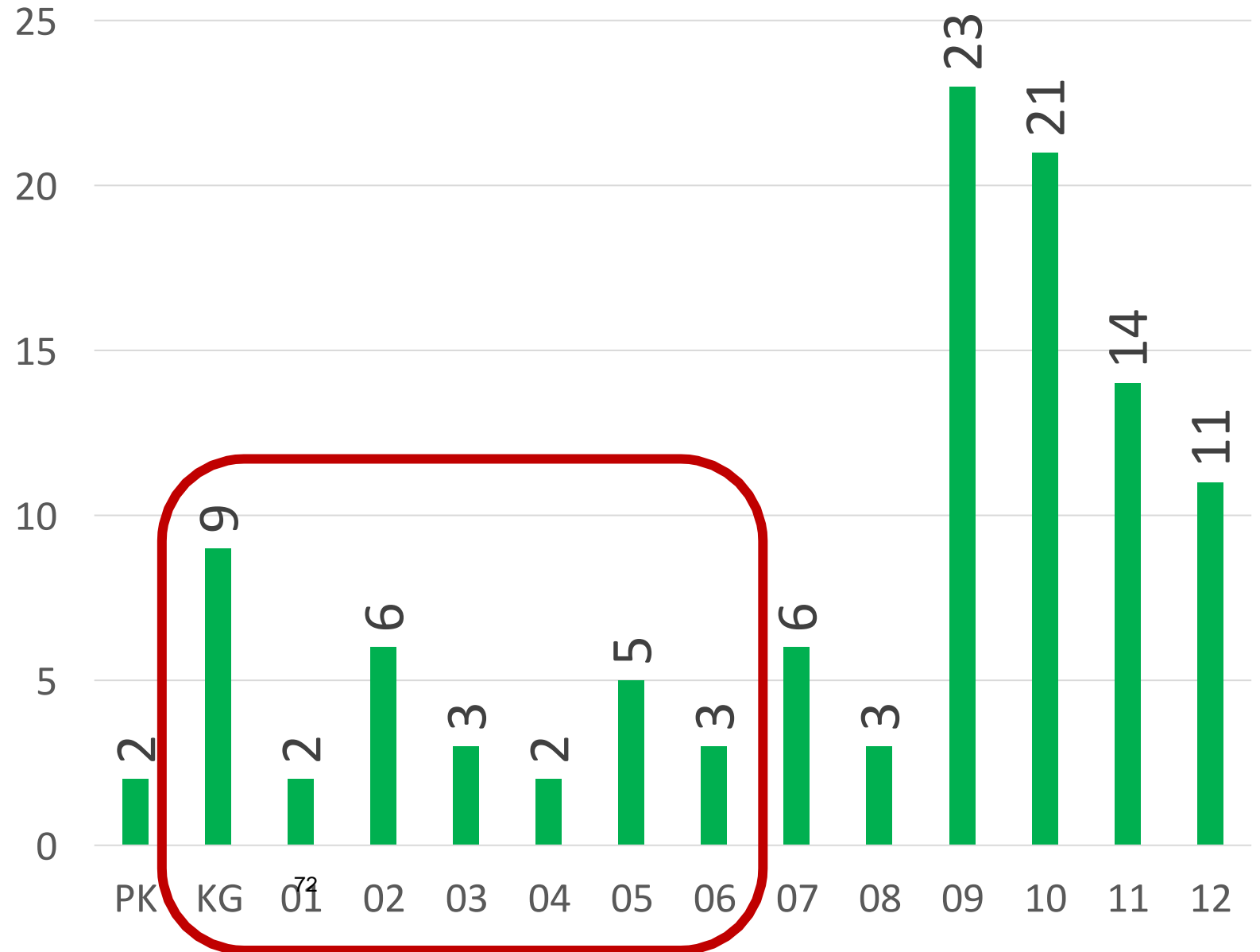


Reason for Withdraw
n= 561

Students Who Withdrew for Homeschool by Grade Level

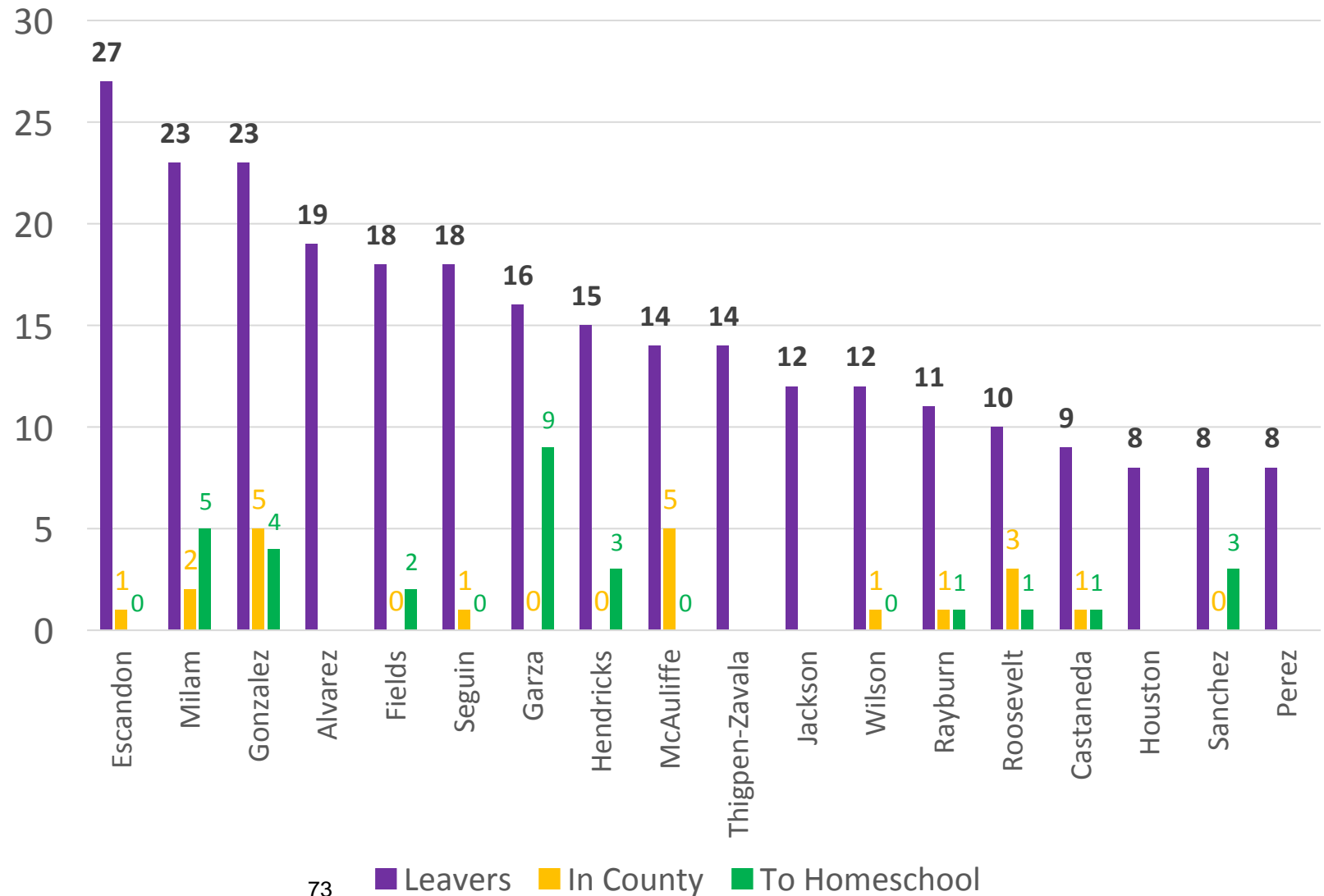
27.3% of students who withdrew for homeschool were in k-6th grade, where we have a remote learning option.

- Attendance eligibility
- STAAR eligibility
- BOY eligibility
- Academic eligibility



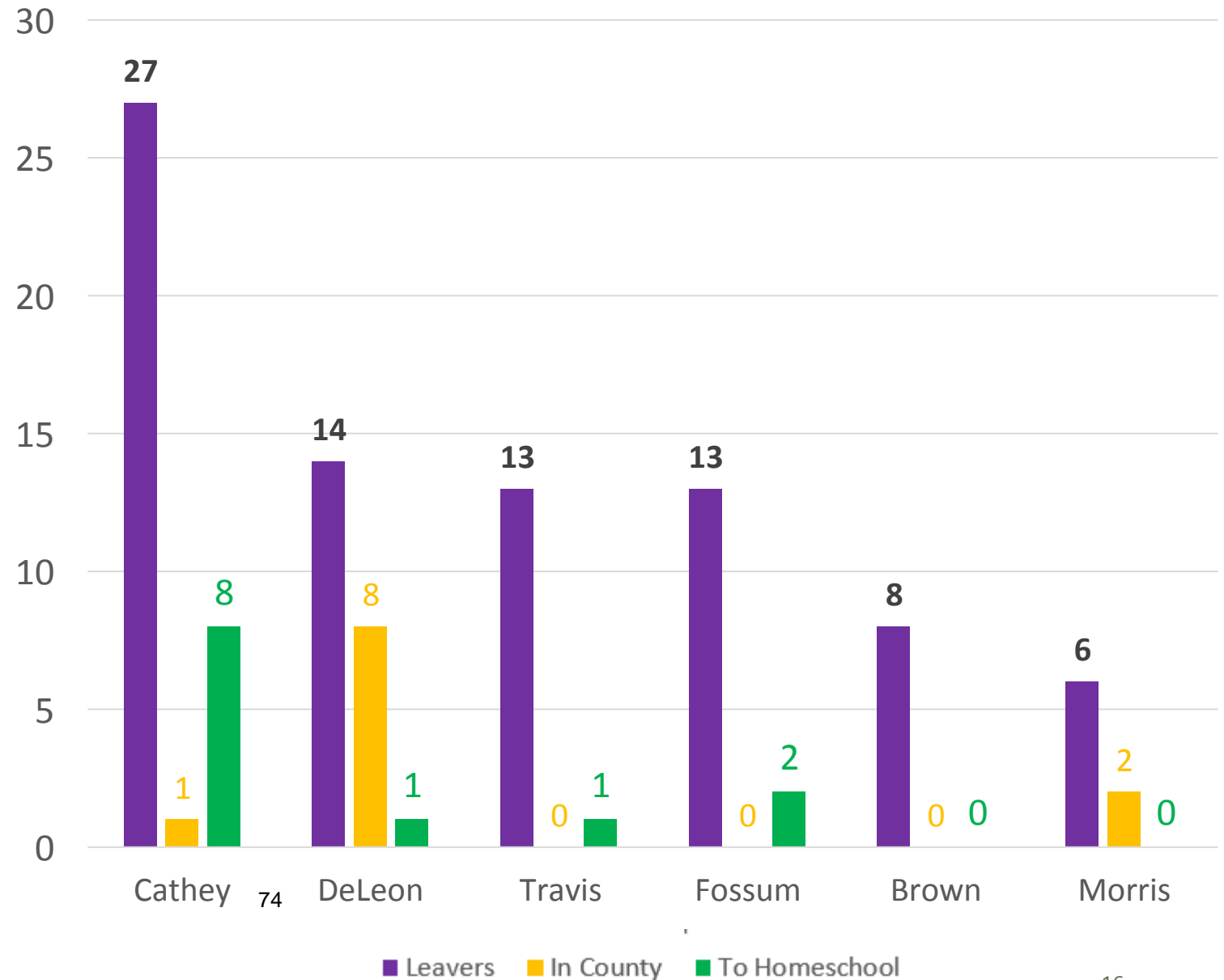
Middle School Withdraws by Campus n= 265

11% of middle school leavers left for homeschool, 7.5% are still within the county.



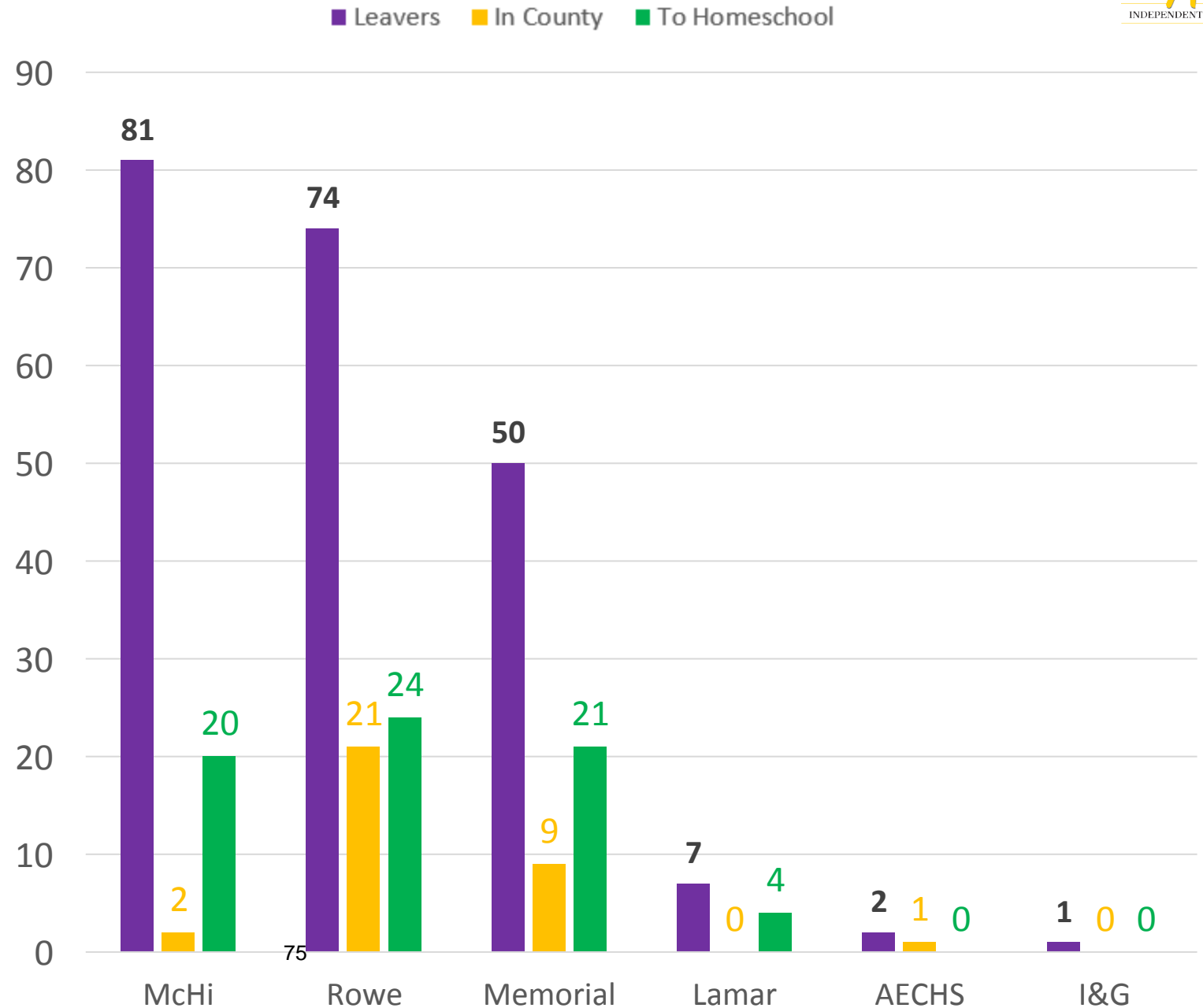
Middle School Withdraws by Campus n= 81

14.8% of middle school leavers left for homeschool, 13.5% are still within the county.

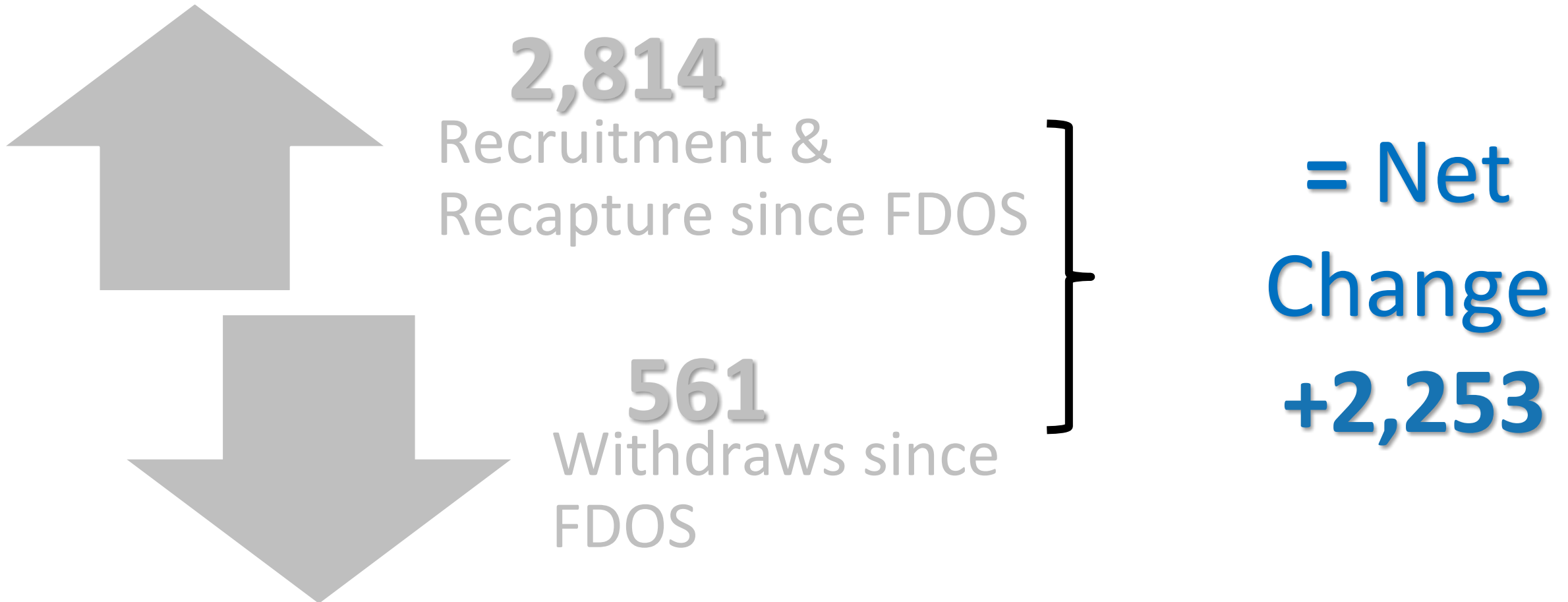


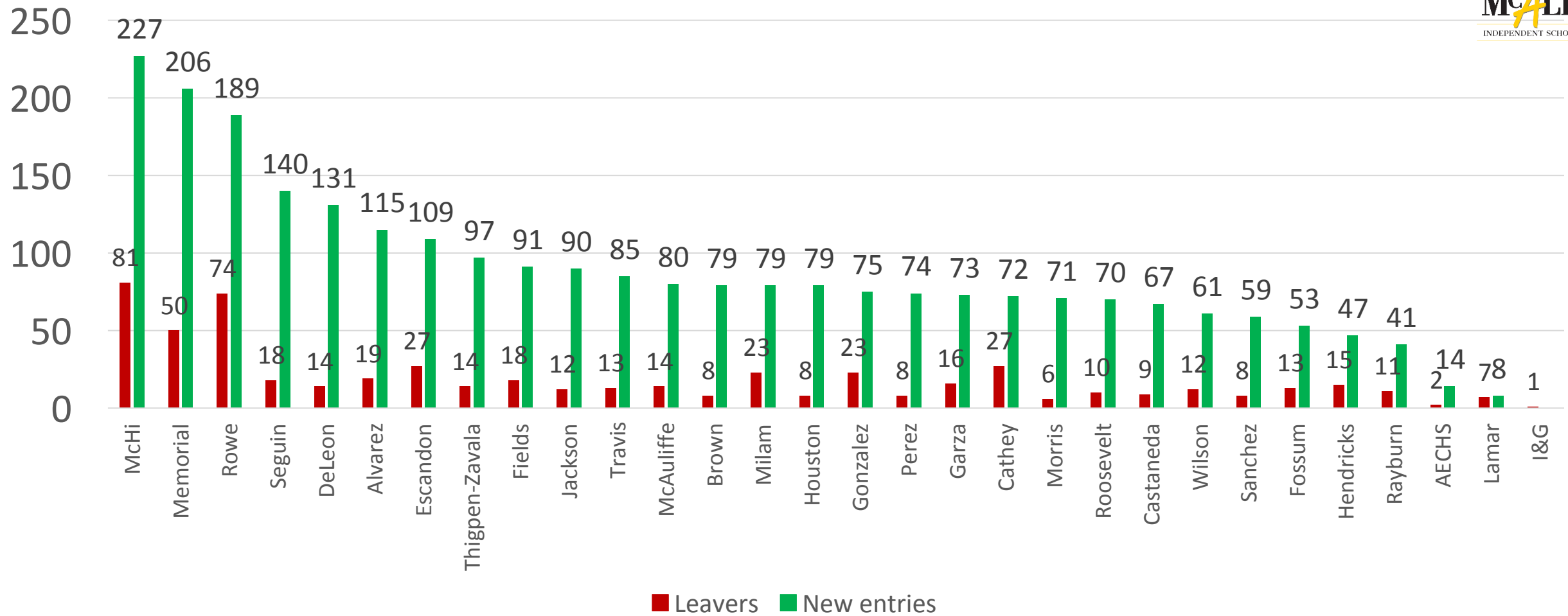
High School Withdraws by Campus n= 215

32% of high school leavers left for homeschool, 15.3% are still within the county.



Current Enrollment at McAllen ISD

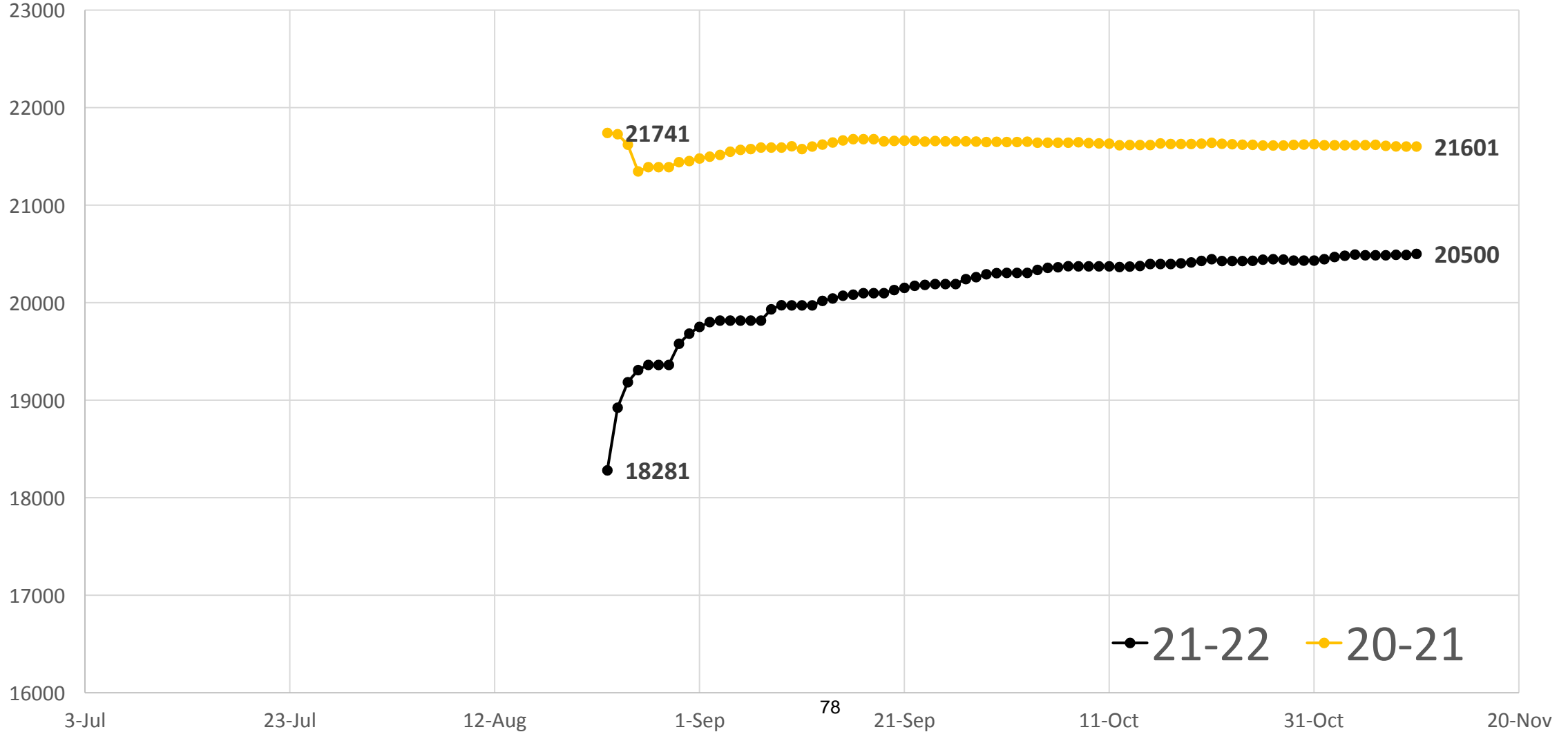




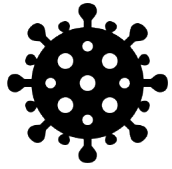
Leavers since FDOS vs New Entries since FDOS

1:5

2-year Comparison Enrollment Trend: August to November



Targeted Approach



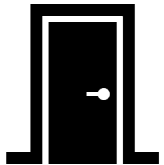
With vaccines now available for 5–11-year-olds, we are working to reconnect with families who indicated their hesitation to attend any school until there was a vaccine for children.



Outreach to families who have withdrawn from McAllen ISD for recapture.



Negotiations to ensure every family has a McAllen ISD home they are happy with.



home visits (both ways)... we are visiting homes to build relationships, but also inviting families to our McAllen ISD schools (their 'school home' to investigate and experience for themselves.)

Student Outreach Team Update



The addition of 3 part-time Recruiters.

Student Outreach Team Update

This change will enable us to:

1. Extend the hours Student Outreach is available to support families. The new PT team members will work Monday – Thursday, 4 p.m. – 8 p.m. & Saturday, 9 a.m. – 12 p.m.
2. Expand the manpower for boots on the ground and community events.
3. Expand the manpower during key registration times for the district.



Questions

THANK YOU FOR YOUR TIME!

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

SUBJECT: Report Regarding Facilities, Maintenance & Operations Monthly Projects

REFERENCE: Goal 3: Facilities Priorities; Strategy 3: Engaging Learning Environment

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

A monthly report from Facilities, Maintenance & Operations Department about various projects throughout the District is presented every month.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS: Topics highlighted this month include:

Ongoing Projects:

- Culinary Arts Lab Renovation at AECHS
- Agricultural Learning Center
- The Inclusive Park at Sanchez Elementary
- Memorial HS Roof Replacement
- McAllen HS HVAC Improvement Phase II
- Restroom Partitions Replacement
(2)-McAllen HS and Memorial HS
- 50 Extra Bottle Water Filling Stations

Upcoming District Projects:

- 3-High School Black Box Theaters
- Houston ES Roof Upgrade
- District Wide Marques
- 8-Cafeteria Expansions and Modifications
(Jackson ES, Milam ES, Seguin ES, Gonzalez ES, Garza ES, Wilson ES, Brown MS, De Leon MS)
- Crockett Roof Replacement
- McAllen Veterans Memorial Stadium Press Box
- Houston Elementary Playscape
- Memorial HS HVAC Upgrade
- Rowe HS HVAC Upgrade
- De Leon MS HVAC Upgrade
- Travis MS HVAC and Roof Upgrade
- Chillers for Milam ES, Jackson ES, and Alvarez ES

Work Orders October 2021
Submitted/
Completed: 1215 / 709

LEGAL REVIEW:

None required.

BUDGETARY CONSIDERATIONS:

None required.

RECOMMENDED BOARD ACTION:

The Report Regarding Facilities, Maintenance & Operations is submitted for information purposes only.

SUBMITTED BY:  _____

SUPERVISOR:  _____
Arely Benavides (Nov 11, 2021 13:42 CST)

For further information contact:

Name: Ruben Trevino
Office: (956) 632-3200
eMail: ruben.trevino@mcallenisd.net

Approved for presentation to the Board of Education:



Report Regarding



Facilities Maintenance & Operations Projects



84

November 15, 2021

Report Regarding Facilities Maintenance & Operations Projects

Ongoing Projects: Culinary Arts Lab Renovation at A.E.C.H.S.



Report Regarding Facilities Maintenance & Operations Projects

Ongoing Projects: Culinary Arts Lab Renovation at A.E.C.H.S.



Report Regarding Facilities Maintenance & Operations Projects



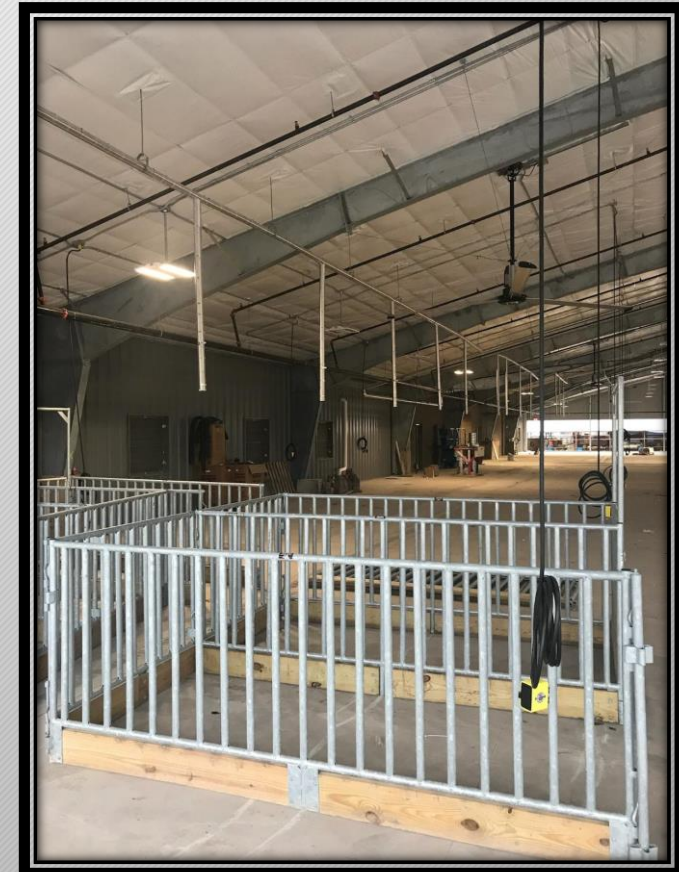
Ongoing Projects: Agricultural Learning Center



Report Regarding Facilities Maintenance & Operations Projects



Ongoing Projects: Agricultural Learning Center



Report Regarding Facilities Maintenance & Operations Projects



Ongoing Projects: The Inclusive Park at Sanchez Elementary



Report Regarding Facilities Maintenance & Operations Projects

Ongoing Projects: The Inclusive Park at Sanchez Elementary



Report Regarding Facilities Maintenance & Operations Projects



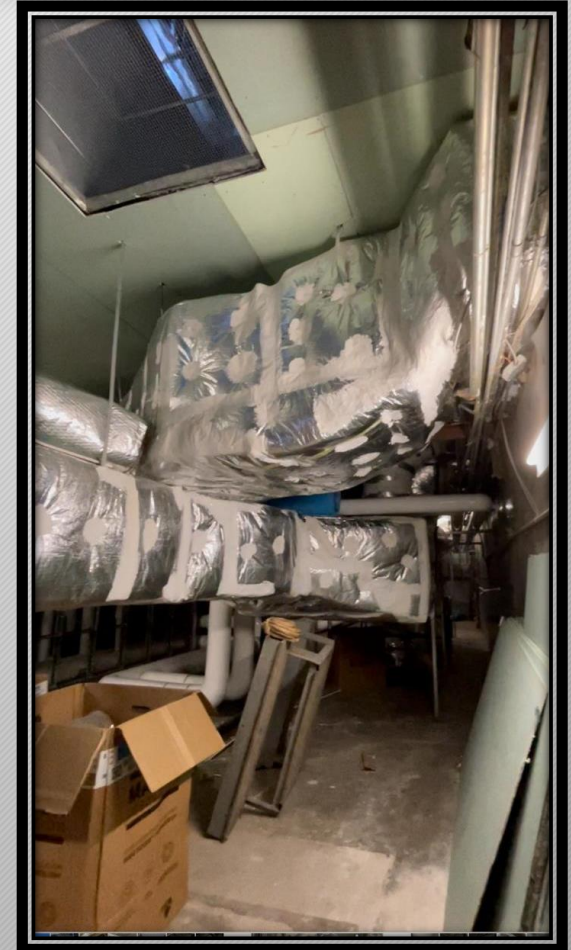
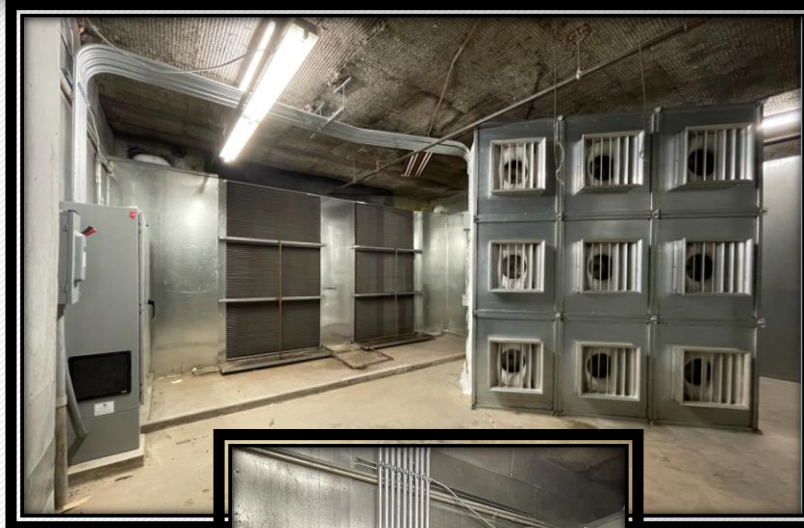
Ongoing Projects: Memorial HS Roof Replacement



Report Regarding Facilities Maintenance & Operations Projects

Ongoing Projects:

- **McAllen HS HVAC Improvements Phase II**
- **Restroom Partitions Replacement (2) McAllen HS and Memorial HS**
- **50 Extra Bottle Water Filling Stations**



**Report Regarding
Facilities Maintenance & Operations Projects**

Upcoming District Projects:

- **3 High School Black Box Theatres**
- **Houston ES Roof Upgrade**
- **District Wide Marquees**
- **8 Cafeteria Expansions and Modifications**

Jackson ES, Milam ES, Seguin ES, Gonzalez ES, Garza ES, Wilson ES, Brown MS, De Leon MS

- **Crockett Roof Replacement**
- **McAllen Veterans Memorial Stadium Press Box**
- **Houston Elementary Playscape**

Report Regarding Facilities Maintenance & Operations Projects

Upcoming District Projects:

- **Memorial HS HVAC Upgrade**
- **Rowe HS HVAC Upgrade**
- **Lamar Academy HVAC Upgrade**
- **De Leon MS HVAC Upgrade**
- **Travis MS HVAC and Roof Upgrade**
- **Chillers for Milam ES, Jackson ES, and Alvarez ES**

Report Regarding Facilities Maintenance & Operations Projects



**Work Orders
Submitted/Completed**

October 2021

1215 / 709



**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

SUBMITTED BY: *Felicia M. Villarreal*
Felicia M. Villarreal (Nov 11, 2021 14:25 CST)

SUPERVISOR: *JB*
Jacob Berry (Nov 11, 2021 14:26 CST)

Approved for presentation to the Board of Education:

J. Alexander

96 _____
Superintendent of Schools

Report Regarding McAllen ISD Naming the Junior Reserve Officers' Training Corps (JROTC) Building


Final Audit Report


2021-11-11


Created:	2021-11-10
By:	Veronica Carrasco Martinez (veronica.carrascomar@mcallenisd.net)
Status:	Signed
Transaction ID:	CBJCHBCAABAA75vgJUY-sM6bGbc81vqDF9nWt6wUgmCH


"Report Regarding McAllen ISD Naming the Junior Reserve Officers' Training Corps (JROTC) Building" History


 Document created by Veronica Carrasco Martinez (veronica.carrascomar@mcallenisd.net)
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 Agreement completed.
2021-11-11 - 8:31:57 PM GMT

McAlLEN ISD

HELP US HONOR OUR COMMUNITY!

On September 27, 2021, the McAllen Independent School District Board of Trustees announced the intent to name the Junior Reserve Officers' Training Corps (JROTC) Building at McAllen Memorial High School, McAllen, TX.

The McAllen ISD Board of Trustees is inviting the community to submit nominations to the Superintendent through **5 p.m. on November 12, 2021.**

The nomination can be submitted at the Administration Building located at **2000 North 23rd Street McAllen, Texas** or through the online form at **MCALLENISD.ORG**.

Per policy CW (LOCAL), citizens, local clubs, staff, students, and Board members may submit nominations, which must be in writing and should include, as applicable, biographical data, significant contributions and accomplishments, and a summary statement supporting the nomination.

Nominee Requirements per policy CW (LOCAL):

An unnamed existing facility or an unnamed part of an existing school or facility may be named for a living or deceased person who:

1. Has made exceptional contributions locally or nationally and distinguished himself or herself in education, service to the District, or service to the community;
2. Represents exemplary qualities and can serve as a model of excellence to students who attend the school or use the facility;
3. Has distinguished himself or herself in the military by demonstrating patriotism, loyalty, and exemplary citizenship; ***or***
4. Has served in a position of leadership and service worthy of commemorating including, but not limited to, involvement in education, service, arts, or government.

Alternatively, an unnamed existing facility or an unnamed part of an existing school or facility may be named for a local, state, or national geographic area.



McAlLEN
INDEPENDENT SCHOOL DISTRICT
2000 N. 23rd St.
McAllen, TX 78501
(956) 618-6000
MCALLENISD.ORG



Naming McAllen Memorial JROTC Building

Nomination Campaign: Closed, Friday, November 12, 2021 @ 5:00 p.m.

- Website: Ran through November 12, 2021
- Newspaper: Wednesday- 10/13 & three consecutive Sundays: 10/17, 10/24, 10/31
- Social Media: Pushed weekly on all platforms
- McAllen ISD Honor Roll Newsletter: October 22, 2021, November 5, 2021
- McAllen ISD Home Varsity Football Games: 10/08, 10/15, 10/21, 10/22, 10/29, 11/04, 11/05

FNC Committee Relations

Updated: November 12, 2021



Board Update: November 15, 2021

Committee Communication

- Initial Communication: Friday, October 08, 2021
- Meeting #1: Monday, October 18, 2021
- Meeting #2: Tuesday, November 16, 2021
 - Review Nominations- 7 total (11/12/2021)

Next Steps:

1. Review all Nominations
2. Tentative- Meeting #3: Tuesday, 11/30/2021 Final Selection and Committee Spokesperson
3. GOAL- Official Recommendation to Board- December 13, 2021

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

SUBMITTED BY: 

SUPERVISOR: 

Approved for presentation to the Board of Education:



101 _____
Superintendent of Schools

**COMPARISON OF BUDGET TO REVENUES, EXPENDITURES AND ENCUMBRANCES
FOR THE MONTH OF SEPTEMBER 30, 2021**

	A APPROVED BUDGET 2020-21 09/30/20	B YTD ACTUAL 07/01/20 TO 09/30/20	C APPROVED BUDGET 2021-22 09/30/21	D YTD ACTUAL 07/01/21 TO 09/30/21	E DIFFERENCE C - D	F OUTSTANDING ENCUMBRANCES 10/01/21 TO 06/30/22	G YTD REVENUES, EXPENSES AND ENCUMBRANCES D + F	H BUDGET LESS EXPENSES AND ENCUMBRANCES C - G
REVENUES:								
LOCAL AND INTERMEDIATE SOURCES	\$4,430,095	\$644,482	\$3,401,583	\$621,989	\$2,779,594		\$621,989	\$2,779,594
PROPERTY TAXES	79,823,682	1,073,876	84,787,994	1,088,777	83,699,217		1,088,777	83,699,217
STATE PROGRAM REVENUES	137,774,797	35,748,999	133,393,577	28,466,372	104,927,205		28,466,372	104,927,205
FEDERAL PROGRAM REVENUES	21,266,401	887,539	20,271,975	5,564,487	14,707,488		5,564,487	14,707,488
OTHER RESOURCES/NON-OPERATING REVENUES	4,294,771	4,217,915	0	97,548	(97,548)		97,548	(97,548)
SUB TOTAL	\$247,589,746	\$42,572,811	\$241,855,129	\$35,839,173	\$206,015,956		\$35,839,173	\$206,015,956
EXPENDITURES:								
11 INSTRUCTION	\$130,798,518	\$27,112,971	\$132,266,364	\$6,838,070	\$125,428,294	\$101,667,040	\$108,505,110	\$23,761,254
12 INST. RES. & MEDIA SERVICES	3,609,880	794,334	3,454,715	405,600	3,049,115	2,749,438	3,155,038	299,677
13 CURRICULUM DEV. & INST. STAFF DEV.	4,929,731	1,067,687	4,715,738	884,272	3,831,466	2,342,608	3,226,880	1,488,858
21 INST. LEADERSHIP	3,257,064	642,479	3,357,006	630,943	2,726,063	1,964,529	2,595,472	761,534
23 SCHOOL LEADERSHIP	13,786,701	3,425,074	13,304,167	2,407,883	10,896,284	10,442,096	12,849,979	454,188
31 GUID., COUNSELING & EVAL. SER.	9,939,256	2,075,084	9,633,121	1,194,621	8,438,500	7,875,391	9,070,011	563,110
32 SOCIAL WORK SERVICES	1,860,498	434,234	2,048,372	307,238	1,741,134	1,514,148	1,821,386	226,986
33 HEALTH SERVICES	3,110,236	639,767	2,803,591	304,906	2,498,685	2,438,368	2,743,274	60,317
34 STUDENT (PUPIL) TRANS.	4,891,290	779,797	4,518,163	767,019	3,751,144	1,060,135	1,827,154	2,691,009
35 FOOD SERVICES	17,974,783	3,233,084	17,489,742	2,329,345	15,160,397	8,907,609	11,236,954	6,252,788
36 CURRICULAR/EXTRACURRICULAR ACT.	10,035,372	1,628,151	9,855,353	1,283,745	8,571,608	4,608,782	5,892,527	3,962,826
41 GENERAL ADMINISTRATION	8,598,230	1,969,912	8,513,893	1,905,734	6,608,159	4,861,558	6,767,291	1,746,602
51 PLANT MAINT. & OPERATIONS	22,269,134	4,800,134	24,516,249	5,239,812	19,276,437	9,512,191	14,752,003	9,764,246
52 SECURITY AND MONITORING SERV.	5,074,254	997,349	5,246,097	1,078,488	4,167,609	3,196,236	4,274,724	971,373
53 DATA PROCESSING SERVICES	6,342,213	1,418,057	6,134,878	1,247,279	4,887,599	4,087,545	5,334,824	800,054
61 COMMUNITY SERVICES	42,286	7,175	43,906	3,289	40,617	37,684	40,973	2,933
71 DEBT SERVICE	7,078,589	2,310,574	7,032,797	2,315,593	4,717,204	178,153	2,493,746	4,539,051
81 FAC. ACQUISITION & CONST.	789,774	18,884	3,280,025	6,775	3,273,250	1,148,407	1,155,181	2,124,844
95 PMT. TO JUV. JUSTICE ALT. ED. PRG.	40,000	20,000	40,000	20,000	20,000	0	20,000	20,000
99 OTHER INTERGOVERNMENTAL CHARGES	891,975	439,657	939,270	460,214	479,056	0	460,214	479,056
00 OTHER USES/NON-OPERATING EXPENSES	585,330	500,000	85,000	0	85,000	0	0	85,000
SUB TOTAL	\$255,905,114	\$54,314,403	\$259,278,447	\$29,630,827	\$229,647,620	\$168,591,916	\$198,222,743	\$61,055,704
REVENUES OVER (UNDER) EXPENDITURES		(\$11,741,592)		\$6,208,346				
PRELIMINARY BEGINNING FUND BALANCE		97,700,231 *		107,594,997				
PRELIMINARY ENDING FUND BALANCE		<u>\$85,958,639</u>		<u>\$113,803,343</u>				
PRELIMINARY OPTIMUM FUND BALANCE FOR UNFORESEEN EVENTS		\$103,042,102 *		\$104,077,381				

* FINAL BALANCE AS OF JUNE 30, 2020



Quarterly Investment Report

PREPARED FOR MCALLEN ISD

SEPTEMBER 30, 2021



**PATTERSON
& ASSOCIATES**

A MEEDER INVESTMENT MANAGEMENT COMPANY

WITH YOU. FOR YOU.

Looking for the Light in the Tunnel

This year the markets have been focused on growth and the inevitable inflation that comes from growth as well as employment difficulties. At the same time, they have been battered by Covid variants and supply chain disruption. It is no wonder that the uncertainty has generated great volatility. And, as we know, volatility reflects risk.

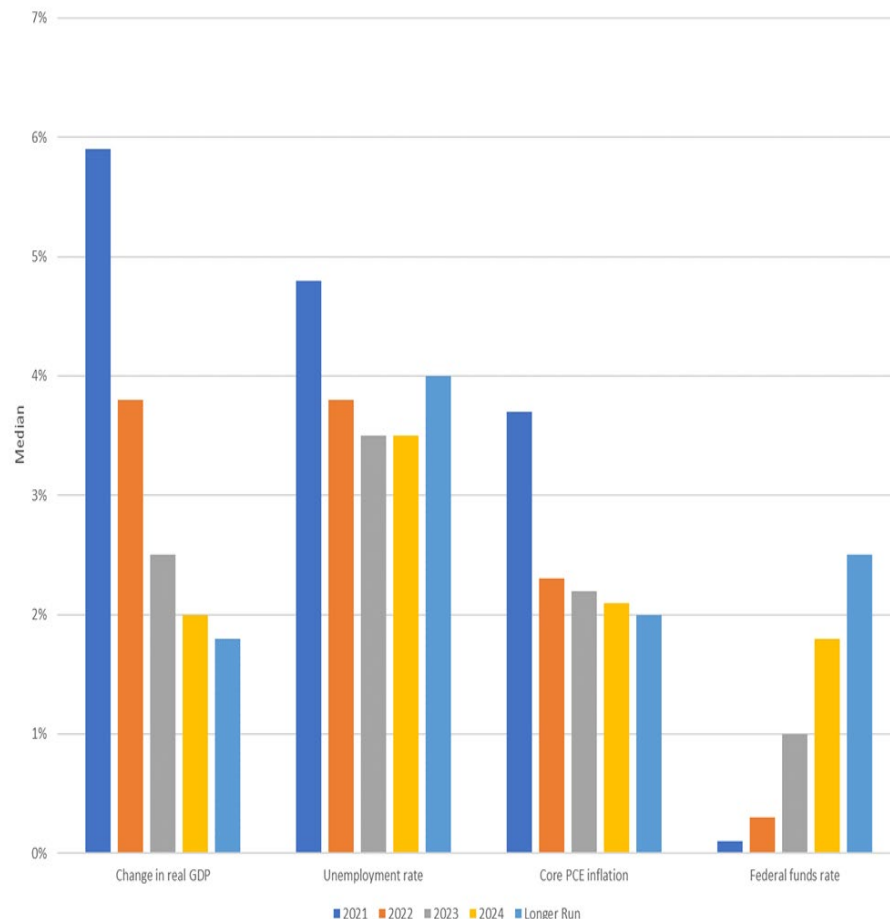
The inflation question centers on whether this current and increasing inflation is permanent or temporary as the economy transitions to a balance of forces. Growth will generate its own inflation, but the key has been and will be the supply chains that have created bottle necks and logistical disruptions globally. Adding to this are energy prices reflecting a global supply shortage. OPEC+ has refused to help alleviate this problem and WTI has gained 65% in 2021. Daily US crude production is 7% lower YOY – some due to transportation limits. All this adds price pressure, while the Fed is trying to decide how strong inflation really is and whether it will remain.

Growth is clear in an increasing GDP to 6.7% and was robust in the first half of 2021 but possible resurgence of variants and the debt ceiling difficulties, along with a less accommodative Fed, may reduce expectations for continued growth in 2021. The hopeful rise in the ISM index for manufacturing reflects the lengthening supply chains rather than an increase in demand. Hurricanes and an increase in Covid in SE Asia could have major continuing impact.

Remembering that the US was already losing momentum going into the pandemic, a new normal will be anything but with massive governmental spending, debt creation, and an accommodative Fed is factored in.

At this point it is positive however that we at least do see the end ¹⁰⁴ of the tunnel and a possible emergence from it.

Federal Reserve Outlook



SOURCE: FEDERAL RESERVE PRESS RELEASE AND SUMMARY OF ECONOMIC PROJECTIONS AS OF 9/23/2021

Taper Teaser and Political Theatre

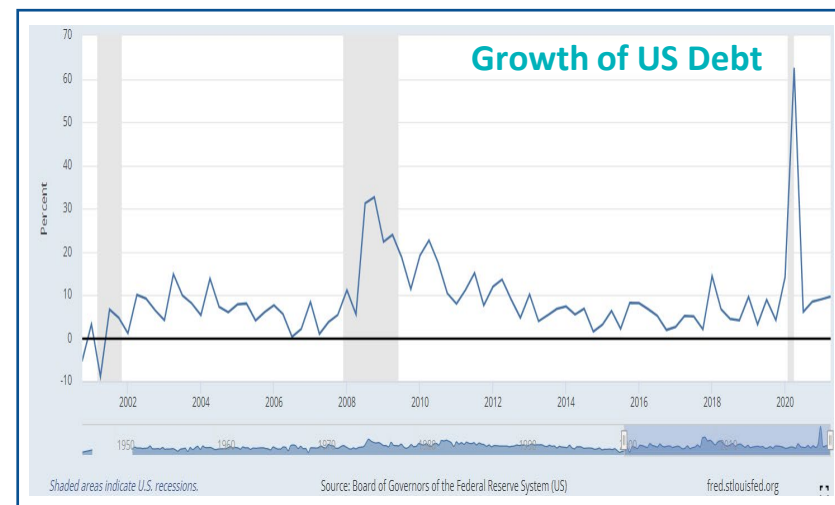
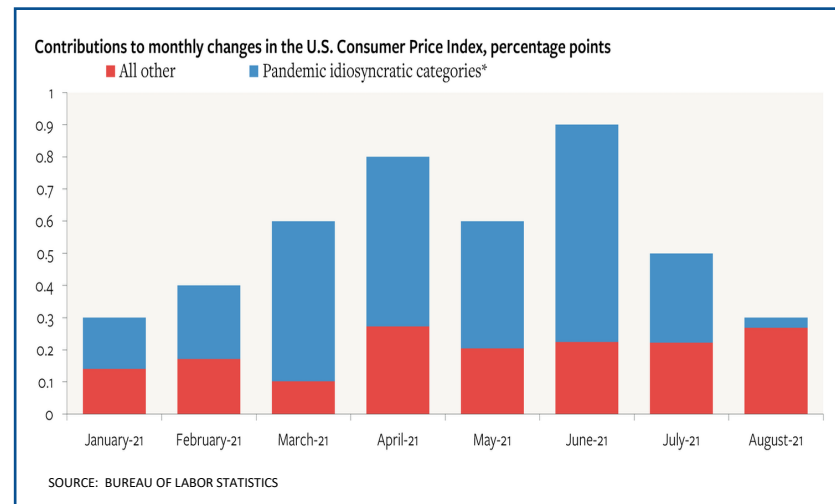
As was to be expected, with the political divisions in DC, the almost mundane and routine biennial adjustment of the debt ceiling is now political theatre at its worst.

There are few choices left: raise it or face the consequences (by 10/18 known as the “X” date).

No rise in the ceiling will force a federal shutdown and force the US to default on its own debt payments. It also means a global loss of face for the US and our debt. The dollar and stocks would drop. All this while investors are already on edge. Treasury Secretary Yellen has said a default “would likely precipitate a historic financial crisis...as well as triggering a spike in interest rates, a steep drop in stock prices, and other financial turmoil.”

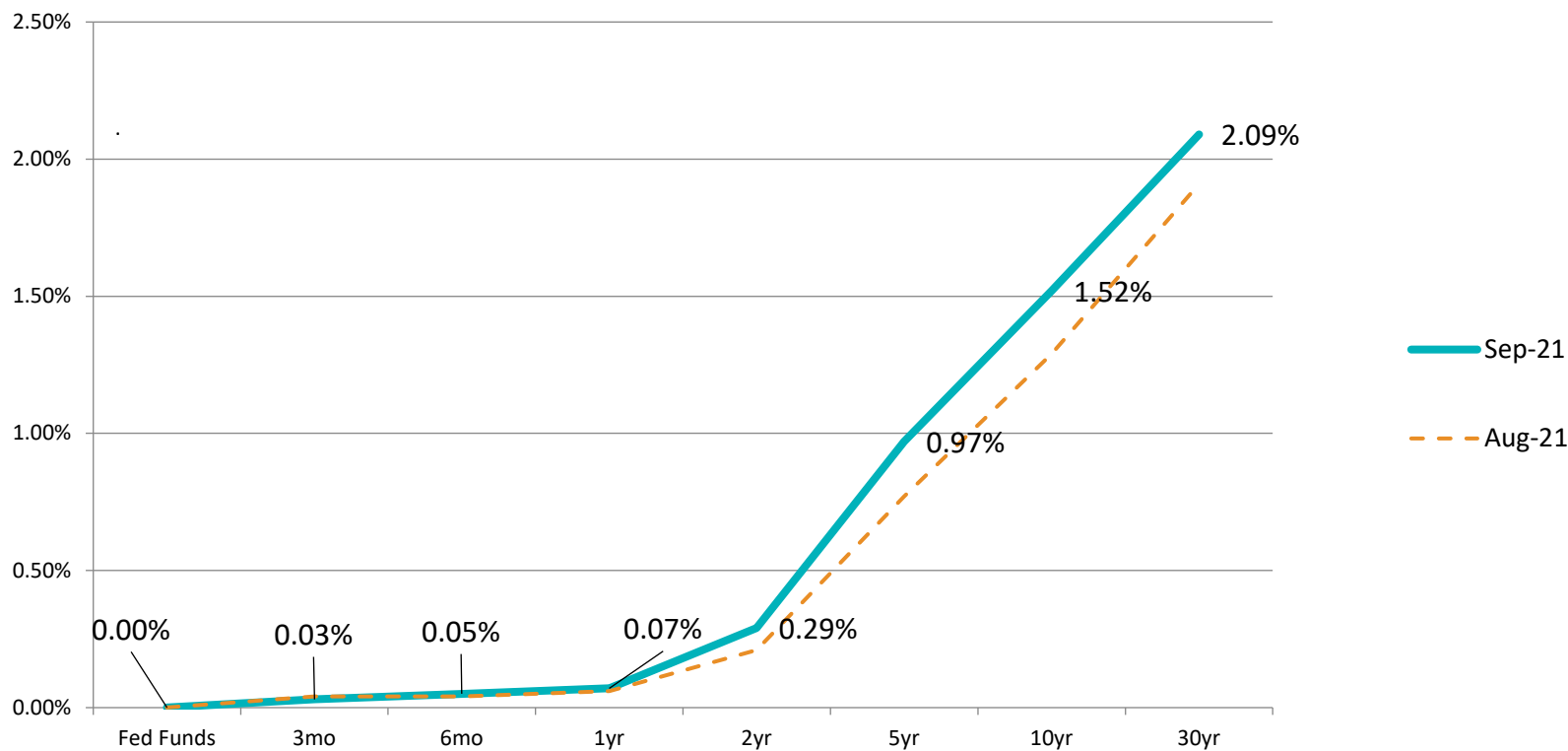
Meanwhile the Fed stated in their September meeting in their vague and relatively non-committal terms, consideration of a reduction in the accommodative position which has pumped \$120 billion into the economy the last 18 months. It is expected from the FOMC comments that they will give better guidance in the November meeting and will begin a taper in early 2022, completing the task by mid-2022.

A tapering does not presage a Fed Funds rate hike. To reduce market angst and forestall volatility, it would appear that tapering must conclude before rates are hiked to reduce volatility in the markets.



The Curve Changes Little This Month

- The curve remains stubbornly flat on the front end but more direction on the Fed's taper plans are moving the long end slightly higher.
- Short end investors remain very liquid or short as the curve stays in neutral. Even with the taper the short end will stay flat but there is movement in the 1 to 2 year area.
- The Fed has hinted strongly on a taper beginning in early 2022.
- The concern now, besides inflation, will be the consumer during the holidays.
- The steepening in the yield curve presents buying opportunities for securities in 3-5 year maturities.



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End of Month Rates - Full Yield Curve - Fed Funds to 30yr

McAllen Independent School District
 Quarterly Investment Report
 July 1, 2021 – September 30, 2021

Portfolio Summary Management Report

This report and investment portfolio of the District is in compliance with the District's investment strategy as expressed in the District's investment policy and relevant provisions of the Government Code, Chapter 2256, the Public Funds Investment Act.

<u>Portfolio as of 06/30/21:</u>		<u>Portfolio as of 09/30/21:</u>	
Beginning Book Value	\$ 137,145,107	Ending Book Value	\$ 138,243,254
Beginning Market Value	\$ 137,153,417	Ending Market Value	\$ 138,243,781
		Investment Income for quarter	\$ 35,552
		Unrealized Gain/Loss	\$ 527
WAM at Beginning Period Date ¹	52 days	WAM at Ending Period Date ¹	73 days
<i>(Increase in market value is due to seasonal cash inflows)</i>		Change in Market Value ²	\$ 1,090,364
Average Yield to Maturity for period		0.113%	
Average Yield 1-Year Treasury Bill for period		0.080%	
Average Yield 2-Year Treasury Note for period		0.230%	

Cynthia Medrano-Richards

Cynthia Medrano-Richards, Asst. Superintendent for Bus. Operations
 McAllen ISD

Dyanira Diaz

Dyanira Diaz, Coordinator for Accounting
 McAllen ISD

Linda T. Patterson

Linda T. Patterson, President
 Patterson & Associates

Iris Luna

Iris Luna, Director of Accounting
 McAllen ISD

Adelita Felix

Adelita Felix, CFO
 McAllen ISD

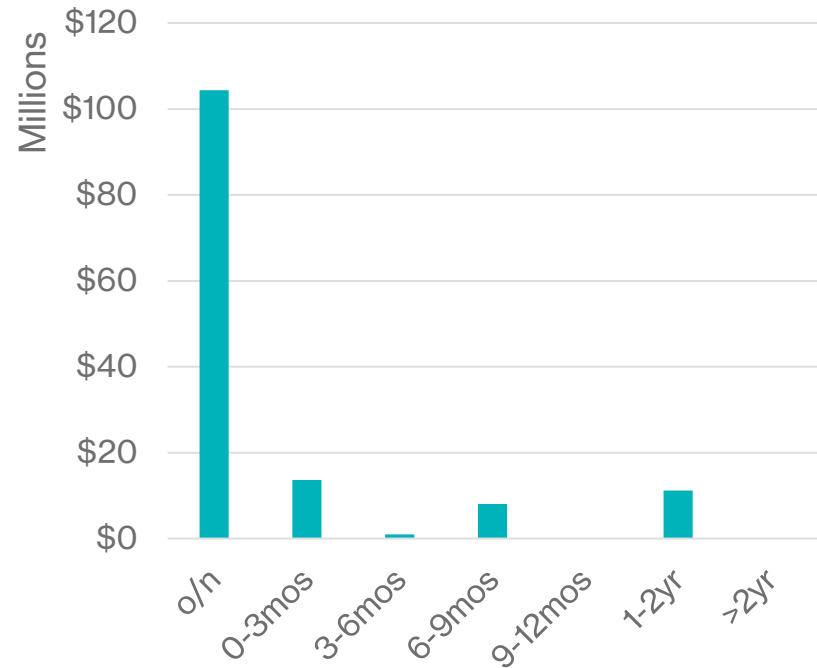
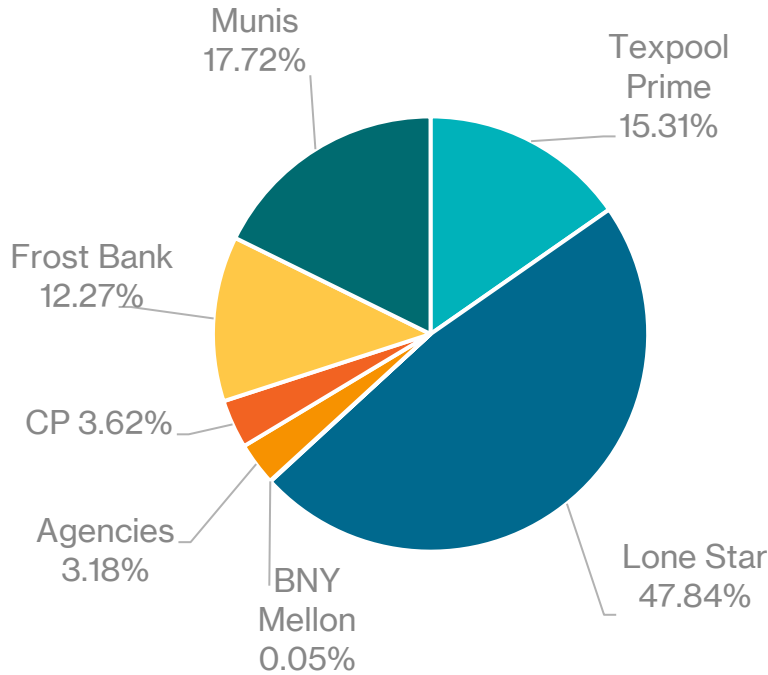
¹ WAM – weighted average maturity

² “Change in Market Value” is required data, but will primarily reflect the receipt and expenditure of the District’s funds from month to month. *Patterson & Associates* has assisted in the preparation of this consolidated investment report, with additional input provided by McAllen ISD.

Portfolio Overview

As of September 30, 2021

- P&A reviews your portfolio for optimal asset allocation and a controlled average maturity because a diversified portfolio can better adjust to volatile market conditions. Where extensions can be made in the portfolio, it is important to make them to find available safe value in the markets.
- The graphs below show asset allocations by market sector and by maturity in your portfolio. Inside of 1 year, we continue to see value in commercial paper. Our expectation is of continuing low rates, but we look for value in your authorized sectors to extend and capture the yield available as markets change.
- The non-cash portion of your portfolio is yielding 0.35%.



McAllen ISD
Portfolio Management
Portfolio Summary
September 30, 2021

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 365 Equiv.
BNY Mellon	74,587.13	74,587.13	74,587.13	0.05	1	1	0.000
Frost Bank	16,967,656.53	16,967,656.53	16,967,656.53	12.27	1	1	0.010
Commercial Paper Disc. -Amortizing	5,000,000.00	4,999,138.89	4,999,138.89	3.62	180	31	0.203
Federal Agency Coupon Securities	4,400,000.00	4,398,334.78	4,400,000.00	3.18	730	686	0.250
Municipal Bonds	24,340,000.00	24,501,859.90	24,499,667.71	17.72	466	278	0.400
Texpool/Texpool Prime	21,168,525.19	21,168,525.19	21,168,525.19	15.31	1	1	0.045
Lone Star	66,133,678.64	66,133,678.64	66,133,678.64	47.84	1	1	0.037
	138,084,447.49	138,243,781.06	138,243,254.09	100.00%	113	73	0.112
Investments							
Cash and Accrued Interest							
Accrued Interest at Purchase		3,261.22	3,261.22				
Subtotal		3,261.22	3,261.22				
Total Cash and Investments	138,084,447.49	138,247,042.28	138,246,515.31		113	73	0.112

Total Earnings	September 30 Month Ending	Fiscal Year To Date
Current Year	11,282.60	35,552.06

The following reports are submitted in accordance with the Public Funds Investment Act (Texas Gov't Code 2256). The reports also offer supplemental information not required by the Act in order to fully inform the governing body of McAllen ISD of the position and activity within the District's portfolio of investment. The reports include a management summary overview, a detailed inventory report for the end of the period, a transaction report, as well as graphic representations of the portfolio to provide full disclosure to the governing body.



Nov 10, 2021

Adelita Felix, Chief Financial Officer

Reporting period 09/01/2021-09/30/2021

Data Updated: SET_MCAL: 11/08/2021 14:11

Run Date: 11/08/2021 - 14:11

**McAllen ISD
Summary by Type
September 30, 2021
Grouped by Fund**

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: Activity Fund						
Frost Bank	1	1,597,252.74	1,597,252.74	1.16	0.010	1
Subtotal	1	1,597,252.74	1,597,252.74	1.16	0.010	1
Fund: Clearing Fund						
Frost Bank	1	6,416,596.41	6,416,596.41	4.64	0.010	1
Subtotal	1	6,416,596.41	6,416,596.41	4.64	0.010	1
Fund: Capital Projects Fund						
Commercial Paper Disc. -Amortizing	1	3,000,000.00	2,999,483.33	2.17	0.203	31
Frost Bank	2	616,856.99	616,856.99	0.45	0.010	1
Lone Star	4	17,032,355.71	17,032,355.71	12.32	0.030	1
Subtotal	7	20,649,212.70	20,648,696.03	14.94	0.054	5
Fund: Debt Service Fund						
Frost Bank	1	26,239.89	26,239.89	0.02	0.010	1
Lone Star	2	1,713,290.07	1,713,290.07	1.24	0.031	1
Subtotal	3	1,739,529.96	1,739,529.96	1.26	0.031	1
Fund: General Fund						
Commercial Paper Disc. -Amortizing	1	2,000,000.00	1,999,655.56	1.45	0.203	31
Municipal Bonds	11	15,260,000.00	15,399,830.29	11.14	0.362	309
Frost Bank	1	6,081,012.84	6,081,012.84	4.40	0.010	1
Federal Agency Coupon Securities	1	2,400,000.00	2,400,000.00	1.74	0.250	686
Lone Star	3	41,772,225.63	41,772,225.63	30.22	0.041	1
Texpool/Texpool Prime	2	21,168,525.19	21,168,525.19	15.31	0.045	1
Subtotal	19	88,681,763.66	88,821,249.51	64.26	0.105	74
Fund: Plan 457 Fund						
Frost Bank	1	10,160.01	10,160.01	0.01	0.010	1

McAllen ISD
Summary by Type
September 30, 2021
Grouped by Fund

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Subtotal	1	10,160.01	10,160.01	0.01	0.010	1
Fund: Proprietary Fund						
Frost Bank	1	2,219,537.65	2,219,537.65	1.61	0.010	1
Lone Star	2	5,615,807.23	5,615,807.23	4.06	0.030	1
Subtotal	3	7,835,344.88	7,835,344.88	5.67	0.025	1
Fund: QSCB - Reserve Fund						
BNY Mellon	1	74,587.13	74,587.13	0.05	0.000	1
Municipal Bonds	4	9,080,000.00	9,099,837.42	6.58	0.465	226
Federal Agency Coupon Securities	1	2,000,000.00	2,000,000.00	1.45	0.250	686
Subtotal	6	11,154,587.13	11,174,424.55	8.08	0.423	307
Fund: QSCB - Debt Service						
BNY Mellon	1	0.00	0.00	0.00	0.000	0
Subtotal	1	0.00	0.00	0.00	0.000	0
Total and Average	42	138,084,447.49	138,243,254.09	100.00	0.112	73

**McAllen ISD
Fund ACT - Activity Fund
Investments by Fund
September 30, 2021**

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Frost Bank										
999915	10020	Frost Bank Public Checking	07/01/2021	1,597,252.74	1,597,252.74	1,597,252.74	0.010	0.009	0.010	1
Subtotal and Average				1,597,252.74	1,597,252.74	1,597,252.74		0.010	0.010	1
Total Investments and Average				1,597,252.74	1,597,252.74	1,597,252.74		0.010	0.010	1

**Fund CLEAR - Clearing Fund
Investments by Fund
September 30, 2021**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Frost Bank										
999914	10019	Frost Bank Public Checking	07/01/2021	6,416,596.41	6,416,596.41	6,416,596.41	0.010	0.009	0.010	1
Subtotal and Average				6,416,596.41	6,416,596.41	6,416,596.41		0.010	0.010	1
Total Investments and Average				6,416,596.41	6,416,596.41	6,416,596.41		0.010	0.010	1

**Fund CP - Capital Projects Fund
Investments by Fund
September 30, 2021**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Date	Days To Maturity
Frost Bank											
999922	10103	Frost Bank Public Checking	07/01/2021	376,600.59	376,600.59	376,600.59	0.010	0.009	0.010		1
SYS10109	10109	Frost Bank Public Checking	07/01/2021	240,256.40	240,256.40	240,256.40	0.010	0.009	0.010		1
Subtotal and Average				616,856.99	616,856.99	616,856.99		0.010	0.010		1
Commercial Paper Disc. -Amortizing											
02088WY12	10136	Alpine Sec LLC CP	05/05/2021	2,999,483.33	3,000,000.00	2,999,483.33	0.200	0.200	0.202	11/01/2021	31
Subtotal and Average				2,999,483.33	3,000,000.00	2,999,483.33		0.200	0.203		31
Lone Star											
108906G	10101	Lone Star Corporate Overnight	12/18/2019	2,276,939.72	2,276,939.72	2,276,939.72	0.050	0.049	0.050		1
108906I	10108	Lone Star Corporate Overnight	02/21/2020	6,213,366.15	6,213,366.15	6,213,366.15	0.050	0.049	0.050		1
108906H	10102	Lone Star Government ON	12/18/2019	2,328,920.77	2,328,920.77	2,328,920.77	0.010	0.009	0.010		1
108906J	10113	Lone Star Government ON	03/12/2020	6,213,129.07	6,213,129.07	6,213,129.07	0.010	0.009	0.010		1
Subtotal and Average				17,032,355.71	17,032,355.71	17,032,355.71		0.030	0.030		1
Total Investments and Average				20,648,696.03	20,649,212.70	20,648,696.03		0.054	0.054		5

**Fund DS - Debt Service Fund
Investments by Fund
September 30, 2021**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Frost Bank										
999918	10023	Frost Bank Public Checking	07/01/2021	26,239.89	26,239.89	26,239.89	0.010	0.009	0.010	1
Subtotal and Average				26,239.89	26,239.89	26,239.89		0.010	0.010	1
Lone Star										
108906B	10032	Lone Star Corporate Overnight	10/22/2015	915,552.74	915,552.74	915,552.74	0.050	0.049	0.050	1
108906C	10089	Lone Star Government ON	08/05/2019	797,737.33	797,737.33	797,737.33	0.010	0.009	0.010	1
Subtotal and Average				1,713,290.07	1,713,290.07	1,713,290.07		0.031	0.031	1
Total Investments and Average				1,739,529.96	1,739,529.96	1,739,529.96		0.031	0.031	1

**Fund GEN - General Fund
Investments by Fund
September 30, 2021**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Date	Days To Maturity
Frost Bank											
999917	10022	Frost Bank Public Checking	07/01/2021	6,081,012.84	6,081,012.84	6,081,012.84	0.010	0.009	0.010		1
Subtotal and Average				6,081,012.84	6,081,012.84	6,081,012.84		0.010	0.010		1
Commercial Paper Disc. -Amortizing											
02088WY12	10135	Alpine Sec LLC CP	05/05/2021	1,999,655.56	2,000,000.00	1,999,655.56		0.200	0.202	11/01/2021	31
Subtotal and Average				1,999,655.56	2,000,000.00	1,999,655.56		0.200	0.203		31
Federal Agency Coupon Securities											
3130ANDP2	10143	FHLB Call Note	08/18/2021	2,400,000.00	2,400,000.00	2,399,091.70	0.250	0.246	0.250	08/18/2023	686
Subtotal and Average				2,400,000.00	2,400,000.00	2,399,091.70		0.247	0.250		686
Municipal Bonds											
116083VZ6	10137	Brownsburg IN 1999 School Bldg	05/13/2021	1,000,391.20	1,000,000.00	1,000,640.00	1.500	0.992	1.006	05/13/2022	224
13017YAX7	10133	CA State Education Notes	03/26/2021	1,500,000.00	1,500,000.00	1,500,360.00	0.250	0.246	0.250	12/30/2021	90
186523DZ6	10128	Cleveland TN	11/10/2020	1,179,020.98	1,170,000.00	1,178,856.90	5.000	0.356	0.361	12/01/2021	61
476637AM5	10138	Jersey City NJ Redevel Agy	05/26/2021	2,932,339.10	2,910,000.00	2,931,825.00	1.500	0.315	0.320	05/26/2022	237
64990FC93	10140	NY State Dorm Authority	06/23/2021	1,000,000.00	1,000,000.00	1,000,020.00	0.167	0.164	0.167	03/15/2022	165
64971WJ35	10123	NYC Trans Finance Auth	10/13/2020	2,517,424.73	2,500,000.00	2,521,825.00	1.650	0.443	0.449	05/01/2022	212
678720KM4	10145	Oklahoma County OK ISD	09/23/2021	1,104,197.34	1,100,000.00	1,103,036.00	0.500	0.234	0.238	09/01/2023	700
678553AP3	10147	Oklahoma City Econ Dev Trust	09/27/2021	1,041,742.61	1,000,000.00	1,041,040.00	3.204	0.246	0.250	03/01/2023	516
720424D31	10126	Pierce County WA SD	11/02/2020	500,000.00	500,000.00	500,150.00	0.279	0.275	0.278	12/01/2021	61
8717027U4	10141	Syracuse NY	06/30/2021	1,624,714.33	1,580,000.00	1,624,872.00	2.000	0.246	0.249	05/15/2023	591
953107AB5	10142	West Hartford CT	07/08/2021	1,000,000.00	1,000,000.00	1,001,070.00	0.466	0.459	0.465	07/01/2023	638
Subtotal and Average				15,399,830.29	15,260,000.00	15,403,694.90		0.357	0.362		309
Texpool/Texpool Prime											
999921	10092	Texpool	08/05/2019	10,560,795.54	10,560,795.54	10,560,795.54	0.028	0.027	0.027		1
999920	10034	Texpool Prime	11/03/2015	10,607,729.65	10,607,729.65	10,607,729.65	0.063	0.062	0.062		1
Subtotal and Average				21,168,525.19	21,168,525.19	21,168,525.19		0.045	0.045		1
Lone Star											
108906F	10099	Lone Star Corporate Overnight+	11/18/2019	0.00	0.00	0.00					1
108906	10003	Lone Star Corporate Overnight	11/01/2014	32,307,176.02	32,307,176.02	32,307,176.02	0.050	0.049	0.050		1

**Fund GEN - General Fund
Investments by Fund
September 30, 2021**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Lone Star										
108906D	10090	Lone Star Government ON	08/05/2019	9,465,049.61	9,465,049.61	9,465,049.61	0.010	0.009	0.010	1
Subtotal and Average				41,772,225.63	41,772,225.63	41,772,225.63	0.040	0.041		1
Total Investments and Average				88,821,249.51	88,681,763.66	88,824,205.82	0.103	0.105		73

**Fund PLAN457 - Plan 457 Fund
Investments by Fund
September 30, 2021**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Frost Bank										
999916	10021	Frost Bank Public Checking	07/01/2021	10,160.01	10,160.01	10,160.01	0.010	0.009	0.010	1
Subtotal and Average				10,160.01	10,160.01	10,160.01	0.010	0.010		1
Total Investments and Average				10,160.01	10,160.01	10,160.01	0.010	0.010		1

**Fund PROP - Proprietary Fund
Investments by Fund
September 30, 2021**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Frost Bank										
999919	10024	Frost Bank Public Checking	07/01/2021	2,219,537.65	2,219,537.65	2,219,537.65	0.010	0.009	0.010	1
Subtotal and Average				2,219,537.65	2,219,537.65	2,219,537.65		0.010	0.010	1
Lone Star										
108906A	10025	Lone Star Corporate Overnight	08/05/2015	2,858,224.10	2,858,224.10	2,858,224.10	0.050	0.049	0.050	1
108906E	10091	Lone Star Government ON	08/05/2019	2,757,583.13	2,757,583.13	2,757,583.13	0.010	0.009	0.010	1
Subtotal and Average				5,615,807.23	5,615,807.23	5,615,807.23		0.030	0.030	1
Total Investments and Average				7,835,344.88	7,835,344.88	7,835,344.88		0.024	0.025	1

**Fund QSCB - QSCB - Reserve Fund
Investments by Fund
September 30, 2021**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Date	Days To Maturity
BNY Mellon											
882521	10014	BNY Mellon - Cash	07/01/2021	74,587.13	74,587.13	74,587.13					1
Subtotal and Average				74,587.13	74,587.13	74,587.13		0.000	0.000		1
Federal Agency Coupon Securities											
3130ANDP2	10144	FHLB Call Note	08/18/2021	2,000,000.00	2,000,000.00	1,999,243.08	0.250	0.246	0.250	08/18/2023	686
Subtotal and Average				2,000,000.00	2,000,000.00	1,999,243.08		0.247	0.250		686
Municipal Bonds											
13017YAX7	10134	CA State Education Notes	03/26/2021	3,000,000.00	3,000,000.00	3,000,720.00	0.250	0.246	0.250	12/30/2021	90
476637AM5	10139	Jersey City NJ Redev Agy	05/26/2021	1,602,205.90	1,590,000.00	1,601,925.00	1.500	0.315	0.320	05/26/2022	237
678720KM4	10146	Oklahoma County OK ISD	09/23/2021	2,007,631.52	2,000,000.00	2,005,520.00	0.500	0.234	0.238	09/01/2023	700
796815ZF8	10119	San Bernardino County CA	05/27/2020	2,490,000.00	2,490,000.00	2,490,000.00	2.030	0.986	1.000	10/01/2021	0
Subtotal and Average				9,099,837.42	9,080,000.00	9,098,165.00		0.459	0.465		225
Total Investments and Average				11,174,424.55	11,154,587.13	11,171,995.21		0.418	0.423		306

**Fund QSCBDS - QSCB - Debt Service
Investments by Fund
September 30, 2021**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
BNY Mellon										
882520	10040	BNY Mellon - Cash	07/01/2021	0.00	0.00	0.00				1
Subtotal and Average				0.00	0.00	0.00		0.000	0.000	0
Total Investments and Average				0.00	0.00	0.00		0.000	0.000	0

McAllen ISD
Cash Reconciliation Report
For the Period July 1, 2021 - September 30, 2021
Grouped by Fund

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

Trans. Date	Investment #	Fund	Trans. Type	Security ID	Par Value	Security Description	Maturity Date	Purchases	Interest	Redemptions	Cash
General Fund											
07/08/2021	10142	GEN	Purchase	953107AB5	1,000,000.00	WESTHT 1.0M 0.47% Mat.	07/01/2023	-1,000,000.00	0.00	0.00	-1,000,000.00
08/18/2021	10143	GEN	Purchase	3130ANDP2	2,400,000.00	FHLBC 2.4M 0.25% Mat. 08/18/2023	08/18/2023	-2,400,000.00	0.00	0.00	-2,400,000.00
08/23/2021	10130	GEN	Maturity	05970RVP7	3,000,000.00	BANSAN 3.0M 0.00% Mat.	08/23/2021	0.00	0.00	3,000,000.00	3,000,000.00
09/01/2021	10127	GEN	Interest	010609FV2	1,000,000.00	ALABST 1.0M 0.25% Mat.	09/01/2021	0.00	1,265.00	0.00	1,265.00
09/01/2021	10127	GEN	Maturity	010609FV2	1,000,000.00	ALABST 1.0M 0.25% Mat.	09/01/2021	0.00	0.00	1,000,000.00	1,000,000.00
09/23/2021	10145	GEN	Purchase	678720KM4	1,100,000.00	OKCOSD 1.1M 0.50% Mat.	09/01/2023	-1,104,246.00	-336.11	0.00	-1,104,582.11
09/27/2021	10147	GEN	Purchase	678553AP3	1,000,000.00	OKECON 1.0M 3.20% Mat.	03/01/2023	-1,042,070.00	-2,314.00	0.00	-1,044,384.00
Subtotal								-5,546,316.00	-1,385.11	4,000,000.00	-1,547,701.11
QSCB - Reserve Fund											
07/21/2021	10122	QSCB	Interest	3133ELW67	2,000,000.00	FFCBC 2.0M 0.22% Mat. 07/21/2022	07/21/2022	0.00	2,200.00	0.00	2,200.00
07/21/2021	10122	QSCB	Call	3133ELW67	2,000,000.00	0.0M 0.22%	07/21/2022	0.00	0.00	2,000,000.00	2,000,000.00
08/18/2021	10144	QSCB	Purchase	3130ANDP2	2,000,000.00	FHLBC 2.0M 0.25% Mat. 08/18/2023	08/18/2023	-2,000,000.00	0.00	0.00	-2,000,000.00
08/23/2021	10131	QSCB	Maturity	05970RVP7	2,000,000.00	BANSAN 2.0M 0.23% Mat.	08/23/2021	0.00	0.00	2,000,000.00	2,000,000.00
09/23/2021	10146	QSCB	Purchase	678720KM4	2,000,000.00	OKCOSD 2.0M 0.50% Mat.	09/01/2023	-2,007,720.00	-611.11	0.00	-2,008,331.11
Subtotal								-4,007,720.00	1,588.89	4,000,000.00	-6,131.11
Total								-9,554,036.00	203.78	8,000,000.00	-1,553,832.22

**McAllen ISD
Purchases Report
Sorted by Fund - Fund
July 1, 2021 - September 30, 2021**

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment Periods	Principal Purchased	Accrued Interest at Purchase	Rate at Purchase	Maturity Date	YTM	Ending Book Value
General Fund													
953107AB5	10142	GEN	MC2	WESTHT	1,000,000.00	07/08/2021	07/01 - 01/01	1,000,000.00		0.466	07/01/2023	0.466	1,000,000.00
3130ANDP2	10143	GEN	FAC	FHLBC	2,400,000.00	08/18/2021	02/18 - 08/18	2,400,000.00		0.250	08/18/2023	0.250	2,400,000.00
678720KM4	10145	GEN	MC2	OKCOSD	1,100,000.00	09/23/2021	03/01 - 09/01	1,104,246.00	336.11	0.500	09/01/2023	0.238	1,104,197.34
678553AP3	10147	GEN	MC2	OKECON	1,000,000.00	09/27/2021	03/01 - 09/01	1,042,070.00	2,314.00	3.204	03/01/2023	0.250	1,041,742.61
				Subtotal	5,500,000.00			5,546,316.00	2,650.11				5,545,939.95
QSCB - Reserve Fund													
882521	10014	QSCB	LA1	BNYC	442,925.01	07/01/2021	04/01 - Monthly	442,925.01					74,587.13
3130ANDP2	10144	QSCB	FAC	FHLBC	2,000,000.00	08/18/2021	02/18 - 08/18	2,000,000.00		0.250	08/18/2023	0.250	2,000,000.00
678720KM4	10146	QSCB	MC2	OKCOSD	2,000,000.00	09/23/2021	03/01 - 09/01	2,007,720.00	611.11	0.500	09/01/2023	0.238	2,007,631.52
				Subtotal	4,442,925.01			4,450,645.01	611.11				4,082,218.65
QSCB - Debt Service													
882520	10040	QSCBDS	LA1	BNYC	0.00	07/01/2021	03/01 - Monthly	0.00					0.00
				Subtotal	0.00			0.00	0.00				0.00
				Total Purchases	9,942,925.01			9,996,961.01	3,261.22				9,628,158.60



McAllen ISD
Maturity Report
Sorted by Maturity Date
 Receipts during July 1, 2021 - September 30, 2021

CUSIP	Investment #	Fund	Sec. Type	Issuer	Par Value	Maturity Date	Purchase Date	Rate at Maturity	Book Value at Maturity	Interest	Maturity Proceeds	Net Income
05970RVP7	10130	GEN	ACP	BANSAN	3,000,000.00	08/23/2021	03/02/2021		3,000,000.00	0.00	3,000,000.00	0.00
05970RVP7	10131	QSCB	ACP	BANSAN	2,000,000.00	08/23/2021	03/02/2021	0.230	2,000,000.00	0.00	2,000,000.00	0.00
010609FV2	10127	GEN	MC2	ALABST	1,000,000.00	09/01/2021	11/04/2020	0.253	1,000,000.00	1,265.00	1,001,265.00	1,265.00
Total Maturities					6,000,000.00				6,000,000.00	1,265.00	6,001,265.00	1,265.00



McAllen ISD
Sales/Call Report
Sorted by Fund - Fund
July 1, 2021 - September 30, 2021

CUSIP	Investment #	Fund	Issuer Sec. Type	Purchase Date	Redem. Date Matur. Date	Par Value	Rate at Redem.	Book Value at Redem.	Redemption Principal	Redemption Interest	Total Amount	Net Income
QSCB - Reserve Fund												
3133ELW67	10122	QSCB	FFCBC FAC	07/24/2020	07/21/2021 07/21/2022	2,000,000.00	0.220	2,000,000.00	2,000,000.00	2,200.00	2,002,200.00 Call	2,200.00
					Subtotal	2,000,000.00		2,000,000.00	2,000,000.00	2,200.00	2,002,200.00	2,200.00
					Total Sales	2,000,000.00		2,000,000.00	2,000,000.00	2,200.00	2,002,200.00	2,200.00

McAllen ISD
Interest Earnings
Sorted by Fund - Fund
July 1, 2021 - September 30, 2021
Yield on Average Book Value

CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Annualized Yield	Adjusted Interest Earnings		
										Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
Fund: Activity Fund												
999915	10020	ACT	LA2	1,597,252.74	1,443,449.25	1,465,646.31		0.010	0.009	33.61	0.00	33.61
			Subtotal	1,597,252.74	1,443,449.25	1,465,646.31			0.009	33.61	0.00	33.61
Fund: Clearing Fund												
999914	10019	CLEAR	LA2	6,416,596.41	3,670,657.26	4,649,322.84		0.010	0.007	79.97	0.00	79.97
			Subtotal	6,416,596.41	3,670,657.26	4,649,322.84			0.007	79.97	0.00	79.97
Fund: Capital Projects Fund												
108906I	10108	CP	RR2	6,213,366.15	8,512,784.10	7,456,650.29		0.050	0.068	1,282.55	0.00	1,282.55
108906G	10101	CP	RR2	2,276,939.72	2,052,799.97	2,023,838.94		0.050	0.066	336.75	0.00	336.75
999922	10103	CP	LA2	376,600.59	178,549.10	439,531.81		0.010	0.009	10.18	0.00	10.18
SYS10109	10109	CP	LA2	240,256.40	555,455.44	365,247.00		0.010	0.009	8.28	0.00	8.28
108906J	10113	CP	RR2	6,213,129.07	8,512,330.79	7,586,448.05		0.010	0.005	97.78	0.00	97.78
108906H	10102	CP	RR2	2,328,920.77	2,052,697.86	2,010,058.02		0.010	0.005	25.91	0.00	25.91
02088WY12	10136	CP	ACP	3,000,000.00	2,997,950.00	2,998,725.00	11/01/2021	0.200	0.203	0.00	1,533.33	1,533.33
			Subtotal	20,649,212.70	24,862,567.26	22,880,499.11			0.057	1,761.45	1,533.33	3,294.78
Fund: Debt Service Fund												
108906B	10032	DS	RR2	915,552.74	1,265,350.17	1,052,949.19		0.050	0.069	183.21	0.00	183.21
999918	10023	DS	LA2	26,239.89	6,225.04	16,160.85		0.010	0.009	0.37	0.00	0.37
108906C	10089	DS	RR2	797,737.33	1,262,724.44	999,903.51		0.010	0.005	12.89	0.00	12.89
			Subtotal	1,739,529.96	2,534,299.65	2,069,013.55			0.038	196.47	0.00	196.47
Fund: General Fund												
999921	10092	GEN	RRP	10,560,795.54	10,560,185.26	10,560,370.93		0.028	0.023	610.28	0.00	610.28
108906	10003	GEN	RR2	32,307,176.02	19,633,418.13	19,318,034.08		0.050	0.068	3,324.15	0.00	3,324.15
999917	10022	GEN	LA2	6,081,012.84	7,253,523.30	6,979,642.68		0.010	0.009	154.18	0.00	154.18
999920	10034	GEN	RRP	10,607,729.65	10,606,034.60	10,606,632.21		0.063	0.063	1,695.05	0.00	1,695.05
3130ANDP2	10143	GEN	FAC	2,400,000.00	0.00	1,147,826.09	08/18/2023	0.250	0.248	716.67	0.00	716.67

McAllen ISD
Interest Earnings
July 1, 2021 - September 30, 2021

CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Annualized Yield	Adjusted Interest Earnings		
										Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
Fund: General Fund												
108906D	10090	GEN	RR2	9,465,049.61	18,211,234.32	13,913,571.16		0.010	0.005	179.29	0.00	179.29
64971WJ35	10123	GEN	MC2	2,500,000.00	2,524,892.47	2,521,118.02	05/01/2022	1.650	0.448	10,312.50	-7,467.74	2,844.76
720424D31	10126	GEN	MC2	500,000.00	500,000.00	500,000.00	12/01/2021	0.279	0.277	348.75	0.00	348.75
010609FV2	10127	GEN	MC2	0.00	1,000,000.00	673,913.04	09/01/2021	0.253	0.248	421.67	0.00	421.67
186523DZ6	10128	GEN	MC2	1,170,000.00	1,192,552.44	1,185,713.17	12/01/2021	5.000	0.366	14,625.00	-13,531.46	1,093.54
05970RVP7	10130	GEN	ACP	0.00	2,998,984.17	1,727,973.79	08/23/2021		0.233	0.00	1,015.83	1,015.83
13017YAX7	10133	GEN	MC2	1,500,000.00	1,500,000.00	1,500,000.00	12/30/2021	0.250	0.248	937.50	0.00	937.50
02088WY12	10135	GEN	ACP	2,000,000.00	1,998,633.33	1,999,150.00	11/01/2021		0.203	0.00	1,022.23	1,022.23
116083VZ6	10137	GEN	MC2	1,000,000.00	1,003,325.20	1,001,842.25	05/13/2022	1.500	0.323	3,750.00	-2,934.00	816.00
476637AM5	10138	GEN	MC2	2,910,000.00	2,940,894.50	2,936,570.30	05/26/2022	1.500	0.318	10,912.50	-8,555.40	2,357.10
64990FC93	10140	GEN	MC2	1,000,000.00	1,000,000.00	1,000,000.00	03/15/2022	0.167	0.166	417.50	0.00	417.50
8717027U4	10141	GEN	MC2	1,580,000.00	1,631,605.23	1,628,122.33	05/15/2023	2.000	0.246	7,900.00	-6,890.90	1,009.10
953107AB5	10142	GEN	MC2	1,000,000.00	0.00	923,913.04	07/01/2023	0.466	0.461	1,074.39	0.00	1,074.39
678720KM4	10145	GEN	MC2	1,100,000.00	0.00	96,019.01	09/01/2023	0.500	0.304	122.22	-48.66	73.56
678553AP3	10147	GEN	MC2	1,000,000.00	0.00	45,298.49	03/01/2023	3.204	0.251	356.00	-327.39	28.61
			Subtotal	88,681,763.66	84,555,282.95	80,265,710.60			0.100	57,857.65	-37,717.49	20,140.16
Fund: Plan 457 Fund												
999916	10021	PLAN457	LA2	10,160.01	13,546.33	11,080.11		0.010	0.009	0.26	0.00	0.26
			Subtotal	10,160.01	13,546.33	11,080.11			0.009	0.26	0.00	0.26
Fund: Proprietary Fund												
108906A	10025	PROP	RR2	2,858,224.10	3,957,683.16	3,142,699.39		0.050	0.068	540.94	0.00	540.94
999919	10024	PROP	LA2	2,219,537.65	604,688.97	1,674,907.38		0.010	0.008	33.86	0.00	33.86
108906E	10091	PROP	RR2	2,757,583.13	3,957,539.46	3,387,991.16		0.010	0.005	43.67	0.00	43.67
			Subtotal	7,835,344.88	8,519,911.59	8,205,597.93			0.030	618.47	0.00	618.47
Fund: QSCB - Reserve Fund												
882521	10014	QSCB	LA1	74,587.13	0.00	1,576,923.86				0.00	0.00	0.00
3130ANDP2	10144	QSCB	FAC	2,000,000.00	0.00	956,521.74	08/18/2023	0.250	0.248	597.22	0.00	597.22
3133ELW67	10122	QSCB	FAC	0.00	1,999,915.97	434,773.93	07/21/2022	0.220	0.300	244.44	84.03	328.47
796815ZF8	10119	QSCB	MC2	2,490,000.00	2,496,347.96	2,493,139.48	10/01/2021	2.030	1.001	12,636.75	-6,347.96	6,288.79
05970RVP7	10131	QSCB	ACP	0.00	1,999,322.78	1,151,982.52	08/23/2021	0.230	0.233	0.00	677.22	677.22
13017YAX7	10134	QSCB	MC2	3,000,000.00	3,000,000.00	3,000,000.00	12/30/2021	0.250	0.248	1,875.00	0.00	1,875.00
476637AM5	10139	QSCB	MC2	1,590,000.00	1,606,880.50	1,604,517.79	05/26/2022	1.500	0.318	5,962.50	-4,674.60	1,287.90
678720KM4	10146	QSCB	MC2	2,000,000.00	0.00	174,580.02	09/01/2023	0.500	0.304	222.22	-88.48	133.74

McAllen ISD
Interest Earnings
July 1, 2021 - September 30, 2021

CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Adjusted Interest Earnings			
									Annualized Yield	Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
			Subtotal	11,154,587.13	11,102,467.21	11,392,439.34			0.390	21,538.13	-10,349.79	11,188.34
			Total	138,084,447.49	136,702,181.50	130,939,309.80			0.108	82,086.01	-46,533.95	35,552.06

McAllen ISD
Amortization Schedule
July 1, 2021 - September 30, 2021
Sorted By Fund - Fund

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

Investment #	Maturity Date	Beginning Par Value				Amounts Amortized				
Issuer	Fund	Amort. Date	Current Rate	Purchase Principal	Original Premium or Discount	Ending Book Value	And Unamortized As of 07/01/2021	Amount Amortized This Period	Amt Amortized Through 09/30/2021	Amount Unamortized Through 09/30/2021
Capital Projects Fund										
10136	CP	11/01/2021	3,000,000.00	2,997,000.00	-3,000.00	2,999,483.33	950.00	1,533.33	2,483.33	-516.67
Alpine Sec LLC CP			0.200				-2,050.00			
			Subtotal	2,997,000.00	-3,000.00	2,999,483.33	950.00	1,533.33	2,483.33	-516.67
							-2,050.00			
General Fund										
10135	GEN	11/01/2021	2,000,000.00	1,998,000.00	-2,000.00	1,999,655.56	633.33	1,022.23	1,655.56	-344.44
Alpine Sec LLC CP							-1,366.67			
10130	GEN	08/23/2021	3,000,000.00	2,996,665.00	-3,335.00	0.00	2,319.17	1,015.83	3,335.00	0.00
Banco Santander CP							-1,015.83			
10137	GEN	05/13/2022	1,000,000.00	1,004,890.00	4,890.00	1,000,391.20	-1,564.80	-2,934.00	-4,498.80	391.20
Brownsburg IN 1999 School Bldg		10/13/2021	1.500				3,325.20			
10128	GEN	12/01/2021	1,170,000.00	1,227,283.20	57,283.20	1,179,020.98	-34,730.76	-13,531.46	-48,262.22	9,020.98
Cleveland TN			5.000				22,552.44			
10138	GEN	05/26/2022	2,910,000.00	2,944,221.60	34,221.60	2,932,339.10	-3,327.10	-8,555.40	-11,882.50	22,339.10
Jersey City NJ Redev Agy			1.500				30,894.50			
10123	GEN	05/01/2022	2,500,000.00	2,546,300.00	46,300.00	2,517,424.73	-21,407.53	-7,467.74	-28,875.27	17,424.73
NYC Trans Finance Auth			1.650				24,892.47			
10145	GEN	09/01/2023	1,100,000.00	1,104,246.00	4,246.00	1,104,197.34	0.00	-48.66	-48.66	4,197.34
Oklahoma County OK ISD			0.500				4,246.00			
10147	GEN	03/01/2023	1,000,000.00	1,042,070.00	42,070.00	1,041,742.61	0.00	-327.39	-327.39	41,742.61
Oklahoma City Econ Dev Trust			3.204				42,070.00			
10141	GEN	05/15/2023	1,580,000.00	1,631,681.80	51,681.80	1,624,714.33	-76.57	-6,890.90	-6,967.47	44,714.33
Syracuse NY			2.000				51,605.23			
			Subtotal	16,495,357.60	235,357.60	13,399,485.85	-58,154.26	-37,717.49	-95,871.75	139,485.85
							177,203.34			
QSCB - Reserve Fund										
10131	QSCB	08/23/2021	2,000,000.00	1,997,776.67	-2,223.33	0.00	1,546.11	677.22	2,223.33	0.00
Banco Santander CP			0.230				-677.22			
10122	QSCB	07/21/2022	2,000,000.00	1,998,500.00	-1,500.00	0.00	1,415.97	84.03	1,500.00	0.00
FFCB Call Note		07/21/2021	0.220				-84.03			
10139	QSCB	05/26/2022	1,590,000.00	1,608,698.40	18,698.40	1,602,205.90	-1,817.90	-4,674.60	-6,492.50	12,205.90
Jersey City NJ Redev Agy			1.500				16,880.50			

McAllen ISD
Amortization Schedule
July 1, 2021 - September 30, 2021

Investment #	Maturity Date	Beginning Par Value				Amounts Amortized				
Issuer	Fund	Amort. Date	Current Rate	Purchase Principal	Original Premium or Discount	Ending Book Value	And Unamortized As of 07/01/2021	Amount Amortized This Period	Amt Amortized Through 09/30/2021	Amount Unamortized Through 09/30/2021
QSCB - Reserve Fund										
10146	QSCB	09/01/2023	2,000,000.00	2,007,720.00	7,720.00	2,007,631.52	0.00	-88.48	-88.48	7,631.52
	Oklahoma County OK ISD		0.500				7,720.00			
10119	QSCB	10/01/2021	2,490,000.00	2,524,137.90	34,137.90	2,490,000.00	-27,789.94	-6,347.96	-34,137.90	0.00
	San Bernardino County CA		2.030				6,347.96			
			Subtotal	10,136,832.97	56,832.97	6,099,837.42	-26,645.76	-10,349.79	-36,995.55	19,837.42
			Total	29,629,190.57	289,190.57	22,498,806.60	-83,850.02	-46,533.95	-130,383.97	158,806.60
							205,340.55			

McAllen ISD
Projected Cashflow Report
Sorted by Monthly
For the Period October 1, 2021 - April 30, 2022

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
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Projected Trans. Date	Investment #	Fund	Security ID	Transaction Type	Issuer	Par Value	Original Cost	Principal	Interest	Total
October 2021										
10/01/2021	10119	QSCB	796815ZF8	Maturity	San Bernardino County CA	2,490,000.00	2,524,137.90	2,490,000.00	25,273.50	2,515,273.50
10/13/2021	10137	GEN	116083VZ6	Call	Brownsburg IN 1999 School Bldg	1,000,000.00	1,004,890.00	1,000,000.00	0.00	1,000,000.00
10/15/2021	10148	GEN	73358W4V3	Purchase	Port Authority of NY & NJ	0.00	0.00	-1,522,066.70	-4,721.69	-1,526,788.39
10/15/2021	10149	QSCB	73358W4V3	Purchase	Port Authority of NY & NJ	0.00	0.00	-2,528,350.00	-7,843.33	-2,536,193.33
10/27/2021	10137	GEN	116083VZ6	Interest	Brownsburg IN 1999 School Bldg	0.00	0.00	0.00	6,833.33	6,833.33
Total for October 2021						3,490,000.00	3,529,027.90	-560,416.70	19,541.81	-540,874.89
November 2021										
11/01/2021	10123	GEN	64971WJ35	Interest	NYC Trans Finance Auth	0.00	0.00	0.00	20,625.00	20,625.00
11/01/2021	10135	GEN	02088WY12	Maturity	Alpine Sec LLC CP	2,000,000.00	1,998,000.00	2,000,000.00	0.00	2,000,000.00
11/01/2021	10136	CP	02088WY12	Maturity	Alpine Sec LLC CP	3,000,000.00	2,997,000.00	3,000,000.00	0.00	3,000,000.00
11/18/2021	10143	GEN	3130ANDP2	Call	FHLB Call Note	2,400,000.00	2,400,000.00	2,400,000.00	0.00	2,400,000.00
11/18/2021	10144	QSCB	3130ANDP2	Call	FHLB Call Note	2,000,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00
Total for November 2021						9,400,000.00	9,395,000.00	9,400,000.00	20,625.00	9,420,625.00
December 2021										
12/01/2021	10126	GEN	720424D31	Maturity	Pierce County WA SD	500,000.00	500,000.00	500,000.00	697.50	500,697.50
12/01/2021	10128	GEN	186523DZ6	Maturity	Cleveland TN	1,170,000.00	1,227,283.20	1,170,000.00	29,250.00	1,199,250.00
12/30/2021	10133	GEN	13017YAX7	Maturity	CA State Education Notes	1,500,000.00	1,500,000.00	1,500,000.00	2,854.17	1,502,854.17
12/30/2021	10134	QSCB	13017YAX7	Maturity	CA State Education Notes	3,000,000.00	3,000,000.00	3,000,000.00	5,708.33	3,005,708.33
Total for December 2021						6,170,000.00	6,227,283.20	6,170,000.00	38,510.00	6,208,510.00
January 2022										
01/01/2022	10148	GEN	73358W4V3	Interest	Port Authority of NY & NJ	0.00	0.00	0.00	8,172.15	8,172.15
01/01/2022	10149	QSCB	73358W4V3	Interest	Port Authority of NY & NJ	0.00	0.00	0.00	13,575.00	13,575.00
Total for January 2022						0.00	0.00	0.00	21,747.15	21,747.15
February 2022										
02/18/2022	10143	GEN	3130ANDP2	Interest	FHLB Call Note	0.00	0.00	0.00	3,000.00	3,000.00
02/18/2022	10144	QSCB	3130ANDP2	Interest	FHLB Call Note	0.00	0.00	0.00	2,500.00	2,500.00
Total for February 2022						0.00	0.00	0.00	5,500.00	5,500.00
March 2022										

McAllen ISD
Projected Cashflow Report
For the Period October 1, 2021 - April 30, 2022

Projected Trans. Date	Investment #	Fund	Security ID	Transaction Type	Issuer	Par Value	Original Cost	Principal	Interest	Total
March 2022										
03/01/2022	10147	GEN	678553AP3	Interest	Oklahoma City Econ Dev Trust	0.00	0.00	0.00	16,020.00	16,020.00
03/15/2022	10140	GEN	64990FC93	Maturity	NY State Dorm Authority	1,000,000.00	1,000,000.00	1,000,000.00	1,215.39	1,001,215.39
Total for March 2022						1,000,000.00	1,000,000.00	1,000,000.00	17,235.39	1,017,235.39
GRAND TOTALS:						20,060,000.00	20,151,311.10	16,009,583.30	123,159.35	16,132,742.65

McAllen ISD
Texas Compliance Change in Val Report
Sorted by Fund
July 1, 2021 - September 30, 2021

Inv #	Issuer	Fund	Purch Date	Interest Accrual	Beginning Book Value	Purchases/ Additions	Redemptions	Change in Value	Ending Book Value
Cusip	Par Value	YTM	Mat Date	Interest Received	Beginning Market Value				Ending Market Value
Fund: Activity Fund									
10020	FBPC	ACT	07/01/2021	33.61	1,443,449.25	308,807.82	155,004.33	153,803.49	1,597,252.74
999915	1,597,252.74	0.010	/ /	33.21	1,443,449.25	308,807.82	155,004.33	153,803.49	1,597,252.74
Sub Totals For: Fund: Activity Fund				33.61	1,443,449.25	308,807.82	155,004.33	153,803.49	1,597,252.74
				33.21	1,443,449.25	308,807.82	155,004.33	153,803.49	1,597,252.74
Fund: Clearing Fund									
10019	FBPC	CLEAR	07/01/2021	79.97	3,670,657.26	63,393,095.95	60,647,156.80	2,745,939.15	6,416,596.41
999914	6,416,596.41	0.010	/ /	83.66	3,670,657.26	63,393,095.95	60,647,156.80	2,745,939.15	6,416,596.41
Sub Totals For: Fund: Clearing Fund				79.97	3,670,657.26	63,393,095.95	60,647,156.80	2,745,939.15	6,416,596.41
				83.66	3,670,657.26	63,393,095.95	60,647,156.80	2,745,939.15	6,416,596.41
Fund: Capital Projects Fun									
10101	LSCORP	CP	12/18/2019	336.75	2,052,799.97	1,500,336.75	1,276,197.00	224,139.75	2,276,939.72
108906G	2,276,939.72	0.050	/ /	336.75	2,052,799.97	1,500,336.75	1,276,197.00	224,139.75	2,276,939.72
10102	LSGOVT	CP	12/18/2019	25.91	2,052,697.86	476,222.91	200,000.00	276,222.91	2,328,920.77
108906H	2,328,920.77	0.010	/ /	25.91	2,052,697.86	476,222.91	200,000.00	276,222.91	2,328,920.77
10103	FBPC	CP	07/01/2021	10.18	178,549.10	1,059,739.63	861,688.14	198,051.49	376,600.59
999922	376,600.59	0.010	/ /	8.16	178,549.10	1,059,739.63	861,688.14	198,051.49	376,600.59
10108	LSCORP	CP	02/21/2020	1,282.55	8,512,784.10	750,582.05	3,050,000.00	-2,299,417.95	6,213,366.15
108906I	6,213,366.15	0.050	/ /	1,282.55	8,512,784.10	750,582.05	3,050,000.00	-2,299,417.95	6,213,366.15
10109	FBPC	CP	07/01/2021	8.28	555,455.44	4,600,022.97	4,915,207.32	-315,199.04	240,256.40
SYS10109	240,256.40	0.010	/ /	14.69	555,455.44	4,600,022.97	4,915,207.32	-315,199.04	240,256.40
10113	LSGOVT	CP	03/12/2020	97.78	8,512,330.79	97.78	2,299,299.50	-2,299,201.72	6,213,129.07
108906J	6,213,129.07	0.010	/ /	97.78	8,512,330.79	97.78	2,299,299.50	-2,299,201.72	6,213,129.07

McAllen ISD
Texas Compliance Change in Val Report
July 1, 2021 - September 30, 2021

Inv #	Issuer	Fund	Purch Date	Interest Accrual	Beginning Book Value	Purchases/ Additions	Redemptions	Change in Value	Ending Book Value
Cusip	Par Value	YTM	Mat Date	Interest Received	Beginning Market Value				Ending Market Value
10136	ALPINE	CP	05/05/2021	0.00	2,997,950.00	0.00	0.00	1,533.33	2,999,483.33
02088WY12	3,000,000.00	0.200	11/01/2021	0.00	2,997,950.00	0.00	0.00	1,533.33	2,999,483.33
Sub Totals For: Fund: Capital Projects Fun				1,761.45	24,862,567.26	8,387,002.09	12,602,391.96	-4,213,871.23	20,648,696.03
				1,765.84	24,862,567.26	8,387,002.09	12,602,391.96	-4,213,871.23	20,648,696.03
Fund: Debt Service Fund									
10023	FBPC	DS	07/01/2021	0.37	6,225.04	953,465.07	933,450.22	20,014.85	26,239.89
999918	26,239.89	0.010	/ /	0.22	6,225.04	953,465.07	933,450.22	20,014.85	26,239.89
10032	LSCORP	DS	10/22/2015	183.21	1,265,350.17	144,567.75	494,365.18	-349,797.43	915,552.74
108906B	915,552.74	0.050	/ /	183.21	1,265,350.17	144,567.75	494,365.18	-349,797.43	915,552.74
10089	LSGOVT	DS	08/05/2019	12.89	1,262,724.44	12.89	465,000.00	-464,987.11	797,737.33
108906C	797,737.33	0.010	/ /	12.89	1,262,724.44	12.89	465,000.00	-464,987.11	797,737.33
Sub Totals For: Fund: Debt Service Fund				196.47	2,534,299.65	1,098,045.71	1,892,815.40	-794,769.69	1,739,529.96
				196.32	2,534,299.65	1,098,045.71	1,892,815.40	-794,769.69	1,739,529.96
Fund: General Fund									
10003	LSCORP	GEN	11/01/2014	3,324.15	19,633,418.13	78,297,314.20	65,623,556.31	12,673,757.89	32,307,176.02
108906	32,307,176.02	0.050	/ /	3,324.15	19,633,418.13	78,297,314.20	65,623,556.31	12,673,757.89	32,307,176.02
10022	FBPC	GEN	07/01/2021	154.18	7,253,523.30	130,542,069.64	131,714,580.10	-1,172,510.46	6,081,012.84
999917	6,081,012.84	0.010	/ /	154.06	7,253,523.30	130,542,069.64	131,714,580.10	-1,172,510.46	6,081,012.84
10034	TXPPRM	GEN	11/03/2015	1,695.05	10,606,034.60	1,695.05	0.00	1,695.05	10,607,729.65
999920	10,607,729.65	0.062	/ /	1,695.05	10,606,034.60	1,695.05	0.00	1,695.05	10,607,729.65
10090	LSGOVT	GEN	08/05/2019	179.29	18,211,234.32	25,206,454.29	33,952,639.00	-8,746,184.71	9,465,049.61
108906D	9,465,049.61	0.010	/ /	179.29	18,211,234.32	25,206,454.29	33,952,639.00	-8,746,184.71	9,465,049.61
10092	TXPOOL	GEN	08/05/2019	610.28	10,560,185.26	610.28	0.00	610.28	10,560,795.54
999921	10,560,795.54	0.027	/ /	610.28	10,560,185.26	610.28	0.00	610.28	10,560,795.54
10099	LSCO+	GEN	11/18/2019	0.00	0.00	0.00	0.00	0.00	0.00
108906F	0.00	0.000	/ /	0.00	0.00	0.00	0.00	0.00	0.00

McAllen ISD
Texas Compliance Change in Val Report
July 1, 2021 - September 30, 2021

Inv #	Issuer	Fund	Purch Date	Interest Accrual	Beginning Book Value				Ending Book Value
Cusip	Par Value	YTM	Mat Date	Interest Received	Beginning Market Value	Purchases/ Additions	Redemptions	Change in Value	Ending Market Value
10123	NYTRAN	GEN	10/13/2020	10,312.50	2,524,892.47	0.00	0.00	-7,467.74	2,517,424.73
64971WJ35	2,500,000.00	0.449	05/01/2022	0.00	2,530,050.00	0.00	0.00	-8,225.00	2,521,825.00
10126	PIERCO	GEN	11/02/2020	348.75	500,000.00	0.00	0.00	0.00	500,000.00
720424D31	500,000.00	0.278	12/01/2021	0.00	500,325.00	0.00	0.00	-175.00	500,150.00
10127	ALABST	GEN	11/04/2020	421.67	1,000,000.00	0.00	1,000,000.00	-1,000,000.00	0.00
010609FV2	0.00	0.000	09/01/2021	1,265.00	1,000,180.00	0.00	1,000,000.00	-1,000,180.00	0.00
10128	CLEVTN	GEN	11/10/2020	14,625.00	1,192,552.44	0.00	0.00	-13,531.46	1,179,020.98
186523DZ6	1,170,000.00	0.361	12/01/2021	0.00	1,193,177.70	0.00	0.00	-14,320.80	1,178,856.90
10130	BANSAN	GEN	03/02/2021	0.00	2,998,984.17	0.00	3,000,000.00	-2,998,984.17	0.00
05970RVP7	0.00	0.000	08/23/2021	0.00	2,998,984.17	0.00	3,000,000.00	-2,998,984.17	0.00
10133	CASTED	GEN	03/26/2021	937.50	1,500,000.00	0.00	0.00	0.00	1,500,000.00
13017YAX7	1,500,000.00	0.250	12/30/2021	0.00	1,500,570.00	0.00	0.00	-210.00	1,500,360.00
10135	ALPINE	GEN	05/05/2021	0.00	1,998,633.33	0.00	0.00	1,022.23	1,999,655.56
02088WY12	2,000,000.00	0.200	11/01/2021	0.00	1,998,633.33	0.00	0.00	1,022.23	1,999,655.56
10137	BROWNS	GEN	05/13/2021	3,750.00	1,003,325.20	0.00	0.00	-2,934.00	1,000,391.20
116083VZ6	1,000,000.00	1.006	05/13/2022	0.00	1,003,310.00	0.00	0.00	-2,670.00	1,000,640.00
10138	JERSEY	GEN	05/26/2021	10,912.50	2,940,894.50	0.00	0.00	-8,555.40	2,932,339.10
476637AM5	2,910,000.00	0.320	05/26/2022	0.00	2,940,205.80	0.00	0.00	-8,380.80	2,931,825.00
10140	NYSTDA	GEN	06/23/2021	417.50	1,000,000.00	0.00	0.00	0.00	1,000,000.00
64990FC93	1,000,000.00	0.167	03/15/2022	0.00	998,800.00	0.00	0.00	1,220.00	1,000,020.00
10141	SYRANY	GEN	06/30/2021	7,900.00	1,631,605.23	0.00	0.00	-6,890.90	1,624,714.33
8717027U4	1,580,000.00	0.249	05/15/2023	0.00	1,629,612.00	0.00	0.00	-4,740.00	1,624,872.00
10142	WESTHT	GEN	07/08/2021	1,074.39	0.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00
953107AB5	1,000,000.00	0.465	07/01/2023	0.00	0.00	1,000,000.00	0.00	1,001,070.00	1,001,070.00

McAllen ISD
Texas Compliance Change in Val Report
July 1, 2021 - September 30, 2021

Inv #	Issuer	Fund	Purch Date	Interest Accrual	Beginning Book Value	Purchases/ Additions	Redemptions	Change in Value	Ending Book Value
Cusip	Par Value	YTM	Mat Date	Interest Received	Beginning Market Value				Ending Market Value
10143	FHLBC	GEN	08/18/2021	716.67	0.00	2,400,000.00	0.00	2,400,000.00	2,400,000.00
3130ANDP2	2,400,000.00	0.250	08/18/2023	0.00	0.00	2,400,000.00	0.00	2,399,091.70	2,399,091.70
10145	OKCOSD	GEN	09/23/2021	122.22	0.00	1,104,246.00	0.00	1,104,197.34	1,104,197.34
678720KM4	1,100,000.00	0.238	09/01/2023	0.00	0.00	1,104,246.00	0.00	1,103,036.00	1,103,036.00
10147	OKECON	GEN	09/27/2021	356.00	0.00	1,042,070.00	0.00	1,041,742.61	1,041,742.61
678553AP3	1,000,000.00	0.250	03/01/2023	0.00	0.00	1,042,070.00	0.00	1,041,040.00	1,041,040.00
Sub Totals For: Fund: General Fund				57,857.65	84,555,282.95	239,594,459.46	235,290,775.41	4,265,966.56	88,821,249.51
				7,227.83	84,558,243.61	239,594,459.46	235,290,775.41	4,265,962.21	88,824,205.82
Fund: Plan 457 Fund									
10021	FBPC	PLAN457	07/01/2021	0.26	13,546.33	0.54	3,386.86	-3,386.32	10,160.01
999916	10,160.01	0.010	/ /	0.28	13,546.33	0.54	3,386.86	-3,386.32	10,160.01
Sub Totals For: Fund: Plan 457 Fund				0.26	13,546.33	0.54	3,386.86	-3,386.32	10,160.01
				0.28	13,546.33	0.54	3,386.86	-3,386.32	10,160.01
Fund: Proprietary Fund									
10024	FBPC	PROP	07/01/2021	33.86	604,688.97	8,933,094.11	7,318,245.43	1,614,848.68	2,219,537.65
999919	2,219,537.65	0.010	/ /	26.46	604,688.97	8,933,094.11	7,318,245.43	1,614,848.68	2,219,537.65
10025	LSCORP	PROP	08/05/2015	540.94	3,957,683.16	540.94	1,100,000.00	-1,099,459.06	2,858,224.10
108906A	2,858,224.10	0.050	/ /	540.94	3,957,683.16	540.94	1,100,000.00	-1,099,459.06	2,858,224.10
10091	LSGOVT	PROP	08/05/2019	43.67	3,957,539.46	43.67	1,200,000.00	-1,199,956.33	2,757,583.13
108906E	2,757,583.13	0.010	/ /	43.67	3,957,539.46	43.67	1,200,000.00	-1,199,956.33	2,757,583.13
Sub Totals For: Fund: Proprietary Fund				618.47	8,519,911.59	8,933,678.72	9,618,245.43	-684,566.71	7,835,344.88
				611.07	8,519,911.59	8,933,678.72	9,618,245.43	-684,566.71	7,835,344.88
Fund: QSCB - Reserve Fund									
10014	BNYC	QSCB	07/01/2021	0.00	0.00	5,250,256.79	4,732,744.65	74,587.13	74,587.13
882521	74,587.13	0.000	/ /	0.00	0.00	5,250,256.79	4,732,744.65	74,587.13	74,587.13

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Inv #	Issuer	Fund	Purch Date	Interest Accrual	Beginning Book Value				Ending Book Value
Cusip	Par Value	YTM	Mat Date	Interest Received	Beginning Market Value	Purchases/ Additions	Redemptions	Change in Value	Ending Market Value
10119	SANBER	QSCB	05/27/2020	12,636.75	2,496,347.96	0.00	0.00	-6,347.96	2,490,000.00
796815ZF8	2,490,000.00	1.000	10/01/2021	0.00	2,500,682.10	0.00	0.00	-10,682.10	2,490,000.00
10122	FFCBC	QSCB	07/24/2020	244.44	1,999,915.97	0.00	2,000,000.00	-1,999,915.97	0.00
3133ELW67	0.00	0.000	07/21/2022	2,200.00	2,000,168.04	0.00	2,000,000.00	-2,000,168.04	0.00
10131	BANSAN	QSCB	03/02/2021	0.00	1,999,322.78	0.00	2,000,000.00	-1,999,322.78	0.00
05970RVP7	0.00	0.000	08/23/2021	0.00	1,999,322.78	0.00	2,000,000.00	-1,999,322.78	0.00
10134	CASTED	QSCB	03/26/2021	1,875.00	3,000,000.00	0.00	0.00	0.00	3,000,000.00
13017YAX7	3,000,000.00	0.250	12/30/2021	0.00	3,001,140.00	0.00	0.00	-420.00	3,000,720.00
10139	JERSEY	QSCB	05/26/2021	5,962.50	1,606,880.50	0.00	0.00	-4,674.60	1,602,205.90
476637AM5	1,590,000.00	0.320	05/26/2022	0.00	1,606,504.20	0.00	0.00	-4,579.20	1,601,925.00
10144	FHLBC	QSCB	08/18/2021	597.22	0.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00
3130ANDP2	2,000,000.00	0.250	08/18/2023	0.00	0.00	2,000,000.00	0.00	1,999,243.08	1,999,243.08
10146	OKCOSD	QSCB	09/23/2021	222.22	0.00	2,007,720.00	0.00	2,007,631.52	2,007,631.52
678720KM4	2,000,000.00	0.238	09/01/2023	0.00	0.00	2,007,720.00	0.00	2,005,520.00	2,005,520.00
Sub Totals For: Fund: QSCB - Reserve Fund				21,538.13	11,102,467.21	9,257,976.79	8,732,744.65	71,957.34	11,174,424.55
				2,200.00	11,107,817.12	9,257,976.79	8,732,744.65	64,178.09	11,171,995.21
Fund: QSCB - Debt Service									
10040	BNYC	QSCBDS	07/01/2021	0.00	0.00	384,100.50	384,100.50	0.00	0.00
882520	0.00	0.000	/ /	0.00	0.00	384,100.50	384,100.50	0.00	0.00
Sub Totals For: Fund: QSCB - Debt Service				0.00	0.00	384,100.50	384,100.50	0.00	0.00
				0.00	0.00	384,100.50	384,100.50	0.00	0.00
Report Grand Totals:				82,086.01	136,702,181.50	331,357,167.58	329,326,621.34	1,541,072.59	138,243,254.09
				12,118.21	136,710,492.07	331,357,167.58	329,326,621.34	1,533,288.99	138,243,781.06

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Monthly Investment Report

PREPARED FOR MCALLEN ISD

SEPTEMBER 30, 2021



**PATTERSON
& ASSOCIATES**

A MEEDER INVESTMENT MANAGEMENT COMPANY

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WITH YOU. FOR YOU.

Looking for the Light in the Tunnel

This year the markets have been focused on growth and the inevitable inflation that comes from growth as well as employment difficulties. At the same time, they have been battered by Covid variants and supply chain disruption. It is no wonder that the uncertainty has generated great volatility. And, as we know, volatility reflects risk.

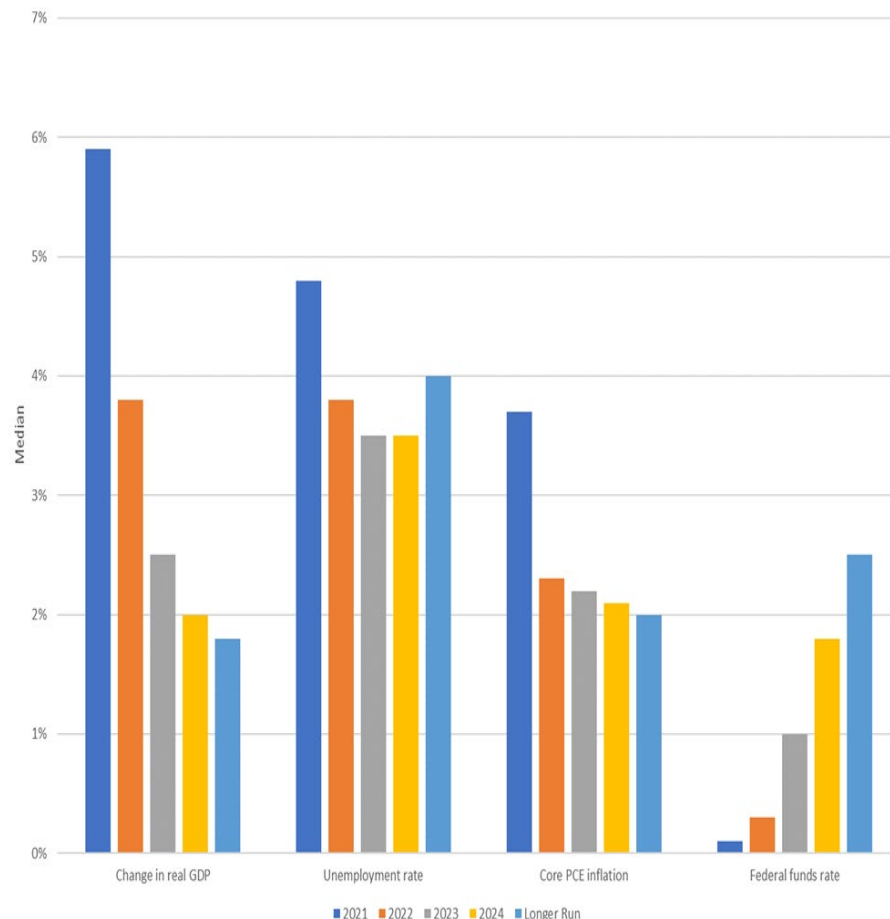
The inflation question centers on whether this current and increasing inflation is permanent or temporary as the economy transitions to a balance of forces. Growth will generate its own inflation, but the key has been and will be the supply chains that have created bottle necks and logistical disruptions globally. Adding to this are energy prices reflecting a global supply shortage. OPEC+ has refused to help alleviate this problem and WTI has gained 65% in 2021. Daily US crude production is 7% lower YOY – some due to transportation limits. All this adds price pressure, while the Fed is trying to decide how strong inflation really is and whether it will remain.

Growth is clear in an increasing GDP to 6.7% and was robust in the first half of 2021 but possible resurgence of variants and the debt ceiling difficulties, along with a less accommodative Fed, may reduce expectations for continued growth in 2021. The hopeful rise in the ISM index for manufacturing reflects the lengthening supply chains rather than an increase in demand. Hurricanes and an increase in Covid in SE Asia could have major continuing impact.

Remembering that the US was already losing momentum going into the pandemic, a new normal will be anything but with massive governmental spending, debt creation, and an accommodative Fed is factored in.

At this point it is positive however that we at least do see the end ¹⁴⁰ of the tunnel and a possible emergence from it.

Federal Reserve Outlook



SOURCE: FEDERAL RESERVE PRESS RELEASE AND SUMMARY OF ECONOMIC PROJECTIONS AS OF 9/23/2021

Taper Teaser and Political Theatre

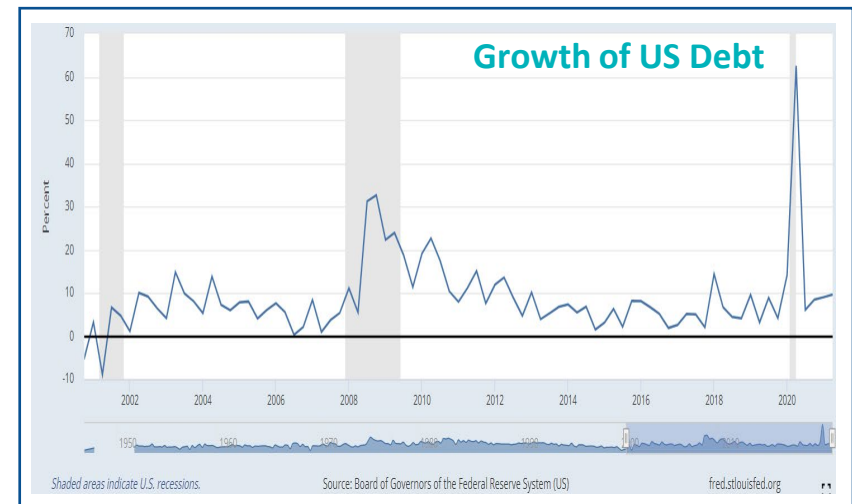
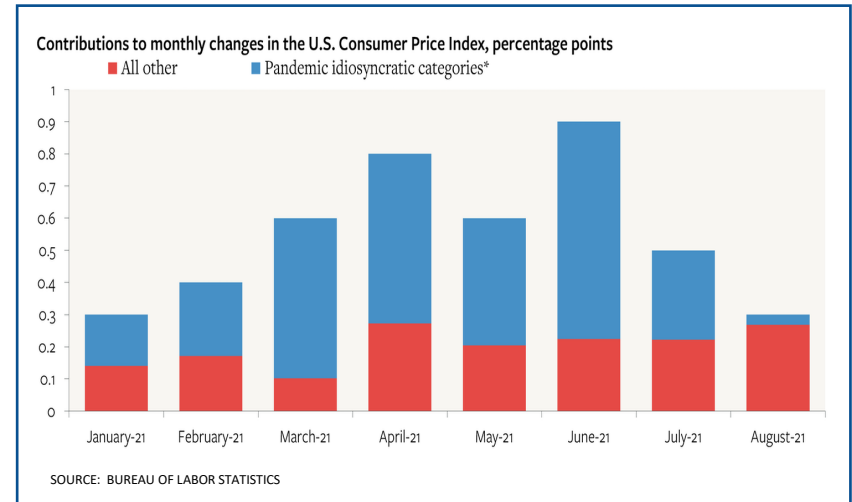
As was to be expected, with the political divisions in DC, the almost mundane and routine biennial adjustment of the debt ceiling is now political theatre at its worst.

There are few choices left: raise it or face the consequences (by 10/18 known as the “X” date).

No rise in the ceiling will force a federal shutdown and force the US to default on its own debt payments. It also means a global loss of face for the US and our debt. The dollar and stocks would drop. All this while investors are already on edge. Treasury Secretary Yellen has said a default “would likely precipitate a historic financial crisis...as well as triggering a spike in interest rates, a steep drop in stock prices, and other financial turmoil.”

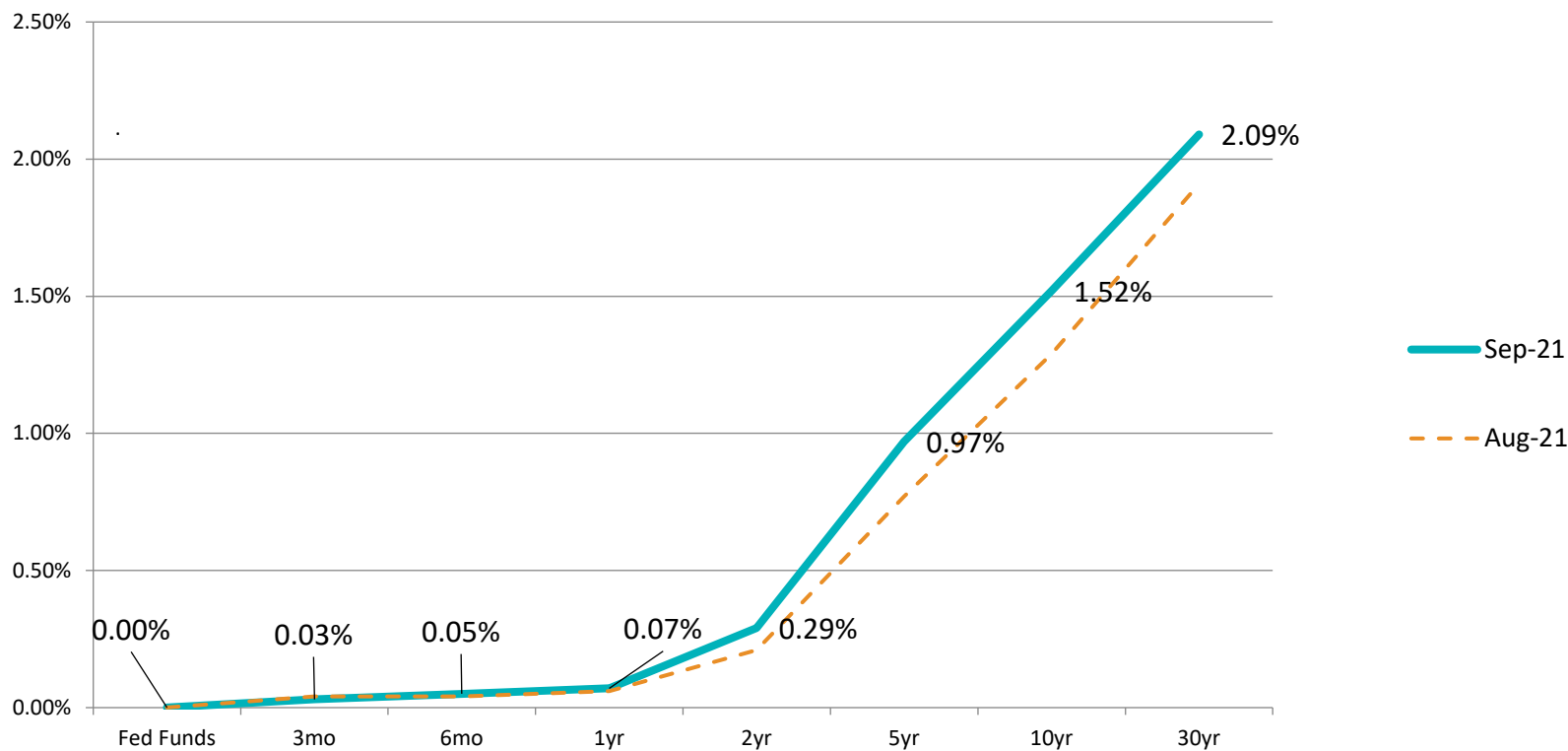
Meanwhile the Fed stated in their September meeting in their vague and relatively non-committal terms, consideration of a reduction in the accommodative position which has pumped \$120 billion into the economy the last 18 months. It is expected from the FOMC comments that they will give better guidance in the November meeting and will begin a taper in early 2022, completing the task by mid-2022.

A tapering does not presage a Fed Funds rate hike. To reduce market angst and forestall volatility, it would appear that tapering must conclude before rates are hiked to reduce volatility in the markets.



The Curve Changes Little This Month

- The curve remains stubbornly flat on the front end but more direction on the Fed's taper plans are moving the long end slightly higher.
- Short end investors remain very liquid or short as the curve stays in neutral. Even with the taper the short end will stay flat but there is movement in the 1 to 2 year area.
- The Fed has hinted strongly on a taper beginning in early 2022.
- The concern now, besides inflation, will be the consumer during the holidays.
- The steepening in the yield curve presents buying opportunities for securities in 3-5 year maturities.



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End of Month Rates - Full Yield Curve - Fed Funds to 30yr

McAllen Independent School District
 Monthly Investment Report
 September 1, 2021 – September 30, 2021

Portfolio Summary Management Report

This report and investment portfolio of the District is in compliance with the District investment strategy as expressed in the District's investment policy and relevant provisions of the Government Code, Chapter 2256, the Public Funds Investment Act.

<u>Portfolio as of 08/31/21:</u>		<u>Portfolio as of 09/30/21:</u>	
Beginning Book Value	\$ 131,763,719	Ending Book Value	\$ 138,243,254
Beginning Market Value	\$ 131,771,687	Ending Market Value	\$ 138,243,781
		Unrealized Gain/Loss	\$ 527
WAM at Beginning Period Date ¹	63 days	WAM at Ending Period Date ¹	73 days
<i>(Increase in market value is due to seasonal cash inflows)</i>		Change in Market Value ²	\$ 6,472,094
	Average Yield to Maturity for period		0.112%
	Average Yield 1-year Treasury Bill for period		0.080%
	Average Yield 2-year Treasury Note for period		0.240%

Cynthia Medrano-Richards

 Cynthia Medrano-Richards, Asst. Superintendent for Bus. Operations
 McAllen ISD

Iris Luna

 Iris Luna, Director of Accounting
 McAllen ISD

Dyanira Diaz

 Dyanira Diaz, Coordinator for Accounting
 McAllen ISD

Adelita Felix

 Adelita Felix, CFO
 McAllen ISD

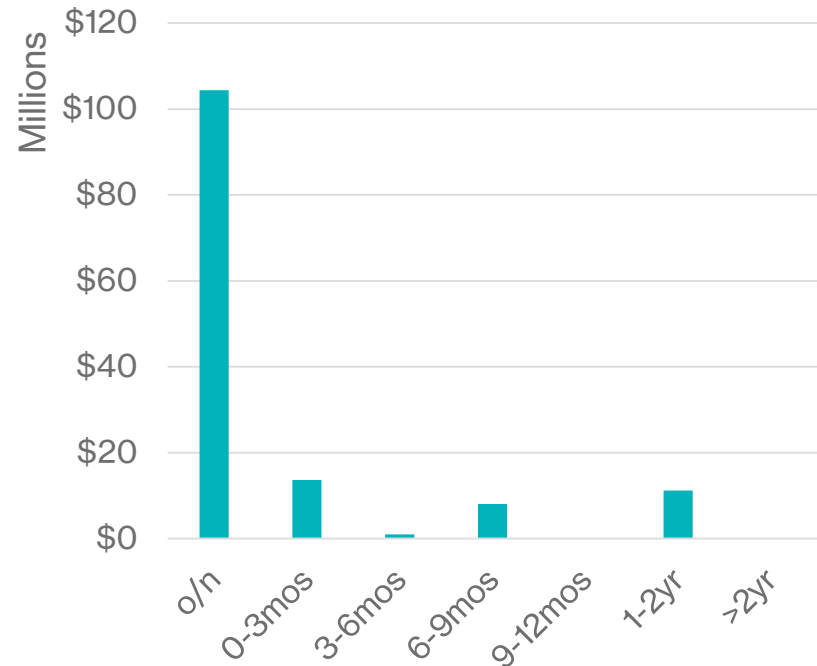
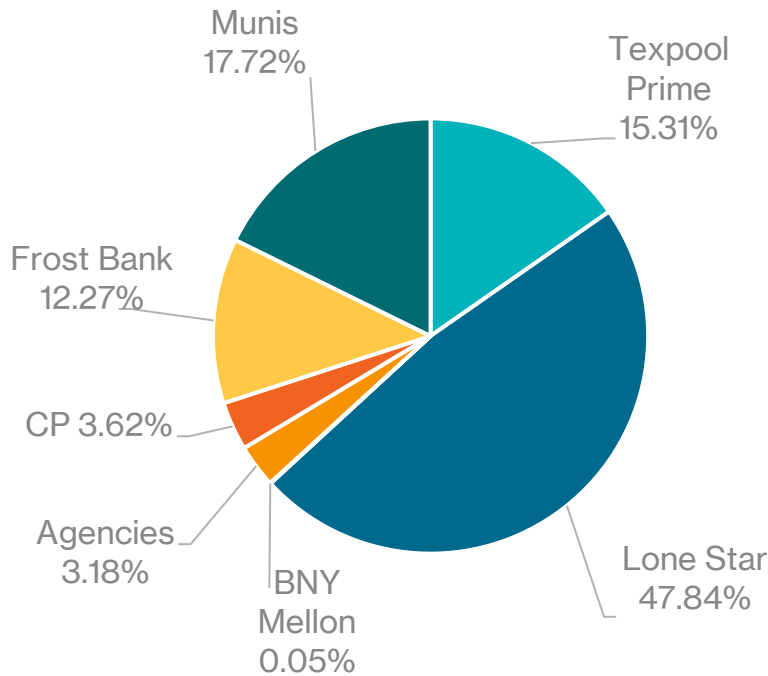
¹ WAM – weighted average maturity

² “Change in Market Value” is required data, but will primarily reflect the receipt and expenditure of the District’s funds from month to month. *Patterson & Associates* has assisted in the preparation of this consolidated investment report, with additional input provided by McAllen ISD.

Portfolio Overview

As of September 30, 2021

- P&A reviews your portfolio for optimal asset allocation and a controlled average maturity because a diversified portfolio can better adjust to volatile market conditions. Where extensions can be made in the portfolio, it is important to make them to find available safe value in the markets.
- The graphs below show asset allocations by market sector and by maturity in your portfolio. Inside of 1 year, we continue to see value in commercial paper. Our expectation is of continuing low rates, but we look for value in your authorized sectors to extend and capture the yield available as markets change.
- The non-cash portion of your portfolio is yielding 0.35%.





**McAllen ISD
Portfolio Management
Portfolio Summary
September 30, 2021**

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 365 Equiv.
BNY Mellon	74,587.13	74,587.13	74,587.13	0.05	1	1	0.000
Frost Bank	16,967,656.53	16,967,656.53	16,967,656.53	12.27	1	1	0.010
Commercial Paper Disc. -Amortizing	5,000,000.00	4,999,138.89	4,999,138.89	3.62	180	31	0.203
Federal Agency Coupon Securities	4,400,000.00	4,398,334.78	4,400,000.00	3.18	730	686	0.250
Municipal Bonds	24,340,000.00	24,501,859.90	24,499,667.71	17.72	466	278	0.400
Texpool/Texpool Prime	21,168,525.19	21,168,525.19	21,168,525.19	15.31	1	1	0.045
Lone Star	66,133,678.64	66,133,678.64	66,133,678.64	47.84	1	1	0.037
	138,084,447.49	138,243,781.06	138,243,254.09	100.00%	113	73	0.112
Investments							
Cash and Accrued Interest							
Accrued Interest at Purchase		3,261.22	3,261.22				
Subtotal		3,261.22	3,261.22				
Total Cash and Investments	138,084,447.49	138,247,042.28	138,246,515.31		113	73	0.112

Total Earnings	September 30 Month Ending	Fiscal Year To Date
Current Year	11,282.60	35,552.06

The following reports are submitted in accordance with the Public Funds Investment Act (Texas Gov't Code 2256). The reports also offer supplemental information not required by the Act in order to fully inform the governing body of McAllen ISD of the position and activity within the District's portfolio of investment. The reports include a management summary overview, a detailed inventory report for the end of the period, a transaction report, as well as graphic representations of the portfolio to provide full disclosure to the governing body.

Adelita Felix

Nov 10, 2021

Adelita Felix, Chief Financial Officer

**McAllen ISD
Summary by Type
September 30, 2021
Grouped by Fund**

Patterson & Associates
901 S. MoPac
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Austin, TX 78746
-

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: Activity Fund						
Frost Bank	1	1,597,252.74	1,597,252.74	1.16	0.010	1
Subtotal	1	1,597,252.74	1,597,252.74	1.16	0.010	1
Fund: Clearing Fund						
Frost Bank	1	6,416,596.41	6,416,596.41	4.64	0.010	1
Subtotal	1	6,416,596.41	6,416,596.41	4.64	0.010	1
Fund: Capital Projects Fund						
Commercial Paper Disc. -Amortizing	1	3,000,000.00	2,999,483.33	2.17	0.203	31
Frost Bank	2	616,856.99	616,856.99	0.45	0.010	1
Lone Star	4	17,032,355.71	17,032,355.71	12.32	0.030	1
Subtotal	7	20,649,212.70	20,648,696.03	14.94	0.054	5
Fund: Debt Service Fund						
Frost Bank	1	26,239.89	26,239.89	0.02	0.010	1
Lone Star	2	1,713,290.07	1,713,290.07	1.24	0.031	1
Subtotal	3	1,739,529.96	1,739,529.96	1.26	0.031	1
Fund: General Fund						
Commercial Paper Disc. -Amortizing	1	2,000,000.00	1,999,655.56	1.45	0.203	31
Municipal Bonds	11	15,260,000.00	15,399,830.29	11.14	0.362	309
Frost Bank	1	6,081,012.84	6,081,012.84	4.40	0.010	1
Federal Agency Coupon Securities	1	2,400,000.00	2,400,000.00	1.74	0.250	686
Lone Star	3	41,772,225.63	41,772,225.63	30.22	0.041	1
Texpool/Texpool Prime	2	21,168,525.19	21,168,525.19	15.31	0.045	1
Subtotal	19	88,681,763.66	88,821,249.51	64.26	0.105	74
Fund: Plan 457 Fund						
Frost Bank	1	10,160.01	10,160.01	0.01	0.010	1

**McAllen ISD
Summary by Type
September 30, 2021
Grouped by Fund**

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Subtotal	1	10,160.01	10,160.01	0.01	0.010	1
Fund: Proprietary Fund						
Frost Bank	1	2,219,537.65	2,219,537.65	1.61	0.010	1
Lone Star	2	5,615,807.23	5,615,807.23	4.06	0.030	1
Subtotal	3	7,835,344.88	7,835,344.88	5.67	0.025	1
Fund: QSCB - Reserve Fund						
BNY Mellon	1	74,587.13	74,587.13	0.05	0.000	1
Municipal Bonds	4	9,080,000.00	9,099,837.42	6.58	0.465	226
Federal Agency Coupon Securities	1	2,000,000.00	2,000,000.00	1.45	0.250	686
Subtotal	6	11,154,587.13	11,174,424.55	8.08	0.423	307
Fund: QSCB - Debt Service						
BNY Mellon	1	0.00	0.00	0.00	0.000	0
Subtotal	1	0.00	0.00	0.00	0.000	0
Total and Average	42	138,084,447.49	138,243,254.09	100.00	0.112	73



**McAllen ISD
Fund ACT - Activity Fund
Investments by Fund
September 30, 2021**

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Frost Bank										
999915	10020	Frost Bank Public Checking	07/01/2021	1,597,252.74	1,597,252.74	1,597,252.74	0.010	0.009	0.010	1
Subtotal and Average				1,597,252.74	1,597,252.74	1,597,252.74		0.010	0.010	1
Total Investments and Average				1,597,252.74	1,597,252.74	1,597,252.74		0.010	0.010	1

**Fund CLEAR - Clearing Fund
Investments by Fund
September 30, 2021**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Frost Bank										
999914	10019	Frost Bank Public Checking	07/01/2021	6,416,596.41	6,416,596.41	6,416,596.41	0.010	0.009	0.010	1
Subtotal and Average				6,416,596.41	6,416,596.41	6,416,596.41		0.010	0.010	1
Total Investments and Average				6,416,596.41	6,416,596.41	6,416,596.41		0.010	0.010	1

**Fund CP - Capital Projects Fund
Investments by Fund
September 30, 2021**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Date	Days To Maturity
Frost Bank											
999922	10103	Frost Bank Public Checking	07/01/2021	376,600.59	376,600.59	376,600.59	0.010	0.009	0.010		1
SYS10109	10109	Frost Bank Public Checking	07/01/2021	240,256.40	240,256.40	240,256.40	0.010	0.009	0.010		1
Subtotal and Average				616,856.99	616,856.99	616,856.99		0.010	0.010		1
Commercial Paper Disc. -Amortizing											
02088WY12	10136	Alpine Sec LLC CP	05/05/2021	2,999,483.33	3,000,000.00	2,999,483.33	0.200	0.200	0.202	11/01/2021	31
Subtotal and Average				2,999,483.33	3,000,000.00	2,999,483.33		0.200	0.203		31
Lone Star											
108906G	10101	Lone Star Corporate Overnight	12/18/2019	2,276,939.72	2,276,939.72	2,276,939.72	0.050	0.049	0.050		1
108906I	10108	Lone Star Corporate Overnight	02/21/2020	6,213,366.15	6,213,366.15	6,213,366.15	0.050	0.049	0.050		1
108906H	10102	Lone Star Government ON	12/18/2019	2,328,920.77	2,328,920.77	2,328,920.77	0.010	0.009	0.010		1
108906J	10113	Lone Star Government ON	03/12/2020	6,213,129.07	6,213,129.07	6,213,129.07	0.010	0.009	0.010		1
Subtotal and Average				17,032,355.71	17,032,355.71	17,032,355.71		0.030	0.030		1
Total Investments and Average				20,648,696.03	20,649,212.70	20,648,696.03		0.054	0.054		5

**Fund DS - Debt Service Fund
Investments by Fund
September 30, 2021**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Frost Bank										
999918	10023	Frost Bank Public Checking	07/01/2021	26,239.89	26,239.89	26,239.89	0.010	0.009	0.010	1
Subtotal and Average				26,239.89	26,239.89	26,239.89		0.010	0.010	1
Lone Star										
108906B	10032	Lone Star Corporate Overnight	10/22/2015	915,552.74	915,552.74	915,552.74	0.050	0.049	0.050	1
108906C	10089	Lone Star Government ON	08/05/2019	797,737.33	797,737.33	797,737.33	0.010	0.009	0.010	1
Subtotal and Average				1,713,290.07	1,713,290.07	1,713,290.07		0.031	0.031	1
Total Investments and Average				1,739,529.96	1,739,529.96	1,739,529.96		0.031	0.031	1

**Fund GEN - General Fund
Investments by Fund
September 30, 2021**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Date	Days To Maturity
Frost Bank											
999917	10022	Frost Bank Public Checking	07/01/2021	6,081,012.84	6,081,012.84	6,081,012.84	0.010	0.009	0.010		1
Subtotal and Average				6,081,012.84	6,081,012.84	6,081,012.84		0.010	0.010		1
Commercial Paper Disc. -Amortizing											
02088WY12	10135	Alpine Sec LLC CP	05/05/2021	1,999,655.56	2,000,000.00	1,999,655.56		0.200	0.202	11/01/2021	31
Subtotal and Average				1,999,655.56	2,000,000.00	1,999,655.56		0.200	0.203		31
Federal Agency Coupon Securities											
3130ANDP2	10143	FHLB Call Note	08/18/2021	2,400,000.00	2,400,000.00	2,399,091.70	0.250	0.246	0.250	08/18/2023	686
Subtotal and Average				2,400,000.00	2,400,000.00	2,399,091.70		0.247	0.250		686
Municipal Bonds											
116083VZ6	10137	Brownsburg IN 1999 School Bldg	05/13/2021	1,000,391.20	1,000,000.00	1,000,640.00	1.500	0.992	1.006	05/13/2022	224
13017YAX7	10133	CA State Education Notes	03/26/2021	1,500,000.00	1,500,000.00	1,500,360.00	0.250	0.246	0.250	12/30/2021	90
186523DZ6	10128	Cleveland TN	11/10/2020	1,179,020.98	1,170,000.00	1,178,856.90	5.000	0.356	0.361	12/01/2021	61
476637AM5	10138	Jersey City NJ Redev Agy	05/26/2021	2,932,339.10	2,910,000.00	2,931,825.00	1.500	0.315	0.320	05/26/2022	237
64990FC93	10140	NY State Dorm Authority	06/23/2021	1,000,000.00	1,000,000.00	1,000,020.00	0.167	0.164	0.167	03/15/2022	165
64971WJ35	10123	NYC Trans Finance Auth	10/13/2020	2,517,424.73	2,500,000.00	2,521,825.00	1.650	0.443	0.449	05/01/2022	212
678720KM4	10145	Oklahoma County OK ISD	09/23/2021	1,104,197.34	1,100,000.00	1,103,036.00	0.500	0.234	0.238	09/01/2023	700
678553AP3	10147	Oklahoma City Econ Dev Trust	09/27/2021	1,041,742.61	1,000,000.00	1,041,040.00	3.204	0.246	0.250	03/01/2023	516
720424D31	10126	Pierce County WA SD	11/02/2020	500,000.00	500,000.00	500,150.00	0.279	0.275	0.278	12/01/2021	61
8717027U4	10141	Syracuse NY	06/30/2021	1,624,714.33	1,580,000.00	1,624,872.00	2.000	0.246	0.249	05/15/2023	591
953107AB5	10142	West Hartford CT	07/08/2021	1,000,000.00	1,000,000.00	1,001,070.00	0.466	0.459	0.465	07/01/2023	638
Subtotal and Average				15,399,830.29	15,260,000.00	15,403,694.90		0.357	0.362		309
Texpool/Texpool Prime											
999921	10092	Texpool	08/05/2019	10,560,795.54	10,560,795.54	10,560,795.54	0.028	0.027	0.027		1
999920	10034	Texpool Prime	11/03/2015	10,607,729.65	10,607,729.65	10,607,729.65	0.063	0.062	0.062		1
Subtotal and Average				21,168,525.19	21,168,525.19	21,168,525.19		0.045	0.045		1
Lone Star											
108906F	10099	Lone Star Corporate Overnight+	11/18/2019	0.00	0.00	0.00					1
108906	10003	Lone Star Corporate Overnight	11/01/2014	32,307,176.02	32,307,176.02	32,307,176.02	0.050	0.049	0.050		1

**Fund GEN - General Fund
Investments by Fund
September 30, 2021**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Lone Star										
108906D	10090	Lone Star Government ON	08/05/2019	9,465,049.61	9,465,049.61	9,465,049.61	0.010	0.009	0.010	1
Subtotal and Average				41,772,225.63	41,772,225.63	41,772,225.63		0.040	0.041	1
Total Investments and Average				88,821,249.51	88,681,763.66	88,824,205.82		0.103	0.105	73

**Fund PLAN457 - Plan 457 Fund
Investments by Fund
September 30, 2021**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Frost Bank										
999916	10021	Frost Bank Public Checking	07/01/2021	10,160.01	10,160.01	10,160.01	0.010	0.009	0.010	1
Subtotal and Average				10,160.01	10,160.01	10,160.01		0.010	0.010	1
Total Investments and Average				10,160.01	10,160.01	10,160.01		0.010	0.010	1

**Fund PROP - Proprietary Fund
Investments by Fund
September 30, 2021**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
Frost Bank										
999919	10024	Frost Bank Public Checking	07/01/2021	2,219,537.65	2,219,537.65	2,219,537.65	0.010	0.009	0.010	1
Subtotal and Average				2,219,537.65	2,219,537.65	2,219,537.65		0.010	0.010	1
Lone Star										
108906A	10025	Lone Star Corporate Overnight	08/05/2015	2,858,224.10	2,858,224.10	2,858,224.10	0.050	0.049	0.050	1
108906E	10091	Lone Star Government ON	08/05/2019	2,757,583.13	2,757,583.13	2,757,583.13	0.010	0.009	0.010	1
Subtotal and Average				5,615,807.23	5,615,807.23	5,615,807.23		0.030	0.030	1
Total Investments and Average				7,835,344.88	7,835,344.88	7,835,344.88		0.024	0.025	1

**Fund QSCB - QSCB - Reserve Fund
Investments by Fund
September 30, 2021**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Date	Days To Maturity
BNY Mellon											
882521	10014	BNY Mellon - Cash	07/01/2021	74,587.13	74,587.13	74,587.13					1
Subtotal and Average				74,587.13	74,587.13	74,587.13		0.000	0.000		1
Federal Agency Coupon Securities											
3130ANDP2	10144	FHLB Call Note	08/18/2021	2,000,000.00	2,000,000.00	1,999,243.08	0.250	0.246	0.250	08/18/2023	686
Subtotal and Average				2,000,000.00	2,000,000.00	1,999,243.08		0.247	0.250		686
Municipal Bonds											
13017YAX7	10134	CA State Education Notes	03/26/2021	3,000,000.00	3,000,000.00	3,000,720.00	0.250	0.246	0.250	12/30/2021	90
476637AM5	10139	Jersey City NJ Redev Agy	05/26/2021	1,602,205.90	1,590,000.00	1,601,925.00	1.500	0.315	0.320	05/26/2022	237
678720KM4	10146	Oklahoma County OK ISD	09/23/2021	2,007,631.52	2,000,000.00	2,005,520.00	0.500	0.234	0.238	09/01/2023	700
796815ZF8	10119	San Bernardino County CA	05/27/2020	2,490,000.00	2,490,000.00	2,490,000.00	2.030	0.986	1.000	10/01/2021	0
Subtotal and Average				9,099,837.42	9,080,000.00	9,098,165.00		0.459	0.465		225
Total Investments and Average				11,174,424.55	11,154,587.13	11,171,995.21		0.418	0.423		306

**Fund QSCBDS - QSCB - Debt Service
Investments by Fund
September 30, 2021**

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Days To Date Maturity
BNY Mellon										
882520	10040	BNY Mellon - Cash	07/01/2021	0.00	0.00	0.00				1
Subtotal and Average				0.00	0.00	0.00		0.000	0.000	0
Total Investments and Average				0.00	0.00	0.00		0.000	0.000	0

McAllen ISD
Cash Reconciliation Report
For the Period September 1, 2021 - September 30, 2021
Grouped by Fund

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

Trans. Date	Investment #	Fund	Trans. Type	Security ID	Par Value	Security Description	Maturity Date	Purchases	Interest	Redemptions	Cash
General Fund											
09/01/2021	10127	GEN	Interest	010609FV2	1,000,000.00	ALABST 1.0M 0.25% Mat.	09/01/2021	0.00	1,265.00	0.00	1,265.00
09/01/2021	10127	GEN	Maturity	010609FV2	1,000,000.00	ALABST 1.0M 0.25% Mat.	09/01/2021	0.00	0.00	1,000,000.00	1,000,000.00
09/23/2021	10145	GEN	Purchase	678720KM4	1,100,000.00	OKCOSD 1.1M 0.50% Mat.	09/01/2023	-1,104,246.00	-336.11	0.00	-1,104,582.11
09/27/2021	10147	GEN	Purchase	678553AP3	1,000,000.00	OKECON 1.0M 3.20% Mat.	03/01/2023	-1,042,070.00	-2,314.00	0.00	-1,044,384.00
Subtotal								-2,146,316.00	-1,385.11	1,000,000.00	-1,147,701.11
QSCB - Reserve Fund											
09/23/2021	10146	QSCB	Purchase	678720KM4	2,000,000.00	OKCOSD 2.0M 0.50% Mat.	09/01/2023	-2,007,720.00	-611.11	0.00	-2,008,331.11
Subtotal								-2,007,720.00	-611.11	0.00	-2,008,331.11
Total								-4,154,036.00	-1,996.22	1,000,000.00	-3,156,032.22

**McAllen ISD
Purchases Report
Sorted by Fund - Fund
September 1, 2021 - September 30, 2021**

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment Periods	Principal Purchased	Accrued Interest at Purchase	Rate at Purchase	Maturity Date	YTM	Ending Book Value
General Fund													
678720KM4	10145	GEN	MC2	OKCOSD	1,100,000.00	09/23/2021	03/01 - 09/01	1,104,246.00	336.11	0.500	09/01/2023	0.238	1,104,197.34
678553AP3	10147	GEN	MC2	OKECON	1,000,000.00	09/27/2021	03/01 - 09/01	1,042,070.00	2,314.00	3.204	03/01/2023	0.250	1,041,742.61
				Subtotal	2,100,000.00			2,146,316.00	2,650.11				2,145,939.95
QSCB - Reserve Fund													
678720KM4	10146	QSCB	MC2	OKCOSD	2,000,000.00	09/23/2021	03/01 - 09/01	2,007,720.00	611.11	0.500	09/01/2023	0.238	2,007,631.52
				Subtotal	2,000,000.00			2,007,720.00	611.11				2,007,631.52
				Total Purchases	4,100,000.00			4,154,036.00	3,261.22				4,153,571.47



McAllen ISD
Maturity Report
Sorted by Maturity Date
 Receipts during September 1, 2021 - September 30, 2021

CUSIP	Investment #	Fund	Sec. Type	Issuer	Par Value	Maturity Date	Purchase Date	Rate at Maturity	Book Value at Maturity	Interest	Maturity Proceeds	Net Income
010609FV2	10127	GEN	MC2	ALABST	1,000,000.00	09/01/2021	11/04/2020	0.253	1,000,000.00	1,265.00	1,001,265.00	1,265.00
Total Maturities					1,000,000.00				1,000,000.00	1,265.00	1,001,265.00	1,265.00

McAllen ISD
Interest Earnings
Sorted by Fund - Fund
September 1, 2021 - September 30, 2021
Yield on Average Book Value

CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Annualized Yield	Adjusted Interest Earnings		
										Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
Fund: Activity Fund												
999915	10020	ACT	LA2	1,597,252.74	1,504,817.04	1,507,898.60		0.010	0.009	11.43	0.00	11.43
			Subtotal	1,597,252.74	1,504,817.04	1,507,898.60			0.009	11.43	0.00	11.43
Fund: Clearing Fund												
999914	10019	CLEAR	LA2	6,416,596.41	6,910,774.48	6,894,302.76		0.010	0.005	30.01	0.00	30.01
			Subtotal	6,416,596.41	6,910,774.48	6,894,302.76			0.005	30.01	0.00	30.01
Fund: Capital Projects Fund												
108906I	10108	CP	RR2	6,213,366.15	7,113,802.62	6,083,297.72		0.050	0.053	264.03	0.00	264.03
108906G	10101	CP	RR2	2,276,939.72	1,753,034.56	2,353,826.83		0.050	0.053	102.16	0.00	102.16
999922	10103	CP	LA2	376,600.59	205,528.58	683,599.98		0.010	0.009	5.06	0.00	5.06
SYS10109	10109	CP	LA2	240,256.40	294,944.50	272,340.64		0.010	0.009	2.01	0.00	2.01
108906J	10113	CP	RR2	6,213,129.07	7,112,401.34	6,482,915.95		0.010	0.005	27.23	0.00	27.23
108906H	10102	CP	RR2	2,328,920.77	1,852,714.52	2,201,925.96		0.010	0.005	9.25	0.00	9.25
02088WY12	10136	CP	ACP	3,000,000.00	2,998,983.33	2,999,241.67	11/01/2021	0.200	0.203	0.00	500.00	500.00
			Subtotal	20,649,212.70	21,331,409.45	21,077,148.76			0.053	409.74	500.00	909.74
Fund: Debt Service Fund												
108906B	10032	DS	RR2	915,552.74	864,851.82	886,082.79		0.050	0.053	38.45	0.00	38.45
999918	10023	DS	LA2	26,239.89	22,767.25	25,168.78		0.010	0.009	0.19	0.00	0.19
108906C	10089	DS	RR2	797,737.33	797,733.98	797,734.09		0.010	0.005	3.35	0.00	3.35
			Subtotal	1,739,529.96	1,685,353.05	1,708,985.66			0.030	41.99	0.00	41.99
Fund: General Fund												
999921	10092	GEN	RRP	10,560,795.54	10,560,553.65	10,560,561.71		0.028	0.028	241.89	0.00	241.89
108906	10003	GEN	RR2	32,307,176.02	24,947,924.50	19,748,516.13		0.050	0.058	943.70	0.00	943.70
999917	10022	GEN	LA2	6,081,012.84	6,348,924.46	6,339,995.66		0.010	0.010	52.53	0.00	52.53
999920	10034	GEN	RRP	10,607,729.65	10,607,181.39	10,607,199.67		0.063	0.063	548.26	0.00	548.26
3130ANDP2	10143	GEN	FAC	2,400,000.00	2,400,000.00	2,400,000.00	08/18/2023	0.250	0.253	500.00	0.00	500.00

McAllen ISD
Interest Earnings
September 1, 2021 - September 30, 2021

CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Annualized Yield	Adjusted Interest Earnings		
										Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
Fund: General Fund												
108906D	10090	GEN	RR2	9,465,049.61	8,858,406.99	12,053,242.81		0.010	0.005	50.62	0.00	50.62
64971WJ35	10123	GEN	MC2	2,500,000.00	2,519,913.98	2,518,627.87	05/01/2022	1.650	0.458	3,437.50	-2,489.25	948.25
720424D31	10126	GEN	MC2	500,000.00	500,000.00	500,000.00	12/01/2021	0.279	0.283	116.25	0.00	116.25
010609FV2	10127	GEN	MC2	0.00	1,000,000.00	0.00	09/01/2021	0.253		0.00	0.00	0.00
186523DZ6	10128	GEN	MC2	1,170,000.00	1,183,531.46	1,181,201.05	12/01/2021	5.000	0.375	4,875.00	-4,510.48	364.52
13017YAX7	10133	GEN	MC2	1,500,000.00	1,500,000.00	1,500,000.00	12/30/2021	0.250	0.253	312.50	0.00	312.50
02088WY12	10135	GEN	ACP	2,000,000.00	1,999,322.22	1,999,494.44	11/01/2021		0.203	0.00	333.34	333.34
116083VZ6	10137	GEN	MC2	1,000,000.00	1,001,369.20	1,000,863.90	05/13/2022	1.500	0.331	1,250.00	-978.00	272.00
476637AM5	10138	GEN	MC2	2,910,000.00	2,935,190.90	2,933,717.47	05/26/2022	1.500	0.326	3,637.50	-2,851.80	785.70
64990FC93	10140	GEN	MC2	1,000,000.00	1,000,000.00	1,000,000.00	03/15/2022	0.167	0.169	139.17	0.00	139.17
8717027U4	10141	GEN	MC2	1,580,000.00	1,627,011.30	1,625,824.53	05/15/2023	2.000	0.252	2,633.34	-2,296.97	336.37
953107AB5	10142	GEN	MC2	1,000,000.00	1,000,000.00	1,000,000.00	07/01/2023	0.466	0.472	388.33	0.00	388.33
678720KM4	10145	GEN	MC2	1,100,000.00	0.00	294,458.30	09/01/2023	0.500	0.304	122.22	-48.66	73.56
678553AP3	10147	GEN	MC2	1,000,000.00	0.00	138,915.38	03/01/2023	3.204	0.251	356.00	-327.39	28.61
			Subtotal	88,681,763.66	79,989,330.05	77,435,952.25			0.101	19,604.81	-13,169.21	6,435.60
Fund: Plan 457 Fund												
999916	10021	PLAN457	LA2	10,160.01	10,159.93	10,159.94		0.010	0.010	0.08	0.00	0.08
			Subtotal	10,160.01	10,159.93	10,159.94			0.010	0.08	0.00	0.08
Fund: Proprietary Fund												
108906A	10025	PROP	RR2	2,858,224.10	2,858,100.02	2,858,104.16		0.050	0.053	124.08	0.00	124.08
999919	10024	PROP	LA2	2,219,537.65	3,537,404.81	3,493,476.22		0.010	0.006	17.13	0.00	17.13
108906E	10091	PROP	RR2	2,757,583.13	2,757,571.55	2,757,571.94		0.010	0.005	11.58	0.00	11.58
			Subtotal	7,835,344.88	9,153,076.38	9,109,152.32			0.020	152.79	0.00	152.79
Fund: QSCB - Reserve Fund												
882521	10014	QSCB	LA1	74,587.13	2,082,918.24	1,547,363.28				0.00	0.00	0.00
3130ANDP2	10144	QSCB	FAC	2,000,000.00	2,000,000.00	2,000,000.00	08/18/2023	0.250	0.253	416.66	0.00	416.66
796815ZF8	10119	QSCB	MC2	2,490,000.00	2,492,115.99	2,491,022.73	10/01/2021	2.030	1.024	4,212.25	-2,115.99	2,096.26
13017YAX7	10134	QSCB	MC2	3,000,000.00	3,000,000.00	3,000,000.00	12/30/2021	0.250	0.253	625.00	0.00	625.00
476637AM5	10139	QSCB	MC2	1,590,000.00	1,603,764.10	1,602,959.03	05/26/2022	1.500	0.326	1,987.50	-1,558.20	429.30
678720KM4	10146	QSCB	MC2	2,000,000.00	0.00	535,378.73	09/01/2023	0.500	0.304	222.22	-88.48	133.74
			Subtotal	11,154,587.13	11,178,798.33	11,176,723.76			0.403	7,463.63	-3,762.67	3,700.96
			Total	138,084,447.49	131,763,718.71	128,920,324.04			0.106	27,714.48	-16,431.88	11,282.60

McAllen ISD
Amortization Schedule
September 1, 2021 - September 30, 2021
Sorted By Fund - Fund

Patterson & Associates
 901 S. MoPac
 Suite 195
 Austin, TX 78746
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Investment #	Maturity Date	Beginning Par Value				Amounts Amortized	Amount Amortized	Amt Amortized	Amount Unamortized	
Issuer	Fund	Amort. Date	Current Rate	Purchase Principal	Original Premium or Discount	Ending Book Value	And Unamortized As of 09/01/2021	This Period Through 09/30/2021	Through 09/30/2021	
Capital Projects Fund										
10136	CP	11/01/2021	3,000,000.00	2,997,000.00	-3,000.00	2,999,483.33	1,983.33	500.00	2,483.33	-516.67
Alpine Sec LLC CP			0.200				-1,016.67			
			Subtotal	2,997,000.00	-3,000.00	2,999,483.33	1,983.33	500.00	2,483.33	-516.67
							-1,016.67			
General Fund										
10135	GEN	11/01/2021	2,000,000.00	1,998,000.00	-2,000.00	1,999,655.56	1,322.22	333.34	1,655.56	-344.44
Alpine Sec LLC CP							-677.78			
10137	GEN	05/13/2022	1,000,000.00	1,004,890.00	4,890.00	1,000,391.20	-3,520.80	-978.00	-4,498.80	391.20
Brownsburg IN 1999 School Bldg		10/13/2021	1.500				1,369.20			
10128	GEN	12/01/2021	1,170,000.00	1,227,283.20	57,283.20	1,179,020.98	-43,751.74	-4,510.48	-48,262.22	9,020.98
Cleveland TN			5.000				13,531.46			
10138	GEN	05/26/2022	2,910,000.00	2,944,221.60	34,221.60	2,932,339.10	-9,030.70	-2,851.80	-11,882.50	22,339.10
Jersey City NJ Redev Agy			1.500				25,190.90			
10123	GEN	05/01/2022	2,500,000.00	2,546,300.00	46,300.00	2,517,424.73	-26,386.02	-2,489.25	-28,875.27	17,424.73
NYC Trans Finance Auth			1.650				19,913.98			
10145	GEN	09/01/2023	1,100,000.00	1,104,246.00	4,246.00	1,104,197.34	0.00	-48.66	-48.66	4,197.34
Oklahoma County OK ISD			0.500				4,246.00			
10147	GEN	03/01/2023	1,000,000.00	1,042,070.00	42,070.00	1,041,742.61	0.00	-327.39	-327.39	41,742.61
Oklahoma City Econ Dev Trust			3.204				42,070.00			
10141	GEN	05/15/2023	1,580,000.00	1,631,681.80	51,681.80	1,624,714.33	-4,670.50	-2,296.97	-6,967.47	44,714.33
Syracuse NY			2.000				47,011.30			
			Subtotal	13,498,692.60	238,692.60	13,399,485.85	-86,037.54	-13,169.21	-99,206.75	139,485.85
							152,655.06			
QSCB - Reserve Fund										
10139	QSCB	05/26/2022	1,590,000.00	1,608,698.40	18,698.40	1,602,205.90	-4,934.30	-1,558.20	-6,492.50	12,205.90
Jersey City NJ Redev Agy			1.500				13,764.10			
10146	QSCB	09/01/2023	2,000,000.00	2,007,720.00	7,720.00	2,007,631.52	0.00	-88.48	-88.48	7,631.52
Oklahoma County OK ISD			0.500				7,720.00			
10119	QSCB	10/01/2021	2,490,000.00	2,524,137.90	34,137.90	2,490,000.00	-32,021.91	-2,115.99	-34,137.90	0.00
San Bernardino County CA			2.030				2,115.99			
			Subtotal	6,140,556.30	60,556.30	6,099,837.42	-36,956.21	-3,762.67	-40,718.88	19,837.42
							23,600.09			

McAllen ISD
Amortization Schedule
September 1, 2021 - September 30, 2021

<u>Investment #</u>	<u>Maturity Date</u>	<u>Beginning Par Value</u>				<u>Amounts Amortized</u>				
<u>Issuer</u>	<u>Fund</u>	<u>Amort. Date</u>	<u>Current Rate</u>	<u>Purchase Principal</u>	<u>Original Premium or Discount</u>	<u>Ending Book Value</u>	<u>And Unamortized As of 09/01/2021</u>	<u>Amount Amortized This Period</u>	<u>Amt Amortized Through 09/30/2021</u>	<u>Amount Unamortized Through 09/30/2021</u>
			Total	22,636,248.90	296,248.90	22,498,806.60	-121,010.42 175,238.48	-16,431.88	-137,442.30	158,806.60

McAllen ISD
Projected Cashflow Report
Sorted by Monthly
For the Period October 1, 2021 - April 30, 2022

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

Projected Trans. Date	Investment #	Fund	Security ID	Transaction Type	Issuer	Par Value	Original Cost	Principal	Interest	Total
October 2021										
10/01/2021	10119	QSCB	796815ZF8	Maturity	San Bernardino County CA	2,490,000.00	2,524,137.90	2,490,000.00	25,273.50	2,515,273.50
10/13/2021	10137	GEN	116083VZ6	Call	Brownsburg IN 1999 School Bldg	1,000,000.00	1,004,890.00	1,000,000.00	0.00	1,000,000.00
10/15/2021	10148	GEN	73358W4V3	Purchase	Port Authority of NY & NJ	0.00	0.00	-1,522,066.70	-4,721.69	-1,526,788.39
10/15/2021	10149	QSCB	73358W4V3	Purchase	Port Authority of NY & NJ	0.00	0.00	-2,528,350.00	-7,843.33	-2,536,193.33
10/27/2021	10137	GEN	116083VZ6	Interest	Brownsburg IN 1999 School Bldg	0.00	0.00	0.00	6,833.33	6,833.33
Total for October 2021						3,490,000.00	3,529,027.90	-560,416.70	19,541.81	-540,874.89
November 2021										
11/01/2021	10123	GEN	64971WJ35	Interest	NYC Trans Finance Auth	0.00	0.00	0.00	20,625.00	20,625.00
11/01/2021	10135	GEN	02088WY12	Maturity	Alpine Sec LLC CP	2,000,000.00	1,998,000.00	2,000,000.00	0.00	2,000,000.00
11/01/2021	10136	CP	02088WY12	Maturity	Alpine Sec LLC CP	3,000,000.00	2,997,000.00	3,000,000.00	0.00	3,000,000.00
11/18/2021	10143	GEN	3130ANDP2	Call	FHLB Call Note	2,400,000.00	2,400,000.00	2,400,000.00	0.00	2,400,000.00
11/18/2021	10144	QSCB	3130ANDP2	Call	FHLB Call Note	2,000,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00
Total for November 2021						9,400,000.00	9,395,000.00	9,400,000.00	20,625.00	9,420,625.00
December 2021										
12/01/2021	10126	GEN	720424D31	Maturity	Pierce County WA SD	500,000.00	500,000.00	500,000.00	697.50	500,697.50
12/01/2021	10128	GEN	186523DZ6	Maturity	Cleveland TN	1,170,000.00	1,227,283.20	1,170,000.00	29,250.00	1,199,250.00
12/30/2021	10133	GEN	13017YAX7	Maturity	CA State Education Notes	1,500,000.00	1,500,000.00	1,500,000.00	2,854.17	1,502,854.17
12/30/2021	10134	QSCB	13017YAX7	Maturity	CA State Education Notes	3,000,000.00	3,000,000.00	3,000,000.00	5,708.33	3,005,708.33
Total for December 2021						6,170,000.00	6,227,283.20	6,170,000.00	38,510.00	6,208,510.00
January 2022										
01/01/2022	10148	GEN	73358W4V3	Interest	Port Authority of NY & NJ	0.00	0.00	0.00	8,172.15	8,172.15
01/01/2022	10149	QSCB	73358W4V3	Interest	Port Authority of NY & NJ	0.00	0.00	0.00	13,575.00	13,575.00
Total for January 2022						0.00	0.00	0.00	21,747.15	21,747.15
February 2022										
02/18/2022	10143	GEN	3130ANDP2	Interest	FHLB Call Note	0.00	0.00	0.00	3,000.00	3,000.00
02/18/2022	10144	QSCB	3130ANDP2	Interest	FHLB Call Note	0.00	0.00	0.00	2,500.00	2,500.00
Total for February 2022						0.00	0.00	0.00	5,500.00	5,500.00
March 2022										

McAllen ISD
Projected Cashflow Report
For the Period October 1, 2021 - April 30, 2022

Projected Trans. Date	Investment #	Fund	Security ID	Transaction Type	Issuer	Par Value	Original Cost	Principal	Interest	Total
March 2022										
03/01/2022	10147	GEN	678553AP3	Interest	Oklahoma City Econ Dev Trust	0.00	0.00	0.00	16,020.00	16,020.00
03/15/2022	10140	GEN	64990FC93	Maturity	NY State Dorm Authority	1,000,000.00	1,000,000.00	1,000,000.00	1,215.39	1,001,215.39
Total for March 2022						1,000,000.00	1,000,000.00	1,000,000.00	17,235.39	1,017,235.39
GRAND TOTALS:						20,060,000.00	20,151,311.10	16,009,583.30	123,159.35	16,132,742.65

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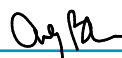
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Patterson & Associates
Barton Oaks Plaza
Building II
901 S. MoPac, Suite 195
Austin, TX 78746
800.817.2442

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

SUBMITTED BY: 

SUPERVISOR: 
Arely Benavides (Nov 11, 2021 14:28 CST)

Approved for presentation to the Board of Education:



168 _____
Superintendent of Schools

MCALLEN INDEPENDENT SCHOOL DISTRICT
CONTRACT NO. 2022-150 Park Place Recreation Designs, Inc. through Interlocal Cooperative Agreement
No. 2020-002 through Request for Cooperate Quotes 2022-1019

This Contract, dated on November 2, 2021 and entered into effective by and between **McAllen Independent School District** (hereinafter referred to as "District") and **Park Place Recreation Designs, Inc.** a Texas corporation (hereinafter referred to as "Contractor").

WITNESSETH:

WHEREAS, District is a party/member to an Interlocal Cooperative Agreement with Buyboard (the "Cooperative");

WHEREAS, through the Cooperative, District may award contract(s) to Cooperative awarded vendors;

WHEREAS, District recognizes that the Facilities, Maintenance & Operations Department of District (the "Department") requires certain services ("Services") rendered by Contractor who has the training, experience, and qualifications necessary to provide the services;

WHEREAS, District requested quotes from vendors, more particularly described on Exhibit A attached hereto;

WHEREAS, Contractor submitted a quote in response to the needs of the District;

WHEREAS, District has determined that the proper, orderly and efficient delivery of quality Services for the District can be accomplished best by contracting with Contractor in accordance with the local, state and federal regulations for procurement;

WHEREAS, District has determined that for proper and efficient operation of the Department, several objectives must be met, including, among others, coordination of schedules and assignments, administrative ease and efficiency, consistency and uniformity in book and recordkeeping, and the delivery of quality Services;

WHEREAS, the Contractor is willing to accept the responsibility of providing the Services to the District in accordance with recognized standards, the Board Policies of District, applicable laws and regulations and the terms and conditions set forth in this Contract; and

WHEREAS, the parties desire to provide a full statement of their agreement in connection with the provision of the Services by Contractor during the term of this Contract;

NOW, THEREFORE, in consideration of the following mutual agreements and covenants, it is understood and agreed by and between the parties hereto as follows:

1. OBLIGATIONS OF THE CONTRACTOR

Contractor shall perform all of the work and provide all equipment, materials, and labor required in accordance with the terms and conditions of the Contract Documents, as hereinafter defined.

Contractor represents and warrants to District that Contractor possesses all of the licenses, permits, and expertise required to provide the equipment, materials, and labor and perform the services contemplated hereunder. Contractor warrants and represents that during the term of this Contract, Contractor shall maintain all such licenses and permits. Contractor warrants that the services rendered and equipment, materials, and labor furnished shall be in accordance with the terms of the Contract Documents.

The term Contract Documents as used herein shall include the following documents, and this Contract does hereby expressly incorporate same herein as fully as if set forth verbatim in this Contract. The terms and provisions of this Contract shall control with respect to any conflicting or inconsistent terms or provisions in any exhibit to this Contract.

- A. This Contract
- B. Exhibit "A" – District RFCQ No. 2022-1019
- C. Exhibit "B" – Contractor's Response Pursuant to RFCQ No. 2022-1019
- D. Exhibit "C" – Federal Provisions
- E. Exhibit "D" – Contractors Insurance
- F. Exhibit "E" – Payment and Performance Bonds

This Contract is entered into subject to the following conditions:

- A. Contractor shall use its best efforts to keep to a minimum disruption or interruption of duties and/or work of employees of District and /or the learning environment of students of District while performing its work in accordance with the Contract Documents.
- B. Contractor assumes full responsibility and liability for all labor and materials furnished and activities conducted by Contractor pursuant to this Contract and any action or omission incident thereto.

2. INSURANCE COVERAGE

At all times during the term of this Contract, Contractor will, at Contractor's expense, carry and maintain the following insurance coverages with the minimum coverage amounts as follows:

- A. Statutory Workers' Compensation (REQUIRED FOR WORK PERFORMED ON DISTRICT PROPERTY) and Employer's Liability Limits - \$500,000
- B. Commercial General Insurance (occurrence basis only) \$1,000,000 each claim and in the aggregate

C. Business Commercial or Personal Automobile Liability Insurance in the amounts specified by the Texas Tort Claims Act, Chapter 101 of the Texas Practice and Remedies Code for all owned, non-owned and hired vehicles; each person \$100,000; each accident \$300,000; and for property damage, each occurrence of \$100,000. No deletions/exclusions from standard coverage form allowed without written consent of District. (REQUIRED FOR WORK PERFORMED ON DISTRICT PROPERTY)

D. The District shall be named as an additional insured by endorsement on the Contractor's policy as to the subject job.

E. The Contractor will provide a certificate of insurance to the Administrator of the Department evidencing such coverage and will notify the Administrator in writing immediately if any change in coverage occurs for any reason. Such Certificate of insurance shall be attached to this Contract as Exhibit D.

3. TRANSFER, ASSIGNMENT, ETC.

Contractor agrees, for itself and on behalf of its successors, and any person or persons claiming under Contractor by virtue hereof, that this Contract and the rights, interests, and benefits hereunder cannot be assigned, transferred, pledged, or hypothecated in any way and shall not be subject to execution, attachment, or similar process. Any such attempt to do so, contrary to the terms hereof, shall be null and void and shall relieve the District of any and all obligations or liability hereunder.

4. ADJUDICATION

If any provision, paragraph, or subparagraph of this Contract is adjudged by any court of law to be void or unenforceable, in whole or in part, such adjudication shall not be deemed to affect the validity of the remainder of the Contract, including any other provision, paragraph, or subparagraph.

5. PROVISIONS, PARAGRAPHS

Each provision, paragraph, and subparagraph of this Contract is declared to be separable from every other provision, paragraph, and subparagraph and constitutes a separate and distinct covenant.

6. PAYMENT

As consideration for performing the services and supplying the equipment, materials and labor pursuant to the Contract Documents, District agrees to pay Contractor a cost consistent with the pricing agreed upon, a copy of which is attached hereto as Exhibit "B" and is incorporated herein for all purposes. The payment for services, materials, and labor shall be paid by District to Contractor as invoiced upon successful and satisfactory installation of equipment and materials pursuant to the Contract Documents upon verification by District's authorized representative of such invoice in compliance with the Contract Documents.

7. TAXES AND BENEFITS

Contractor expressly acknowledges that Contractor will be acting as an independent contractor for all purposes, including payment of social security, withholding taxes, and all other federal, state, and local taxes. Contractor, as independent contractor, shall be solely responsible to its employees, agents, third party contractors any other person supplying labor or material for Contractor in performing any portion of this Contract or any action or omission incident thereto. Contractor also agrees to pay for and provide workers compensation insurance covering all employees working for Contractor in performing labor pursuant to this Contract or any activity incident thereto.

8. INCURRING FINANCIAL OBLIGATION

The Contractor will incur no financial obligation on behalf of District without prior written approval of the Superintendent of District. The Contractor will be responsible for all personal and professional expenses.

9. ACCESS TO BOOKS AND RECORDS

Contractor recognizes that District is a participant in governmental payment programs. In connection with such programs, the Contractor agrees to cooperate with District and provide to District reasonable assistance in District's efforts to meet the requirements for participation in and payment under such programs.

10. NON-DISCRIMINATION

Contractor will not discriminate on the basis of race, color, sex, age, religion, national origin, or handicap in providing services under this Contract or in the selection of associates, employees, or independent contractors.

11. HOLD HARMLESS

Contractor agrees to hold harmless and indemnify District from any liability and/or damages, which may directly or indirectly arise from or occur in connection with Contractor's performance under this Contract or any action, activity or omission incident thereto. Such indemnification shall include but not be limited to all District's attorneys' fees and costs incurred in defending or responding to any action brought or threatened against District for any action or omission arising from or incident to Contractor's performance under this Contract.

12. TERM AND TERMINATION OF CONTRACT

Term. The term of this Contract shall commence on November 16, 2021 and remain effective through June 14, 2022. All services must be completed during the term of the Contract.

A. **Termination without Cause.** District shall have the right to terminate this Contract without cause on thirty (30) days written notice to the Contractor.

B. **Termination with Cause.**

a. **Termination by District.** District may terminate this Contract immediately upon the occurrence of any of the following events:

- i. Any conduct of the Contractor, which jeopardizes the health, safety, or welfare of any person, or the safety, reputation, or the regular functions of the District.
 - ii. Failure to provide evidence of liability insurance, as required by numbered Paragraph 2 hereof.
 - iii. Failure of Contractor to immediately bar any individual from performing services under this Contract, if such individual does not meet the qualifications required by this Contract or if such individual commits a material breach of one of the terms of this Contract.
 - iv. In addition, if the Contractor commits a material breach of any of the terms of this Contract, other than those listed in subsections (i) through (iii) above, District may terminate this Contract upon no less than thirty (30) days written notice.
- b. Termination by Contractor.** In the event District breaches any material term of this Contract, Contractor may terminate this Contract upon no less than fifteen (15) days written notice.
- c. Non-Interference.** Following the expiration of this Contract or its termination for any reason, Contractor agrees to do nothing that may interfere with any contract of District with any other individual or entity for the provision of the services herein.

13. NOTICES

All notices provided to be given under this Contract shall be given in writing and will be deemed delivered when deposited in the United States Postal Service by certified or registered mail, addressed to the proper party, at the following addresses:

If to District: McAllen Independent School District
 Attn: Jose A. Gonzalez, Superintendent
 2000 N. 23rd Street
 McAllen, Texas 78501

If to Contractor: Park Place Recreation Designs, Inc.
 Attn: Marilyn Ahrens, Vice President
 Street: 4225 Woodburn Dr.
 City: San Antonio, TX 78218

Either party may change the address to which notices are to be sent by giving the other party notice of the new address in the manner provided in this section.

14. LAW

THE INTERPRETATION AND ENFORCEMENT OF THIS CONTRACT SHALL BE GOVERNED BY THE LAWS OF THE STATE OF TEXAS AND ALL OBLIGATIONS OF THE PARTIES CREATED BY THIS AGREEMENT ARE PERFORMABLE IN HIDALGO COUNTY, TEXAS.

15. NO IMPLIED WAIVER

No waiver or modification of the Contract Documents shall be valid unless it is in writing and signed by the District and Contractor.

16. SEVERABILITY

The invalidity or unenforceability of any provisions of this Contract will not affect the validity or enforceability of any other provision.

17. ASSIGNABILITY

The right and obligations of District hereunder shall inure to the benefit of and be binding upon the successors and assigns of District. The Contractor may not assign Contractor's rights or obligations under this Contract without District's written consent. Any assignment in violation of this provision shall give District the right to terminate this Contract immediately, upon written notice to the Contractor.

18. AMENDMENTS

All provisions of the Contract Documents shall be strictly complied with and performed by Contractor; and no amendment to this Contract shall be made except upon the written agreement by the parties. No amendment shall be construed to release either party from any obligation, representation, and/or warranty of the Contract Documents except as specifically provided for in such amendment.

19. ENTIRE CONTRACT

This Contract constitutes the entire agreement of the parties with respect to the subject matter hereof. This Contract supersedes any and all other agreements, whether oral or in writing, between the parties with respect to the subject matter the Contract.

20. INTERPRETATION

The defined terms used herein are for convenience only and do not limit the contents of this Contract.

21. VARIATIONS OF PRONOUNS

All pronouns and all variations thereof shall be deemed to refer to the masculine, feminine or neuter, singular or plural, as the identity of the person or persons or entity may require.

22. AUTHORIZATION FOR CONTRACT

The execution and performance of this Contract by District and Contractor have been duly authorized by all necessary laws, resolutions or corporate action, and this Contract constitutes the valid and enforceable obligations of Contractor and District in accordance with its terms.

23. IMMUNITIES

Nothing in this Contract is intended to and District does not hereby waive, release or relinquish any right to assert any of the defenses District enjoys by virtue of the state or federal constitution, laws, rules or regulations, and any sovereign, official or qualified immunity available to District as to any claim or action of any person, entity, or individual against District.

24. NON-APPROPRIATION OF FUNDS.

In the event no funds or insufficient funds are appropriated and budgeted for the services and funds are otherwise unavailable, by any means whatsoever, in any fiscal period in which the payments for the services are due under this Contract, then District shall, not less than sixty (60) days prior to the end of such applicable fiscal period, in writing, notify Contractor and any assignee of such occurrence. This Contract shall thereafter terminate and be rendered null and void on the last day of the fiscal period for which appropriations were made, without penalty, liability or expense to the District of any kind, except as to (i) the portions of the payment herein agreed upon for which funds shall have been appropriated and budgeted or are otherwise available and (ii) District's other obligations and liabilities under this Contract relating to, accruing or arising prior to such termination. In the event of such termination, District agrees to peaceably request that the Contractor or its assignee stop the services on the date of such termination.

25. FAMILY EDUCATIONAL RIGHTS AND PRIVACY ACT (FERPA).

Parental consent must be obtained before personally identifiable information is used for any purpose other than meeting a requirement under the Individuals with Disabilities Education Act or disclosed to anyone other than officials of agencies collecting or using this information. The District may not release information from these records without parental consent, except as provided in the Family Educational Rights and Privacy Act (FERPA).

26. CRIMINAL HISTORY INFORMATION.

Pursuant to Texas Education Code Section 22.0834, Contractor shall obtain criminal history record information that relates to an employee, applicant for employment, agent or subcontractor of the Contractor if the employee, applicant, agent, or subcontractor has or will have continuing duties related to the contracted services herein, and the duties are or will be performed on school property or at another location where students are regularly present. Contractor shall certify to District before beginning work and at no less than on an annual basis thereafter, that this process was followed.

Contractor shall assume all expenses associated with the background checks, and shall immediately remove any employee or agent who was convicted of a felony, or misdemeanor involving moral turpitude, as defined by Texas law, from District's property or other location where students are regularly present, District shall be the final decider of what constitutes a "location where students are regularly present". Contractor's violation of this section shall constitute a material breach of contract. If the Contractor is the person, owner, or operator of the business entity, that individual may not self-certify regarding the criminal history record information and its review, and must submit original evidence of compliance acceptable to District, with this Contract.

27. ENTITIES THAT BOYCOTT ISRAEL

If (a) Vendor is not a sole proprietorship; (b) Vendor has ten (10) or more full-time employees; and (c) this Agreement has a value of \$100,000 or more, the following certification shall apply; otherwise, this certification is not

required. Pursuant to Chapter 2270 of the Texas Government Code, the Vendor hereby certifies and verifies that neither the Vendor, nor any affiliate, subsidiary, or parent company of the Vendor, if any (the "Vendor Companies"), boycotts Israel, and the Vendor agrees that the Vendor and Vendor Companies will not boycott Israel during the term of this Agreement. For purposes of this Agreement, the term "boycott" shall mean and include refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes.

28. PROHIBITION ON CONTRACTS WITH COMPANIES BOYCOTTING CERTAIN ENERGY COMPANIES (SB 13)

If Contractor is a company with 10 or more full-time employees and if this Agreement has a value of at least \$100,000 or more, Contractor verifies that, pursuant to Texas Government Code Chapter 2274, it does not boycott energy companies; and will not boycott energy companies during the term of the Agreement. This verification is not required for an agreement where a governmental entity determines that these requirements are inconsistent with the governmental entity's constitutional or statutory duties related to the issuance, incurrence, or management of debt obligations or the deposit, custody, management, borrowing, or investment of funds.

29. PROHIBITION ON CONTRACTS WITH COMPANIES THAT DISCRIMINATE AGAINST FIREARM AND AMMUNITION INDUSTRIES (SB 19)

If Contractor is a company with 10 or more full-time employees and if this Agreement has a value of at least \$100,000 or more, Contractor verifies that, pursuant to Texas Government Code Chapter 2274, it does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and will not discriminate during the term of the contract against a firearm entity or firearm trade association. This verification is not required for an agreement with a sole-source provider; or a governmental entity that does not receive bids from a company that is able to provide this verification.

30. Sec. 2252.152 CONTRACTS WITH COMPANIES ENGAGED IN BUSINESS WITH IRAN, SUDAN, OR FOREIGN TERRORIST ORGANIZATION PROHIBITED.

A governmental entity may not enter into a governmental contract with a company that is identified on a list prepared and maintained under Section 806.051, 807.051, or 2252.153.

Sec. 2252.153. **LISTED COMPANIES.** The comptroller shall prepare and maintain, and make available to each governmental entity, a list of companies known to have contracts with or provide supplies or services to a foreign terrorist organization.

Sec. 2252.154. **EXCEPTION.** Notwithstanding any other law, a company that the United States government affirmatively declares to be excluded from its federal sanction's regime relating to Sudan its federal sanctions regime relating to Iran, or any federal sanctions regime relating to a foreign terrorist organization is not subject to contract

prohibition under this subchapter. SECTION 2. Subchapter F, Chapter 2252, Government Code, as added by this Act, applies only to a contract or purchase for which a governmental entity first advertises or otherwise solicits bids, proposals, offers, or qualifications on or after the effective date of this Act. SECTION 3. This Act takes effect September 1, 2017.

31. SUSPENSION AND DEBARMENT COMPLIANCE REQUIREMENTS

Contractor shall comply with all requirements on [Part 3.2 – Compliance Requirements](#).

32. BREACH OF CONTRACT AND FEES

If either party hereto shall breach any of the terms hereof, such party shall pay to the non-defaulting party all of the non-defaulting party's costs and expenses, including attorney's fees, incurred by such party in enforcing the terms of this Contract.

33. FURTHER DOCUMENTS

The parties hereto covenant and agree that they will execute such other and future instruments and documents as are or may become necessary or convenient to effectuate and carry out the terms of this Contract.

34. BINDING NATURE

This Contract shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, executors, administrators, legal representatives, successors, and assigns where permitted by this Contract.

35. CONTRACT TERMS CONTROL

The terms and provisions of this Contract shall control with respect to any conflicting or inconsistent terms or provisions in any exhibit to this Contract.

IN WITNESS WHEREOF, the execution and performance of this Contract by each of the parties hereto have been duly authorized by all necessary laws, resolutions, ordinances, or governing body action, and this Contract constitutes the valid and enforceable obligations of the parties hereto in accordance with its terms.

EXECUTED _____
Date

DISTRICT:

McAllen Independent School District

Park Place Recreation Designs, Inc.

By: _____
Sam Saldivar, Jr.

By: _____
Marilyn Ahrens, Vice President

Approved as to form:
Atlas Hall & Rodriguez, LLP
by: Stephen L. Crain
Stephen Crain

EXHIBIT A

District RFCQ No. 2022-1019



2022-1019 Addendum 2

Playground Equipment Refurbishing for Houston Elementary

Issue Date: 10/14/2021

Questions Deadline: 10/20/2021 10:00 AM (CT)

Response Deadline: 10/25/2021 05:00 PM (CT)

Contact Information

Contact: Gracie Garza Senior Buyer

Address: Purchasing Services

2000 N 23rd St

McAllen, TX 78501-6126

Phone: (956) 657-4487

Fax: (956) 6328848

Email: ggarza@mcallenisd.net

Event Information

Number: 2022-1019 Addendum 2
Title: Playground Equipment Refurbishing for Houston Elementary
Type: Request for Cooperative Quotes
Issue Date: 10/14/2021
Question Deadline: 10/20/2021 10:00 AM (CT)
Response Deadline: 10/25/2021 05:00 PM (CT)
Notes: McAllen Independent School District (the "District") is accepting quotes through Purchasing Cooperative Contracts .

Submittals shall be received via one of the following:

- electronic submittals through the District's Bidding Portal,
- mail*; or
- hand-delivered*.

Submittals received after this deadline will be void and unacceptable. Facsimile transmittals and/or emailed submittals will not be accepted.

This project is being funded by Community Development Block Grant ("CDBG") funds and is subject to the following Federal requirements: Executive Order 11246; Clause 3 of the HUD Act of 1968; Title IV of the Civil Rights Act of 1964; Title VII of the Civil rights Act of 1968; and Section 109 of the Housing and Community Development Act of 1974.

All respondents shall have current contracts through District-approved Purchasing Cooperatives.

Any questions regarding this solicitation must be submitted through the "Questions" option located on the Ionwave website, no later than the date and time specified on the solicitation. Questions/clarifications regarding this solicitation will not be answered by phone nor email.

To schedule a campus visit, Melissa Ortiz, Facilities Project Manager via email to melissa.ortiz@mcallenisd.net.

Ship To Information

Contact: Ruben Trevino, Executive Director
Address: Facilities, Maintenance & Operations
Building A
4309 Warrior Drive
McAllen, TX 78501
Phone: (956) 6323200
Email: ruben.trevino@mcallenisd.net

Billing Information

Contact: Iris Luna, Director
Address: Accounting
2000 N. 23rd Street
McAllen, TX 78501
Phone: (956) 6328403
Email: iris.luna@mcallenisd.net

Bid Attachments

2022-1019 Addendum # 2.pdf

Addendum #2

[View Online](#)

2022-1019 Addendum.pdf

Addendum #1

[View Online](#)

General Terms and Conditions RFCQ Construction.pdf

Terms and Conditions

[View Online](#)

2022-1019 Specs.pdf

Specifications and Scope of Work

[View Online](#)

2022-1019 Drawings.pdf

Drawings

[View Online](#)

Davis Bacon Wage Rates.pdf

Davis Bacon Wage Rates General Decision Number: TX20210003 01/01/2021

[View Online](#)

IRS FORM W-9 Revised Oct 2018 (Fillable Form).pdf

IRS Form W-9 Revised Oct 2018 (Fillable Form)

[View Online](#)

CIQ FORM FILLABLE R1.1.2021.pdf

Conflict of Interest Questionnaire (CIQ) form

[View Online](#)

2022-1019 Draft Contract.pdf

Draft Service Contract

[View Online](#)

2022-1019 A105 Draft Contract.pdf

A105 Draft Contract

[View Online](#)

Requested Attachments

Completed CIQ Form

(Attachment required)

Upload your completed Conflict of Interest Questionnaire. If no conflict, indicate "N/A" (not applicable) on the form.

Proof of Insurance (Acord Certificate of Insurance)

(Attachment required)

Upload your Certificate of Insurance in Acord form.

Completed Form 1295

(Attachment required)

Upload completed Form 1295. Form must be completed online:

http://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm

If not applicable to your company, please attach a statement indicating the reason.

Completed W-9 Form

(Attachment required)

Upload your completed W-9 form.

Bid Attributes

1	General Terms and Conditions Please download and read the General Terms and Conditions for this solicitation. Acknowledge you have read, understand and accept the general terms and conditions. **This is your electronic signature. <input type="checkbox"/> I hereby acknowledge. <i>(Required: Check if applicable)</i>
2	Specifications and Scope of Work Please download and read the Specifications and Scope of Work for this solicitation. Acknowledge you have read, understand and accept the specifications and scope of work. **This is your electronic signature. <input type="checkbox"/> I hereby acknowledge. <i>(Required: Check if applicable)</i>
3	No Deviations or Exceptions I certify that there are NO deviations or exceptions from the attached specific terms, conditions, and specifications. <input type="checkbox"/> Agree - NO DEVIATIONS. <input type="checkbox"/> Do Not Agree - Please see below. <i>(Required: Check only one)</i>
4	Deviations and Exceptions If your company intends to deviate from the Specifications listed in the attached documents, all such deviations and exceptions must be listed here, with complete and detailed conditions and information included. The District may consider any deviations or exceptions in its bid award decisions. The District reserves the right to accept or reject any proposals based upon any deviations indicated below. If none, please enter N/A (Not Applicable). _____ _____ _____ _____ _____ <i>(Required: Maximum 4000 characters allowed)</i>
5	Form W-9 All bidders doing business with the District must have on file a Form W-9 Request for Taxpayer Identification Number and Certification. Bidder hereby acknowledges and agrees. **This is your electronic signature. <input type="checkbox"/> I have read and agree. <i>(Required: Check if applicable)</i>

6 Conflict of Interest Questionnaire (CIQ)

Any purchase order or contract resulting from this process shall be considered null and void if the successful bidder fails to comply with Section 1, Subtitle C, Title 5, Local Government Code Chapter 176: Disclosure of Certain Relationships with Local Government Officers; Providing Public Access to Certain Information, specifically Sec. 176.006: Disclosure Requirements for Bidders and Other Persons; Questionnaire; Form CIQ.

All Bidders doing business with the District must provide a Conflict of Interest Questionnaire Form as required by Texas Local Gov't Code 176.006. Failure to submit may result in disqualification of bid submission.

Does this vendor have conflict of interest with McAllen Independent School District?

Yes No

(Required: Check only one)

7 Form 1295 - Certificate of Interested Parties

The Texas Government Code §2252.908, and the rules issued by the Texas Ethics Commission found in Title 1, Sections 46.1, 46.3 and 46.5 of the Texas Administrative Code, require a business entity to submit a completed Form 1295 before the District may enter into a contract with that business entity. Form 1295 must be submitted with your proposal and is required as condition of award. Form must be completed online. Please go to website below and complete.

Go to website: http://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm

Enter Required information

Enter District's contract number: (Bid Number and Bid Name)

Print form

Sign printed form

Submit with bid/proposal

Please acknowledge that you have read and understand that the district may not do business with your company without the submittal of this form.

I have read and understand.

(Required: Check if applicable)

8 Payment and Performance Bonds Requirements

Payment bonds are required on construction projects costing \$25,000 or more. Performance bonds are required on construction projects costing \$100,000 or more. The amounts of the bonds shall be for 100% of the contract amount.

I have read and understand.

(Required: Check if applicable)

9 Insurance Requirements - Construction

Bidder shall carry and keep in full force for the duration of the project the following coverages:

1. Workers' Compensation – Statutory Limits.
2. Employer's Liability:
 - a. Bodily Injury by Accident - \$500,000 Each Accident.
 - b. Bodily Injury by Disease - \$500,000 Each Employee.
 - c. Bodily Injury by Disease - \$500,000 Policy Limit.
3. Commercial General Liability (Premises Operations, Independent Contractors, Products/Completed Operations, Personal Injury, Contractual Liability, Explosion, Collapse, Underground and Broad Form Property Damage) – Combined Single Limit for Bodily Injury and Property Damage of \$1,000,000 per Occurrence and \$2,000,000 aggregate.
4. Comprehensive Automotive Liability - \$1,000,000 Combined Single Limit per Occurrence.
5. Owner's Protective Liability Insurance Policy – The successful Proposer must obtain an owner's liability insurance policy, at Proposer's expense, naming the District and its employees insured with the following limits: Bodily Injury - \$1,000,000 Each Occurrence and \$1,000,000 Aggregate.
6. Umbrella Excess Liability Insurance
 - a. Bodily Injury \$2,000,000.00 per occurrence and
 - b. Property Damage \$2,000,000.00 aggregate
7. All policies shall contain special endorsements to include:
 - a. The District as an additional insured (except for Workers' Compensation).
 - b. Waiver of subrogation in favor of the District under the Workers' Compensation and Liability policies.
 - c. A statement that a notice shall be given to District by certified mail thirty (30) days prior to cancellation or upon any materials change in coverage.

I have read and understand.
(Required: Check if applicable)

1
0

Felony Conviction Notification

Texas Education Agency Code, Section 44.034, Notification of Criminal History, Subsection (a), states, "A person or business entity that enters into a contract with a school district must give advance notice to the district if the person or an owner or operator of the business entity has been convicted of a felony. The notice must include a general description of the conduct resulting in the conviction of a felony." Subsection (b) states, "A school district may terminate a contract with a person or business entity if the district determines that the person or business entity failed to give notice as required by Subsection (a) or misrepresented the conduct resulting in the conviction. The district must compensate the person or business entity for services performed before the termination of the contract." This notice is not required of a publicly held corporation.

Select where applicable:

- A. My company is a publicly held corporation; therefore, this reporting requirement is not applicable.
- B. My company is not owned nor operated by anyone who has been convicted of a felony.
- C. My company is owned and operated by an individual who has/have been convicted of a felony.

**This is your electronic signature.

- A. My company is a publicly held corporation. B. My company is not owned nor operated by a felon
- C. My company is owned and operated by a felon.

(Required: Check only one)

1
1

Felony Conviction Details

If your firm is owned or operated by anyone who has been convicted of a felony, please list their names and the details of the conviction(s). If not applicable, please enter N/A (not applicable).

(Required: Maximum 4000 characters allowed)

1
2

Criminal History Record Information Review of Certain Contract Employees

Bidder agrees to comply with Section 22.0834. Criminal History Record Information Review of Certain Contract Employees, Texas Education Code if awarded a contract through this solicitation. The undersigned Bidder, if awarded a contract, shall obtain criminal history record information through the criminal history clearinghouse as provided by Section 411.0845, Government Code relating to an employee or applicant who has or will have continuing duties related to the contracted services; and the employee or applicant has or will have direct contact with students. The Bidder agrees to certify of the receipt of criminal history record information before or immediately after employing or securing the services of the employee or applicant that has or will have continuing duties related to the contracted services if the employee or applicant has or will have direct contact with students. The Bidder further agrees that if awarded a contract, shall assume all expenses associated with the criminal background check and shall immediately remove any employee or agent who was convicted of a felony or misdemeanor involving moral turpitude, as defined by Texas law, from District property or the location where students are present.

A. None of my employees and any of my subcontractors has or will have continuing duties related to the contracted services; and has or will have direct contact with students. I further certify that my company has taken precautions or imposed conditions to ensure that my employees and any subcontractor will not have continuing duties related to the contracted services; and will not have direct contact with students throughout the term of the Contract.

OR

B. Some or all of my employees and/or my subcontractors will have continuing duties related to the contracted services; and will have direct contact with students. I further certify that:

1. I have obtained all required criminal history record information regarding all of my employees and/or my subcontractors. None of my employees and/or my subcontractors has any conviction or other criminal history information if at the time of the offense, the victim was under 18 or enrolled in a public school: (a) a felony offense under Title 5, Texas Penal Code; (b) an offense for which a defendant is required to register as a sex offender under Chapter 62, Texas Code of Criminal Procedure; or (c) an equivalent offense under federal law or the laws of another state. **If available, attach a copy of your FAST Pass Receipt.**
2. If I receive information that any of my employees and/or subcontractors subsequently has a reported criminal history, I will immediately remove the covered employee from contract duties and notify the District in writing immediately.
3. I will provide the District with the names and any other requested information regarding any of my employees and/or subcontractors so the District may obtain criminal history record information if awarded a contract.
4. If the District objects to the assignment of any of my employees and/or subcontractors, I agree to discontinue using the individual to provide services to the District.

**This is your electronic signature.

A. None - I hereby agree and certify. B. Some or All - I hereby agree and certify.

(Required: Check only one)

1
3

Confidential/Copyrighted Information

Contractor agrees, if a bid is, or parts of bid is confidential, the Contractor has specified by stamping in bold letters the term "CONFIDENTIAL" on all or the confidential part of the bid. The bid may be considered public information even though all or parts are marked confidential. Furthermore, Contractor agrees a copyrighted bid is unacceptable and will be disqualified as unresponsive.

**This is your electronic signature.

I have read and agree.

(Required: Check if applicable)

**1
8** **Contracts with Companies Engaged in Business with Iran, Sudan, or Foreign Terrorist Organization Prohibited**

Sec. 2252.152 A governmental entity may not enter into a governmental contract with a company that is identified on a list prepared and maintained under Section 806.051, 807.051, or 2252.153.

**This is your electronic signature.

I agree and hereby certify.

(Required: Check if applicable)

**1
9** **Listed Companies**

Sec. 2252.153 The comptroller shall prepare and maintain, and make available to each governmental entity, a list of companies known to have contracts with or provide supplies or services to a foreign terrorist organization.

**This is your electronic signature.

I agree and hereby certify.

(Required: Check if applicable)

**2
0** **Exception**

Sec. 2252.154 Notwithstanding any other law, a company that the United States government affirmatively declares to be excluded from its federal sanctions regime relating to Sudan, its federal sanctions regime relating to Iran, or any federal sanctions regime relating to a foreign terrorist organization is not subject to contract prohibition under this subchapter. SECTION 2. Subchapter F, Chapter 2252, Government Code, as added by this Act, applies only to a contract or purchase for which a governmental entity first advertises or otherwise solicits bids, proposals, offers, or qualifications on or after the effective date of this Act. SECTION 3 This Act takes effect September 1, 2017.

**This is your electronic signature.

I agree and hereby certify.

(Required: Check if applicable)

**2
1** **Certification**

Vendor hereby certifies that it is not a company identified on the Texas Comptroller's list of companies known to have contracts with, or provide supplies or services to, a foreign organization designated as a Foreign Terrorist Organization by the U.S. Secretary of State.

**This is your electronic signature.

I agree and hereby certify.

(Required: Check if applicable)

**2
2** **Prohibition on Contracts with Companies that Discriminate Against Firearm and Ammunition Industries (SB 19)**

If Contractor is a company with 10 or more full-time employees and if this Agreement has a value of at least \$100,000 or more, Contractor verifies by submitting its proposal that, pursuant to Texas Government Code Chapter 2274, it does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and will not discriminate during the term of the contract against a firearm entity or firearm trade association.

**This is your electronic signature.

I agree and hereby certify.

(Required: Check if applicable)

2
3

Non-Collusion Statement

Vendor certifies under penalty of perjury that its response to this procurement solicitation is in all respects bona fide, fair and made without collusion or fraud with any person, joint venture, partnership, corporation or other business or business or legal entity.

**This is your electronic signature.

I agree and hereby certify.

(Required: Check if applicable)

2
4

Additional Federal Requirements

This project is being funded by Community Development Block Grant ("CDBG") funds and is subject to the following Federal requirements: Executive Order 11246; Clause 3 of the HUD Act of 1968; Title IV of the Civil Rights Act of 1964; Title VII of the Civil rights Act of 1968; and Section 109 of the Housing and Community Development Act of 1974.

*This is your electronic signature.

I have read and agree.

(Required: Check if applicable)

2
5

The System for Award Management

The System for Award Management (SAM) is an official website for the U. S. Government. This is a free Registration system for all business that would like to do business with Federal Government.

In order to submit a proposal for this project, vendor must be registered on the Sam.gov website.

**This is your electronic signature.

I hereby acknowledge.

(Required: Check if applicable)

2
6

Federally Funded Purchases

Contractor certifies that Contractor is in compliance with all applicable provisions for federally funded purchases (see "Federally Funded Purchases" list).

**This is your electronic signature.

I have read and hereby certify.

(Required: Check if applicable)

2
7

Contracts in Excess of \$250,000

Contracts for more than the simplified acquisition threshold currently set at \$250,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

Does Vendor agree?

*This is your electronic signature.

I have read and agree.

(Required: Check if applicable)

2
8

Contracts in Excess of \$10,000

All contracts in excess of \$10,000 must address termination for cause and for convenience including the manner by which it will be affected and the basis for settlement.

Does Vendor agree?

*This is your electronic signature.

I have read and agree.

(Required: Check if applicable)

2
9

Equal Employment Opportunity

Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, “Equal Employment Opportunity”(30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”

Does Vendor agree?

*This is your electronic signature.

I have read and agree.

(Required: Check if applicable)

3
0

Davis-Bacon Act, as amended (40 U.S.C. 3141-3148)

When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

Does Vendor agree?

*This is you electronic signature.

I have read and agree.

(Required: Check if applicable)

3
1 **Contract Work Hours and Safety Standards Acts (40 U.S.C. 3701-3708)**

Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

Does Vendor agree?

*This is your electronic signature.

I have read and agree.

(Required: Check if applicable)

3
2 **Rights to Inventions Made Under a Contract or Agreement**

If the Federal award meets the definition of "funding agreement" under 37 CFR §401.2 (a) and the recipient or sub-recipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or sub recipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

Does Vendor agree?

*This is your electronic signature.

I have read and agree.

(Required: Check if applicable)

3
3 **Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended**

Contracts and subgrants of amounts in excess of \$250,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

Does Vendor agree?

*This is your electronic signature.

I have read and agree.

(Required: Check if applicable)

3 4 Debarment and Suspension (Executive Orders 12549 and 12689)

A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

Pursuant to Federal Rule (H) above, when federal funds are expended by the District, the vendor certifies that during the term of an award for all contracts by the District resulting from this procurement process, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation by any federal department or agency or by the State of Texas. Vendor shall immediately provide written notice to the District if at any time the vendor learns that this certification was erroneous when submitted or has become erroneous by reason of changed circumstances. The District may rely upon a certification of a vendor that the vendor is not debarred, suspended, ineligible, or voluntarily excluded from the covered contract, unless the District knows the certification is erroneous.

Does Vendor agree?

*This is your electronic signature.

I have read and agree.

(Required: Check if applicable)

3 5 Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)

Contractors that apply or submit an offer for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the award.

Does Vendor agree?

*This is your electronic signature.

I have read and agree.

(Required: Check if applicable)

3 6 Procurement of Recovered Materials

2 C.F.R. § 200.323 An entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines

Does Vendor agree?

*This is your electronic signature.

I have read and agree.

(Required: Check if applicable)

37 Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms

CFR 200.321 requires that (a) non-Federal entity must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. (b) Affirmative steps must include:

- 1) Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
- 2) Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
- 3) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
- 4) Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
- 5) Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
- 6) Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (b) (1) through (5) of this section.

*This is your electronic signature.

I have read and agree.

(Required: Check if applicable)

38 Buy American Provision

Contractor certifies that Contractor is in compliance with all applicable provisions of the Buy American Act. Purchases made in accordance with the Buy American Act must still follow the applicable procurement rules calling for free and open competition.

**This is your electronic signature.

I have read and hereby certify.

(Required: Check if applicable)

39 Certification of Domestic Preferences For Procurements And Compliance With Buy America Provisions

2 C.F.R. § 200.322 As appropriate and to the extent consistent with law, the District should, to the greatest extent practicable under a Federal award, provide has a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products) when spending federal funds. Vendor agrees that the requirements of this section will be included in all subawards including all contracts and purchase orders for work or products under this award, to the greatest extent practicable under a Federal award. (purchases that are made with non-federal funds or grants are excluded from the Buy America Act). Vendor certifies that it is in compliance with all applicable provisions of the Buy America Act. Purchases made in accordance with the Buy America Act must still follow the applicable procurement rules calling for free and open competition.

o "Produced in the United States" means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

"Manufactured products" means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

*This is your electronic signature.

I have read and agree.

(Required: Check if applicable)

40 Prohibition on Certain Telecommunications And Video Surveillance Services Or Equipment

2 C.F.R. § 200.216 The District, as a non-federal entity, is prohibited from obligating or expending Federal financial assistance, to include loan or grant funds, to: (1) procure or obtain, (2) extend or renew a contract to procure or obtain, or (3) enter into a contract (or extend or renew a contract) to procure or obtain, equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as a critical technology as part of any system. Covered telecommunications equipment is telecommunications equipment produced Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities) and physical security surveillance of critical infrastructure and other national security purposes, and video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities) for the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes detailed in 2 CFR § 200.216. The vendor shall certify that they will not purchase equipment, services, or systems that use covered telecommunications, as defined herein, as a substantial or essential component of any system, or as critical technology as part of any system.

*This is your electronic signature.
 I have read and agree.
(Required: Check if applicable)

41 Records Retention Requirements

2 CFR 200.334 Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Contractor certifies that Contractor is in compliance with all applicable provisions of 2 CFR 200.334.

*This is your electronic signature.
 I have read and agree.
(Required: Check if applicable)

42 Addendum

Bidder/Respondent acknowledges that he/she will download and review all addenda issued on this project, if applicable.

**This is your electronic signature.
 I have read and hereby acknowledge.
(Required: Check if applicable)

Bid Lines

1 Structure #1 Miracle Playground Structure (Larger)

2 Item #714-5029 Square Deck (attaches to 4 posts)
(Response required)

Quantity: 4 UOM: EA Price: \$ Total: \$

Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

3 Item # 714-5039 1/2 Hex Full Deck (attaches to 4 posts)
(Response required)
 Quantity: 4 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

4 Item # 985166P Thunderbolt Slide Steps
(Response required)
 Quantity: 1 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

5 Item #714-6385 Groove II Slide (5' Deck)
(Response required)
 Quantity: 1 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

6 Item # 714-7266 Mogul Slide-One Piece (6'6" Deck)
(Response required)
 Quantity: 1 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

7 Item # 714-7306 Hexagon Treehouse Roof
(Response required)
 Quantity: 2 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

8 Item # 714-815 Ladder to 5' Deck
(Response required)
 Quantity: 1 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

9 Item # 714-7486-9 6" Typhoon II Slide 360°
 (Response required)
 Quantity: 1 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

No bid
 Additional notes
 (Attach separate sheet)

1
0 Item # 714-815-3 Ladder to 3' Deck
 (Response required)
 Quantity: 1 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

No bid
 Additional notes
 (Attach separate sheet)

1
1 Item # 714-808 Climbing Pole
 (Response required)
 Quantity: 1 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

No bid
 Additional notes
 (Attach separate sheet)

1
2 Item # 714-812 12" Riser Plate
 (Response required)
 Quantity: 1 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

No bid
 Additional notes
 (Attach separate sheet)

1
3 Item # 714-8135 Deck Enclosure for Overhead Climbers
 (Response required)
 Quantity: 2 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

No bid
 Additional notes
 (Attach separate sheet)

1
4 Item # 714-8153 Vertical Ladder Climber
 (Response required)
 Quantity: 2 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

No bid
 Additional notes
 (Attach separate sheet)

15 Item # 714-8155 End Ladder for Overhead Climbers
(Response required)

Quantity: 2 UOM: EA Price: \$ Total: \$

Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

16 Item # 714-816 Wall Enclosure
(Response required)

Quantity: 2 UOM: EA Price: \$ Total: \$

Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

17 Item # 714-818 18" Riser Plate w/Arch Entry
(Response required)

Quantity: 1 UOM: EA Price: \$ Total: \$

Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

18 Item # 714-8513-9 Square Transfer Point w/Closed Handrail
(Response required)

Quantity: 1 UOM: EA Price: \$ Total: \$

Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

19 Item # 714-8551-9 8' Suspension Bridge between Decks w/4 Spokes
(Response required)

Quantity: 1 UOM: EA Price: \$ Total: \$

Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

20 Item # 714-8614 Square Roof, Double Wall
(Response required)

Quantity: 2 UOM: EA Price: \$ Total: \$

Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

2
1 Item # 714-898 Double Rail Climber 3' Deck
(Response required)
Quantity: 1 UOM: EA Price: \$ Total: \$
Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

2
2 Item # 714-899 Double Rail Climber 5' Deck
(Response required)
Quantity: 1 UOM: EA Price: \$ Total: \$
Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

2
3 Item # 714-900 Wall Enclosure w/Steering Wheel
(Response required)
Quantity: 1 UOM: EA Price: \$ Total: \$
Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

2
4 Item # 714-9145 Horizontal "L" Ladder
(Response required)
Quantity: 1 UOM: EA Price: \$ Total: \$
Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

2
5 Item # 714-943 Curved Loop Climber
(Response required)
Quantity: 1 UOM: EA Price: \$ Total: \$
Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

2
6 Item # 714-9505 Double "L" Rail
(Response required)
Quantity: 1 UOM: EA Price: \$ Total: \$
Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

27 Item # 714-9599E ADA Stairs between Decks w/2' Rise, Ext
 (Response required)
 Quantity: 2 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

No bid
 Additional notes
 (Attach separate sheet)

28 Item # 714-968 Curved Loop Climber
 (Response required)
 Quantity: 1 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

No bid
 Additional notes
 (Attach separate sheet)

29 Item # 714-9766 Bumper Ladder
 (Response required)
 Quantity: 1 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

No bid
 Additional notes
 (Attach separate sheet)

30 Item SWINGS Swing Parts: 4 Belt Seats, 2 Tot Seats w/Chain and Hangars for 8' Top Rail
 (Response required)
 Quantity: 1 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

No bid
 Additional notes
 (Attach separate sheet)

31 **Structure #2 Miracle Playground Structure (Smaller)**

32 Item # 714-917-1 L Slide
 (Response required)
 Quantity: 1 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

No bid
 Additional notes
 (Attach separate sheet)

3 Item # 714-5049 1/2 Hex Open Deck
3 (Response required)
 Quantity: 4 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

 No bid
 Additional notes
 (Attach separate sheet)

3 Item # 714-700 5' Side-By-Side Slide w/Canopy
4 (Response required)
 Quantity: 1 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

 No bid
 Additional notes
 (Attach separate sheet)

3 Item # 714-716 View Groove Panel
5 (Response required)
 Quantity: 1 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

 No bid
 Additional notes
 (Attach separate sheet)

3 Item # 714-7306 Hexagon Treehouse Roof
6 (Response required)
 Quantity: 2 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

 No bid
 Additional notes
 (Attach separate sheet)

3 Item # 714-763-1 Critter Puzzle Panel
7 (Response required)
 Quantity: 1 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

 No bid
 Additional notes
 (Attach separate sheet)

3 Item # 714-7632 Tic-Tac-Toe Panel
8 (Response required)
 Quantity: 1 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

 No bid
 Additional notes
 (Attach separate sheet)

39 Item # 714-815-3 Ladder 3' Deck
(Response required)

Quantity: 1 UOM: EA Price: \$ Total: \$

Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

40 Item # 714-900 Steering Wheel
(Response required)

Quantity: 2 UOM: EA Price: \$ Total: \$

Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

41 Item # 714-716 View Groove Panel
(Response required)

Quantity: 1 UOM: EA Price: \$ Total: \$

Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

42 Item # 714-8513-9 Square Transfer Point w/Closed Handrail
(Response required)

Quantity: 1 UOM: EA Price: \$ Total: \$

Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

43 Item # 714-715-2 Finger Maze
(Response required)

Quantity: 1 UOM: EA Price: \$ Total: \$

Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

44 Item # 980378 Lion Rider Only
(Response required)

Quantity: 1 UOM: EA Price: \$ Total: \$

Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

4 5	Item # 980382 Seal Rider Only <i>(Response required)</i>	Quantity: <u> 1 </u> UOM: <u> EA </u>	Price: \$ <input type="text"/>	Total: \$ <input type="text"/>
	Supplier Notes: _____ _____	<input type="checkbox"/> No bid <input type="checkbox"/> Additional notes <i>(Attach separate sheet)</i>		

4 6	Item # 980384 Frog Rider Only <i>(Response required)</i>	Quantity: <u> 1 </u> UOM: <u> EA </u>	Price: \$ <input type="text"/>	Total: \$ <input type="text"/>
	Supplier Notes: _____ _____	<input type="checkbox"/> No bid <input type="checkbox"/> Additional notes <i>(Attach separate sheet)</i>		

4 7	Structure #3 Miracle Playground Structure (South)			
--------	--	--	--	--

4 8	Item # 4541 Crossway Climber - Large <i>(Response required)</i>	Quantity: <u> 1 </u> UOM: <u> EA </u>	Price: \$ <input type="text"/>	Total: \$ <input type="text"/>
	Supplier Notes: _____ _____	<input type="checkbox"/> No bid <input type="checkbox"/> Additional notes <i>(Attach separate sheet)</i>		

4 9	Item # 4542 Crossway Climber-Small <i>(Response required)</i>	Quantity: <u> 1 </u> UOM: <u> EA </u>	Price: \$ <input type="text"/>	Total: \$ <input type="text"/>
	Supplier Notes: _____ _____	<input type="checkbox"/> No bid <input type="checkbox"/> Additional notes <i>(Attach separate sheet)</i>		

5 0	Item # 986201P Dupligator Slide Bedway <i>(Response required)</i>	Quantity: <u> 1 </u> UOM: <u> EA </u>	Price: \$ <input type="text"/>	Total: \$ <input type="text"/>
	Supplier Notes: _____ _____	<input type="checkbox"/> No bid <input type="checkbox"/> Additional notes <i>(Attach separate sheet)</i>		

5
1 Item #989991 Parts Carton Slide
(Response required)

Quantity: 1 UOM: EA Price: \$ Total: \$

Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

5
2 Item # 990459P Transfer Point Upper Stair
(Response required)

Quantity: 1 UOM: EA Price: \$ Total: \$

Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

5
3 Item # 987438P Horseshoe Climber Assembly
(Response required)

Quantity: 2 UOM: EA Price: \$ Total: \$

Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

5
4 Item # 987617 Hardware Package For Horseshoe Climber
(Response required)

Quantity: 1 UOM: EA Price: \$ Total: \$

Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

5
5 Item # 714-961P1 Post, Telescope Mount
(Response required)

Quantity: 1 UOM: EA Price: \$ Total: \$

Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

5
6 Item # 714-714B Race Car Below Deck, Half Panel
(Response required)

Quantity: 1 UOM: EA Price: \$ Total: \$

Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

57 Labor:
 Include Demolition, Removal of existing playground equipment, Painting and Installation
 (Response required)
 Quantity: 1 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

No bid
 Additional notes
 (Attach separate sheet)

58 Shipping
 (Response required)
 Quantity: 1 UOM: EA Price: \$ Total: \$
 Supplier Notes: _____

No bid
 Additional notes
 (Attach separate sheet)

59 The contractor must agree to complete this scope of work in 210 days.
 (Response required)
 Price: \$ Total: \$
 Supplier Notes: _____

No bid
 Additional notes
 (Attach separate sheet)

Item Attributes

1. Projected start date is November 9, 2021, to be completed by May 30, 2022.
 Number of Calendar Days to Complete Project

 (Required: Maximum 1000 characters allowed)

60 All respondents shall have current contracts through District-approved Purchasing Cooperatives.
 (Response required)
 Price: \$ Total: \$
 Supplier Notes: _____

No bid
 Additional notes
 (Attach separate sheet)

Item Attributes

1. List the name of the Purchasing Coop

 (Optional: Maximum 1000 characters allowed)

2. What is the Purchasing Cooperative Contract number?

(Optional: Maximum 1000 characters allowed)

**6
1 Safety**

(Response required)

Price: \$ Total: \$

Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

Item Attributes

1. Equipment and installation must meet applicable local, state and or federal requirements for consumer product safety. Installation has to be overseen or certified by a National Playground Safety Institute (NPSI) Certified Playground Safety Inspector.

This is your electronic signature.

Yes

(Required: Check if applicable)

**6
2 Payment and Performance Bonds Cost**

(Response required)

Quantity: 1 UOM: EA Price: \$ Total: \$

Supplier Notes: _____

No bid
 Additional notes
(Attach separate sheet)

Supplier Information

Company Name: _____
Contact Name: _____
Address: _____

Phone: _____
Fax: _____
Email: _____

Supplier Notes

By submitting your response, you certify that you are authorized to represent and bind your company.

Print Name

Signature

EXHIBIT B

Contractor's Response Pursuant to RFCQ No. 2022-1019



2022-1019 Addendum 2

Park Place Recreation Designs

Supplier Response

Event Information

Number: 2022-1019 Addendum 2
Title: Playground Equipment Refurbishing for Houston Elementary
Type: Request for Cooperative Quotes
Issue Date: 10/14/2021
Deadline: 10/25/2021 05:00 PM (CT)
Notes: McAllen Independent School District (the "District") is accepting quotes through Purchasing Cooperative Contracts .

Submittals shall be received via one of the following:

- electronic submittals through the District's Bidding Portal,
- mail*; or
- hand-delivered*.

Submittals received after this deadline will be void and unacceptable. Facsimile transmittals and/or emailed submittals will not be accepted.

This project is being funded by Community Development Block Grant ("CDBG") funds and is subject to the following Federal requirements: Executive Order 11246; Clause 3 of the HUD Act of 1968; Title IV of the Civil Rights Act of 1964; Title VII of the Civil rights Act of 1968; and Section 109 of the Housing and Community Development Act of 1974.

All respondents shall have current contracts through District-approved Purchasing Cooperatives.

Any questions regarding this solicitation must be submitted through the

"Questions" option located on the lonwave website, no later than the date and time specified on the solicitation. Questions/clarifications regarding this solicitation will not be answered by phone nor email.

To schedule a campus visit, Melissa Ortiz, Facilities Project Manager via email to melissa.ortiz@mcallenisd.net.

Contact Information

Contact: Gracie Garza Senior Buyer

Address: Purchasing Services

2000 N 23rd St

McAllen, TX 78501-6126

Phone: (956) 657-4487

Fax: (956) 6328848

Email: ggarza@mcallenisd.net

Park Place Recreation Designs Information

Contact: Andrew Ahrens
Address: P. O. Box 18186
San Antonio, TX 78218
Phone: (210) 821-5878
Fax: (210) 832-0115
Toll Free: (800) 626-0238
Email: andy@miracleparkplace.com
Web Address: www.miracleparkplace.com

By submitting your response, you certify that you are authorized to represent and bind your company.

Marilyn Ahrens

Signature

Submitted at 10/22/2021 3:37:28 PM

marilyn@miracleparkplace.com

Email

Requested Attachments

Completed CIQ Form

2021.10.22 Form CIQ Conflict of Interest Questionnaire.pdf

Upload your completed Conflict of Interest Questionnaire. If no conflict, indicate "N/A" (not applicable) on the form.

Proof of Insurance (Acord Certificate of Insurance)

Park Place Recreation Designs COI - McAllen ISD.pdf

Upload your Certificate of Insurance in Acord form.

Completed Form 1295

2021.10.22 Form 1295 Certificate of Interested Parties.pdf

Upload completed Form 1295. Form must be completed online:

http://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm

If not applicable to your company, please attach a statement indicating the reason.

Completed W-9 Form

2021 Form W-9.pdf

Upload your completed W-9 form.

Response Attachments

Park Place Recreation Designs Bid Bond - McAllen ISD.pdf

Bid Bond

KC 12081 Houston ES (Large).pdf

Structure #1 - Miracle Playground #KC12081 (Large)

KC 12096 Houston ES (Small).pdf

Structure #2 - Miracle Playground #KC12096 (Small)

KC 12080 Houston ES (South).pdf

Structure #3 - Miracle Playground #KC12180 (South)

Bid Attributes

1	General Terms and Conditions Please download and read the General Terms and Conditions for this solicitation. Acknowledge you have read, understand and accept the general terms and conditions. **This is your electronic signature. <input checked="" type="checkbox"/> I hereby acknowledge. (I hereby acknowledge.)
2	Specifications and Scope of Work Please download and read the Specifications and Scope of Work for this solicitation. Acknowledge you have read, understand and accept the specifications and scope of work. **This is your electronic signature. <input checked="" type="checkbox"/> I hereby acknowledge. (I hereby acknowledge.)
3	No Deviations or Exceptions I certify that there are NO deviations or exceptions from the attached specific terms, conditions, and specifications. <input type="text" value="Agree - NO DEVIATIONS."/>
4	Deviations and Exceptions If your company intends to deviate from the Specifications listed in the attached documents, all such deviations and exceptions must be listed here, with complete and detailed conditions and information included. The District may consider any deviations or exceptions in its bid award decisions. The District reserves the right to accept or reject any proposals based upon any deviations indicated below. If none, please enter N/A (Not Applicable). <input type="text" value="N/A"/>
5	Form W-9 All bidders doing business with the District must have on file a Form W-9 Request for Taxpayer Identification Number and Certification. Bidder hereby acknowledges and agrees. **This is your electronic signature. <input checked="" type="checkbox"/> I have read and agree. (I have read and agree.)
6	Conflict of Interest Questionnaire (CIQ) Any purchase order or contract resulting from this process shall be considered null and void if the successful bidder fails to comply with Section 1, Subtitle C, Title 5, Local Government Code Chapter 176: Disclosure of Certain Relationships with Local Government Officers; Providing Public Access to Certain Information, specifically Sec. 176.006: Disclosure Requirements for Bidders and Other Persons; Questionnaire; Form CIQ. All Bidders doing business with the District must provide a Conflict of Interest Questionnaire Form as required by Texas Local Gov't Code 176.006. Failure to submit may result in disqualification of bid submission. Does this vendor have conflict of interest with McAllen Independent School District? <input type="text" value="No"/>

7 Form 1295 - Certificate of Interested Parties

The Texas Government Code §2252.908, and the rules issued by the Texas Ethics Commission found in Title 1, Sections 46.1, 46.3 and 46.5 of the Texas Administrative Code, require a business entity to submit a completed Form 1295 before the District may enter into a contract with that business entity. Form 1295 must be submitted with your proposal and is required as condition of award. Form must be completed online. Please go to website below and complete.

- Go to website: http://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm
- Enter Required information
- Enter District’s contract number: (Bid Number and Bid Name)
- Print form
- Sign printed form
- Submit with bid/proposal

Please acknowledge that you have read and understand that the district may not do business with your company without the submittal of this form.

I have read and understand. (I have read and understand.)

8 Payment and Performance Bonds Requirements

Payment bonds are required on construction projects costing \$25,000 or more. Performance bonds are required on construction projects costing \$100,000 or more. The amounts of the bonds shall be for 100% of the contract amount.

I have read and understand. (I have read and understand.)

9 Insurance Requirements - Construction

Bidder shall carry and keep in full force for the duration of the project the following coverages:

1. Workers’ Compensation – Statutory Limits.
2. Employer’s Liability:
 - a. Bodily Injury by Accident - \$500,000 Each Accident.
 - b. Bodily Injury by Disease - \$500,000 Each Employee.
 - c. Bodily Injury by Disease - \$500,000 Policy Limit.
3. Commercial General Liability (Premises Operations, Independent Contractors, Products/Completed Operations, Personal Injury, Contractual Liability, Explosion, Collapse, Underground and Broad Form Property Damage) – Combined Single Limit for Bodily Injury and Property Damage of \$1,000,000 per Occurrence and \$2,000,000 aggregate.
4. Comprehensive Automotive Liability - \$1,000,000 Combined Single Limit per Occurrence.
5. Owner’s Protective Liability Insurance Policy – The successful Proposer must obtain an owner’s liability insurance policy, at Proposer’s expense, naming the District and its employees insured with the following limits: Bodily Injury - \$1,000,000 Each Occurrence and \$1,000,000 Aggregate.
6. Umbrella Excess Liability Insurance
 - a. Bodily Injury \$2,000,000.00 per occurrence and
 - b. Property Damage \$2,000,000.00 aggregate
7. All policies shall contain special endorsements to include:
 - a. The District as an additional insured (except for Workers’ Compensation).
 - b. Waiver of subrogation in favor of the District under the Workers’ Compensation and Liability policies.
 - c. A statement that a notice shall be given to District by certified mail thirty (30) days prior to cancellation or upon any materials change in coverage.

I have read and understand. (I have read and understand.)

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Felony Conviction Notification

Texas Education Agency Code, Section 44.034, Notification of Criminal History, Subsection (a), states, "A person or business entity that enters into a contract with a school district must give advance notice to the district if the person or an owner or operator of the business entity has been convicted of a felony. The notice must include a general description of the conduct resulting in the conviction of a felony." Subsection (b) states, "A school district may terminate a contract with a person or business entity if the district determines that the person or business entity failed to give notice as required by Subsection (a) or misrepresented the conduct resulting in the conviction. The district must compensate the person or business entity for services performed before the termination of the contract." This notice is not required of a publicly held corporation.

Select where applicable:

- A. My company is a publicly held corporation; therefore, this reporting requirement is not applicable.
- B. My company is not owned nor operated by anyone who has been convicted of a felony.
- C. My company is owned and operated by an individual who has/have been convicted of a felony.

**This is your electronic signature.

B. My company is not owned nor operated by a felon

1
1

Felony Conviction Details

If your firm is owned or operated by anyone who has been convicted of a felony, please list their names and the details of the conviction(s). If not applicable, please enter N/A (not applicable).

N/A

1
2

Criminal History Record Information Review of Certain Contract Employees

Bidder agrees to comply with Section 22.0834. Criminal History Record Information Review of Certain Contract Employees, Texas Education Code if awarded a contract through this solicitation. The undersigned Bidder, if awarded a contract, shall obtain criminal history record information through the criminal history clearinghouse as provided by Section 411.0845, Government Code relating to an employee or applicant who has or will have continuing duties related to the contracted services; and the employee or applicant has or will have direct contact with students. The Bidder agrees to certify of the receipt of criminal history record information before or immediately after employing or securing the services of the employee or applicant that has or will have continuing duties related to the contracted services if the employee or applicant has or will have direct contact with students. The Bidder further agrees that if awarded a contract, shall assume all expenses associated with the criminal background check and shall immediately remove any employee or agent who was convicted of a felony or misdemeanor involving moral turpitude, as defined by Texas law, from District property or the location where students are present.

A. None of my employees and any of my subcontractors has or will have continuing duties related to the contracted services; and has or will have direct contact with students. I further certify that my company has taken precautions or imposed conditions to ensure that my employees and any subcontractor will not have continuing duties related to the contracted services; and will not have direct contact with students throughout the term of the Contract.

OR

B. Some or all of my employees and/or my subcontractors will have continuing duties related to the contracted services; and will have direct contact with students. I further certify that:

1. I have obtained all required criminal history record information regarding all of my employees and/or my subcontractors. None of my employees and/or my subcontractors has any conviction or other criminal history information if at the time of the offense, the victim was under 18 or enrolled in a public school: (a) a felony offense under Title 5, Texas Penal Code; (b) an offense for which a defendant is required to register as a sex offender under Chapter 62, Texas Code of Criminal Procedure; or (c) an equivalent offense under federal law or the laws of another state. **If available, attach a copy of your FAST Pass Receipt.**
2. If I receive information that any of my employees and/or subcontractors subsequently has a reported criminal history, I will immediately remove the covered employee from contract duties and notify the District in writing immediately.
3. I will provide the District with the names and any other requested information regarding any of my employees and/or subcontractors so the District may obtain criminal history record information if awarded a contract.
4. If the District objects to the assignment of any of my employees and/or subcontractors, I agree to discontinue using the individual to provide services to the District.

**This is your electronic signature.

A. None - I hereby agree and certify.

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Confidential/Copyrighted Information

Contractor agrees, if a bid is, or parts of bid is confidential, the Contractor has specified by stamping in bold letters the term "CONFIDENTIAL" on all or the confidential part of the bid. The bid may be considered public information even though all or parts are marked confidential. Furthermore, Contractor agrees a copyrighted bid is unacceptable and will be disqualified as unresponsive.

**This is your electronic signature.

I have read and agree. (I have read and agree.)

14 Declaration of Business Location - Texas Education Code 44.031(b)(8)
 Bidder certifies the Bidder's or the Bidder's ultimate parent company or majority owner:

A. Has its principal place of business in the State of Texas; OR
 B. Employs at least 500 persons in the State of Texas
 C. Principal place of business is not in the State of Texas.

**This is your electronic signature.

A. Principal place of business is in TX

15 Declaration of Business Location - Texas Education Code 44.031(b)(8)
 Specify principal place of business (City/State).

If not applicable, please enter N/A (not applicable).

***This is your electronic signature.

16 Delinquent Taxpayers
 In accordance with law, the District shall not enter into a contract or other transaction with a person indebted to the District, nor shall the District award a contract to or enter into a transaction with an apparent low bidder or successful proposer indebted to the District.

I am not a delinquent taxpayer to McAllen ISD
 I am a delinquent taxpayer to McAllen ISD (your bid may be disqualified if your debt is not cleared prior to award.)

**This is your electronic signature.

I am not a delinquent taxpayer to McAllen ISD

17 Entities That Boycott Israel
 If (a) Vendor is not a sole proprietorship; (b) Vendor has ten (10) or more full-time employees; and (c) this Agreement has a value of \$100,000 or more, the following certification shall apply; otherwise, this certification is not required. Pursuant to Chapter 2270 of the Texas Government Code, the Vendor hereby certifies and verifies that neither the Vendor, nor any affiliate, subsidiary, or parent company of the Vendor, if any (the "Vendor Companies"), boycotts Israel, and the Vendor agrees that the Vendor and Vendor Companies will not boycott Israel during the term of this Agreement. For purposes of this Agreement, the term "boycott" shall mean and include refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes.

**This is your electronic signature.

I agree and hereby certify. (I agree and hereby certify.)

18 Contracts with Companies Engaged in Business with Iran, Sudan, or Foreign Terrorist Organization Prohibited
 Sec. 2252.152 A governmental entity may not enter into a governmental contract with a company that is identified on a list prepared and maintained under Section 806.051, 807.051, or 2252.153.

**This is your electronic signature.

I agree and hereby certify. (I agree and hereby certify.)

19 Listed Companies
Sec. 2252.153 The comptroller shall prepare and maintain, and make available to each governmental entity, a list of companies known to have contracts with or provide supplies or services to a foreign terrorist organization.

**This is your electronic signature.
 I agree and hereby certify. (I agree and hereby certify.)

20 Exception
Sec. 2252.154 Notwithstanding any other law, a company that the United States government affirmatively declares to be excluded from its federal sanctions regime relating to Sudan, its federal sanctions regime relating to Iran, or any federal sanctions regime relating to a foreign terrorist organization is not subject to contract prohibition under this subchapter. SECTION 2. Subchapter F, Chapter 2252, Government Code, as added by this Act, applies only to a contract or purchase for which a governmental entity first advertises or otherwise solicits bids, proposals, offers, or qualifications on or after the effective date of this Act. SECTION 3 This Act takes effect September 1, 2017.

**This is your electronic signature.
 I agree and hereby certify. (I agree and hereby certify.)

21 Certification
Vendor hereby certifies that it is not a company identified on the Texas Comptroller's list of companies known to have contracts with, or provide supplies or services to, a foreign organization designated as a Foreign Terrorist Organization by the U.S. Secretary of State.

**This is your electronic signature.
 I agree and hereby certify. (I agree and hereby certify.)

22 Prohibition on Contracts with Companies that Discriminate Against Firearm and Ammunition Industries (SB 19)
If Contractor is a company with 10 or more full-time employees and if this Agreement has a value of at least \$100,000 or more, Contractor verifies by submitting its proposal that, pursuant to Texas Government Code Chapter 2274, it does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and will not discriminate during the term of the contract against a firearm entity or firearm trade association.

**This is your electronic signature.
 I agree and hereby certify. (I agree and hereby certify.)

23 Non-Collusion Statement
Vendor certifies under penalty of perjury that its response to this procurement solicitation is in all respects bona fide, fair and made without collusion or fraud with any person, joint venture, partnership, corporation or other business or business or legal entity.

**This is your electronic signature.
 I agree and hereby certify. (I agree and hereby certify.)

2
4

Additional Federal Requirements

This project is being funded by Community Development Block Grant ("CDBG") funds and is subject to the following Federal requirements: Executive Order 11246; Clause 3 of the HUD Act of 1968; Title IV of the Civil Rights Act of 1964; Title VII of the Civil rights Act of 1968; and Section 109 of the Housing and Community Development Act of 1974.

*This is your electronic signature.

I have read and agree. (I have read and agree.)

2
5

The System for Award Management

The System for Award Management (SAM) is an official website for the U. S. Government. This is a free Registration system for all business that would like to do business with Federal Government.

In order to submit a proposal for this project, vendor must be registered on the Sam.gov website.

**This is your electronic signature.

I hereby acknowledge. (I hereby acknowledge.)

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Federally Funded Purchases

Contractor certifies that Contractor is in compliance with all applicable provisions for federally funded purchases (see "Federally Funded Purchases" list).

**This is your electronic signature.

I have read and hereby certify. (I have read and hereby certify.)

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Contracts in Excess of \$250,000

Contracts for more than the simplified acquisition threshold currently set at \$250,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

Does Vendor agree?

*This is your electronic signature.

I have read and agree. (I have read and agree.)

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Contracts in Excess of \$10,000

All contracts in excess of \$10,000 must address termination for cause and for convenience including the manner by which it will be affected and the basis for settlement.

Does Vendor agree?

*This is your electronic signature.

I have read and agree. (I have read and agree.)

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9

Equal Employment Opportunity

Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, “Equal Employment Opportunity”(30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”

Does Vendor agree?

*This is your electronic signature.

I have read and agree. (I have read and agree.)

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Davis-Bacon Act, as amended (40 U.S.C. 3141-3148)

When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

Does Vendor agree?

*This is you electronic signature.

I have read and agree. (I have read and agree.)

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Contract Work Hours and Safety Standards Acts (40 U.S.C. 3701-3708)

Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

Does Vendor agree?

*This is your electronic signature.

I have read and agree. (I have read and agree.)

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2 **Rights to Inventions Made Under a Contract or Agreement**

If the Federal award meets the definition of “funding agreement” under 37 CFR §401.2 (a) and the recipient or sub-recipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or sub recipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.

Does Vendor agree?

*This is your electronic signature.

I have read and agree. (I have read and agree.)

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3 **Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended**

Contracts and subgrants of amounts in excess of \$250,000 must contain a provision that requires the non- Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

Does Vendor agree?

*This is your electronic signature.

I have read and agree. (I have read and agree.)

3
4 **Debarment and Suspension (Executive Orders 12549 and 12689)**

A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

Pursuant to Federal Rule (H) above, when federal funds are expended by the District, the vendor certifies that during the term of an award for all contracts by the District resulting from this procurement process, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation by any federal department or agency or by the State of Texas. Vendor shall immediately provide written notice to the District if at any time the vendor learns that this certification was erroneous when submitted or has become erroneous by reason of changed circumstances. The District may rely upon a certification of a vendor that the vendor is not debarred, suspended, ineligible, or voluntarily excluded from the covered contract, unless the District knows the certification is erroneous.

Does Vendor agree?

*This is your electronic signature.

I have read and agree. (I have read and agree.)

35 Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)

Contractors that apply or submit an offer for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the award.

Does Vendor agree?

*This is your electronic signature.

I have read and agree. (I have read and agree.)

36 Procurement of Recovered Materials

2 C.F.R. § 200.323 An entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines

Does Vendor agree?

*This is your electronic signature.

I have read and agree. (I have read and agree.)

37 Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms

CFR 200.321 requires that (a) non-Federal entity must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. (b) Affirmative steps must include:

- 1) Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
- 2) Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
- 3) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
- 4) Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
- 5) Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
- 6) Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (b) (1) through (5) of this section.

*This is your electronic signature.

I have read and agree. (I have read and agree.)

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Buy American Provision

Contractor certifies that Contractor is in compliance with all applicable provisions of the Buy American Act. Purchases made in accordance with the Buy American Act must still follow the applicable procurement rules calling for free and open competition.

**This is your electronic signature.

I have read and hereby certify. (I have read and hereby certify.)

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Certification of Domestic Preferences For Procurements And Compliance With Buy America Provisions

2 C.F.R. § 200.322 As appropriate and to the extent consistent with law, the District should, to the greatest extent practicable under a Federal award, provide has a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products) when spending federal funds. Vendor agrees that the requirements of this section will be included in all subawards including all contracts and purchase orders for work or products under this award, to the greatest extent practicable under a Federal award. (purchases that are made with non-federal funds or grants are excluded from the Buy America Act). Vendor certifies that it is in compliance with all applicable provisions of the Buy America Act. Purchases made in accordance with the Buy America Act must still follow the applicable procurement rules calling for free and open competition.

o "Produced in the United States" means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

"Manufactured products" means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

*This is your electronic signature.

I have read and agree. (I have read and agree.)

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Prohibition on Certain Telecommunications And Video Surveillance Services Or Equipment

2 C.F.R. § 200.216 The District, as a non-federal entity, is prohibited from obligating or expending Federal financial assistance, to include loan or grant funds, to: (1) procure or obtain, (2) extend or renew a contract to procure or obtain, or (3) enter into a contract (or extend or renew a contract) to procure or obtain, equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as a critical technology as part of any system. Covered telecommunications equipment is telecommunications equipment produced Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities) and physical security surveillance of critical infrastructure and other national security purposes, and video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities) for the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes detailed in 2 CFR § 200.216. The vendor shall certify that they will not purchase equipment, services, or systems that use covered telecommunications, as defined herein, as a substantial or essential component of any system, or as critical technology as part of any system.

*This is your electronic signature.

I have read and agree. (I have read and agree.)

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Records Retention Requirements

2 CFR 200.334 Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Contractor certifies that Contractor is in compliance with all applicable provisions of 2 CFR 200.334.

*This is your electronic signature.

I have read and agree. (I have read and agree.)

4 2	<p>Addendum</p> <p>Bidder/Respondent acknowledges that he/she will download and review all addenda issued on this project, if applicable.</p> <p>**This is your electronic signature.</p> <p><input checked="" type="checkbox"/> I have read and hereby acknowledge. (I have read and hereby acknowledge.)</p>
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Bid Lines

1	Structure #1 Miracle Playground Structure (Larger)
2	Item #714-5029 Square Deck (attaches to 4 posts) Quantity: <u> 4 </u> UOM: <u> EA </u> Price: <input type="text" value="\$1,039.55"/> Total: <input type="text" value="\$4,158.20"/>
3	Item # 714-5039 1/2 Hex Full Deck (attaches to 4 posts) Quantity: <u> 4 </u> UOM: <u> EA </u> Price: <input type="text" value="\$1,381.25"/> Total: <input type="text" value="\$5,525.00"/>
4	Item # 985166P Thunderbolt Slide Steps Quantity: <u> 1 </u> UOM: <u> EA </u> Price: <input type="text" value="\$1,647.30"/> Total: <input type="text" value="\$1,647.30"/>
5	Item #714-6385 Groove II Slide (5' Deck) Quantity: <u> 1 </u> UOM: <u> EA </u> Price: <input type="text" value="\$1,752.70"/> Total: <input type="text" value="\$1,752.70"/>
6	Item # 714-7266 Mogul Slide-One Piece (6'6" Deck) Quantity: <u> 1 </u> UOM: <u> EA </u> Price: <input type="text" value="\$2,220.20"/> Total: <input type="text" value="\$2,220.20"/>
7	Item # 714-7306 Hexagon Treehouse Roof Quantity: <u> 2 </u> UOM: <u> EA </u> Price: <input type="text" value="\$2,391.05"/> Total: <input type="text" value="\$4,782.10"/>
8	Item # 714-815 Ladder to 5' Deck Quantity: <u> 1 </u> UOM: <u> EA </u> Price: <input type="text" value="\$732.70"/> Total: <input type="text" value="\$732.70"/>
9	Item # 714-7486-9 6" Typhoon II Slide 360° Quantity: <u> 1 </u> UOM: <u> EA </u> Price: <input type="text" value="\$6,001.00"/> Total: <input type="text" value="\$6,001.00"/>
1 0	Item # 714-815-3 Ladder to 3' Deck Quantity: <u> 1 </u> UOM: <u> EA </u> Price: <input type="text" value="\$680.00"/> Total: <input type="text" value="\$680.00"/>
1 1	Item # 714-808 Climbing Pole Quantity: <u> 1 </u> UOM: <u> EA </u> Price: <input type="text" value="\$675.75"/> Total: <input type="text" value="\$675.75"/>
1 2	Item # 714-812 12" Riser Plate Quantity: <u> 1 </u> UOM: <u> EA </u> Price: <input type="text" value="\$174.25"/> Total: <input type="text" value="\$174.25"/>
1 3	Item # 714-8135 Deck Enclosure for Overhead Climbers Quantity: <u> 2 </u> UOM: <u> EA </u> Price: <input type="text" value="\$482.80"/> Total: <input type="text" value="\$965.60"/>

1 4	Item # 714-8153 Vertical Ladder Climber Quantity: <u> 2 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$680.00"/>	Total: <input type="text" value="\$1,360.00"/>
1 5	Item # 714-8155 End Ladder for Overhead Climbers Quantity: <u> 2 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$472.60"/>	Total: <input type="text" value="\$945.20"/>
1 6	Item # 714-816 Wall Enclosure Quantity: <u> 2 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$554.20"/>	Total: <input type="text" value="\$1,108.40"/>
1 7	Item # 714-818 18" Riser Plate w/Arch Entry Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$635.80"/>	Total: <input type="text" value="\$635.80"/>
1 8	Item # 714-8513-9 Square Transfer Point w/Closed Handrail Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$2,878.95"/>	Total: <input type="text" value="\$2,878.95"/>
1 9	Item # 714-8551-9 8' Suspension Bridge between Decks w/4 Spokes Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$3,832.65"/>	Total: <input type="text" value="\$3,832.65"/>
2 0	Item # 714-8614 Square Roof, Double Wall Quantity: <u> 2 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$1,087.15"/>	Total: <input type="text" value="\$2,174.30"/>
2 1	Item # 714-898 Double Rail Climber 3' Deck Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$833.00"/>	Total: <input type="text" value="\$833.00"/>
2 2	Item # 714-899 Double Rail Climber 5' Deck Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$950.30"/>	Total: <input type="text" value="\$950.30"/>
2 3	Item # 714-900 Wall Enclosure w/Steering Wheel Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$664.70"/>	Total: <input type="text" value="\$664.70"/>
2 4	Item # 714-9145 Horizontal "L" Ladder Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$737.80"/>	Total: <input type="text" value="\$737.80"/>
2 5	Item # 714-943 Curved Loop Climber Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$1,229.10"/>	Total: <input type="text" value="\$1,229.10"/>
2 6	Item # 714-9505 Double "L" Rail Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$943.50"/>	Total: <input type="text" value="\$943.50"/>
2 7	Item # 714-9599E ADA Stairs between Decks w/2' Rise, Ext Quantity: <u> 2 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$3,277.60"/>	Total: <input type="text" value="\$6,555.20"/>
2 8	Item # 714-968 Curved Loop Climber Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$964.75"/>	Total: <input type="text" value="\$964.75"/>
2 9	Item # 714-9766 Bumper Ladder Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$1,579.30"/>	Total: <input type="text" value="\$1,579.30"/>

30	Item SWINGS Swing Parts: 4 Belt Seats, 2 Tot Seats w/Chain and Hangars for 8' Top Rail Quantity: <u> 1 </u> UOM: <u>EA</u> Price: <input type="text" value="\$1,740.80"/> Total: <input type="text" value="\$1,740.80"/>
31	Structure #2 Miracle Playground Structure (Smaller)
32	Item # 714-917-1 L Slide Quantity: <u> 1 </u> UOM: <u>EA</u> Price: <input type="text" value="\$1,206.15"/> Total: <input type="text" value="\$1,206.15"/>
33	Item # 714-5049 1/2 Hex Open Deck Quantity: <u> 4 </u> UOM: <u>EA</u> Price: <input type="text" value="\$1,549.55"/> Total: <input type="text" value="\$6,198.20"/>
34	Item # 714-700 5' Side-By-Side Slide w/Canopy Quantity: <u> 1 </u> UOM: <u>EA</u> Price: <input type="text" value="\$1,650.70"/> Total: <input type="text" value="\$1,650.70"/>
35	Item # 714-716 View Groove Panel Quantity: <u> 1 </u> UOM: <u>EA</u> Price: <input type="text" value="\$572.90"/> Total: <input type="text" value="\$572.90"/>
36	Item # 714-7306 Hexagon Treehouse Roof Quantity: <u> 2 </u> UOM: <u>EA</u> Price: <input type="text" value="\$2,391.05"/> Total: <input type="text" value="\$4,782.10"/>
37	Item # 714-763-1 Critter Puzzle Panel Quantity: <u> 1 </u> UOM: <u>EA</u> Price: <input type="text" value="\$1,211.25"/> Total: <input type="text" value="\$1,211.25"/>
38	Item # 714-7632 Tic-Tac-Toe Panel Quantity: <u> 1 </u> UOM: <u>EA</u> Price: <input type="text" value="\$1,205.30"/> Total: <input type="text" value="\$1,205.30"/>
39	Item # 714-815-3 Ladder 3' Deck Quantity: <u> 1 </u> UOM: <u>EA</u> Price: <input type="text" value="\$680.00"/> Total: <input type="text" value="\$680.00"/>
40	Item # 714-900 Steering Wheel Quantity: <u> 2 </u> UOM: <u>EA</u> Price: <input type="text" value="\$664.70"/> Total: <input type="text" value="\$1,329.40"/>
41	Item # 714-716 View Groove Panel Quantity: <u> 1 </u> UOM: <u>EA</u> Price: <input type="text" value="\$466.65"/> Total: <input type="text" value="\$466.65"/>
42	Item # 714-8513-9 Square Transfer Point w/Closed Handrail Quantity: <u> 1 </u> UOM: <u>EA</u> Price: <input type="text" value="\$2,878.95"/> Total: <input type="text" value="\$2,878.95"/>
43	Item # 714-715-2 Finger Maze Quantity: <u> 1 </u> UOM: <u>EA</u> Price: <input type="text" value="\$887.40"/> Total: <input type="text" value="\$887.40"/>
44	Item # 980378 Lion Rider Only Quantity: <u> 1 </u> UOM: <u>EA</u> Price: <input type="text" value="\$532.10"/> Total: <input type="text" value="\$532.10"/>
45	Item # 980382 Seal Rider Only Quantity: <u> 1 </u> UOM: <u>EA</u> Price: <input type="text" value="\$532.10"/> Total: <input type="text" value="\$532.10"/>

4 6	Item # 980384 Frog Rider Only Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$532.10"/>	Total: <input type="text" value="\$532.10"/>
4 7	Structure #3 Miracle Playground Structure (South)		
4 8	Item # 4541 Crossway Climber - Large Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$5,157.80"/>	Total: <input type="text" value="\$5,157.80"/>
4 9	Item # 4542 Crossway Climber-Small Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$2,315.40"/>	Total: <input type="text" value="\$2,315.40"/>
5 0	Item # 986201P Dupligator Slide Bedway Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$1,054.85"/>	Total: <input type="text" value="\$1,054.85"/>
5 1	Item #989991 Parts Carton Slide Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$132.60"/>	Total: <input type="text" value="\$132.60"/>
5 2	Item # 990459P Transfer Point Upper Stair Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$995.35"/>	Total: <input type="text" value="\$995.35"/>
5 3	Item # 987438P Horseshoe Climber Assembly Quantity: <u> 2 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$1,068.45"/>	Total: <input type="text" value="\$2,136.90"/>
5 4	Item # 987617 Hardware Package For Horseshoe Climber Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$251.60"/>	Total: <input type="text" value="\$251.60"/>
5 5	Item # 714-961P1 Post, Telescope Mount Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$485.35"/>	Total: <input type="text" value="\$485.35"/>
5 6	Item # 714-714B Race Car Below Deck, Half Panel Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$1,355.75"/>	Total: <input type="text" value="\$1,355.75"/>
5 7	Labor: Include Demolition, Removal of existing playground equipment, Painting and Installation Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$43,200.00"/>	Total: <input type="text" value="\$43,200.00"/>
5 8	Shipping Quantity: <u> 1 </u> UOM: <u>EA</u>	Price: <input type="text" value="\$5,757.50"/>	Total: <input type="text" value="\$5,757.50"/>
5 9	The contractor must agree to complete this scope of work in 210 days. Price: <input type="text" value="\$0.00"/>	Total: <input type="text" value="\$0.00"/>	

Item Attributes

1. Projected start date is November 9, 2021, to be completed by May 30, 2022.

Number of Calendar Days to Complete Project

Agreed.

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All respondents shall have current contracts through District-approved Purchasing Cooperatives.

Price: Total:

Item Attributes

1. List the name of the Purchasing Coop

BuyBoard (Texas Association of School Boards, Inc.)

2. What is the Purchasing Cooperative Contract number?

Contract #592-19

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Safety

Price: Total:

Item Attributes

1. Equipment and installation must meet applicable local, state and or federal requirements for consumer product safety. Installation has to be overseen or certified by a National Playground Safety Institute (NPSI) Certified Playground Safety Inspector.

This is your electronic signature.

Yes (Yes)

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Payment and Performance Bonds Cost

Quantity: 1 UOM: EA Price: Total:

Response Total: \$149,981.95

EXHIBIT C
Federal Provisions

Exhibit C
Federal Provisions

Felony Conviction Notification

Texas Education Agency Code, Section 44.034, Notification of Criminal History, Subsection (a), states, "A person or business entity that enters into a contract with a school district must give advance notice to the district if the person or an owner or operator of the business entity has been convicted of a felony. The notice must include a general description of the conduct resulting in the conviction of a felony." Subsection (b) states, "A school district may terminate a contract with a person or business entity if the district determines that the person or business entity failed to give notice as required by Subsection (a) or misrepresented the conduct resulting in the conviction. The district must compensate the person or business entity for services performed before the termination of the contract."

Criminal History Record Information Review of Certain Contract Employees

The Contractor agrees to comply with Section 22.0834. Criminal History Record Information Review of Certain Contract Employees, Texas Education Code if awarded a contract through this solicitation. The undersigned Contractor, if awarded a contract, shall obtain criminal history record information through the criminal history clearinghouse as provided by Section 411.0845, Government Code relating to an employee or applicant who has or will have continuing duties related to the contracted services; and the employee or applicant has or will have direct contact with students. The Contractor agrees to certify of the receipt of criminal history record information before or immediately after employing or securing the services of the employee or applicant that has or will have continuing duties related to the contracted services if the employee or applicant has or will have direct contact with students. The Contractor further agrees that if awarded a contract, shall assume all expenses associated with the criminal background check and shall immediately remove any employee or agent who was convicted of a felony or misdemeanor involving moral turpitude, as defined by Texas law, from District property or the location where students are present.

Confidential/Copyrighted Information

By signing below, the Contractor agrees, if a bid is, or parts of bid is confidential, the Contractor has specified by stamping in bold letters the term "**CONFIDENTIAL**" on all or the confidential part of the bid. The bid may be considered public information even though all or parts are marked confidential. Furthermore, Contractor agrees a copyrighted bid is unacceptable and will be disqualified as unresponsive.

Declaration of Business Location - Texas Education Code 44.031(b)(8)

Contractor certifies the Contractor's or the Contractor's ultimate parent company or majority owner:

Delinquent Taxpayers

In accordance with law, the District shall not enter into a contract or other transaction with a person indebted to the District, nor shall the District award a contract to or enter into a transaction with an apparent low Contractor or successful proposer indebted to the District.

Texas Historically Underutilized Businesses (HUB) – Texas Education Code 44.031(b)(6) or Small and Minority Firms, Women's Business Enterprises and Labor Surplus Area Firm

Contractor certifies the Contractor's company is HUB certified with the State of Texas

Prohibition on Contracts with Companies Boycotting Certain Energy Companies (SB 13)

If Contractor is a company with 10 or more full-time employees and if this Agreement has a value of at least \$100,000 or more, Contractor verifies by submitting its proposal that, pursuant to Texas Government Code Chapter 2274, it does not boycott energy companies; and will not boycott energy companies during the term of the Agreement. This verification is not required for an agreement where a governmental entity determines that these requirements are inconsistent with the governmental entity's constitutional or statutory duties related to the issuance, incurrence, or management of debt obligations or the deposit, custody, management, borrowing, or investment of funds.

Prohibition on Contracts with Companies that Discriminate Against Firearm and Ammunition Industries (SB 19)

If Contractor is a company with 10 or more full-time employees and if this Agreement has a value of at least \$100,000 or more, Contractor verifies by submitting its proposal that, pursuant to Texas Government Code Chapter 2274, it does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and will not discriminate during the term of the contract against a firearm entity or firearm trade association

Entities That Boycott Israel:

If (a) Vendor is not a sole proprietorship; (b) Vendor has ten (10) or more full-time employees; and (c) this Agreement has a value of \$100,000 or more, the following certification shall apply; otherwise, this certification is not required. Pursuant to Chapter 2270 of the Texas Government Code, the Vendor hereby certifies and verifies that neither the Vendor, nor any affiliate, subsidiary, or parent company of the Vendor, if any (the "Vendor Companies"), boycotts Israel, and the Vendor agrees that the Vendor and Vendor Companies will not boycott Israel during the term of this Agreement. For purposes of this Agreement, the term "boycott" shall mean and include refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes.

Sec. 2252.152. CONTRACTS WITH COMPANIES ENGAGED IN BUSINESS WITH IRAN, SUDAN, OR FOREIGN TERRORIST ORGANIZATION PROHIBITED.

A governmental entity may not enter into a governmental contract with a company that is identified on a list prepared and maintained under Section 806.051, 807.051, or 2252.153.

Secretary of State.

Sec. 2252.153. LISTED COMPANIES.

The comptroller shall prepare and maintain, and make available to each governmental entity, a list of companies known to have contracts with or provide supplies or services to a foreign terrorist organization.

Sec. 2252.154. EXCEPTION.

Notwithstanding any other law, a company that the United States government affirmatively declares to be excluded from its federal sanctions regime relating to Sudan, its federal sanctions regime relating to Iran, or any federal sanctions regime relating to a foreign terrorist organization is not subject to contract prohibition under this subchapter. SECTION 2. Subchapter F, Chapter 2252, Government Code, as added by this Act, applies only to a contract or purchase for which a governmental entity first advertises or otherwise solicits bids, proposals, offers, or qualifications on or after the effective date of this Act. SECTION 3 This Act takes effect September 1, 2017.

Vendor hereby certifies that it is not a company identified on the Texas Comptroller's list of companies known to have contracts with, or provide supplies or services to, a foreign organization designated as a Foreign Terrorist Organization by the U.S. Secretary of State

Non-Collusion Statement

Vendor certifies under penalty of perjury that its response to this procurement solicitation is in all respects bona fide, fair and made without collusion or fraud with any person, joint venture, partnership, corporation or other business or business or legal entity.

Federally Funded Purchases

By signing below, Contractor certifies that Contractor is in compliance with all applicable provisions for federally funded purchases (see attached "Federally Funded Purchases" form).

Contract Provisions for contracts under Federal Awards – Contractor agrees to comply with the following provisions.

Contracts for more than the simplified acquisition threshold currently set at \$250,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

All contracts in excess of \$10,000 must address termination for cause and for convenience including the manner by which it will be affected and the basis for settlement.

Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60- 1.4(b), in accordance with Executive Order 11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”

Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146- 3148) as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti- Kickback” Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or sub-recipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard workweek of 40 hours. Work in excess of the standard workweek is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the workweek. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions that are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of “funding agreement” under 37 CFR §401.2 (a) and the recipient or sub recipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or sub recipient

must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended—Contracts and sub grants of amounts in excess of \$250,000 must contain a provision that requires the award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

(H) Debarment and Suspension (Executive Orders 12549 and 12689) - A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

- Pursuant to Federal Rule (H) above, when federal funds are expended by the District, the vendor certifies that during the term of an award for all contracts by the District resulting from this procurement process, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation by any federal department or agency or by the State of Texas. Vendor shall immediately provide written notice to the District if at any time the vendor learns that this certification was erroneous when submitted or has become erroneous by reason of changed circumstances. The District may rely upon a certification of a vendor that the vendor is not debarred, suspended, ineligible, or voluntarily excluded from the covered contract, unless the District knows the certification is erroneous.

Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)—Contractors that apply or submit an offer for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the award.

2 C.F.R. § 200.323 PROCUREMENT OF RECOVERED MATERIALS. An entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

2 C.F.R. § 200.216 PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE SERVICES OR EQUIPMENT.

The District, as a non-federal entity, is prohibited from obligating or expending Federal financial assistance, to include loan or grant funds, to: (1) procure or obtain, (2) extend or renew a contract to procure or obtain, or (3) enter into a contract (or extend or renew a contract) to procure or obtain, equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as a critical technology as part of any system. Covered telecommunications equipment is telecommunications equipment produced Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities) and physical security surveillance of critical infrastructure and other national security purposes, and video

surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities) for the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes detailed in 2 CFR § 200.216. The vendor shall certify that they will not purchase equipment, services, or systems that use covered telecommunications, as defined herein, as a substantial or essential component of any system, or as critical technology as part of any system.

2 C.F.R. § 200.322 CERTIFICATION OF DOMESTIC PREFERENCES FOR PROCUREMENTS AND COMPLIANCE WITH BUY AMERICA PROVISIONS.

As appropriate and to the extent consistent with law, the District should, to the greatest extent practicable under a Federal award, provide has a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products) when spending federal funds. Vendor agrees that the requirements of this section will be included in all subawards including all contracts and purchase orders for work or products under this award, to the greatest extent practicable under a Federal award. (purchases that are made with non-federal funds or grants are excluded from the Buy America Act). Vendor certifies that it is in compliance with all applicable provisions of the Buy America Act. Purchases made in accordance with the Buy America Act must still follow the applicable procurement rules calling for free and open competition.

- “Produced in the United States” means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

“Manufactured products” means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

2 C.F.R § 200.321 Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms. CFR 200.321 requires that (a) non-Federal entity must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. (b) Affirmative steps must include:

- 1) Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
- 2) Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
- 3) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
- 4) Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
- 5) Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
- 6) Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (b)(1) through (5) of this section.

2 C.F.R § 200.334 RECORDS RETENTION REQUIREMENTS.

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Contractor certifies that Contractor is in compliance with all applicable provisions of 2 CFR 200.334.

Buy American Act. Contractor certifies that Contractor is in compliance with all applicable provisions of the Buy American Act. Purchases made in accordance with the Buy American Act must still follow the applicable procurement rules calling for free and open competition.

EXHIBIT D
Contractor's Insurance



ADDITIONAL REMARKS SCHEDULE

AGENCY Trimble-Batjer Insurance Associates LLP		NAMED INSURED Park Place Recreation Designs, Inc. P.O. Box 18186 San Antonio, TX 78218	
POLICY NUMBER SEE PAGE 1			
CARRIER SEE PAGE 1	NAIC CODE SEE P 1	EFFECTIVE DATE: SEE PAGE 1	

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,
FORM NUMBER: ACORD 25 FORM TITLE: Certificate of Liability Insurance

Special Provisions

GL includes blanket 30 day notice of cancellation (except non-pay, 10), GL and Auto policies include blanket additional insured endorsement (except wc) with general liability including products/completed operations and primary and non-contributory coverage, and GL, Auto and WC include a blanket waiver of subrogation endorsement all in favor of any person or organization as required by signed, written contract.

WE HAVE ISSUED AN INDUSTRY STANDARD ACORD CERTIFICATE OF INSURANCE FOR OUR CUSTOMER. A LAW PASSED BY THE TEXAS LEGISLATURE EFFECTIVE JANUARY 1, 2012 (SENATE BILL 425) PROHIBITS US FROM ADDING SPECIAL WORDING TO THE CERTIFICATE THAT WOULD (1)ALTER, AMEND OR EXTEND COVERAGE OR TERMS AND CONDITIONS PROVIDED BY THE INSURANCE POLICY; AND (2)PROVIDE FALSE OR MISLEADING INFORMATION CONCERNING THE INSURANCE POLICY; OR (3) REFER TO A LEGAL OR INSURANCE REQUIREMENT CONTAINED IN A CONTRACT.

EXHIBIT E

Payment and Performance Bonds

SureTec Insurance Company

2103 CityWest Boulevard, Suite 1300
Houston, TX 77042
(713) 812-0800

TEXAS STATUTORY PERFORMANCE BOND

Bond No.: 4440581

KNOW ALL MEN BY THESE PRESENTS:

THAT, Park Place Recreation Designs, Inc. (hereinafter called the Principal, and **SureTec Insurance Company**, a corporation organized and existing under the laws of the State of Texas, licensed to do business in the State of Texas and admitted to write bonds, as surety, (hereinafter called the Surety), are held and firmly bound unto McAllen Independent School District (hereinafter called the Obligee), in the amount of One Hundred Forty Nine Thousand Nine Hundred Eighty One & 95/100-- Dollars (\$149,981.95) for the payment whereof, the said Principal and Surety bind themselves, and their heirs, administrators, executors, successors, and assigns, jointly and severally, firmly by these presents.

WHEREAS, the Principal has entered into a certain contract with the Obligee, dated the 2nd day of November, 2021 for Contract 2022-150 Park Place Recreation Designs, Inc. Through RFCQ 2022-1019, which contract is hereinafter referred to as the "Contract."

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION IS SUCH, that if the said Principal shall faithfully perform the work required by the Contract then this obligation shall be null and void; otherwise to remain in full force and effect;


PROVIDED, HOWEVER, that this bond is executed pursuant to the provisions of Chapter 2253 of the Texas Government Code and all liabilities on this bond shall be determined in accordance with the provision, conditions and limitations of said Chapter to the same extent as if it were copied at length herein.

IN WITNESS WHEREOF, the said Principal and Surety have signed and sealed this instrument this 3rd day of November, 2021.

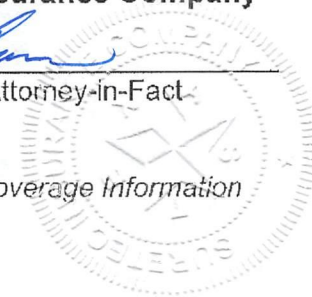
Principal: Park Place Recreation Designs, Inc.

By: 

Surety: **Sure Tec Insurance Company**

By: 
Joseph P. O'Connor, Attorney-in-Fact

The Rider Attached Hereto Is Incorporated in this Bond and Contains Important Coverage Information



SureTec Insurance Company

2103 CityWest Boulevard, Suite 1300
Houston, TX 77042
(713) 812-0800

TEXAS STATUTORY PAYMENT BOND

(Public Works)

Bond No.: 4440581

KNOW ALL MEN BY THESE PRESENTS:

THAT, Park Place Recreation Designs, Inc. (hereinafter called the Principal), as principal, and SureTec Insurance Company, a corporation organized and existing under the laws of the State of Texas, licensed to do business in the State of Texas and admitted to write bonds, as surety, (hereinafter called the Surety), are held and firmly bound unto McAllen Independent School District (hereinafter called the Oblige), in the amount of One Hundred Forty Nine Thousand Nine Hundred Eighty One & 95/100-- Dollars (\$149,981.95) for the payment whereof, the said Principal and Surety bind themselves, and their heirs, administrators, executors, successors, and assigns, jointly and severally, firmly by these presents.

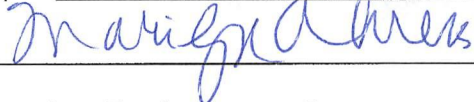
WHEREAS, the Principal has entered into a certain contract with the Oblige, dated the 2nd day of November, 2021 for Contract 2022-150 Park Place Recreation Designs, Inc. Through RFCQ 2022-1019, which contract is hereinafter referred to as the "Contract."

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION IS SUCH, that if the said Principal shall pay all claimants supplying labor and material to him or a subcontractor in the prosecution of the work provided for in said Contract, then, this obligation shall be null and void; otherwise to remain in full force and effect;

PROVIDED, HOWEVER, that this bond is executed pursuant to the provisions of Chapter 2253 of the Texas Government Code and all liabilities on this bond shall be determined in accordance with the provision, conditions and limitations of said Chapter to the same extent as if it were copied at length herein.

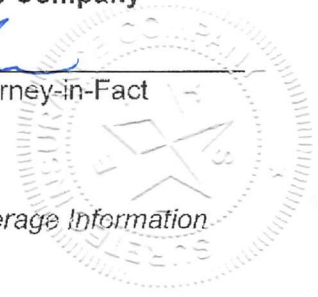
IN WITNESS WHEREOF, the said Principal and Surety have signed and sealed this instrument this 3rd day of November, 2021.

Principal: Park Place Recreation Designs, Inc.

By: 

Surety: **SureTec Insurance Company**

By: 
Joseph P. O'Connor, Attorney-in-Fact



The Rider Attached Hereto Is Incorporated in this Bond and Contains Important Coverage Information.

JOINT LIMITED POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That SureTec Insurance Company, a Corporation duly organized and existing under the laws of the State of Texas and having its principal office in the County of Harris, Texas and Markel Insurance Company (the "Company"), a corporation duly organized and existing under the laws of the state of Illinois, and having its principal administrative office in Glen Allen, Virginia, does by these presents make, constitute and appoint:

Paul G. Adam, Peter S. Batjer, Joseph P. O'Connor, Lisa W. Friend, Susan D.B. Muniz, Alan N. Sisk, Camille Norlega, Marci James, Shannon Dunaway

Their true and lawful agent(s) and attorney(s)-in-fact, each in their separate capacity if more than one is named above, to make, execute, seal and deliver for and on their own behalf, individually as a surety or jointly, as co-sureties, and as their act and deed any and all bonds and other undertakings in suretyship provided; however, that the penal sum of any one such instrument executed hereunder shall not exceed the sum of:

Ten Million and 00/100 Dollars (\$10,000,000.00)

This Power of Attorney is granted and is signed and sealed under and by the authority of the following Resolutions adopted by the Board of Directors of SureTec Insurance Company and Markel Insurance Company:

"RESOLVED, That the President, Senior Vice President, Vice President, Assistant Vice President, Secretary, Treasurer and each of them hereby is authorized to execute powers of attorney, and such authority can be executed by use of facsimile signature, which may be attested or acknowledged by any officer or attorney, of the company, qualifying the attorney or attorneys named in the given power of attorney, to execute in behalf of, and acknowledge as the act and deed of the SureTec Insurance Company and Markel Insurance Company, as the case may be, all bond undertakings and contracts of suretyship, and to affix the corporate seal thereto."

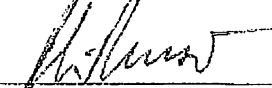
IN WITNESS WHEREOF, Markel Insurance Company and SureTec Insurance Company have caused their official seal to be hereunto affixed and these presents to be signed by their duly authorized officers on the 25th day of October, 2021.

SureTec Insurance Company

By: 
Michael C. Keimig, President



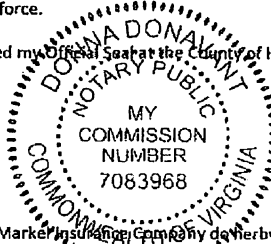
Markel Insurance Company

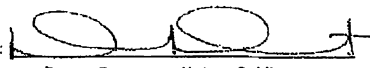
By: 
Robin Russo, Senior Vice President

Commonwealth of Virginia
County of Henrico SS:

On this 25th day of October, 2021 A. D., before me, a Notary Public of the Commonwealth of Virginia, in and for the County of Henrico, duly commissioned and qualified, came THE ABOVE OFFICERS OF THE COMPANIES, to me personally known to be the individuals and officers described in, who executed the preceding instrument, and they acknowledged the execution of same, and being by me duly sworn, disposed and said that they are the officers of the said companies aforesaid, and that the seals affixed to the proceeding instrument are the Corporate Seals of said Companies, and the said Corporate Seals and their signatures as officers were duly affixed and subscribed to the said instrument by the authority and direction of the said companies, and that Resolutions adopted by the Board of Directors of said Companies referred to in the preceding instrument is now in force.

IN TESTIMONY WHEREOF, I have hereunto set my hand, and affixed my Official Seal at the County of Henrico, the day and year first above written.

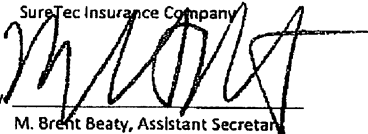


By: 
Donna Donavant, Notary Public
My commission expires 1/31/2023


We, the undersigned Officers of SureTec Insurance Company and Markel Insurance Company do hereby certify that the original POWER OF ATTORNEY of which the foregoing is a full, true and correct copy is still in full force and effect and has not been revoked.

IN WITNESS WHEREOF, we have hereunto set our hands, and affixed the Seals of said Companies, on the 3rd day of November, 2021

SureTec Insurance Company

By: 
M. Brent Beaty, Assistant Secretary

Markel Insurance Company

By: 
Richard R. Grinnan, Vice President and Secretary

Any Instrument Issued in excess of the penalty stated above is totally void and without any validity. 4221025
For verification of the authority of this Power you may call (713)812-0800 on any business day between 8:30 AM and 5:00 PM CST.

SureTec Insurance Company
THIS BOND RIDER CONTAINS IMPORTANT COVERAGE INFORMATION

Statutory Complaint Notice

To obtain information or make a complaint: You may call the Surety's toll free telephone number for information or to make a complaint at: 1-866-732-0099. You may also write to the Surety at:

SureTec Insurance Company
9737 Great Hills Trail, Suite 320
Austin, Tx 78759

You may contact the Texas Department of Insurance to obtain information on companies, coverage, rights or complaints at 1-800-252-3439. You may write the Texas Department of Insurance at:

PO Box 149104
Austin, TX 78714-9104
Fax#: 512-475-1771
Web: <http://www.tdi.state.tx.us>
Email: ConsumerProtection@tdi.state.tx.us

PREMIUM OR CLAIM DISPUTES: Should you have a dispute concerning your premium or about a claim, you should contact the Surety first. If the dispute is not resolved, you may contact the Texas Department of Insurance.

Terrorism Risks Exclusion

The Bond to which this Rider is attached does not provide coverage for, and the surety shall not be liable for, losses caused by acts of terrorism, riot, civil insurrection, or acts of war.


**Exclusion of Liability for
Mold, Mycotoxins, Fungi & Environmental Hazards**

The Bond to which this Rider is attached does not provide coverage for, and the surety thereon shall not be liable for, molds, living or dead fungi, bacteria, allergens, histamines, spores, hyphae, or mycotoxins, or their related products or parts, nor for any environmental hazards, bio-hazards, hazardous materials, environmental spills, contamination, or cleanup, nor the remediation thereof, nor the consequences to persons, property, or the performance of the bonded obligations, of the occurrence, existence, or appearance thereof.

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

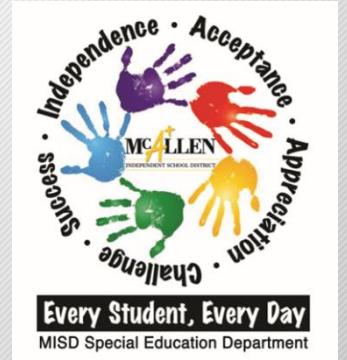
SUBMITTED BY: 

SUPERVISOR: 
Arely Benavides (Nov 5, 2021 15:19 CDT)

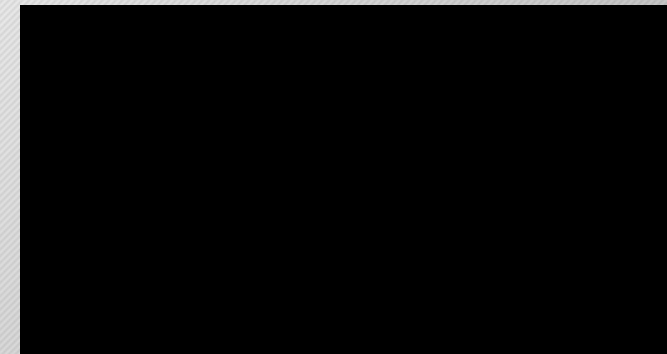
Approved for presentation to the Board of Education:



241 _____
Superintendent of Schools



Remote Conferencing Instruction Waiver



Remote Conferencing Instruction Waiver 2021-22

The remote conferencing instruction waiver is very similar to the homebound instruction waiver in which the Superintendent was approved as a designee during the September 27, 2021 regular school board meeting.

In lieu of presenting each individual student waiver for board approval, it is recommended that the Superintendent of Schools be the school board designee to approve the remote conferencing instruction waiver applications as needed.



Remote Conferencing Requirements

- ❖ TEA initially grants 20 days of remote conferencing instruction to students that qualify
- ❖ In order for a student to qualify for the initial Remote Conferencing waiver of 20 days they must provide a doctors request to have the student educated remotely due to health related issues
- ❖ A Remote Conferencing Waiver request would be required if a student would need to exceed the initial 20 days provided
- ❖ For the extended waiver to be approved the student must provide a doctors recommendation stating the health related issues requiring the student to continue beyond the 20 days





Remote Conferencing FAQ

4. Which students would be eligible to receive Remote Conferencing for more than 20 days?

- A student who is “medically fragile” is a student who has a serious medical condition documented by a physician who is licensed in the United States. The physician’s note must also document that the student is expected to be confined at home or in a hospital bed for a minimum of four weeks. The weeks need not be consecutive. Medically fragile is defined as a student who has a serious, ongoing illness or a chronic condition that has lasted or is anticipated to last at least 12 or more months or has required at least one month of hospitalization, and that requires daily, ongoing medical treatments and monitoring by appropriately trained personnel which may include parents or other family members.

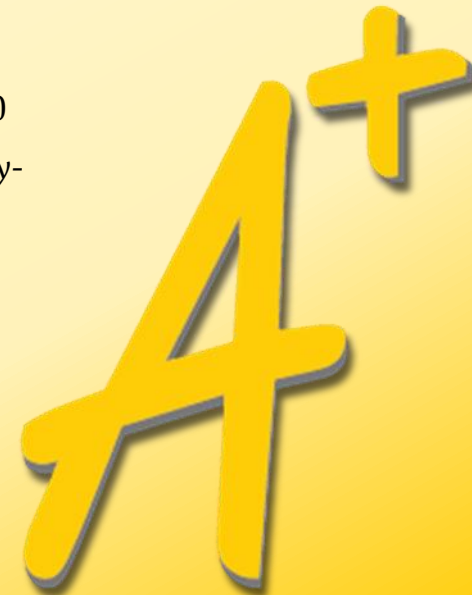




Remote Conferencing FAQ (continued)

- If a child was a close contact more than twice over the course of the year, and the family opted to follow the stay-at-home recommendations each time.

An “Other” waiver request must be submitted in TEAL for an extension of remote conferencing beyond the allowable cumulative 20 instructional day period. The waiver request must include an explanation of the circumstances. Waivers will be granted on a case-by-case basis. A waiver will not be granted if the student is unable to attend school for a reason other than a medical condition, such as confinement at home for disciplinary reasons.



**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

SUBMITTED BY: _____

Rosalba De Hoyos
SUPERVISOR: _____

Approved for presentation to the Board of Education:

J. X. O'Connell

247 _____
Superintendent of Schools Nov 10, 2021

McAllen Independent School District
STUDENT/TEACHER RATIOS
11/15/2021
MEMBERSHIP RECORDS
2021 - 2022

CAMPUS	GRADE LEVELS/CLASS SECTIONS OVER RATIOS						
GRADE LEVELS	PRE-K	KINDER	FIRST	SECOND	THIRD	FOURTH	TOTAL SECTIONS
ALVAREZ ELEMENTARY							0
CASTANEDA ELEMENTARY				1			1
ESCANDON ELEMENTARY							0
FIELDS ELEMENTARY	2					2	4
GARZA ELEMENTARY							0
GONZALEZ ELEMENTARY			1		1		2
LUCILE M. HENDRICKS ELEMENTARY							0
HOUSTON ELEMENTARY		1	2	1			4
JACKSON ELEMENTARY		1					1
MCAULIFFE ELEMENTARY			2	1			3
MILAM ELEMENTARY	2	1	1		1		5
DR PABLO PEREZ ELEMENTARY					2		2
RAYBURN ELEMENTARY				2			2
ROOSEVELT ELEMENTARY					2		2
BLANCA E SANCHEZ ELEMENTARY						1	1
SEGUIN ELEMENTARY	2					1	3
THIGPEN / ZAVALA ELEMENTARY		1					1
WILSON ELEMENTARY							0
TOTAL SECTIONS OVER	6	4	6	5	6	4	31
TOTAL SECTIONS IN DISTRICT	32	71	76	83	79	85	426
PERCENT OVER	18.75%	5.63%	7.89%	6.02%	7.59%	4.71%	7.28%
SECTIONS AT OR UNDER	26	67	70	78	73	81	395

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

SUBMITTED BY: _____

SUPERVISOR: 
Bridgette Ven (Nov 12, 2021 10:28 CST)

Approved for presentation to the Board of Education:




249
Superintendent of Schools **Nov 12, 2021**

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

SUBMITTED BY: _____

SUPERVISOR: 
Bridgette Vieh (Nov 12, 2021 10:29 CST)

Approved for presentation to the Board of Education:

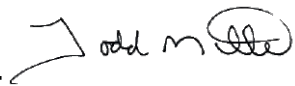


250 _____
Superintendent of Schools **Nov 12, 2021**

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

SUBMITTED BY: _____

SUPERVISOR: 

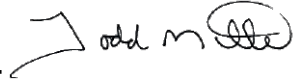
Approved for presentation to the Board of Education:



**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

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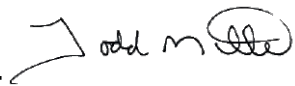
Approved for presentation to the Board of Education:



**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

SUBMITTED BY: _____

SUPERVISOR: 

Approved for presentation to the Board of Education:



253 _____
Superintendent of Schools **Nov 12, 2021**

**McALLEN INDEPENDENT SCHOOL DISTRICT
2021 - 2022
EXTRA DUTY PAY**

I. PRESENTERS (Pre- or post-contract, weekend, after school):

A. If the presentation is intended for a district-wide audience as a part of the School for

1. Professional development or any campus presentations the District will pay:

Schedule:	Rate per Presenter (maximum of 3)	Maximum Pay:
Presentation	\$26 per hour / 6 hour maximum	\$156
Preparation	\$18 per hour / 6 hour maximum	\$108
Set-up / Take down	\$11 per hour / 4 hour maximum	\$ 44
Total		\$308

B. Presentation rate for a repeat session will be:

Schedule:	Rate per Presenter (maximum of 3)	Maximum Pay:
Presentation	\$26 per hour / 6 hour maximum	\$156
Preparation	\$18 per hour / 2 hour maximum	\$ 36
Set-up / Take down	\$11 per hour / 4 hour maximum	\$ 44
Total		\$236

II. PRESENTERS (During contract):

A. If the teacher presents during a contracted day, preparation rate for a first time presentation will be:

Schedule:	Rate per Presenter	Maximum Pay:
Preparation	\$18 per hour / 6 hour maximum	\$108
Set-up / Take down	\$11 per hour / 4 hour maximum	\$ 44
Maximum Total:		\$152

B. Preparation rate for a repeat session during a contracted day:

Schedule:	Rate per Presenter	Maximum Pay:
Preparation	\$18 per hour / 2 hour maximum	\$ 36
Set-up / Take down	\$11 per hour / 4 hour maximum	\$ 44
Maximum Total:		\$80

NOTE:

- 1) *Presentation, preparation, and set-up time is to be determined by Coordinator or Administrator.*
- 2) *McAllen ISD Presenter form must be completed and agreed upon by all parties prior to presentation.*

McALLEN INDEPENDENT SCHOOL DISTRICT
2021 - 2022
EXTRA DUTY PAY (Cont.)

III. TEACHER PARTICIPATION IN DISTRICT SPONSORED SATURDAY OR AFTER SCHOOL TRAINING SESSIONS DURING THE SCHOOL YEAR WILL BE:

Number of hours:	Rate:
2 hours	\$27 for completion of a two hour session
3 hours	\$40 for completion of a three hour session
6 hours	\$80 for completion of a six hour session

NOTE: Courses eligible for stipends and the designated audience will be identified in the ERO.

IV. FOLLOWING HOURLY RATES ARE APPLICABLE FOR DISTRICT STAFF PERFORMING EXTRA DUTIES:

- Extra duties must be approved in advance by Assistant Superintendent.
- Employee must be qualified to perform extra duties. Some duties require degree and/or certification.
- Examples may include, but are not limited to: Testing proctor, LAS Assessment, LPAC, Student registration, Tutoring (outside of contract day), Credit by exam, Migrant tutoring, Clerical, etc.

District Employees	Hourly Rate:
Degreed Professional & Certified	\$23.00 (outside of contract day)
Non-Degreed Employees / Paraprofessional (48 hrs. required)	Min. \$10.00 (FLSA applies)

V. CURRICULUM DEVELOPMENT (Sequencing, alignment activities, correlations, etc.)

District Employees	Hourly Rate:
Degreed Professional & Certified	\$25.00

VI. COVID-RELATED VACCINATION INCENTIVES:

District Employees	Hourly Rate:
Nurses	\$34.50
Medical Assistant / LVN (non-exempt) *	\$23.00
Other Professionals	\$23.00
All other non-exempt staff *	\$15.00

*Non-exempt employees are eligible for overtime.

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

SUBMITTED BY: 

SUPERVISOR: 

Approved for presentation to the Board of Education:



256
Superintendent of Schools



MCALLEN

INDEPENDENT SCHOOL DISTRICT

2020-2021 ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended June 30, 2021



**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

FOR THE YEAR ENDED

JUNE 30, 2021

**PREPARED BY
BUSINESS SERVICES DIVISION**

**2000 NORTH 23rd STREET
MCALLEN, TEXAS 78501**

MCALLEN INDEPENDENT SCHOOL DISTRICT
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2021

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MCALLEN INDEPENDENT SCHOOL DISTRICT
 Annual Comprehensive Financial Report
 For the Fiscal Year Ended June 30, 2021

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INTRODUCTORY SECTION



November 15, 2021

Board of Trustees
McAllen Independent School District
2000 North 23rd Street
McAllen, Texas 78501-6126

Dear Board Members:

We are pleased to present the McAllen Independent School District (the “District”) Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2021. The report was prepared by the Business Services Division. Responsibility for the accuracy and fairness of the financial information and disclosures contained in the report rests solely with this division. The District’s annual audited financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information are presented in conformity with generally accepted accounting principles (GAAP) and with requirements established by the Texas Education Agency in their Financial Accountability Systems Resource Guide. The District’s independent auditors were Burton, McCumber & Longoria, LLP and their opinion letter is hereby made a part of this report. The report as submitted to the Texas Education Agency has been modified to conform to the reporting format required by the Government Finance Officers Association. In addition, the Management’s Discussion and Analysis section is an integral part of the ACFR and can be found immediately following the report of the independent auditors.

Texas law requires that each public school district in the state undergo an annual audit conducted by an independent audit firm. This audit must adhere to the generally accepted auditing standards (GAAS) and the generally accepted government auditing standards (GAGAS). The audit must also include a federally mandated “Single Audit”. This Single Audit must comply with the requirements of the Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. The goal of the independent audit is to provide reasonable assurance that the financial statements of McAllen Independent School District for fiscal year ended June 30, 2021, are free of material misstatement and are presented in conformity with generally accepted accounting principles (GAAP). The independent auditors’ report is presented as the first component of the financial section of this report.

Profile of the School District

McAllen Independent School District is located in McAllen, Texas, Hidalgo County, the southern tip of Texas. It is rooted in excellence and a tradition of success that spans one hundred and thirteen years. The McAllen school opened its doors in 1908 to welcome twenty children of all ages throughout the young community. It has had a stellar reputation.

The District is made up of 19 elementary schools, 6 middle schools, 3 comprehensive high schools, 1 early college high school, 1 alternative education campus school of choice and 1 alternative education discipline campus for a total of 31 campuses. In 2020-2021, the District enrolled and educated 21,602 students. The District provides a full range of educational services including regular and enriched academic education, special education for students with disabilities, career technical education, bilingual instruction for those with limited English proficiency and specialized instruction for disadvantaged students. The racial makeup of the District's enrollment in 2020-2021 was .09% American Indian or Alaskan, 1.23% Asian, .34% Black or African American, 93.23% Hispanic or Latino, 4.64% White, .02% Hawaiian or Pacific Islander and .45% other.

The McAllen Independent School District is a multicultural community in which students are enthusiastically and actively engaged in the learning process. Students demonstrate academic excellence in a safe, nurturing and challenging environment enhanced by technology and the contributions of the total community.

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

On an annual basis, the District presents the Board of Trustees with the proposed budget for the General Operating Fund and the Debt Service Fund for approval as required by the Texas Education Code and as described in the Texas Education Agency's Financial Accountability Systems Resource Guide. The District has administratively opted to officially adopt a budget for the Capital Projects Fund. Additionally, special revenue funds are controlled by project length budgets approved by State and Federal grantor agencies. The proposed budget is presented to the Board summarized at the function level for each of the stated funds above. The Board is required to hold a public hearing on the proposed budget and to adopt a final budget no later than June 30, the close of the District's fiscal year. After adoption of the budget, the appropriation amounts are entered into the District's accounting and encumbrance system and monitoring of the expenditures and encumbrances in relation to the approved budget begins.

Budget managers have the authority to approve budget transfers anytime during the year. A budget transfer is the movement of appropriations between budget line items within the same function. Any request to move appropriations between budget line items to different functions is considered a budget amendment. Any budget amendment requested by budget managers requires Board approval.

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

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

Factors Affecting the Financial Condition

The changes to funding formula elements include: A basic allotment of \$6,160 in 2020-2021 and 2019-2020 per student, an increased Per Capita Rate of \$486.922 in 2020-2021 from \$319.713 in 2019-2020, and a Guaranteed Yield weight of \$98.56 in 2020-2021 and 2019-2020. For the 2020-2021, the final Average Daily Attendance (ADA) decreased by 222.76 from the original budget.

For 2020-2021, based on budget projections, Administration did not recommend a compensation increase for all district employees. Therefore, the minimum entry level salary for Teachers and Librarians with zero years of experience remained at \$266.31 (\$49,800 annually), with \$331.39 (\$61,970 annually) for Teachers and Librarians new to McAllen ISD with 20+ years of experience as the maximum salary for this compensation plan.

In lieu of a compensation increase, all full-time employees as of September 15, 2020 who remained employed full-time as of December 1, 2020, received a one-time payment in the amount of three hundred dollars (\$300.00) during the month of December 2020. Eligible full-time employees are defined as persons employed by the District for at least 27.5 hours per week to include bus drivers and bus aides.

State Program Revenues for the General Fund are higher compared to last year due to the passage of HB3 and ESSER I State Funding reduction in 2019-2020, however, it was also affected by projected decline in ADA based on trend analysis.

Federal Program Revenues are higher compared to last year due to an increase in the Child Nutrition Program. While the District has seen decreases in enrollment and attendance, the Child Nutrition Program participation in breakfast, lunch, supper and snack has seen increases. The Child Nutrition Program rolled out a new menu this year that included more variety and popular food choices for students at all grade levels. At the high school level, the change in delivery method to second period breakfast has continued to boost participation.

The Hidalgo County Appraisal District reviews and assesses property values based on the local real estate market within the District's geographical taxing jurisdiction. For the District's 2020-2021 fiscal year the Hidalgo County Appraisal District reported that the 2020 Certified Totals for the Approved Freeze Adjusted Taxable Values increased by \$98,511,022 compared to the previous year. The tax collections were based on 95% of the estimated tax levy calculated on trend analysis and the possible effect from the COVID-19 pandemic.

For all funds invested by the District, the Annual Average Interest Rate for the 2020-2021 fiscal year was 0.221% compared to 1.554% the previous year, which represents a decrease of 1.333%.

In response to the COVID-19 pandemic, the Coronavirus Aid, Relief and Economic Security (CARES) Act was signed into law on March 27th, 2020. The CARES Act provides for the following grants/funds that have a funding impact to our District; Elementary and Secondary School Emergency Relief Fund (ESSER), Coronavirus Relief Fund (CRF), and the Governor's Emergency Education Relief Fund (GEERF). ESSER provided \$1.3 billion to TEA, who in turn, allocated approximately \$8.8 million to the District in 2019-2020. The district will continue to monitor the impact of the state budget and the resulting impact to the school district budget as well as the impact of COVID-19 in fiscal year 2021-22.

The American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief Fund (ESSER III) was signed into law in March 2021, provides over \$112 billion to the State of Texas to support in safely reopening and sustaining safe operations of schools while meeting the academic, social, emotional, and mental health needs of students resulting from the coronavirus disease 2019 ("COVID-19") pandemic. The Texas Education Agency allocated over \$90 million to McAllen ISD and released two thirds of the funds \$60 million in June 24, 2021. The remaining \$30 million will be released at a later date.

Local Economy

The McAllen Chamber of Commerce compiles an economic measurement tool of the local economy called The McAllen Area Economic Pulse. This tool uses several economic indicators to formulate the overall economic index. The McAllen Area Economic Pulse, as provided by the McAllen Chamber of Commerce, reported the following key points in their June 2021 edition:

- The McAllen Economic Index surged upward to a new record in June, improving to 198.5 for the month, up from 195.2 in May, and up 6.3% from the June 2020 MEI of 186.8. The previous record of 197.6 was established in December 2019 in advance of the onset of COVID in 2020 during which the index plunged to 183.4 in February 2021 before beginning to recover. That recovery is now complete, at least in terms of the index, regaining all that was lost and moving into new record territory.
- Not all components of the McAllen Economic Index have recovered, employment most notably. The non-seasonally adjusted numbers of jobs in the McAllen metro area economy in June is still down from June 2019 total, and the seasonally adjusted jobs total is still down by 7,000 jobs compared to the peak employment level in February 2020.
- Spending activity has recovered, surpassing 2019 pre-COVID highs and soaring upward beyond that with inflation-adjusted general spending per sales tax receipts in the four-city metro area (McAllen, Edinburg, Mission and Pharr) through June by 19% compared to the total through June 2020, and up over 13% compared to the first six months of 2019, the previous record spending year. The June monthly and second quarter spending totals are records as well up 50% and 32%, respectively, compared to year-ago levels.
- The auto sales sector has also recovered, regaining the COVID losses from last year and increasing sharply to new record levels in 2021. Midway through the year, inflation-adjusted spending on new and used motor vehicles is up by over 21% compared to the first six months of a year ago. Second quarter real auto spending was up by 48% compared to

the second quarter 2020, when the worst of the COVID auto sales declines occurred. The June 2020 auto sales total was a record, posting an increase compared to June 2019, and the June 2021 total is higher yet again, up by some 22% compared to June of a year ago.

- Hotel/motel activity, while significantly improved compared to year-ago levels, is the lowest through the first six months of the year since 1999 in real (inflation-adjusted) terms. Second quarter inflation-adjusted spending on lodging is the lowest since 2010, though it is more than double the year-ago total. Part of that calculation is the deep deflation in the hotel/motel sector, which is normalizing with each passing month but remains a major influence on the numbers.
- Housing construction is smashing records in 2021 with the number of new single-family residence permits in McAllen, Edinburg, Mission and Pharr up by 50% midway through the year and 62% in the second quarter. The June monthly total, the highest ever for the month of June, was up by 16% year-over-year.
- Existing home sales are also the highest on record for the month, second quarter, and year-to-date. Second quarter home sales are in fact the highest for any quarter, not just the second quarter (and housing sales are quite seasonal in nature). The average price of those sales is sharply higher as well, up by 20% in June and the second quarter, and 18% through the first six months of the year compared to year-ago levels.
- That pushes the real total dollar volume of housing sales activity to over 60% higher in the second quarter, and 45% higher for the year-to-date (and for the month of June) compared to 2020.
- Even though employment (and hotel/motel spending) continue to lag behind record levels through June, the sharp increases in other sectors helped to push the McAllen Economic Index to a new record as of June 2021. Employment has since made up all of that ground, and these increases will be reflected in the upcoming monthly reports.

Long-Term Financial Planning and Major Initiatives

The financial goal of the McAllen Independent School District is to have a sufficient fund balance in the general operating fund to be able to maintain fiscal independence in case of a financial need or crisis. As per CE (Local) Policy, the District shall strive to maintain a balance in the general fund that closely approximates the optimum fund balance amount previously prescribed by the Texas Education Agency (TEA), as reported in Annual Comprehensive Financial Report (ACFR). The optimum fund balance includes two and a half months of general fund operating expenditures. Through focus group sessions, surveys, town hall meetings, and a series of full-day workshop meetings, students, parents, and other members of our community joined teachers and other employees in identifying our call to action, establishing our mission, identifying goals, and beginning the process of pinpointing key actions. On September 26, 2016, the Board of Trustees approved a 5-year Strategic Plan with its first year beginning 2016-2017 ending in 2020-2021. The Strategic Plan is comprised of the following goals and strategies:

Goal 1: *Student Achievement/Student Focus*

Goal 2: *People Development*

Goal 3: *Facility Priorities*

Goal 4: *Financial Priorities*

- Strategy 1: *Branding*** - We will effectively and continuously communicate and market the district's mission, strengths, successes and diverse opportunities for every learner.
- Strategy 2: *Attract/Retain High Quality Staff*** - We will attract, recruit, develop and retain high quality staff.
- Strategy 3: *Engaging Learning Environment*** - We will foster secure, supportive, rigorous and engaging learning environments.
- Strategy 4: *Rigorous/World Class Standards Customized for Every Learner*** - We will utilize national and global standards to customize learning for every learner.
- Strategy 5: *Partnerships with Business/Civic/Education Organizations*** - We will develop and strengthen bonds with the business, education and civic community to provide engaging learning opportunities.
- Strategy 6: *Future-Ready Students*** - We will foster principled students who learn, adapt, and innovate in response to their ever-changing environment.
- Strategy 7: *Financial Priorities*** - We will conduct a budget development, budget implementation, and budget monitoring process that reflects sound business and fiscal practices, while supporting district goals.

The District's goals and strategies are significant and measurable through student outcomes. In order to achieve these goals, the District must plan, prepare and evaluate the budget process to ensure the appropriate dollar amounts are allocated to meet all four goals and seven strategies.

Key factors that affected the adopting of the 2021-2022 budget include:

- Preliminary Certified Assessed Values increased 5.17% from 2020 to 2021. For future year budget estimates a 3.50% increase per year will be used to remain conservative.
- House Bill (HB) 3, passed in the 86th Legislature, allows for continued tax compression of the tier one tax rate. For tax year 2021, fiscal year 2021-2022, due to damage sustained from Hurricane Hanna, the District may declare a disaster the fiscal year following the disaster. This allows our District to increase the M&O tax rate from \$1.0450 to \$1.0486 as the I&S tax rate decreased from \$.0936 to \$.0890 for a total tax rate decrease of \$0.0010 from \$1.1386 to \$1.1376.
- Decrease in interest revenue due to current market conditions resulting in low interest rates.
- Decrease in state funding due to a decrease in ADA (Average Daily Attendance).
- Staffing levels and positions will continuously be monitored and reviewed. The District will strive to continue to make future staff reductions through attrition.
- For 2021-2022 the Board of Trustees approved a salary increase for teachers, librarians, non-teaching professionals, paraprofessionals and auxiliary staff. The minimum general salary increase for the teachers and librarians is \$1,410. The compensation plan indicates the entry level salary for beginning "zero" year teachers at a minimum of \$51,000 and new to McAllen ISD with "20+" years' experience at a maximum of \$61,730 salary. The compensation plan indicates a 2.5% of pay range midpoint increase for non-teaching professionals, paraprofessionals, and auxiliary staff.

- Administration recommended a one-time Retention Stipend in the amount of \$3,000 reimbursed from Elementary and Secondary School Emergency Relief Funds (ESSER III), for all employees who are employed by the District on a full-time basis as of September 15, 2021, and remain employed as of December 1, 2021. Eligible full-time employees are defined as persons employed by the District for at least 27.5 hours per week to include bus drivers and bus aides. This one-time stipend will be paid during December 2021, and is contingent upon the allowability of the ESSER III funds and the consideration of the District's revenues and fund balances at the time plans for such payments are presented.

The Facilities Maintenance & Operations Department identified projects as “in progress” as of June 30, 2021 and subsequently allocated funding to assigned fund balance in 2021-2022.

Projects for the Facilities Maintenance & Operations Department consist of camera upgrades at Morris Middle School and De Leon Middle School, fire alarms at Achieve Early College High School, floor covering at Achieve Early College High School, water intrusion gym repairs at Travis Middle School, remodeling at Department of Technology, exhaust installation at Warehouse and portable reallocations district wide.

Additionally, due to the issuance of Maintenance Tax Note Series 2020, projects were identified and have been allocated to the restricted fund balance. These projects consist of construction, renovations and improvements district wide.

Projects for the Tax Ratification Election that are “in progress” for Facilities Maintenance & Operations Department consist of surveillance camera upgrades at Travis Middle School, Brown Middle School, Morris Middle School and Cathey Middle School and fencing at Travis Middle School and Cathey Middle School.

The Facilities Maintenance & Operations Department identified projects as “in progress” as of June 30, 2021 and subsequently allocated funding to committed fund balance in 2021-2022 for Hail Damage projects due to severe hail storms that hit the District on March 29, 2012 and April 20, 2012.

Hail damage projects consist of roof replacement at Achieve Early College High School and Crockett Administration Annex.

Awards

School FIRST- This is the 19th year of School FIRST (Financial Integrity Rating System of Texas), a financial accountability system for Texas school districts developed by the Texas Education Agency. The Texas Education Agency assigned one of four financial accountability ratings to Texas school districts, with the highest being “A” for “Superior”, followed by “B” for “Above-Standard”, “C” for “Met Standard” and “F” for “Substandard Achievement.” The primary goal of School FIRST is to achieve quality performance in the management of school districts’ financial resources, a goal made more significant due to the complexity of accounting associated with Texas’ school finance system.

The District received a rating of “A” for “Superior” for 2015 through 2020 under Texas’ School FIRST financial accountability rating system. The “Superior” rating is the state’s highest, demonstrating the quality of the District’s financial management and reporting system. The

District received the highest rating “*Pass*” in 2014, a “*Superior Achievement*” rating in 2010 through 2013 and received an “*Above Standard Achievement*” rating for 2009. From 2002 through 2008, the District also received a “*Superior Achievement*” rating.

Annual Comprehensive Financial Report - The Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Achievement for Excellence* in Financial Reporting to the District for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2020. This is the tenth year that the District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements.

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

Transparency Stars - The Texas Comptroller of Public Accounts recognizes local governments for going beyond in their transparency efforts through the Transparency Stars program. The Texas Comptroller of Public Accounts recognized the District on two specific awards, the *Traditional Finances Star* and the *Debt Obligations Star* in 2016, for exemplary efforts in creating financial transparency around public services and spending decisions. Once the *Traditional Finances Star* and the *Debt Obligations Star* are awarded, the recognition remains in effect and is reviewed on a quarterly basis starting one year after the date of the initial recognition.

The program recognizes government entities that accomplish the following:

- meet a high standard for financial transparency online and provide citizens with clear, consistent information about public spending in user-friendly formats.
- provide clear and meaningful financial information not only by posting financial documents, but also through summaries, visualizations, downloadable data and other relevant information.

Texas Comptroller Leadership Circle Award - The Texas Comptroller’s Leadership Circle program recognizes local governments across Texas that are striving to meet a high financial transparency online, by providing citizens with a clear, consistent picture of spending and sharing information in a user-friendly format.

The District received the *Texas Comptroller Leadership Circle Platinum Member Award* for 2015 and 2014 which was the highest level achievable and highlights those entities that are setting the bar with their transparency efforts. The District received the *Texas Comptroller Gold Leadership Circle Award* for 2013, the Comptroller’s highest level of achievement at that time.

Meritorious Budget - The Association of School Business Officials International (ASBO) awarded a *Meritorious Budget Award (MBA)* to the District for the June 30, 2022 annual budget. This is the fifth year that the District has achieved the meritorious budget award. The MBA promotes and recognizes excellence in school budget presentation and is conferred only to school districts whose budgets have undergone a rigorous review by financial professionals and have met or exceeded the program’s stringent criteria.

Distinguished Budget - The Government Finance Officers Association of the United States and Canada (GFOA) awarded a ***Distinguished Budget Presentation Award*** to the District for its 2017 and 2016 annual budget. In order to receive this prestigious award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operation guide, as a financial plan, and as a communication device.

Acknowledgments

Preparation of the Annual Comprehensive Financial Report on a timely basis was made possible by the dedicated service of the Business Services Division. We appreciate the contribution made in the preparation of this report.

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



Jose A. Gonzalez, Ed. D.
Superintendent



Adel Felix CPA, CFE
Chief Financial Officer





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**McAllen Independent School District
Texas**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO





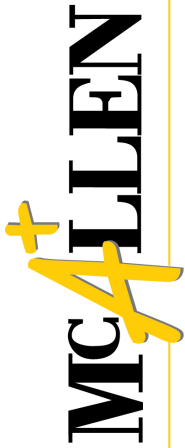
Principal Officers

<u>Board of Trustees</u>	<u>Length of Service</u>	<u>Term Expires</u>
Mr. Sam Saldivar Jr., Place 7 President	12 Years	2025
Mr. Tony Forina, Place 4 Vice President	6 Years	2023
Mrs. Debbie Crane Aliseda, Place 3 Secretary	8 Years	2025
Mr. Conrado Alvarado, Place 2 Trustee	10 Years	2023
Ms. Sofia M. Peña, Place 6 Trustee	1 Month	2025
Mr. Marco Suarez, Place 1 Trustee	6 Years	2023
Mr. Daniel D. Vela, Place 5 Trustee	14 Years	2023

<u>Administrative Officials</u>	<u>Position</u>	<u>Length of Service</u>
Jose A. Gonzalez, Ed. D.	Superintendent of Schools	23 Years
Cynthia Medrano-Richards, RTSBA, CPA	Assistant Superintendent for Business Operations	28 Years
Rosalba De Hoyos, Ed. D.	Assistant Superintendent for Instructional Services	9 Years
Arelly Benavides	Assistant Superintendent for District Operations	3 Years
Todd Miller	Assistant Superintendent for Human Resources	6 Years
Bridgette Vieh	Associate Superintendent for Instructional Leadership	25 Years
Adel Felix, CPA, CFE	Chief Financial Officer	3 Years



2020-2021 Organizational Chart



INDEPENDENT SCHOOL DISTRICT

Board of Trustees
Stephanie Garcia
Internal Auditor

Dr. J. A. Gonzalez
Superintendent of Schools

Bridgette Vieh
Associate Superintendent
Instructional Leadership

Dr. Rosalba De Hoyos
Assistant Superintendent
Instructional Services

Maribelle Elizondo
Special Education Services
Executive Director

Patricia Pena
Professional Learning & Literacy
Director

Anjanette Gonzalez-Garza
State & Federal Programs
Director

Karen Nitsch
Advanced Academics
Director

Dr. Cynthia Bebon
Title I/Migrant Program
Director

Norma Cabrera
College/Career/Counseling
Director

Rocio Nava
Bilingual/ESL/Foreign Languages
Director

Dr. Cynthia Noel
Student Assessment
Director

Lilia Silva
Career Technical Education
Director

Jenny Vega
Digital Learning & Library Services
Director

Todd Miller
Assistant Superintendent
Human Resources

John Cavazos
Human Resources
Director

Stan Crouse
Human Resources
Director

John Wiide
Student Support Services
Director

Andy Silva
Employee Benefits &
Safety Risk Management
Director

Dr. Sandra Pitchford
Early Childhood Center
Director

Salvador Flores
504/RTI/Dyslexia
Director

Campus Principals

McAllen High School Albert Canales	McAllen Memorial High School Pedro Alvarez Jr.	James "Nikki" Rowe High School Monica Kaufmann
Achieve Early College High School Miguel Carmona	Instruction & Guidance Center Fernando X. Gutierrez	Lamar Academy Jeanette Nino
Homer J. Morris Middle School Brian McClemy	Dorothea Brown Middle School Alfredo Gutierrez	Alonso De Leon Middle School Samuel Cazares
William B. Travis Middle School Efrain Amaya	Dr. Rodney D. Cathy Middle School Melvin L. Benford	Michael E Fossum Middle School Dr. Connie Camacho
Victor Fields Elementary Teresa Trilla	James Bonham Elementary Leticia Infante	Francisca Alvarez Elementary Melissa Lara
Ben William Elementary Christian Quintanilla	Jose de Escandon Elementary Carlos Mora	Dr. Carlos Castaneda Elementary Jessica P. Rodriguez
Dr. Pablo Perez Elementary Veronica Delgado	Leonelo H. Gonzalez Elementary Christina Hernandez	Reynaldo G. Garza Elementary Nancy Valenzuela
Sam Rayburn Elementary Clarissa Partida	Sam Houston Elementary Jessica Lowe	Lucile McKee Hendricks Elementary Sandra Salinas
Woodrow Wilson Elementary Dr. Kristine Garza	Andrew Jackson Elementary Miguel Herrera	Christa McAuliffe Elementary Elizabeth Gonzalez
Thigpen-Zavala Elementary Sonia S. Casas	Theodore Roosevelt Elementary Albert G. Irias	Blanca E. Sanchez Elementary Cynthia Rodriguez
		Juan Sequin Elementary Juan P. Nevarez

District Coordinators (Campus Support)

Richard Roberts ELA (Secondary)	Lynnda Farias Math (Secondary)	Celeste Garza Science (Secondary)
Sandra Garcia ELA (Elementary)	Sandra Garza Math (Elementary)/UIL	Stephanie Beltran Science (Elementary)
Clarissa Abbott Social Studies (Secondary)	Mario Reyna Health & PE (All Level)	

Arelly Benavides
Assistant Superintendent
District Operations

Ruben Trevino
Facilities Maintenance & Operations
Executive Director

Judith Escamilla
Technology
Executive Director

Elizabeth Cavazos
Strategic Partnership & Student Outreach
Director

Robert Garcia
Student Operations
Director

Erica Flores
Transportation
Director

Elizabeth Gutierrez
Health Services
Director

Cynthia Richards
Assistant Superintendent
Business Operations

Adelita Felix
Chief Financial Officer

Iris Luna
Accounting
Director

Ashley Jaime
Payroll
Director

Alejandra Gonzalez
Purchasing
Director

Alexandra Molina
Child Nutrition Services
Director

Laura Williams
Special Funding
Director

Jose Silva
McAllen ISD
Chief of Police

Paula Gonzalez
Athletics
Director

Norma Zamora-Guerra
Director
Community Information

Debra Loya
Fine Arts
Director



CERTIFICATE OF THE BOARD

MCALLEN INDEPENDENT SCHOOL DISTRICT,
HIDALGO COUNTY

County Number 108, District Number 906, Region Number 1

We the undersigned, do hereby certify that the audit report above named local education agency for the year June 30, 2021 was reviewed and X approved disapproved at a meeting of the Board of such local education agency on the 15th day of November , 2021 .

Mr. Sam Saldivar Jr.
President, Board of Trustees

Mrs. Debbie Crane Aliseda
Secretary, Board of Trustees



FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
McAllen Independent School District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the McAllen Independent School District (District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the McAllen Independent School District as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 25 through 34, budgetary comparison information, pension information, other postemployment benefits information and notes to the RSI on pages 99 through 108 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, combining fund financial statements, statistical section, and other supplementary information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining fund financial statements, other supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the portion marked "Unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements, other supplementary information, except for the portion marked "Unaudited" on which we express no opinion, and the schedule of expenditures of federal awards, are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 9, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Burton McCall & Hays, LLP

McAllen, Texas
November 9, 2021



MANAGEMENT’S DISCUSSION AND ANALYSIS

This section of McAllen Independent School District’s annual financial report presents our discussion and analysis of the District’s financial performance during the fiscal year ended June 30, 2021. Please read it in conjunction with the District’s financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District’s total net position is \$67,274,813 at June 30, 2021. This was an increase of \$1,000,552 from last year’s total of \$66,274,261.
- During the year, the District’s expenses were \$1,000,552 less than the revenues generated in taxes and other revenues for governmental and business-type activities. The prior year expenses were \$2,853,386 more than the revenues.
- The costs of the District’s programs show a decrease of 3.60% from the prior year, and the District’s average daily attendance decreased by 1.91%.
- The general fund reported a fund balance this year of \$107,594,997 with \$56,020,075 of this amount unassigned.

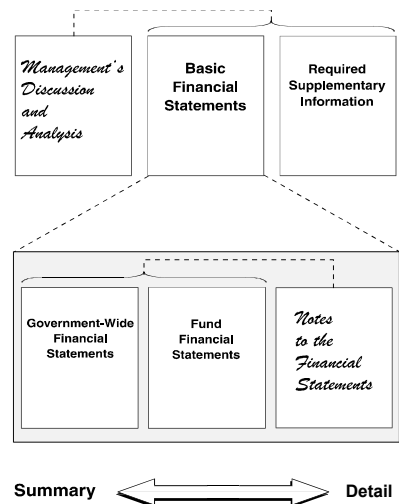
OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts—*management’s discussion and analysis* (this section), the *basic financial statements*, *required supplementary information*, and another schedules section that presents various Texas Education Agency required schedules.

The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the District’s overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the District’s operations in more detail than the government-wide statements.
- *The governmental funds* statements tell how *general government* services were financed in the *short-term* as well as what remains for future spending.
- *Proprietary fund* statements offer *short-* and *long-term* financial information about the activities the government operates *like businesses*, such as Project Safe and Secure after school program, and Tuition-Based Pre-K Program.
- *Fiduciary fund* statements provide information about the financial relationships in which the District acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong.

Figure A-1, Required Components of the District’s Annual Financial Report



The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Figure A-2. Major Features of the District's Government-wide and Fund Financial Statements

<i>Type of Statements</i>	Fund Statements			
	Government-wide	Governmental Funds	Proprietary Funds	Fiduciary Funds
<i>Scope</i>	Entire District's government (except fiduciary funds) and the District's component units	The activities of the district that are not proprietary or fiduciary	Activities the district operates similar to private businesses	Instances in which the district is the trustee or agent for someone else's resources
<i>Required financial statements</i>	♦ Statement of net position	♦ Balance sheet	♦ Statement of net position	♦ Statement of fiduciary net position
	♦ Statement of activities	♦ Statement of revenues, expenditures & changes in fund balances	♦ Statement of revenues, expenses and changes in fund net position ♦ Statement of cash flows	♦ Statement of changes in fiduciary net position
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; the Agency's funds do not currently contain capital assets, although they can
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid

Government-wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes *all* of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District's *net position* and changes in the *net position*.

Net position - the difference between the District's assets, liabilities, and deferred inflows/outflows of resources - is one way to measure the District's financial health or position.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional non-financial factors such as changes to the District's tax base.

The government-wide financial statements of the District are divided into two categories:

- *Governmental activities*—Most of the District's basic services are included here, such as instruction, extracurricular activities, curriculum and staff development, health services, and general administration. Property taxes and grants finance most of these activities.
- *Business-type activities*—The District charges fees to customers to help cover the costs of certain services it provides. The District's Project Safe and Secure Program and Tuition-Based Pre-K Program are included here.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant *funds*—not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The Board of Trustees establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The District has three kinds of funds:

- *Governmental funds*—Most of the District's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.
- *Proprietary funds*—Services for which the District charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long and short-term financial information. In fact, the District's *enterprise funds* (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information, such as cash flows. The District has Project Safe and Secure after school program and Tuition-Based Pre-K Program. We use *internal service funds* (the other kind of proprietary fund) to report activities that provide supplies and services for the District's other programs and activities—such as the District's Self Insurance Funds and Print shop.
- *Fiduciary funds*—The District is the trustee, or *fiduciary*, for certain funds. It is also responsible for other assets that—because of a trust arrangement—can be used only for the trust beneficiaries. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the District's government-wide financial statements because the District cannot use these assets to finance its operations. The District has 457 ~~and 293~~ ²⁹³ trust accounts and student activity accounts.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position. The District's *net position* increased by \$1,000,552 between fiscal years 2020 and 2021 to \$67,274,813 at June 30, 2021. (Refer to Table A-1)

Table A-1
District's Net Position

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2021	2020	2021	2020	2021	2020	
Current and Other Assets	\$ 167,271,891	\$ 163,947,888	\$ 669,017	\$ 738,178	\$ 167,940,908	\$ 164,686,066	1.98%
Capital and Non-Current Assets	215,282,679	216,430,707	288	1,153	215,282,967	216,431,860	-0.53%
Total Assets	382,554,570	380,378,595	669,305	739,331	383,223,875	381,117,926	0.55%
Deferred Outflows of Resources	38,937,316	46,140,199	-	-	38,937,316	46,140,199	-15.61%
Current Liabilities	33,700,110	31,935,836	21,199	20,050	33,721,309	31,955,886	5.52%
Long-Term Liabilities	253,968,669	273,036,551	-	-	253,968,669	273,036,551	-6.98%
Total Liabilities	287,668,779	304,972,387	21,199	20,050	287,689,978	304,992,437	-5.67%
Deferred Inflows of Resources	67,196,400	55,991,428	-	-	67,196,400	55,991,428	20.01%
Net Position:							
Net Investment in Capital Assets	112,211,172	118,050,108	288	1,153	112,211,460	118,051,261	-4.95%
Restricted	32,946,262	28,749,534	-	-	32,946,262	28,749,534	14.60%
Unrestricted	(78,530,727)	(81,244,662)	647,818	718,128	(77,882,909)	(80,526,534)	3.28%
Total Net Position	\$ 66,626,707	\$ 65,554,980	\$ 648,106	\$ 719,281	\$ 67,274,813	\$ 66,274,261	1.51%

Net position of the District's governmental activities increased 1.63% to \$66,626,707. Most of the total net position is either invested in capital assets or is restricted. Unrestricted net position totaled to \$(78,530,727) at the end of this year. The unrestricted balance increased by 3.34% from the prior year.

The net position of the District's business-type activities decreased by 9.90% to \$648,106 these resources cannot be used in governmental activities. The District generally can only use these funds to finance the continuing operations of its business activities such as Project Safe and Secure and Pre-K Tuition Program.

Changes in net position. The District's total revenues decreased by 2.32% to \$286,743,586 (Refer to Table A-2).

State Aid-Formula revenues represent 44.83%. Property Taxes make up 31.02%. Operating Grants represent 21.52%. Charges for Services represent 1.36% while only 1% comes from Grants and Contributions Not Restricted (Refer to Figure A-3).

The total cost of all programs and services was \$285,743,034; 81.68% of these costs are for instructional and student services.

Governmental Activities

The total property tax rate was \$1.1386 in 2020-2021 and will decrease to \$1.1370 per \$100 assessed property valuation for the 2021-2022 fiscal year. The Maintenance and Operation tax rate was \$1.0450 in 2020-2021 and will increase to \$1.0486 in 2021-2022 as a result of the District electing the Declared Disaster Tax Rate Option allowing the District to increase the M&O tax rate as the Debt Service tax rate decreases from \$0.0936 in 2020-2021 to \$0.0884 for 2021-2022. The tax rate change is due to the District responding to a disaster as allowed by the Texas Tax Code 26.042(e). The District experienced a series of severe weather and flooding events in July 2020. This tax rate change is allowed by the governing body for the year following in which the disaster occurred.

Figure A-3 District Sources of Revenue for Fiscal Year 2021

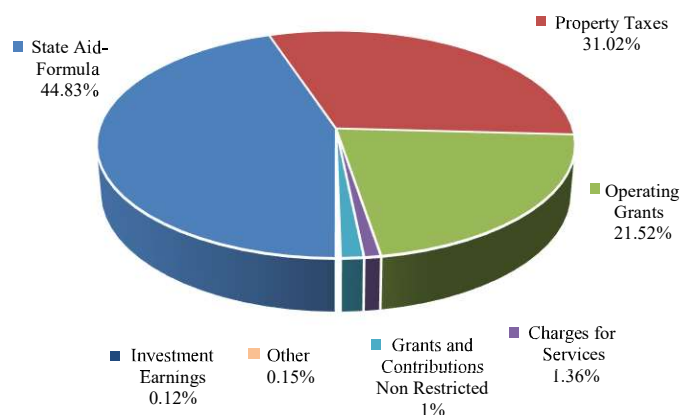


Table A-2 represents the changes in the District's Net Position.

Table A-2
Changes in the District's Net Position

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2021	2020	2021	2020	2021	2020	2021-20
Program Revenues:							
Charges for Services	\$ 3,785,529	\$ 4,290,221	\$ 112,007	\$ 433,059	\$ 3,897,536	\$ 4,723,280	-17.48%
Operating Grants & Contributions	61,699,546	60,734,131	7,479	-	61,707,025	60,734,131	1.60%
General Revenues:							
Property Taxes	88,941,920	87,489,910	-	-	88,941,920	87,489,910	1.66%
State Aid-Formula	128,541,436	125,851,753	-	-	128,541,436	125,851,753	2.14%
Grants & Contributions Not Restricted	2,879,362	11,686,451	-	-	2,879,362	11,686,451	-75.36%
Investment Earnings	335,225	2,012,673	-	-	335,225	2,012,673	-83.34%
Miscellaneous	441,082	1,066,396	-	-	441,082	1,066,396	-58.64%
Total Revenues	\$ 286,624,100	\$ 293,131,535	\$ 119,486	\$ 433,059	\$ 286,743,586	\$ 293,564,594	-2.32%
Expenses							
Instruction	\$ 154,271,550	\$ 166,485,825	\$ 75,520	\$ 62,235	\$ 154,347,070	\$ 166,548,060	-7.33%
Instructional Resources and Media Services	3,897,937	4,078,410	-	-	3,897,937	4,078,410	-4.43%
Curriculum and Staff Development	5,652,412	5,866,581	-	-	5,652,412	5,866,581	-3.65%
Instructional Leadership	3,884,880	4,080,452	89	110	3,884,969	4,080,562	-4.79%
School Leadership	14,523,225	14,953,868	72	1,468	14,523,297	14,955,336	-2.89%
Guidance, Counseling and Evaluation Service	12,024,567	12,511,684	-	-	12,024,567	12,511,684	-3.89%
Social Work Services	2,068,933	2,047,657	-	-	2,068,933	2,047,657	1.04%
Health Services	3,387,373	3,555,774	-	-	3,387,373	3,555,774	-4.74%
Student (Pupil) Transportation	3,929,206	4,973,074	-	-	3,929,206	4,973,074	-20.99%
Food Services	20,558,050	18,242,947	-	-	20,558,050	18,242,947	12.69%
Extracurricular Activities	9,120,756	11,380,789	-	-	9,120,756	11,380,789	-19.86%
General Administration	8,408,750	8,431,965	-	-	8,408,750	8,431,965	-0.28%
Facilities Maintenance & Oper.	26,294,888	23,395,713	865	1,146	26,295,753	23,396,859	12.39%
Security and Monitoring Services	4,529,601	5,056,040	-	-	4,529,601	5,056,040	-10.41%
Data Processing Services	6,096,435	4,910,562	-	-	6,096,435	4,910,562	24.15%
Community Services	2,157,405	1,734,500	93,462	244,753	2,250,867	1,979,253	13.72%
Debt Service- Interest on Long-Term Debt	3,397,314	3,242,241	-	-	3,397,314	3,242,241	4.78%
Debt Service - Bond Issuance Cost and Fees	463,570	268,064	-	-	463,570	268,064	72.93%
Payments to Juvenile Justice Alternative Ed. Program	-	40,000	-	-	-	40,000	-100.00%
Appraisal of Property	906,174	852,122	-	-	906,174	852,122	6.34%
Total Expenses	\$ 285,573,026	\$ 296,108,268	\$ 170,008	\$ 309,712	\$ 285,743,034	\$ 296,417,980	-3.60%
Increase (Decrease) in Net Position	\$ 1,051,074	\$ (2,976,733)	\$ (50,522)	\$ 123,347	\$ 1,000,552	\$ (2,853,386)	-135.07%
Transfers	20,654	20,967	(20,654)	(20,967)	-	-	0.00%
Total Increase(Decrease) Net Position Beginning	\$ 1,071,728	\$ (2,955,766)	\$ (71,176)	\$ 102,380	\$ 1,000,552	\$ (2,853,386)	-135.07%
Net Position Beginning	65,554,979	68,510,745	719,282	616,902	66,274,261	69,127,647	-4.13%
Net Position Ending	\$ 66,626,707	\$ 65,554,979	\$ 648,106	\$ 719,282	\$ 67,274,813	\$ 66,274,261	1.51%

- The cost of all *governmental* activities this year was \$285,573,026.
- Some costs were paid by those who directly benefited from the programs through Charges for Services in the amount of \$3,785,529.
- Other costs were paid by Operating Grants, Capital Grants and Contributions of \$61,699,546.
- The amount our taxpayers paid for these activities through Property Taxes was \$88,941,920.
- The decrease in Investment Earnings was due to decreasing interest rates as a result of the COVID-19 pandemic which decreased the District's 2019 average weighted yield from 1.554% in 2019-2020 to 0.221% in 2020-2021.

Table A-3 represents the cost of each of the District’s largest functions as well as each function’s net cost (total cost less fees generated by the charges for services and operating grants and contributions). The net cost reflects the financial burden that was placed on the District’s taxpayers for each of these functions.

Table A-3
Net Cost of District’s Governmental Activities

	Cost			Net Cost		
	2021	2020	% Change	2021	2020	% Change
Instruction	\$ 154,271,550	\$ 166,485,825	-7.34%	\$ 126,325,178	\$ 132,572,622	-4.71%
School Leadership	14,523,225	14,953,868	-2.88%	13,418,279	12,903,259	3.99%
Guidance, Counseling and Evaluation	12,024,567	12,511,684	-3.89%	9,348,848	10,192,991	-8.28%
Food Services	20,558,050	18,242,947	12.69%	(114,460)	1,761,604	106.50%
Extracurricular Activities	9,120,756	11,380,789	-19.86%	8,338,096	9,932,147	-16.05%
Facilities Maintenance & Operations	26,294,888	23,395,713	12.39%	22,032,992	22,597,885	-2.50%

Business-Type Activities

Revenues of the District’s business-type activities decreased 72.41% to \$119,486 and expenses decreased 45.11% to \$170,008. (Refer to Table A-2) The factor contributing to the decrease in revenues was primarily due to a decrease in enrollment in Project Safe and Secure due to the closure of in-person instruction and option of virtual learning as a result of the COVID-19 pandemic. The decrease in expenses resulted from a decrease in Support Staff Extra-duty/Overtime pay due to the closure of in-person instruction as a result of the COVID-19 pandemic.

FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS

Governmental Funds

The focus of the District’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources.

As of June 30, 2021, the District’s governmental funds reported ending fund balances of \$135,652,948. Of the current ending fund balances, the following categories are recorded and primary uses noted in accordance with GASB No. 54.

- \$1,346,908 is recorded as Nonspendable for Inventories, of which \$1,062,358 is in Food Service and \$284,550 is in General Fund.
- \$1,952,112 is recorded as Nonspendable for Prepaids, of which \$13,711 is in Food Service; \$9,530 is in Career Technical Education; \$20,097 is in Special Education and \$1,908,774 is in General Fund.
- \$51,898,442 is recorded as Restricted, of which \$3,159,426 is in Food Service; \$15,628,623 is in Federal and State Programs; \$2,639,059 is in Debt Service; and \$11,206,662 is in Retirement of Maintenance Tax Notes; and \$19,264,672 is Restricted for Capital Acquisitions.
- \$1,117,054 is recorded as Committed, of which \$307,451 is for Construction; and \$809,603 is for Campus Activity Funds.
- \$23,318,357 is recorded as Assigned, of which \$5,913,476 is for Construction; \$5,481,523 is for Equipment; and \$11,923,358 is for Other which includes an ADA contingency due to the unknowns created by the COVID-19 Pandemic.
- \$56,020,075 is recorded as Unassigned and is available for spending at the District’s discretion.

General Fund

The general fund is the chief operating fund of the District. At the end of the fiscal year, the fund balance of the general fund was \$107,594,997. This represents an increase of \$9,894,766 or 10.13%. Factors listed below contributed to the overall increase in fund balance to the General Fund.

- The District budgeted for one-time district wide maintenance and technology plan projects. These projects were not fully completed during the fiscal year, which resulted in non-materialized expenditures of \$5,914,443.
- The restricted fund balance for Fund 197 QSCN 2011 increased in the amount of \$1,244,808. This restricted cash amount is being set aside for the future repayment of the Maintenance Tax Qualified School Construction Notes maturing on February 15, 2026.
- The District received proceeds from the sale the Jackson Property in the amount of \$1,989,419.
- The District received the Operation Connectivity Prior Purchase Reimbursement Program which resulted in an increase in revenue related to eligible Capital Leases for the amount of \$673,659.
- Miscellaneous revenues resulted in a net increase of \$72,437.

General Fund Budgetary Highlights

At year-end, actual Revenues/Other Resources available were \$837 thousand more than the final budget amount.

- Actual USDA Commodities was more than the budget in the amount of \$327 thousand
- Actual Revenue by Texas Education Agency was more than the budget in the amount of \$210 thousand
- Actual School Health & Related Services was more than the budget in the amount of \$189 thousand
- Actual Tax Penalties/Interest was more than the budget in the amount of \$95 thousand
- Actual Sale of Real & Personal Property was more than the budget in the amount of \$25 thousand
- Actual Enterprising Services was less than the budget in the amount of \$9 thousand

At year end, actual Expenditures/Other Uses were \$17.5 million less than the final budgeted amount. This budget balance represents non-materialized expenditures of 6.75% due to the effects of the COVID-19 Pandemic and various funding sources made available.

Over the course of the year, the District revised and the Board of Trustees approved the budget on a monthly basis.

The District made the following major amendments to revenues:

- Increase for Technology Refresh Lease Phase 3
- Increase for Technology Refresh Lease Phase 4
- Increase in Food Service Revenues
- Increase in Sale of Real/Personal Property for Sale of Jackson Property
- Increase in Tax Collections
- Increase in State Revenue due to 2012 to 2016 Property Value Studies
- Decrease in Interest Income
- Decrease in TRS On-behalf
- Decrease in State Funding

The District made the following major amendments to appropriations:

- Increase for COVID-19 Contingency 297

- Increase for Technology Refresh Lease Phase 3
- Increase for Technology Refresh Lease Phase 4
- Increase to Food for Supper Meal Program for Food Service
- Increase to Other Uses for Agricultural Learning Center
- Decrease to Capital Leases due to Operation Connectivity Prior Purchase Reimbursement Program
- Decrease in TRS On-behalf

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2020-2021, the District's governmental activities had invested \$197,879,861 in capital assets, including land, building and improvements, construction in progress, vehicles, furniture and equipment and capital leases. (Refer to Table A-4). In accordance with GASB 34, the District has recorded depreciation expense associated with all of its capital assets.

Table A-4
District's Capital Assets

	Governmental		Business-type		Total		Total
	Activities		Activities				Percentage
	2021	2020	2021	2020	2021	2020	Change
Land	\$ 12,148,658	\$ 14,902,849	\$ -	\$ -	\$ 12,148,658	\$ 14,902,849	-18.48%
Construction in Progress	4,560,117	5,778,708	-	-	4,560,117	5,778,708	-21.09%
Furniture and Equipment in Progress	1,224,694	466,655	-	-	1,224,694	466,655	162.44%
Buildings and Improvements	300,276,924	291,501,631	-	-	300,276,924	291,501,631	3.01%
Furniture and Equipment	48,293,060	46,191,550	75,290	75,290	48,368,350	46,266,840	4.54%
Vehicles	12,459,197	12,308,144	-	-	12,459,197	12,308,144	1.23%
Leased Property Under Capital Leases	975,000	975,000	-	-	975,000	975,000	0.00%
Total at historical cost	\$ 379,937,650	\$ 372,124,537	\$ 75,290	\$ 75,290	\$ 380,012,940	\$ 372,199,827	2.10%
Total Accumulated Depreciation	182,057,789	169,937,252	75,001	74,137	182,132,790	170,011,389	7.13%
Net Capital Assets	\$ 197,879,861	\$ 202,187,285	\$ 289	\$ 1,153	\$ 197,880,150	\$ 202,188,438	-2.13%

The increase in Construction in Progress is due to roof replacement at Memorial High School and Crockett Administration Building; HVAC replacements at Lamar Academy, McAllen High School and Rowe High School; Agricultural Learning Center improvements; parking lot paving at various campuses; intercom upgrades at various campuses. Additional information about the District's capital assets is presented in Note 6 in the Financial Statements.

Long-Term Debt

Table A-5
District's Long Term Debt

	2021	2020	2021-20
Capital Leases	\$ 5,048,566	\$ 3,752,503	34.54%
Compensated Absences	1,946,950	1,924,567	1.16%
Claims Payable	3,347,287	3,323,405	0.72%
Bonds and Notes Payable:			
General Obligation Debt	56,294,094	60,501,536	-6.95%
Maintenance Tax Notes	40,101,000	40,951,000	-2.08%
Premium on Tax Notes	4,647,567	4,691,259	-0.93%
Total Bonds and Notes Payable	101,042,661	106,143,795	-4.81%
Total Long Term Debt Payable	\$ 111,385,464	\$ 115,144,270	-3.26%

At year-end, the District had \$111,385,464 in long-term debt outstanding. This represents a decrease of 3.26% over last year as a result of capital leases, compensated absences, claims payable, general obligation debt and maintenance tax notes. More detailed information about the District's debt is presented in Note 12 in the Financial Statements.

Bond Ratings

The District's bonds carry a Standard & Poor's rating "AA-" Moody's assigned "Aa2"

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Budget

- The Preliminary Certified Adjusted Freeze Taxable value used for the 2021-2022 budget increased by \$314,875,977 or 4.26% from \$7,392,545,970 to \$7,707,421,947.
- The District's 2021-2022 budget was planned on 19,787 refined average daily attendance, down 464.69 from the near final 2020-2021 actual, a 2.30% decrease.
- General operating fund budgeted revenue per student decreased from \$12,248 in 2020-2021 to \$12,211 in 2021-2022.

These indicators were taken into account when adopting the general fund budget for 2021-2022.

The 2021-2022 budget for the General Fund was approved by the Board of Trustees on June 14, 2021. The 2021-2022 budget was balanced as follows: Revenues of \$241,613,703 equals Expenditures of \$241,522,789 plus Fund Balance of \$90,914.

Revenues in the general fund budget for 2021-2022 decreased by 3.80% to \$241,613,703 as compared to the final 2020-2021 final budget of \$251,157,587.

Expenditures in the general fund budget for 2021-2022 decreased by 6.97% to \$241,522,789 as compared to the 2020-2021 final budget of \$259,628,732.

The changes to funding formula elements include: A basic allotment that remains the same (from \$6,160 in 2019-2020 to \$6,160 in 2020-2021 and \$6,160 in 2021-2022 per student), a decreased Per Capita Rate (from \$319.713 in 2019-2020 to \$411.574 in 2020-2021 to \$200.00 in 2021-2022), and a Guaranteed Yield weight that remains the same (from \$98.56 in 2019-2020 to \$98.56 in 2020-2021 and \$98.56 in 2021-2022).

There is a decrease in the Child Nutrition Program which includes a decrease in breakfast and lunch participation due to the projected decrease of students that elect face to face instruction. The Texas Department of Agriculture has extended flexibilities that allow Child Nutrition Programs to offer supper meals in a non-congregate setting. The Child Nutrition Program has budgeted for an increase in supper meal participation due to this flexibility.

For 2021-2022, the Board of Trustees approved a salary increase for teachers, librarians, non-teaching professionals, paraprofessionals and auxiliary staff. The minimum general salary increase for the teachers and librarians is \$1,410. The compensation plan indicates the entry level salary for beginning "zero" year teachers at a minimum of \$51,000 and new to McAllen ISD with "20+" years' experience at a maximum of \$61,730 salary. The compensation plan indicates a 2.5% of pay range midpoint increase for non-teaching professionals, paraprofessionals, and auxiliary staff.

Administration approved a one-time Retention Stipend in the amount of \$3,000 reimbursed from Elementary and Secondary School Emergency Relief Funds (ESSER III), for all employees who are employed by the District on a full-time basis as of September 15, 2021, and remain employed as of December 1, 2021. Eligible full-time employees are defined as persons employed by the District for at least 27.5 hours per week to include bus drivers and bus aides. This one-time stipend will be paid during December 2021, and is contingent upon the allowability of the ESSER III funds and the consideration of the District's revenues and fund balances at the time applications for such payments are presented. The District

recognizes that additional payments made to staff are a part of the compensation structure and are conducted with the intent to retain employees by keeping compensation levels competitive with the local market.

The Health Fund, Workers Compensation Fund and Unemployment Fund are self-funded funds. The employer health contribution rate increased to \$5,496 for 2021-2022 compared to \$5,196 for 2020-2021. For the third year, the District has elected to fund the employer contribution of Workers Compensation for 2021-2022 at a rate of .003082 with the exception of Food Service, Maintenance, Police and Transportation which will be funded at a rate of 0.2705. The District elected to fund the employer contribution of unemployment compensation for 2021-2022 at a rate of \$2.60 per employee per month.

Taxes

The tax rate for 2021-2022 is \$1.0486 for Maintenance & Operations and \$0.0884 for Interest & Sinking for a total tax rate of \$1.1370. The Hidalgo County Appraisal District estimated a 5.41% increase in 2021 Net Taxable Property Values. The Hidalgo County Appraisal District reviews and assesses property values based on the local real estate market within the District's geographical taxing jurisdiction.

Facilities

The Facilities Maintenance & Operations Department identified projects as "in progress" as of June 30, 2021 and subsequently allocated funding to assigned fund balance in 2021-2022.

Projects for the Facilities Maintenance & Operations Department consist of camera upgrades at Morris Middle School and De Leon Middle School, fire alarms at Achieve Early College High School, floor covering at Achieve Early College High School, water intrusion gym repairs at Travis Middle School, remodeling at Department of Technology, exhaust installation at Warehouse and portable reallocations district wide.

Additionally, due to the issuance of Maintenance Tax Note Series 2020, projects were identified and have been allocated to the restricted fund balance. These projects consist of construction, renovations and improvements district wide.

Projects for the Tax Ratification Election that are "in progress" for Facilities Maintenance & Operations Department consist of surveillance camera upgrades at Travis Middle School, Brown Middle School, Morris Middle School and Cathey Middle School and fencing at Travis Middle School and Cathey Middle School.

The Facilities Maintenance & Operations Department identified projects as "in progress" as of June 30, 2021 and subsequently allocated funding to committed fund balance in 2021-2022 for Hail Damage projects due to severe hail storms that hit the District on March 29, 2012 and April 20, 2012.

Hail damage projects consist of roof replacement at Achieve Early College High School and Crockett Administration Annex.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

The financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Office of the Chief Financial Officer, McAllen I.S.D., 2000 North 23rd Street, McAllen, Texas 78501.

BASIC FINANCIAL STATEMENTS



MCALLEN ISD
STATEMENT OF NET POSITION
JUNE 30, 2021

Data Control Codes		1	2	3
		Governmental Activities	Primary Government Business- Type Activities	Total
ASSETS				
1110	Cash and cash equivalents	\$ 12,668,351	\$ 168,547	\$ 12,836,898
1120	Current investments	105,524,570	500,000	106,024,570
1225	Property taxes receivable, net	5,131,858	-	5,131,858
1240	Receivables from other governments	38,946,187	-	38,946,187
1250	Accrued interest	38,958	-	38,958
1260	Internal balances	1,530	(1,530)	-
1290	Other receivables	1,430,199	2,000	1,432,199
1300	Inventories	1,346,908	-	1,346,908
1410	Prepaid items	2,183,330	-	2,183,330
	Capital assets not subject to depreciation:			
1510	Land	12,148,658	-	12,148,658
1580	Construction in progress	5,784,811	-	5,784,811
	Capital assets net of depreciation:			
1520	Buildings, net	168,161,844	-	168,161,844
1530	Furniture and equipment, net	11,784,548	288	11,784,836
1890	Other restricted assets	11,549,978	-	11,549,978
1910	Long-term investments	5,852,840	-	5,852,840
1000	Total Assets	<u>382,554,570</u>	<u>669,305</u>	<u>383,223,875</u>
DEFERRED OUTFLOWS OF RESOURCES				
1701	Deferred charge for refunding	2,573,279	-	2,573,279
1705	Deferred outflow related to pension activities	25,386,840	-	25,386,840
1706	Deferred outflow related to other post-employment benefit activities	10,977,197	-	10,977,197
1700	Total Deferred Outflows of Resources	<u>38,937,316</u>	<u>-</u>	<u>38,937,316</u>
LIABILITIES				
2110	Accounts payable	8,975,715	347	8,976,062
2140	Interest payable	1,415,415	-	1,415,415
2150	Payroll deductions and withholdings payable	108,518	-	108,518
2160	Accrued wages payable	22,979,453	10,932	22,990,385
2180	Due to other governments	18,534	-	18,534
2300	Unearned revenue	202,475	9,920	212,395
	Noncurrent Liabilities:			
2501	Due within one year	10,259,833	-	10,259,833
2502	Due in more than one year	101,125,629	-	101,125,629
2540	Net pension liability (District's Share)	69,118,556	-	69,118,556
2545	Net other post-retirement benefit liability (District's Share)	73,464,651	-	73,464,651
2000	Total Liabilities	<u>287,668,779</u>	<u>21,199</u>	<u>287,689,978</u>
DEFERRED INFLOWS OF RESOURCES				
2605	Deferred inflow related to pension activities	11,230,210	-	11,230,210
2606	Deferred inflow related to other post-employment benefit activities	55,966,190	-	55,966,190
2600	Total Deferred Inflows of Resources	<u>67,196,400</u>	<u>-</u>	<u>67,196,400</u>
NET POSITION				
3200	Net investment in capital assets	112,211,172	288	112,211,460
3820	Restricted for federal and state programs	18,788,049	-	18,788,049
3850	Restricted for debt service	2,951,551	-	2,951,551
3890	Restricted - other	11,206,662	-	11,206,662
3900	Unrestricted	(78,530,727)	647,818	(77,882,909)
3000	Total Net Position	<u>\$ 66,626,707</u>	<u>\$ 648,106</u>	<u>\$ 67,274,813</u>

The notes to the financial statements are an integral part of this statement. 303

MCALLEN ISD
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Data Control Codes	1	Program Revenues	
		3	4
	Expenses	Charges for Services	Operating Grants and Contributions
Primary Government			
GOVERNMENTAL ACTIVITIES:			
11	\$ 154,271,550	\$ 2,752,827	\$ 25,193,545
12	Instructional resources and media services	3,897,937	289,122
13	Curriculum and instructional staff development	5,652,412	1,381,356
21	Instructional leadership	3,884,880	913,466
23	School leadership	14,523,225	1,051,189
31	Guidance, counseling & evaluation services	12,024,567	2,579,824
32	Social work services	2,068,933	279,429
33	Health services	3,387,373	913,631
34	Student (pupil) transportation	3,929,206	232,411
35	Food services	20,558,050	20,651,625
36	Extracurricular activities	9,120,756	433,013
41	General administration	8,408,750	516,754
51	Facilities maintenance and operations	26,294,888	4,224,210
52	Security and monitoring services	4,529,601	756,270
53	Data processing services	6,096,435	236,385
61	Community services	2,157,405	2,047,316
72	Debt services - interest on long-term debt	3,397,314	-
73	Debt services - bond issuance cost and fees	463,570	-
95	Payments to juvenile justice alternative ed. prg.	-	-
99	Other intergovernmental charges	906,174	-
[TG]	Total Governmental Activities:	<u>285,573,026</u>	<u>61,699,546</u>
BUSINESS-TYPE ACTIVITIES:			
01	Project safe and secure	94,326	5,273
02	Tuition based pre-k program	75,682	2,206
[TB]	Total Business-Type Activities:	<u>170,008</u>	<u>7,479</u>
[TP]	TOTAL PRIMARY GOVERNMENT:	<u>\$ 285,743,034</u>	<u>\$ 61,707,025</u>

Data	
Control	
Codes	General Revenues:
	Taxes:
MT	Property taxes, levied for general purposes
DT	Property taxes, levied for debt service
SF	State aid - formula grants
GC	Grants and contributions not restricted
IE	Investment earnings
MI	Miscellaneous local and intermediate revenue
FR	Transfers in (out)
TR	Total General Revenues
CN	Change in Net Position
NB	Net Position - Beginning
NE	Net Position - Ending

Net (Expenses) Revenues and Changes		
Position		
6	7	8
Primary Government		
Governmental Activities	Business-type Activities	Total
\$ (126,325,178)	\$ -	\$ (126,325,178)
(3,606,038)	-	(3,606,038)
(4,265,502)	-	(4,265,502)
(2,693,490)	-	(2,693,490)
(13,418,279)	-	(13,418,279)
(9,348,848)	-	(9,348,848)
(1,789,504)	-	(1,789,504)
(2,462,895)	-	(2,462,895)
(3,696,795)	-	(3,696,795)
114,460	-	114,460
(8,338,096)	-	(8,338,096)
(7,742,036)	-	(7,742,036)
(22,032,992)	-	(22,032,992)
(3,773,331)	-	(3,773,331)
(5,860,050)	-	(5,860,050)
(110,089)	-	(110,089)
(3,397,314)	-	(3,397,314)
(463,570)	-	(463,570)
27,770	-	27,770
(906,174)	-	(906,174)
<u>(220,087,951)</u>	<u>-</u>	<u>(220,087,951)</u>
-	(25,943)	(25,943)
-	(24,579)	(24,579)
-	(50,522)	(50,522)
<u>\$ (220,087,951)</u>	<u>\$ (50,522)</u>	<u>\$ (220,138,473)</u>
81,635,756	-	81,635,756
7,306,164	-	7,306,164
128,541,436	-	128,541,436
2,879,362	-	2,879,362
335,225	-	335,225
441,082	-	441,082
20,654	(20,654)	-
<u>221,159,679</u>	<u>(20,654)</u>	<u>221,139,025</u>
1,071,728	(71,176)	1,000,552
<u>65,554,979</u>	<u>719,282</u>	<u>66,274,261</u>
<u>\$ 66,626,707</u>	<u>\$ 648,106</u>	<u>\$ 67,274,813</u>

MCALLEN ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

Data Control Codes	10 General Fund	620 Maintenance Tax Notes 2020	Other Funds	Total Governmental Funds	
ASSETS					
1110	Cash and cash equivalents	\$ 9,708,030	\$ 555,455	\$ 1,378,519	\$ 11,642,004
1120	Investments	71,452,710	20,023,065	6,633,572	98,109,347
1225	Property taxes receivable, net	4,757,886	-	373,972	5,131,858
1240	Receivables from other governments	33,382,843	-	5,269,051	38,651,894
1250	Accrued interest	38,958	-	-	38,958
1260	Due from other funds	1,410,256	-	1,255,146	2,665,402
1290	Other receivables	25,496	-	1,063	26,559
1300	Inventories	1,346,908	-	-	1,346,908
1410	Prepaid items	1,952,112	-	13,764	1,965,876
1800	Restricted assets	11,549,978	-	-	11,549,978
1910	Long-term investments	5,852,840	-	-	5,852,840
1000	Total Assets	<u>\$ 141,478,017</u>	<u>\$ 20,578,520</u>	<u>\$ 14,925,087</u>	<u>\$ 176,981,624</u>
LIABILITIES					
2110	Accounts payable	5,998,143	1,313,848	717,411	8,029,402
2150	Payroll deductions and withholdings payable	108,518	-	-	108,518
2160	Accrued wages payable	20,674,723	-	2,304,730	22,979,453
2170	Due to other funds	2,015,617	-	2,623,731	4,639,348
2180	Due to other governments	2,156	-	5,940	8,096
2300	Unearned revenue	34,971	-	167,504	202,475
2000	Total Liabilities	<u>28,834,128</u>	<u>1,313,848</u>	<u>5,819,316</u>	<u>35,967,292</u>
DEFERRED INFLOWS OF RESOURCES					
2601	Unavailable revenues	5,048,892	-	312,492	5,361,384
2600	Total Deferred Inflows of Resources	<u>5,048,892</u>	<u>-</u>	<u>312,492</u>	<u>5,361,384</u>
FUND BALANCES					
Nonspendable fund balance:					
3410	Inventories	1,346,908	-	-	1,346,908
3430	Prepaid items	1,952,112	-	-	1,952,112
Restricted fund balance:					
3450	Federal or state funds grant restrictions	17,433,743	-	1,354,306	18,788,049
3470	Restricted for capital acquisitions	-	19,264,672	-	19,264,672
3480	Retirement of long-term debt	-	-	2,639,059	2,639,059
3490	Other restricted fund balance	11,206,662	-	-	11,206,662
Committed fund balance:					
3510	Construction	307,451	-	-	307,451
3545	Other committed fund balance	-	-	809,603	809,603
Assigned Fund Balance:					
3550	Assigned for construction	1,923,165	-	3,990,311	5,913,476
3570	Capital expenditures for equipment	5,481,523	-	-	5,481,523
3590	Other assigned fund balance	11,923,358	-	-	11,923,358
3600	Unassigned fund balance	56,020,075	-	-	56,020,075
3000	Total Fund Balances	<u>107,594,997</u>	<u>19,264,672</u>	<u>8,793,279</u>	<u>135,652,948</u>
4000	Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 141,478,017</u>	<u>\$ 20,578,520</u>	<u>\$ 14,925,087</u>	<u>\$ 176,981,624</u>

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

MCALLEN ISD
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021

	Total Fund Balances - Governmental Funds	\$ 135,652,948
1	The District uses internal service funds to charge the costs of certain activities, such as self-insurance and printing, to appropriate function in the other funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. The net effect of this consolidation is an increase to net position.	7,734,103
2	Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds. Capital assets at historical cost, net of depreciation, increases net position.	197,879,861
3	Long-term liabilities including bonds, loans, capital leases and compensated absences are not due and payable in the current period and are not reported as liabilities in the funds.	(108,038,175)
4	Federal subsidies are recorded in the governmental funds when received. In the governmental activities, revenue is accrued for the period for which the subsidy was for.	294,292
5	Accrued interest payable does not require current financial resources so it is not reported as a liability in the funds.	(1,415,415)
6	Property taxes, MAC and SHARS receivables are not available soon enough to pay for current periods' expenditures and, therefore, are unavailable in the funds.	5,361,384
7	Gains/losses on defeasance of debt are recognized as deferred credits or charges and amortized over the remaining life of the debt.	2,573,279
8	Included in the items related to debt is the recognition of the District's proportionate share of the net pension liability required by GASB 68. The net position related to TRS included a deferred resources outflow in the amount of \$25,386,840, a deferred resources inflow in the amount of (\$11,230,210), and a net pension liability in the amount of (\$69,118,556). This resulted in a decrease in net position.	(54,961,926)
9	Included in the items related to debt is the recognition of the District's proportionate share of the net OPEB liability required by GASB 75. The net position related to TRS included a deferred resources outflow in the amount of \$10,977,197, a deferred resources inflow in the amount of (\$55,966,190), and a net OPEB liability in the amount of (\$73,464,651). This resulted in a decrease in net position.	(118,453,644)
10	Net Position of Governmental Activities	<u>\$ 66,626,707</u>

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

MCALLEN ISD
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Data Control Codes	10 General Fund	620 Maintenance Tax Notes 2020	Other Funds	Total Governmental Funds
REVENUES:				
5700 Total local and intermediate sources	\$ 83,646,750	\$ 68,789	\$ 10,386,394	\$ 94,101,933
5800 State program revenues	138,989,204	-	3,149,950	142,139,154
5900 Federal program revenues	22,818,861	-	24,321,402	47,140,263
5020 Total Revenues	<u>245,454,815</u>	<u>68,789</u>	<u>37,857,746</u>	<u>283,381,350</u>
EXPENDITURES:				
Current:				
11 Instruction	126,158,156	-	18,448,098	144,606,254
12 Instructional resources and media services	3,562,915	-	42,756	3,605,671
13 Curriculum and instructional staff development	4,376,282	-	1,121,572	5,497,854
21 Instructional leadership	2,717,088	-	1,046,270	3,763,358
23 School leadership	13,805,158	-	219,672	14,024,830
31 Guidance, counseling and evaluation services	9,688,811	-	1,978,252	11,667,063
32 Social work services	1,871,743	-	130,775	2,002,518
33 Health services	3,136,469	-	150,918	3,287,387
34 Student (pupil) transportation	3,590,057	-	-	3,590,057
35 Food service	20,213,684	-	82,323	20,296,007
36 Extracurricular activities	7,596,952	-	112,788	7,709,740
41 General administration	7,899,451	-	58,110	7,957,561
51 Facilities maintenance and operations	20,372,590	762,361	3,269,169	24,404,120
52 Security and monitoring services	4,240,176	-	427,802	4,667,978
53 Data processing services	5,206,620	-	-	5,206,620
61 Community services	56,048	-	2,045,380	2,101,428
Debt Service:				
71 Principal on long term-debt	3,056,039	-	5,628,522	8,684,561
72 Interest on long-term debt	1,934,319	-	1,946,583	3,880,902
73 Bond issuance cost and fees	6,025	-	457,545	463,570
Capital Outlay:				
81 Facilities acquisition and construction	514,657	5,372,570	1,695,467	7,582,694
Intergovernmental:				
99 Other intergovernmental charges	906,174	-	-	906,174
6030 Total Expenditures	<u>240,909,414</u>	<u>6,134,931</u>	<u>38,862,002</u>	<u>285,906,347</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,545,401</u>	<u>(6,066,142)</u>	<u>(1,004,256)</u>	<u>(2,524,997)</u>
OTHER FINANCING SOURCES (USES):				
7911 Issuance of bonds	-	-	40,875,000	40,875,000
7912 Sale of real and personal property	2,343,239	-	55,066	2,398,305
7913 Proceeds from capital leases	4,175,623	-	-	4,175,623
7915 Transfers in	20,654	-	824,000	844,654
7916 Discount on issuance of bonds	-	-	5,332,904	5,332,904
8911 Transfers out	(1,190,151)	-	-	(1,190,151)
8949 Payment to escrow	-	-	(45,750,006)	(45,750,006)
7080 Total Other Financing Sources (Uses)	<u>5,349,365</u>	<u>-</u>	<u>1,336,964</u>	<u>6,686,329</u>
1200 Net Change in Fund Balances	9,894,766	(6,066,142)	332,708	4,161,332
0100 Fund Balance - (Beginning)	<u>97,700,231</u>	<u>25,330,814</u>	<u>8,460,571</u>	<u>131,491,616</u>
3000 Fund Balance - (Ending)	<u>\$ 107,594,997</u>	<u>\$ 19,264,672</u>	<u>\$ 8,793,279</u>	<u>\$ 135,652,948</u>

The notes to the financial statements are an integral part of this statement. 308

MCALLEN ISD
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2021

	Total Net Change in Fund Balances - Governmental Funds	\$ 4,161,332
1	The District uses an internal service fund to charge the costs of the health self insurance plan to appropriate functions in other funds. The net income of the internal service fund is reported with governmental activities.	246,945
2	Capital outlays are reported in the governmental funds as expenditures. In the statement of activities the cost of capital assets, \$10,709,870, is allocated over their useful lives as depreciation expense. Depreciation expense totaled (\$12,214,738) for the year. Assets retired during the period net of depreciation had a net effect on net position totaling (\$2,802,557).	(4,307,425)
3	Because some property taxes, MAC and SHARS receivables will not be collected for several months after the District's year end, they are not considered "available" revenues in the governmental funds. This is the change in unavailable revenue.	64,755
4	Payment of principal on long-term debt is an expenditure in the funds but is not an expense in the statement of activities. Repayment of principal totaled \$8,684,561. Bond proceeds, premiums on bond issuance and capital leases are reported as other financing sources in the funds. Bond proceeds, premiums on bond issuances and capital leases totaled (\$40,875,000), (\$5,332,905) and (\$4,175,623), respectively. Payments to escrow on bond refundings are reported as other financing uses. Payments to escrow on bond refundings totaled \$45,750,006.	4,051,039
5	Some expenses such as the effect of the change in compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(22,383)
6	Governmental funds report premiums, discounts, gains/losses on debt transactions when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities. Interest is recorded in the governmental funds when paid but in the statement of activities it is accrued. This is the net impact of amortization of premiums, deferred losses, accretion of interest on capital appreciation bonds and the change in accrued interest.	482,554
7	GASB 68 requires that certain plan expenditures be de-expended and recorded as deferred resources outflows. These contributions made after the measurement date of the plan caused the change in ending net position to increase by \$4,615,864. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in the net pension liability. This caused a decrease in the change in net position totaling \$(4,461,798). Finally, the proportionate share of the TRS pension expense on the plan as a whole had to be recorded. The net pension expense decreased the change in net position by \$(6,260,909). The net result is a decrease in the change in net position.	(6,106,843)
8	GASB 75 requires that certain plan expenditures be de-expended and recorded as deferred resources outflows. These contributions made after the measurement date of the plan caused the change in ending net position to increase by \$1,218,419. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in the net OPEB liability. This caused a decrease in the change in net position totaling \$(1,235,198). Finally, the proportionate share of the TRS OPEB expense on the plan as a whole had to be recorded. The net OPEB expense increased the change in net position by \$2,518,533. The net result is an increase in the change in net position.	2,501,754
9	Change in Net Position of Governmental Activities	<u>\$ 1,071,728</u>

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

MCALLEN ISD
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2021

	Business-Type Activities	Governmental Activities
	Total Enterprise Funds	Total Internal Service Funds
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 168,547	\$ 1,026,347
Investments - demand deposit	500,000	7,415,223
Due from other funds	-	2,215,539
Other receivables	2,000	1,403,641
Prepaid items	-	217,455
Total Current Assets	<u>670,547</u>	<u>12,278,205</u>
Noncurrent Assets:		
Furniture and equipment	75,290	53,859
Accumulated depreciation on furniture and equipment	(75,002)	(53,859)
Total Noncurrent Assets	<u>288</u>	<u>-</u>
Total Assets	<u>670,835</u>	<u>12,278,205</u>
LIABILITIES		
Current Liabilities:		
Accounts payable	347	946,312
Accrued wages payable	10,932	-
Due to other funds	1,530	240,065
Due to other governments	-	10,438
Accrued expenses	-	1,110,582
Unearned revenues	9,920	-
Total Current Liabilities	<u>22,729</u>	<u>2,307,397</u>
Noncurrent Liabilities:		
Other long-term debt	-	2,236,705
Total Noncurrent Liabilities	<u>-</u>	<u>2,236,705</u>
Total Liabilities	<u>22,729</u>	<u>4,544,102</u>
NET POSITION		
Net investment in capital assets	288	-
Unrestricted net position	647,818	7,734,103
Total Net Position	<u>\$ 648,106</u>	<u>\$ 7,734,103</u>

The notes to the financial statements are an integral part of this statement. 310

MCALLEN ISD
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Business-Type Activities	Governmental Activities
	Total Enterprise Funds	Total Internal Service Funds
OPERATING REVENUES:		
Local and intermediate sources	\$ 112,007	\$ 24,565,879
State program revenues	7,479	4,832
Total Operating Revenue	119,486	24,570,711
OPERATING EXPENSES:		
Payroll costs	157,307	24,626,940
Professional and contracted services	135	60,781
Other operating costs	3,632	70
Supplies and materials	8,069	10,080
Depreciation expense	865	-
Total Operating Expenses	170,008	24,697,871
Operating Income (Loss)	(50,522)	(127,160)
NONOPERATING REVENUES (EXPENSES):		
Earnings from temporary deposits and investments	-	7,954
Transfers in	-	366,151
Transfers out	(20,654)	-
Total Nonoperating Revenues (Expenses)	(20,654)	374,105
Change in net position	(71,176)	246,945
Total Net Position - Beginning	719,282	7,487,158
Total Net Position - Ending	\$ 648,106	\$ 7,734,103

The notes to the financial statements are an integral part of this statement. 311

MCALLEN ISD
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Business-Type Activities	Governmental Activities
	Total Enterprise Funds	Total Internal Service Funds
<u>Cash Flows from Operating Activities:</u>		
Cash received from customers	\$ 146,874	\$ -
Interfund services provided and used	-	24,070,156
Cash payments to employees for services	(146,707)	(130,589)
Cash payments for claims	-	(21,397,432)
Cash payments for suppliers for goods and services	(11,471)	(2,944,668)
Net Cash Provided by (Used for) Operating Activities	<u>(11,304)</u>	<u>(402,533)</u>
<u>Cash Flows from Non-Capital Financing Activities:</u>		
Operating transfer (out) in	<u>(20,654)</u>	<u>366,151</u>
<u>Cash Flows from Investing Activities:</u>		
Purchase of investment securities	-	(13,080,000)
Proceeds from sale and maturities of securities	-	13,820,384
Interest and dividends on investments	-	(38,036)
Net Cash Used for Investing Activities	<u>-</u>	<u>702,348</u>
Net increase (decrease) in Cash and Cash Equivalents	(31,958)	665,966
Cash and Cash Equivalents at Beginning of Year	200,505	360,381
Cash and Cash Equivalents at End of Year	<u>\$ 168,547</u>	<u>\$ 1,026,347</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used For)</u>		
<u>Operating Activities:</u>		
Operating income (loss):	\$ (50,522)	\$ (127,160)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	865	-
Effects of Increases and Decreases in Assets and Liabilities:		
Decrease (increase) in receivables	(2,000)	(426,718)
Decrease (increase) in interfund receivables	38,090	(158,608)
Decrease (increase) in prepaid items	-	(17,562)
Increase (decrease) in accounts payable	(743)	112,282
Increase (decrease) in accrued expenses	3,120	(993)
Increase (decrease) in interfund payables	1,111	204,347
Increase (decrease) in unearned revenue	(1,225)	-
Increase (decrease) in due to other governments	-	(12,996)
Increase (decrease) in other long-term liabilities	-	24,875
Net Cash Provided by (Used For) Operating Activities	<u>\$ (11,304)</u>	<u>\$ (402,533)</u>

The notes to the financial statements are an integral part of this statement. 312

MCALLEN ISD
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2021

	Private-Purpose Trust Funds	Custodial Funds
	Student Activity Funds	
ASSETS		
Cash and cash equivalents	\$ 27,192	\$ 583,666
Other receivables	-	630
Prepaid items	-	2,860
Total Assets	\$ 27,192	\$ 587,156
LIABILITIES		
Accounts payable	\$ -	\$ 22,535
Payables from restricted assets	13,645	-
Total Liabilities	13,645	22,535
NET POSITION		
Held in trust for pension benefits	13,547	-
Restricted for student activities	-	564,621
Total Net Position	\$ 13,547	\$ 564,621

MCALLEN ISD
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Private-Purpose Trust Funds	Custodial Funds Student Activity Funds
Operating revenues:		
Interest	\$ 2	\$ -
Student activity revenues	<u>-</u>	<u>117,257</u>
Total Operating Revenue	<u>2</u>	<u>117,257</u>
Operating expenses:		
Payroll costs	13,874	-
Student activities	<u>-</u>	<u>138,364</u>
Total Operating Expenses	<u>13,874</u>	<u>138,364</u>
Change in Net Position	(13,872)	(21,107)
Net Position - Beginning, as originally reported	27,419	-
Prior period adjustment	<u>-</u>	<u>585,728</u>
Net Position - Beginning, as restated	<u>27,419</u>	<u>585,728</u>
Total Net Position - Ending	<u>\$ 13,547</u>	<u>\$ 564,621</u>

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NOTE 1 – REPORTING ENTITY

Membership of Board - The Board of Trustees includes seven eligible members elected at large by the qualified voters of the McAllen Independent School District. The governing Board derives its powers from the statutes of the State of Texas and the rules and regulations of the Texas State Department of Education. The District receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by GASB Statement 14, *The Financial Reporting Entity*. The District has no component units.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

McAllen Independent School District's (the "District") basic financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units in conjunction with the Texas Education Agency's Financial Accountability System Resource Guide (the "Resource Guide"). The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles.

A. *Basis of Presentation*

Government-Wide Statements:

The statement of net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Substantially, all of the effects of interfund activities have been removed from these statements. All interfund transactions between governmental funds and internal service funds are eliminated on the government-wide statements. Governmental activities generally are supported through taxes, intergovernmental revenues, and other non-exchange transactions and are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses in the statement of activities.

Program revenues include:

- (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and
- (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program.

Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

A. Basis of Presentation (Continued)

Fund Financial Statements:

The fund financial statements provide information about the District’s funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental and proprietary funds, each displayed in a separate column.

All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds, “Other Governmental Funds” and “Nonmajor Enterprise Fund.”

The District reports the following major governmental fund:

General Fund. This is the District’s primary operating fund. It accounts for all financial resources of the District except those required to be accounted for in another fund.

Maintenance Tax Notes 2020. This fund is used to account for the expenditures of resources accumulated from the proceeds of a Maintenance tax note and related interest earnings for the maintenance of school facilities.

Additionally, the District reports the following fund types:

Enterprise Funds. These funds account for the operations of the safe and secure program and the tuition-based pre-kindergarten program. The expenses for these funds are financed through user charges.

Internal Service Funds. These unbudgeted funds account for the operations of a print shop, self-funded health and worker’s compensation insurance and unemployment claims. These funds account for services to other District funds, as well as, related operating expenses.

Private Purpose Trust Funds. These are reported in the fund financial statements. Since the resources in the Private Purpose Trust funds are held in a trustee or agent capacity and are, therefore, not available to support District programs, these funds are not included in the government-wide statements. The District maintains the assets for the 457 Plan and scholarship fund.

Custodial Funds. These are reported in the fund financial statements. These funds are held in a custodial capacity by a school district, and they consist of funds that are the property of students and are, therefore, not available to support District programs, these funds are not included in the government-wide statements.

B. Basis of Accounting/Measurement Focus

Government-wide, Proprietary and Fiduciary Fund Financial Statements:

The government-wide, proprietary fund and fiduciary fund financial statements are reported using the economic resources measurement focus. These financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

B. Basis of Accounting/Measurement Focus (Continued)

Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

The principal operating revenues of the District's enterprise fund and of the District's internal services funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Governmental Fund Financial Statements:

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they become available and measurable. The District considers revenues as available if they are collected within 60 days after the District's fiscal year. Revenues susceptible to accrual are property taxes, fiscal year state funding, and interest revenues. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Issuances of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

Unavailable revenue is reported in the governmental funds when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures.

In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

C. Revenues

Substantially all governmental fund revenues are accrued. Property taxes are billed and collected within the same period in which the taxes are levied. Subsidies and grants to proprietary funds, which finance either capital or current operations, are reported as nonoperating revenue based on GASB Statement No. 33.

In applying GASB Statement No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and unearned revenue by the recipient.

D. Expenditures

Expenditures are recognized when the related fund liability is incurred. Inventory costs are reported in the period when inventory items are used, rather than in the period purchased.

E. Cash and Cash Equivalents

For the purposes of the statement of cash flows, investments are considered to be cash equivalents if they are highly liquid with maturity within three months or less.

F. Investments

Money market investments which are short-term, highly liquid debt instruments including commercial paper, banker's acceptances and U.S. Treasury and agency obligations that have a remaining maturity at time of purchase of one year or less are reported at amortized cost. Investments in entities (such as investment pools) that calculate Net Asset Value per Share and follow the requirements of GASB Statement No. 79 are also reported at amortized cost. Nonparticipating interest-earning investment contracts are reported using a cost-based measure.

The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. All other investments are reported at fair value.

G. Receivables and Payables

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers in and transfers out are presented as a single "Transfers in (out)" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

All trade and property tax receivables are shown net of an allowance for uncollectible. Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in the District in conformity with Subtitle E, Texas Property Tax Code.

MCALLEN INDEPENDENT SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Receivables and Payables (Continued)

Taxes are due upon receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed.

Delinquent taxes are prorated between the general and debt service funds based on rates adopted for the year of the levy. Allowance for uncollectible tax receivables are based on the historical experience in collecting property taxes.

Accrued liabilities primarily consist of amounts accrued for salaries and self-insurance claims.

H. Inventory

Inventory is valued at average cost. The District accounts for school supplies and food inventories by using the consumption method whereby expenditures are recognized only when inventory items are used. Reported inventories are equally offset by a fund balance non-spendable category in the fund level statements which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets. Commodity inventory is offset by unearned revenue.

I. Prepaid Items

Prepaid items are payments made that will benefit periods beyond June 30, 2021. This amount includes prepaid expenses for unexpired insurance policy premiums paid by June 30, 2021 which extend beyond that date and prepaid administrative charges for appraisal district functions. Prepaid items are recorded as expenditures when consumed rather than when purchased. In the fund financial statements, the reported amounts are equally offset by a fund balance non-spendable category, which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

J. Capital Assets

Capital assets, which include property, equipment, and infrastructure assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their acquisition value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Useful Lives
Infrastructure	15
Buildings & Improvements	10-75
Vehicles/Buses	2-12
Furniture and Equipment	2-15

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates.

L. Deferred Outflows of Resources and Deferred Inflows of Resources

Certain defined transactions that do not qualify for treatment as either assets or liabilities are required to be accounted for and reported as either deferred outflows of resources (a separate subheading following assets but before liabilities) or deferred inflows of resources (a separate subheading following liabilities but before equity).

Deferred outflows of resources—a consumption of net assets by the government that is applicable to a future reporting period and so will not be recognized as an outflow of resources (expenditure/expenses) until then. It has a positive effect on net position, similar to assets.

Deferred inflows of resources—an acquisition of net assets by the government that is applicable to a future reporting period. It has a negative effect on net position, similar to liabilities.

Deferred Outflows of Resources

In the government-wide financial statements, insurance costs arising from the issuance of debt are reported as deferred outflows and amortized over the term of the related debt. Deferred amounts from a refunding of debt (debits) are reported as deferred outflows of resources and are amortized over the lesser life of the refunded bonds or refunding debt.

Deferred outflows of resources for pension and OPEB are reported in the government-wide financial statement of net position. Deferred outflows result from pension and OPEB plan contributions made after the measurement date of the net pension and net OPEB liabilities. Deferred outflows also include the District's proportionate share of the deferred outflows of resources of the TRS plan. These deferred outflows include the differences between expected and actual economic experience and changes in actuarial assumptions. The deferred outflows of resources related to the District's contributions which are subsequent to the measurement date will be recognized as a reduction of the net pension and net OPEB liabilities in the next fiscal year.

Deferred Inflows of Resources

Deferred amounts from refunding debt (credits) are reported as deferred inflows of resources and are amortized over the lesser life of the refunded bonds or refunding debt.

Deferred inflows of resources for pension and OPEB are reported in the government-wide financial statement of net position. These deferred inflows result primarily from differences between projected and actual earnings on pension and OPEB plan investments.

Deferred Outflows and Deferred Inflows of Resources by Source for the Pension Plan as a whole

The recognition period for amortizing the deferred outflows and deferred inflows of resources is set forth by GASB 68, paragraph 71. Depending on the specific deferral, the period is defined as either a fixed, 5-year period or equal to the Average Expected Remaining Service Life of all members in the plan, measured as of the beginning of the measurement period which was 6.2975 years.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

Deferred Outflows and Deferred Inflows of Resources by Source for the OPEB Plan as a whole

The recognition period for amortizing the deferred outflows and deferred inflows of resources is set forth by GASB 75, paragraph 86. Depending on the specific deferral, the period is defined as either a fixed, 5-year period or equal to the Average Expected Remaining Service Life of all members in the plan, measured as of the beginning of the measurement period which was 9.1073 years.

M. Unearned Revenue

Grant amounts and donations received in advance of meeting requirements are reported as unearned revenue. Payments received prior to June 30, 2021 for the 2022 fiscal year Pre-K tuition and Safe and Secure program are reported as unearned revenue under the business-type activities.

N. Fair Value Measurements

Statement No. 72 requires the District to use valuation techniques which are appropriate under the circumstances and are either a market approach, a cost approach or an income approach. Statement No. 72 establishes a hierarchy of inputs used to measure fair value consisting of three levels. Level 1 inputs are quoted prices in active markets for identical assets or liabilities. Level 2 inputs are other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly. Level 3 inputs are unobservable inputs, such as management's assumption of the default rate among underlying mortgages of a mortgage-backed security.

There are three general valuation techniques that may be used to measure fair value. The market approach uses prices generated by market transactions involving identical or comparable assets or liabilities. The cost approach uses the amount that currently would be required to replace the service capacity of an asset (replacement cost). The income approach uses valuation techniques to convert future amounts to present amounts based on current market expectations.

O. Compensated Absences

All sick pay is accrued when incurred in the government-wide and proprietary financial statements. A liability for these amounts is reported in the fund financial statements only if they have matured, for example, as a result of employee retirement.

P. Long-term Obligations

In the government-wide financial statements and proprietary funds type in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are recorded and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond and tax notes issuance costs incurred, are expensed in the current period.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

P. Long-term Obligations (Continued)

The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Q. Pension

The District is a member employer of the Teacher Retirement System of Texas (TRS) and, therefore, records its proportionate share of the pension liability and related accounts in these financial statements.

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

R. Other Post-Employment Benefits

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

S. Internal Service Fund Activity

Because the principal users of the internal service activities are the District's governmental activities, the financial statement of the internal service fund is consolidated into the governmental activities column when presented in the government-wide financial statements. Only the net profit or loss before investment income is allocated to the operating programs benefited. The investment income is combined with other unrestricted income as general revenue in the statement of activities.

T. Government-wide Net Position

Net position represents assets plus deferred outflows of resources minus liabilities and deferred inflows of resources. The District's net position is composed of the following:

Net Investment in Capital Assets - The investment in capital assets consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances of bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

T. Government-wide Net Position (Continued)

Restricted for State and Federal Programs - The component of net position that reports the difference between assets and liabilities of the Federal and State special revenue programs that consists of assets with constraints placed on their use by the Department of Education, Agriculture, the Texas Education Agency and other federal state entities.

Restricted for Debt Service - The component of net position that reports the difference between assets and liabilities of the Debt Service Funds net of accrued interest at June 30, that consists of assets with constraints placed on their use by the bond covenants.

Restricted-Other - The component of net position that consists of installments made to a sinking fund until Maintenance Tax Qualified School Construction Notes Series 2011 matures in 2026.

Unrestricted - The net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not reported in net position invested in capital assets, net position restricted for debt service, net position restricted for state and federal programs or in net position restricted for other.

U. Fund Balance

Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance and unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes.

There are two major categories of fund balances, which are non-spendable and spendable.

Non-spendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The District has inventories and prepaid items that are considered non-spendable. The District does not have any non-spendable funds related to endowments.

In addition to the non-spendable fund balance, there is a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

U. Fund Balance (Continued)

- Restricted fund balances are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed fund balances can be used only for the specific purposes imposed by formal action through the adoption of a resolution by the Board of Trustees, which is the highest level of decision-making authority in the District. Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (i.e. resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process.

Constraints imposed on the use of committed amounts are imposed by the Board, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered legally enforceable. Committed fund balance also incorporates contract obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

- Assigned fund balances contain self-imposed constraints of the District to be used for a particular purpose. The Board has, by Local Policy CE, authorized the Superintendent, or designee, to assign fund balance. The Board, Superintendent or designee may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. An additional action does not have to be taken for the removal of an assignment.
- Unassigned fund balance of the general fund is not constrained for any particular purpose. The general fund is the only fund that reports a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

V. Accounting System

In accordance with the Resource Guide, the District has adopted and installed an accounting system which meets the minimum requirements prescribed by the State Board of Education and approved by the State Auditor. Specifically, the District's accounting system uses codes and the code structure prescribed by Texas Education Agency (TEA) in the Resource Guide. Mandatory codes are recorded in the order provided in that section.

W. Data Control Codes

Data Control Codes appear in the rows and above the columns of certain financial statements. TEA requires the display of these codes in the financial statements filed with TEA in order to insure accuracy in building a statewide database for policy development and funding plans.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

X. New Accounting Standards

Future accounting standards possibly applicable to the District that have been issued by the Governmental Accounting Standards Board are:

- Statement No. 87, *Leases*
- Statement No. 89, *Accounting for Interest Costs Incurred before the End of a Construction Period*
- Statement No. 92, *Omnibus 2020*
- Statement No. 94, *Public-Private and Public-Public Partnerships and availability payment arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*

Statement No. 87 improves the accounting and financial reporting for leases by governments. This Statement increases the usefulness of the governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement were originally effective for reporting periods beginning after December 15, 2019. Statement No. 95 postpones the date of this pronouncement 18 months to reporting periods beginning after June 15, 2020.

Statement No. 89 establishes accounting requirements for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period which the cost is incurred for financial statements prepared using the economic resources measurement focus. This Statement was originally effective for reporting periods beginning after December 15, 2019. Statement No. 95 postpones the date of this pronouncement one year to reporting periods beginning after December 15, 2020.

Statement No. 92 objective is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements; including; (1) Statement No. 87, (2) reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan, (3) Statements No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68, as amended, and No.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

X. New Accounting Standards (Continued)

74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as amended, to reporting assets accumulated for postemployment benefits, (4) Statement No. 84, Fiduciary Activities, to postemployment benefit arrangements, etc. The requirements of this Statement are effective for reporting periods beginning after June 15, 2020.

Statement No. 94 is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPP). A PPP as used in statement No. 94 is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022.

Statement No. 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset (an intangible asset) and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022.

Statement No. 97 (1) increases consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigates costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhances the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

X. New Accounting Standards (Continued)

The impact of these statements on the Districts financial statements, has not been determined yet. The District will evaluate these new pronouncements and will implement them as applicable by their effective dates.

B. COMPLIANCE AND ACCOUNTABILITY

NOTE 3 – FINANCE-RELATED LEGAL AND CONTRACTUAL PROVISIONS

In accordance with GASB Statement No. 38, “Certain Financial Statement Note Disclosures”, violations of finance related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations, if applicable.

Expenditures Exceeding Appropriations

For the year ended June 30, 2021, the District did not have expenditures exceeding appropriated amounts.

Deficit Fund Balances of Individual Funds or Deficit Net Position

The District does not have funds with deficit fund balances at year end. The District has a negative unrestricted net position in the Governmental Activities of (\$78,530,727) at year end. The result of this negative balance is due to prior years’ implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

C. DETAILED NOTES ON ALL FUNDS

NOTE 4 – PROPERTY TAXES

Property taxes are levied by October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On February 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed.

Property tax revenues are considered available when they are collected within the current period or within 60 days after the District’s fiscal year.

The District’s 2020 tax rate was \$1.0450 for maintenance and operation and \$0.0936 for debt service per \$100 assessed valuation. Allowances for uncollectible within the General and Debt Service Funds are based upon historical experience in collecting property taxes. The assessed valuation of \$7,964,158,964 used to determine the tax rates represents 100% of the fair market value of the property. Education Code section 45.003 limits a school district’s Maintenance & Operation rate for any year. The rate may not exceed the rate equal to the sum of \$0.17 and the product of the state compression percentage as determined by Section 48.255 multiplied by \$1.00. The Texas Education Code requires school districts to demonstrate to the Texas Attorney General the projected ability to pay all debt issued after September 1, 1992, with a rate not to exceed \$0.50.

MCALLEN INDEPENDENT SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 4 – PROPERTY TAXES (Continued)

Taxes Receivable at June 30, 2021 is as follows:

	Property Taxes Receivable	Less: Allowance for Uncollectible	Property Taxes Receivable, net
General Fund	\$ 7,087,427	\$ 2,329,541	\$ 4,757,886
Debt Service Fund	523,258	149,286	373,972
	\$ 7,610,685	\$ 2,478,827	\$ 5,131,858

NOTE 5 – DEPOSITS, SECURITIES AND INVESTMENTS

Deposits

The District’s funds are required to be deposited and invested under the terms of a depository contract pursuant to the School Depository Act. During the year, the depository bank placed approved pledged securities with the District’s agent bank to cover the bank deposits as authorized by Chapter 2257, Collateral for Public Funds of the Government Code, in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract.

The pledge of approved securities is waived only to the extent of the depository bank’s dollar amount of Federal Deposit Insurance Corporation (FDIC). At year-end, the carrying amount of the District’s deposits was \$13,444,659 and the bank balance of \$13,726,095.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be covered by depository insurance, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution’s trust department or agent but not in the District’s name.

The District’s cash deposits at June 30, 2021 and during the year ended June 30, 2021 were covered by pledged securities held in the District’s name by a bank other than the pledging bank.

In addition, the following is disclosed regarding coverage of combined balances on the date of highest deposit:

- a. Name of Bank: Frost Bank
- b. The amount of pledged securities as of the date of the highest combined balance on deposit was \$22,092,591.
- c. The largest combined balances of cash and savings accounts amounted to \$16,994,300 and occurred during the month of July 2020.
- d. Total amount of FDIC coverage at the time of the largest combined balance was \$250,000.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 5 – DEPOSITS, SECURITIES AND INVESTMENTS *(Continued)*

Investments

In compliance with the Public Funds Investment Act, the District has adopted a deposit and investment policy. The Act requires an annual review of the investment policy and investment strategy. The District’s management believes that it complied with the requirements of the Act and the District’s investment policies.

The District’s investment policies and types of investments are governed by the Public Funds Investments Act (“Act”) of 1995. The following types of investment instruments are authorized:

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

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. Information on the credit rating and credit risk associated with debt securities (excluding U.S. government obligations and obligations guaranteed by the full faith and credit of the U.S. government), external investment pools, money market funds, bond mutual funds and other pooled investments of fixed-income securities at year-end is required.

State law and the District’s Investment Policy restrict depository time and demand deposits to those fully collateralized or FDIC insured from eligible depositories (banks) doing business in Texas. By policy, depository CDs are limited to maturities not exceeding two (2) years and require collateralization to 102% with pledged securities (and 110% if collateral is a mortgage backed security). All collateral is to be held by an independent custodian. The pledging bank is contractually responsible for monitoring and maintaining the collateral margins daily. Brokered CD securities must be FDIC insured and delivered versus payment to the District’s depository.

The maximum maturity for brokered CDs is one year and FDIC insurance must be verified before purchase. The policy requires that FDIC status of the brokered CD banks be monitored weekly and any mergers exposing the District to non-FDIC coverage requires immediate liquidation.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 5 – DEPOSITS, SECURITIES AND INVESTMENTS *(Continued)*

Investments (Continued)

State law and the District’s adopted Investment Policy limit repurchase agreements to primary dealers or banks doing business in Texas. The policy requires independent safekeeping of collateral, and a 102% margin on collateral. Repurchase agreements are limited to a maximum maturity of three (3) years executed under a Master Repurchase Agreement. Constant dollar, local-government investment pools, as by state law (2256.016) and approved by the adopted Policy are authorized. By state law, all local government pools are rated AAA or equivalent by at least one Nationally Recognized Securities Ratings Organization (NRSRO). All pools by Policy must strive to maintain a \$1 NAV.

Debt issued by states, local governments and other political subdivisions must be general obligations of the issuer and be rated A or better by at least one NRSRO and are restricted to two (2) years to maturity.

AAA rated, SEC registered money market mutual funds are authorized if they strive to maintain a \$1 NAV.

The Qualified School Construction Note Funds are defined as a separate sub-portfolio which has a maximum stated maturity and weighted average maturity of five (5) years. The policy restricts all other investments to a maximum stated maturity of two (2) years and also restricts the portfolio to a weighted average maturity of 365 days.

As of June 30, 2021:

- holdings in local government investment pools rated AAAM represented 66.05% of the total portfolio,
- holdings in fully FDIC insured or collateralized interest-bearing bank accounts represented 10.33% of the total portfolio,
- holdings in commercial paper obligations represented 7.29% of the total portfolio,
- holdings in Municipal Bond obligations represented 14.87% of the total portfolio.
- Holdings in U.S. government agency obligations represented 1.46% of the total portfolio.

Interest-rate Risk

Interest-rate risk reduces the exposure to changes in interest rates that could adversely affect the value of investments. The District shall use final and weighted-average-maturity data. In order to limit interest and market rate risk from changes in interest rates, the District’s adopted Investment Policy sets a maximum maturity of two (2) years. The total portfolio has a dollar weighted average maturity (WAM) limit of 365 days. The investment in the QSCN Reserve Fund has a maturity of 285 days in keeping with its specific policy and goals. The District’s investment in TexPool and Lone Star are available daily. The dollar weighted average maturity of the total portfolio was 52 days.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 5 – DEPOSITS, SECURITIES AND INVESTMENTS (Continued)

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the Public Funds Investment Act.

The District’s adopted Investment Policy requires diversification on all authorized investment types and monthly monitoring of credit ratings. See concentrations of investments detailed under the credit risk section above.

Public Funds Investment Pools

Public funds investment pools in Texas ("Pools") are established under the authority of the interlocal Cooperation Act, Chapter 79 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the "Act"). Chapter 2256 of the Texas Government Code, in addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAAM or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the fair value of its underlying investment portfolio within one half of one percent of the value of its shares.

All of the investment pools that the District is invested in meet the criteria established under GASB Statement No. 79 to report their value at amortized cost. All of the investment pools strive to maintain a \$1 per share net asset value. Additionally, the pools do not have any limitations or restrictions on withdrawals such as notice periods or maximum transaction amounts. The pools do not impose any liquidity or redemption gates.

The District’s investments at June 30, 2021 are shown as follows:

	Reported Amount	Weighted Average Maturity (days)	Standard & Poor's Rating
<i>Reported at Amortized Cost</i>			
TexPool Government Investment Fund	\$ 10,560,185	30	AAAm
TexPool Prime Investment Fund	10,606,035	45	AAAm
Lone Star Corporate Investment Fund	35,422,036	50	AAAm
Lone Star Government Investment Fund	33,996,527	47	AAAm
Commerical Paper	9,994,890	88	A-1
<i>Reported at Fair Value (Level 2)</i>			
FFCB	2,000,168	385	Varies
Municipal Bond	20,404,622	261	Varies
	<u>\$ 122,984,463</u>		

The District’s investments, other than those which are obligations of or guaranteed by the U.S. Government, are rated as to credit quality.

MCALLEN INDEPENDENT SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 5 – DEPOSITS, SECURITIES AND INVESTMENTS (Continued)

Public Funds Investment Pools (Continued)

The following is a reconciliation of the District’s total cash:

Deposits	\$ 13,444,659
Investments	122,984,463
Petty cash	3,097
Restricted cash	<u>442,925</u>
Total	<u>\$ 136,875,144</u>
Exhibit A-1	
Cash and cash equivalents	\$ 12,836,898
Current investment	106,024,570
Long-term investments	5,852,840
Restricted assets	<u>11,549,978</u>
Total Exhibit A-1	<u>\$ 136,264,286</u>
Exhibit E-1	
Fiduciary cash and cash equivalents	<u>\$ 610,858</u>
Total Exhibit E-1	<u>\$ 610,858</u>

Restricted Cash and Investments

Restricted cash and investments in the amount of \$11,549,978 in the general fund is set aside for future payment of the Maintenance Tax Qualified School Construction Notes. The restricted cash to pay future requirements of the tax notes is offset in the restricted fund balance of the General Fund.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021, are as follows:

Governmental Activities	Beginning Balance	Increases / Transfers-In	Decreases / Transfers-Out	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 14,902,849	\$ 577,605	\$ (3,331,796)	\$ 12,148,658
Construction in progress	5,778,707	3,706,416	(4,925,006)	4,560,117
Furniture and equipment in progress	466,655	791,573	(33,534)	1,224,694
	<u>21,148,211</u>	<u>5,075,594</u>	<u>(8,290,336)</u>	<u>17,933,469</u>
Capital assets being depreciated:				
Buildings and improvements	291,501,631	8,812,574	(37,281)	300,276,924
Furniture and equipment	46,191,550	2,135,601	(34,091)	48,293,060
Vehicles	12,308,144	220,373	(69,320)	12,459,197
Leased property under capital lease	975,000	-	-	975,000
	<u>350,976,325</u>	<u>11,168,548</u>	<u>(140,692)</u>	<u>362,004,181</u>
Less accumulated depreciation for:				
Buildings and improvements	124,155,225	7,959,855	-	132,115,080
Furniture and equipment	37,242,906	3,356,142	(31,515)	40,567,533
Vehicles	8,165,370	799,906	(62,686)	8,902,590
Leased property under capital lease	373,750	98,836	-	472,586
Total Accumulated Depreciation	<u>169,937,251</u>	<u>12,214,739</u>	<u>(94,201)</u>	<u>182,057,789</u>
Total Capital Assets Being Depreciated (Net)	<u>181,039,074</u>	<u>(1,046,191)</u>	<u>(46,491)</u>	<u>179,946,392</u>
Governmental Activities Capital Assets (Net)	<u>\$ 202,187,285</u>	<u>\$ 4,029,403</u>	<u>\$ (8,336,827)</u>	<u>\$ 197,879,861</u>

Internal Service Fund capital assets detailed below are included with the Governmental Activities in the Statement of Net Position and are included in the previous recap of governmental activities' capital assets.

	Internal Service Fund
Machinery and equipment	\$ 53,859
Accumulated depreciation	(53,859)
Net capital assets	<u>\$ -</u>

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 6 – CAPITAL ASSETS (Continued)

Business-Type Activities Nonmajor Enterprise Fund	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated:				
Furniture and equipment	\$ 75,290	\$ -	\$ -	\$ 75,290
	<u>75,290</u>	<u>-</u>	<u>-</u>	<u>75,290</u>
Less accumulated depreciation for:				
Furniture and equipment	74,137	864	-	75,001
Total Accumulated Depreciation	<u>74,137</u>	<u>864</u>	<u>-</u>	<u>75,001</u>
Total Capital Assets Being Depreciated (Net)	<u>1,153</u>	<u>(864)</u>	<u>-</u>	<u>289</u>
Business-Type Activities Capital Assets (Net)	<u>\$ 1,153</u>	<u>\$ (864)</u>	<u>\$ -</u>	<u>\$ 289</u>

Depreciation was charged to the following functions:

Governmental Activities:

11 – Instruction	\$ 5,581,790
12 – Instruction and instructional related services	197,219
13 – Curriculum and instructional staff development	18,332
21 – Instructional leadership	8,376
23 – School leadership	122,215
31 – Guidance, counseling and evaluation services	23,305
32 – Social work services	10,624
33 – Health services	21,210
34 – Student transportation	472,792
35 – Food services	1,201,961
36 – Extracurricular activities	1,305,670
41 – General administration	242,325
51 – Facilities, maintenance and operations	1,950,371
52 – Security and monitoring services	110,657
53 – Data processing services	947,687
61 – Community services	<u>205</u>
Total depreciation expense-governmental activities	<u>\$ 12,214,739</u>

Business-Type Activities:

Nonmajor funds – Project Safe and Secure Depreciation	<u>\$ 864</u>
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MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 7 – INTERFUND RECEIVABLES/PAYABLES

Interfund receivable and payable balances at June 30, 2021 were:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 1,170,191
Nonmajor Governmental Funds	Nonmajor Governmental Funds	1,254,574
Nonmajor Governmental Funds	General Fund	572
Internal Service Fund	Nonmajor Governmental Funds	198,966
Internal Service Fund	General Fund	<u>2,015,045</u>
	Exhibit C-1	<u>\$ 4,639,348</u>
General Fund	Internal Service Fund	240,065
Internal Service Fund	Enterprise Fund	<u>\$ 1,530</u>
	Exhibit D-1	<u>\$ 241,595</u>

These balances result from the time lag between the dates that transactions such as year-end payroll accruals, worker’s compensation adjustments and other year-end accruals are recorded in the accounting system and payments between the funds are made. All amounts are scheduled to be repaid within one year.

NOTE 8 – DISAGGREGATION OF RECEIVABLES AND PAYABLES

Receivables and payables as of June 30, 2021 for the District’s individual major, nonmajor, internal service funds and enterprise funds in the aggregate are as follows:

	<u>General Fund</u>	<u>Maintenance Tax Note 2020</u>	<u>Nonmajor Governmental Funds</u>	<u>Internal Service Fund</u>	<u>Enterprise Fund</u>	<u>Total</u>
Property taxes receivable, net	\$ 4,757,886	\$ -	\$ 373,972	\$ -	\$ -	\$ 5,131,858
Other receivables	\$ 25,496	\$ -	\$ 1,063	\$ 1,403,641	\$ 2,000	\$ 1,432,200
Accrued Liabilities:						
Accounts payable	\$ 5,998,143	\$ 1,313,848	\$ 717,411	\$ 946,312	\$ 347	\$ 8,976,061
Accrued wages payable	20,674,723	-	2,304,730	-	10,932	22,990,385
Payroll deductions and withholdings payable	108,518	-	-	-	-	108,518
	<u>\$ 26,781,384</u>	<u>\$ 1,313,848</u>	<u>\$ 3,022,141</u>	<u>\$ 946,312</u>	<u>\$ 11,279</u>	<u>\$ 32,074,964</u>

Other receivables do not have any allowances associated with them. See Note 14 for further detail regarding risk financing and claims payable.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 9 – DUE TO AND FROM OTHER GOVERNMENTS

Amounts due to and from other governments are reflected in the following funds:

	General Fund	Nonmajor Governmental Fund	Internal Service Fund	Total
Federal /State Funding:				
Texas Education Agency	\$ 31,197,991	\$ 4,947,649	\$ -	\$ 36,145,640
Texas Department of Agriculture				
National School Lunch/Breakfast	746,038	-	-	746,038
Texas Medicaid and Health Care				
Partnership (TMHP)	1,249	-	-	1,249
Texas Retirement System (TRS)	37,445	-	-	37,445
Federal Agencies	50,445	106,105	-	156,550
SHARS	1,036,086	-	-	1,036,086
County of Hidalgo Tax Collections	284,617	20,101	-	304,718
Other	28,972	195,196	-	224,168
Exhibit C-1	<u>\$ 33,382,843</u>	<u>\$ 5,269,051</u>	<u>\$ -</u>	<u>\$ 38,651,894</u>
Due from U.S. Treasury QSC Notes Subsidy				294,293
Exhibit A-1				<u>\$ 38,946,187</u>
<u>Due To Other Governments:</u>				
Due to State of Texas Ex C-1	\$ 2,156	\$ 10	\$ -	\$ 2,166
Due to ESC - Region 13 Ex C-1	-	5,930	-	5,930
Due to U. S. Treasury Ex D-1	-	-	10,438	10,438
Exhibit A-1	<u>\$ 2,156</u>	<u>\$ 5,940</u>	<u>\$ 10,438</u>	<u>\$ 18,534</u>

NOTE 10 – DEFERRED OUTFLOWS AND DEFERRED INFLOWS OF RESOURCES

Governmental funds report deferred inflows in connection with receivables for revenues that are not considered to be available to liquidate liabilities in the current period.

In the fund level financial statements, the District has the following deferred inflows of resources:

	General Fund	Nonmajor Governmental Fund	Total
Property Taxes, unavailable	\$ 3,980,442	\$ 312,492	\$ 4,292,934
SHARS, unavailable	1,036,086	-	1,036,086
E Rate	32,364	-	32,364
Totals Exhibit C-1	<u>\$ 5,048,892</u>	<u>\$ 312,492</u>	<u>\$ 5,361,384</u>

In the government-wide financial statements (Exhibit A-1), the District reports cumulative deferred charge on refunding as Deferred Outflows of Resources in the amount of \$2,773,145 net of cumulative amortization of \$199,866 or ~~\$2,367,279~~.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

**NOTE 10 – DEFERRED OUTFLOWS AND DEFERRED INFLOWS OF RESOURCES
(Continued)**

Deferred outflows resources and deferred inflows resources related to pensions and OPEB are \$36,364,037 and \$67,196,400, respectively. See related details at Note 13 regarding pensions and Note 22 regarding Retiree Health Care Plan (OPEB).

NOTE 11 – UNEARNED REVENUES

Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

The following summarizes unearned revenues:

Description:	Amount
Advances on donations	\$ 34,971
Refundable advances	167,504
Exhibit C-1	\$ 202,475
Advances on tuition	\$ 9,920
Exhibit D-1	\$ 9,920

NOTE 12 – LONG-TERM OBLIGATIONS

Governmental Activities

Long-Term Debt

Changes in debt long-term obligations for the year ended June 30, 2021 are as follows:

Governmental Activities	Beginning Balance 7/1/2020	Increase	Decrease	Ending Balance 6/30/2021	Due within One Year
Bonds Payable					
General Obligation Bonds	\$ 55,860,000	\$ 40,875,000	\$ 46,580,000	\$ 50,155,000	\$ 4,935,000
Premium on Bonds	4,641,536	5,332,905	3,835,347	6,139,094	-
Sub-Total Bonds	60,501,536	46,207,905	50,415,347	56,294,094	4,935,000
Capital Leases	3,752,503	4,175,623	2,879,560	5,048,566	3,095,104
Maintenance Tax Notes	40,951,000	-	850,000	40,101,000	905,000
Premium on Tax Notes	4,691,259	-	43,692	4,647,567	-
Total Long-Term Debt	109,896,298	50,383,528	54,188,599	106,091,227	8,935,104
Other Long-Term Liabilities					
Compensated Absences	1,924,567	497,305	474,922	1,946,950	214,148
Claims Payable	3,323,405	1,135,457	1,111,575	3,347,287	1,110,582
Total Other Long-Term Liabilities	5,247,972	1,632,762	1,586,497	5,294,237	1,324,730
Total Governmental Activities	\$ 115,144,270	\$ 52,016,290	\$ 55,775,096	\$ 111,385,464	\$ 10,259,834

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 12 – LONG-TERM OBLIGATIONS (Continued)

Bonded debt will be paid by the Debt Service Fund, claims payable will be paid by the Internal Service Fund, compensated absences will be paid by the General Fund and Federal and State Funds, as applicable, and the Maintenance Tax Notes debt will be paid by the General Fund.

Bonds Payable

Bonds payable at June 30, 2021 are comprised of the following:

Unlimited Tax School Building and Refunding Bonds:

\$64,465,000 Series 2013A due in varying installments through 2023, interest at 2% to 5%	\$ 7,645,000
\$17,355,000 Series 2013B due in varying installments through 2023, interest at 2% to 4%	2,070,000
\$8,075,000 Series 2020A due in varying installments through 2030, interest at 2% to 5%	8,005,000
\$32,800,000 Series 2020B due in varying installments through 2030, interest at 3% to 4%	<u>32,435,000</u>
	<u>\$ 50,155,000</u>

Debt service requirements are as follows:

Year Ending June 30,	Bonds Payable		Total
	Principal	Interest	Requirements
2022	\$ 4,935,000	\$ 1,865,900	\$ 6,800,900
2023	5,175,000	1,633,200	6,808,200
2024	5,340,000	1,389,000	6,729,000
2025	5,290,000	1,165,500	6,455,500
2026	5,475,000	985,900	6,460,900
2027-2030	<u>23,940,000</u>	<u>1,948,950</u>	<u>25,888,950</u>
	<u>\$ 50,155,000</u>	<u>\$ 8,988,450</u>	<u>\$ 59,143,450</u>

MCALLEN INDEPENDENT SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 12 – LONG-TERM OBLIGATIONS (Continued)

Maintenance Tax Qualified School Construction Notes

Maintenance tax notes payable are comprised of the following at June 30, 2021:

2011 \$16,485,000 Maintenance tax notes payable in annual installments of \$1,175,000 to \$1,180,000 to a sinking fund until the tax notes mature in 2026, with interest at 4.66% due semi-annually, February 2013 to February 2026. TEC Code Sec. 45.108.	\$ 16,485,000
2012 \$901,000 Maintenance tax notes payable in annual installments of \$60,000 to \$66,000 through August 2026, with interest at 4.24% due semi-annually, February 2013 to August 2026. TEC Code Sec. 45.108.	391,000
2020 \$24,010,000 Maintenance tax notes payable in annual installments of \$785,000 to \$1,815,000 through February 2039, with interest at 4%-5% due semi-annually, August 2020 to February 2039. TEC Code Sec. 45.108.	<u>23,225,000</u>
	<u>\$ 40,101,000</u>

Tax levies are pledged to the payment of interest and principal of the tax notes.

All maintenance tax notes requirements to term, including the required installments that must be made to a sinking fund for the \$16,485,000 issue, are as follows:

Year Ending June 30,	Maintenance Tax Notes			Total Requirements
	Principal/ Sinking Fund	Interest	Interest Subsidy Available	
2022	\$ 2,085,000	\$ 1,831,451	\$ (783,401)	\$ 3,133,050
2023	2,125,000	1,786,695	(780,645)	3,131,050
2024	2,170,000	1,739,939	(777,889)	3,132,050
2025	2,215,000	1,690,933	(775,133)	3,130,800
2026	2,265,000	1,639,677	(772,377)	3,132,300
2027-2039	18,656,000	5,924,399	(1,399)	24,579,000
	29,516,000	<u>\$ 14,613,094</u>	<u>\$ (3,890,844)</u>	40,238,250
General Fund				
Restricted Asset	10,585,000			10,585,000
Total Requirements	\$ 40,101,000			\$ 50,823,250

This debt will be paid by the General Fund. Under Code Section 6431(f), the District receives federal assistance on the interest requirements. For the fiscal year 2020-2021, the District received federal assistance of \$743,134.

Funds are required by ordinance to be set aside to pay the maintenance tax notes debt. The fair value of investments in a sinking fund is \$11,549,978 and is recorded as restricted assets in the General Fund. These funds are managed by a Trustee and are currently invested in federal agency obligations. Other Restrictions of Fund Balance in the balance sheet includes this amount.

MCALLEN INDEPENDENT SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 12 – LONG-TERM OBLIGATIONS (Continued)

Capital Leases payable – Governmental Funds

Capital leases payable at June 30, 2021 are as follows:

Capital lease payable to PNC Equipment Finance, LLC for a scoreboard, initial payment of \$150,000 and four additional payments of \$206,250 and interest at 0% through August 2021. Texas Education Code Sec. 61.003.	\$ 206,250
Capital lease payable to Wells Fargo Vendor Financial Services, LLC for Apple MacBook's, initial payment of \$174,048 followed by a second payment of \$174,576 with an imputed interest rate of .3307% through October 2021.	174,576
Capital lease payable to Insight Investments, LLC for Chromebook's, three payments of \$1,281,818 with an imputed interest rate of 1.69% through November 2021.	1,260,516
Capital lease payable to Insight investments, LLC for Chromebook's, three payments of \$89,044, with an imputed interest rate of 1.61% through December 2021.	87,633
Capital lease payable to Synovia Solutions, LLC for 85 GPS units, initial payment of \$30,000 and two payments of \$35,340, with an imputed interest rate of .91% through January 2022.	34,752
Capital lease payable to Wells Fargo Financial Services, LLC for Apple MacBook's, three payments of \$177,469 and interest at .34% through February 2022.	176,867
Capital lease payable to Wells Fargo Financial Services, LLC for Apple MacBook's, three payments of \$51,019 with an imputed interest rate of .3411 through March 2022.	50,846
Capital lease payable to Insight Investments, LLC for Chromebook's, 3 payments of \$269,102 with an imputed interest rate of .17% through August 2022.	536,834
Capital lease payable to Insight Investments, LLC for Chromebook's, 4 payments of \$849,395 with an imputed interest rate of .552% through August 2022.	2,520,292
	<u>\$ 5,048,566</u>

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 12 – LONG-TERM OBLIGATIONS (Continued)

Capital lease requirements to term are as follows:

Year Ending June 30,	Lease Payable		Total
	Principal	Interest	Requirements
2022	\$ 3,095,104	\$ 39,488	\$ 3,134,592
2023	1,108,734	9,763	1,118,497
2024	844,729	4,666	849,395
	\$ 5,048,567	\$ 53,917	\$ 5,102,484

The capital lease agreements qualify as capital leases for accounting purposes and therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. All capital lease requirements are funded by the General Fund.

The asset acquired through capital lease is as follows:

	Governmental Activities
Property Under Capital Lease	\$ 975,000
Less: Accumulated Depreciation	(472,586)
	\$ 502,414

Advance Refunding Current Year

In the current year the District advance refunded \$32,910,000, Series 2013A Bonds and \$8,715,000, Series 2013B Bonds. The District issued Series 2020A Bonds in the amount of \$8,075,000 with a premium of \$1,616,521, and Series 2020B Bonds in the amount of \$32,800,000 with a premium of \$3,716,384. The reacquisition price exceeded the net carrying amount of the old debt by \$706,171. The deferred charge on refunding is shown as deferred outflows of resources and is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter.

The refunded bonds were due in varying installments of \$50,000 to \$5,295,000 with a final payment in 2030. The refunding was undertaken to reduce total debt service payments by \$2,097,967 and to obtain an economic gain of \$3,062,460.

The proceeds of the 2020A and 2020B Bonds were used to pay for costs of issuance related to the bonds and to be placed in an irrevocable escrow account to provide for all future debt service payments on the old bonds. Accordingly, the liability for the defeased bonds is not included in the District’s financial statements. At June 30, 2021, the District had \$41,625,000 in defeased bonds outstanding.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 12 – LONG-TERM OBLIGATIONS (Continued)

Compensated Absences

It is the District's policy to allow employees the opportunity to receive a one-time payment for accumulated unused leave. Any employee who retires through the Teacher Retirement System of Texas and is in compliance with Board Policy DEC (LOCAL) shall be eligible for compensation. A one-time payment of unused leave (all types) shall be processed to a maximum of 75 days. The compensation rate for professional employees is \$125 per day and \$70 per day for paraprofessional and auxiliary personnel.

NOTE 13 – PENSION PLAN OBLIGATIONS

Defined Benefit Pension Plan

A. Plan Description

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

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

B. Pension Plan Fiduciary Net Position

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

C. Benefits Provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3% (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 13 – PENSION PLAN OBLIGATIONS (Continued)

Defined Benefit Pension Plan (Continued)

C. Benefits Provided (Continued)

The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic post-employment benefit changes; including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description in (A) above.

Texas Government Code section 821.006 prohibits benefit improvements, if as a result of the particular action, the time required to amortize TRS unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action. Actuarial implications of the funding provided in the manner are determined by the System's actuary.

In May, 2019, the 86th Texas Legislature approved the TRS Pension Reform Bill (Senate Bill 12) that provides for gradual contribution increases from the state, participating employers and active employees to make the pension fund actuarially sound. This action causing the pension fund to be actuarially sound, allowed the legislature to approve funding for a 13th check in September 2019. All eligible members retired as of December 31, 2018 received an extra annuity check in either the matching amount of their monthly annuity or \$2,000, whichever was less.

D. Contributions

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year.

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2020 thru 2025. Contribution Rates can be found in the TRS 2020 ACFR, Note 11, on page 82.

MCALLEN INDEPENDENT SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 13 – PENSION PLAN OBLIGATIONS (Continued)

Defined Benefit Pension Plan (Continued)

D. Contributions (Continued)

	<u>Contribution Rates</u>	
	<u>2020</u>	<u>2021</u>
Member	7.7%	7.7%
Non-Employer Contributing Entity (State)	7.5%	7.5%
Employers	7.5%	7.5%
Current fiscal year employer contributions	\$	5,497,971
Current fiscal year member contributions	\$	12,766,991
2020 measurement year NECE on-behalf contributions	\$	9,344,857

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools and state agencies including TRS. In each respective role, the State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA).

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year reduced by the amounts described below which are paid by the employers. Employers (public school, junior college, other entities or the State of Texas as the employer for senior universities and medical schools) are required to pay the employer contribution rate in the following instances:

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

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

- All public schools, charter schools, and regional educational service centers must contribute 1.5% of the member's salary beginning in fiscal year 2020, gradually increasing to 2% in fiscal year 2025.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 13 – PENSION PLAN OBLIGATIONS (Continued)

Defined Benefit Pension Plan (Continued)

D. Contributions (Continued)

- When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.

E. Actuarial Assumptions

The total pension liability in the August 31, 2019 actuarial valuation was determined using the following actuarial assumptions: Actuarial Assumptions can be found in the 2020 TRS ACFR, Note 11, page 82 and 83.

Valuation Date	August 31, 2019 rolled forward to August 31, 2020
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Market Value
Single Discount Rate	7.25%
Long-term Expected Investment Rate of Return	7.25%
Municipal Bond Rate as of August 2020	2.33%
Inflation	2.30%
Salary Increases Including Inflation	3.05% to 9.05%
Ad Hoc Post-Employment Benefit Changes	None

The actuarial methods and assumptions are used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2019. For a full description of these assumptions, please see the actuarial valuation report dated November 14, 2019.

F. Discount Rate

A single discount rate of 7.25% was used to measure the total pension liability. The single discount rate was based on the expected rate of return on plan investments of 7.25%. The projection of cash flows used to determine this single discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity are made at the rates set by the Legislature during the 2019 legislative session. It is assumed that future employer and state contributions will be 8.50% of payroll in fiscal year 2020 gradually increasing to 9.55% of payroll over the next several years. This includes all employer and State contributions for active and rehired retirees. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 13 – PENSION PLAN OBLIGATIONS (Continued)

Defined Benefit Pension Plan (Continued)

F. Discount Rate (Continued)

The long-term rate of return on pension plan investments is 7.25%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the Systems target asset allocation as of August 31, 2020 (see page 53 of the TRS ACFR) are summarized below:

Asset Class	Target Allocation* %	Long-Term Arithmetic Real Rate of Return**	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
USA	18.00%	3.90%	0.99%
Non-U.S. Developed	13.00%	5.10%	0.92%
Emerging Markets	9.00%	5.60%	0.83%
Private Equity	14.00%	6.70%	1.41%
Stable Value			
Government Bonds	16.00%	-0.70%	-0.05%
Stable Value Hedge Funds	5.00%	1.90%	0.11%
Real Return			
Real Estate	15.00%	4.60%	1.02%
Energy, Natural Resources and Infrastructure	6.00%	6.00%	0.42%
Risk Parity			
Risk Parity	8.00%	3.00%	0.30%
Leverage			
Cash	2.00%	-1.50%	-0.03%
Asset Allocation Leverage	-6.00%	-1.30%	0.08%
Inflation Expectation			2.00%
Volatility Drag***			-0.67%
Total	100.00%		7.33%

* Target allocations are based on the FY2020 policy model

** Capital Market Assumptions come from the Aon Hewitt (as of 8/31/2020)

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

MCALLEN INDEPENDENT SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 13 – PENSION PLAN OBLIGATIONS (Continued)

Defined Benefit Pension Plan (Continued)

G. Discount Rate Sensitivity Analysis

The following table presents the Net Pension Liability of the plan using the discount rate of 7.25%, and what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate. The discount rate can be found in the 2020 TRS ACFR, Note 11, page 84.

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
District’s proportionate share of the net pension liability	\$ 106,579,576	\$ 69,118,556	\$ 38,682,298

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

At June 30, 2021, the District reported a liability of \$ 69,118,556 for its proportionate share of the TRS’s net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District’s proportionate share of the collective net pension liability	\$ 69,118,556
State’s proportionate share that is associated with District	121,301,253
Total	\$ 190,419,809

The net pension liability was measured as of August 31, 2019 and rolled forward to August 31, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer’s proportion of the net pension liability was based on the employer’s contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2019 through August 31, 2020.

At August 31, 2020, the employer’s proportion of the collective net pension liability was 0.1290537505% which was an increase of 0.0001881880% from its proportion measured as of August 31, 2019.

MCALLEN INDEPENDENT SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 13 – PENSION PLAN OBLIGATIONS (Continued)

Defined Benefit Pension Plan (Continued)

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

Changes since the Prior Actuarial Valuation

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

For the year ended June 30, 2021, the District recognized pension expense of \$25,312,554 and revenue of \$14,589,847 for support provided by the State.

At June 30, 2021, the District reported its proportionate share of the TRS’s deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual actuarial experiences	\$ 126,205	\$ 1,928,915
Changes in actuarial assumptions	16,037,964	6,819,230
Difference between projected and actual investment earnings	1,399,246	-
Changes in proportion and difference between the employer’s contributions and the proportionate share of contributions	3,207,561	2,482,065
Total as of August 31, 2020 measurement date	\$ 20,770,976	\$ 11,230,210
Contributions paid to TRS subsequent to the measurement date	4,615,864	-
Total as of fiscal year-end	\$ 25,386,840	\$ 11,230,210

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

Year Ended June 30,	Pension Expense Amount
2022	\$ 2,759,069
2023	3,156,412
2024	3,073,385
2025	1,108,994
2026	(545,265)
Thereafter	(11,829)
348	

MCALLEN INDEPENDENT SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 13 – PENSION PLAN OBLIGATIONS (Continued)

Defined Benefit Pension Plan (Continued)

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

	Beginning Balance	Additions	Retirements	Ending Balance
Net Pension Liability	\$ 66,988,348	\$ 7,455,001	\$ 5,324,793	\$ 69,118,556

The District contributes to TRS at the statutorily determined rates from the General Fund and Special Revenue Funds. Those contributions are applied to the pension liability at the State Level.

Deferred Compensation Plan

The District offered its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan was available to all District employees and permitted them to defer a portion of their salary until future years. The deferred compensation plan is no longer available to employees. These accumulated funds are accounted for in a fiduciary fund and are for distribution only.

NOTE 14 – RISK MANAGEMENT

A. General

During the fiscal year, the District maintained insurance for all governmental functions it may be liable for claims. The more significant of these included a property insurance policy covering District buildings and properties in an aggregate amount of approximately \$541,179,157 for all perils, except named storms.

During the fiscal year, the District made various property damage claims and received insurance recoveries totaling approximately \$31,828. None of these events resulted in an impaired asset.

The District participated in a public entity risk pool (the Program) for all other significant governmental functions that it may be liable for claims. The more significant of these includes \$1,000,000 of general liability insurance.

Provisions of the Program require annual contributions based on a risk-funding plan developed by the Program. In addition, the terms of the Program allow the Program to collect an adjusted contribution if the Program’s operations for any given fund year are inadequate to pay the ultimate cost of claims incurred in that fund year.

This adjusted contribution may be collected from a member who no longer participates in the Program if the year was attributable to a member’s participation year. The Program shall provide excess coverage to ensure the Program’s financial integrity.

There were no reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 14 – RISK MANAGEMENT *(Continued)*

B. Health and Dental Benefit Plan

During the year ended June 30, 2021, employees of the McAllen Independent School District were covered by a health and dental care insurance plan (the Plan) which is accounted for in the Internal Service Fund. The plan year runs from January 1 through December 31. The District contributed premiums of \$415 for medical and \$18 for dental per employee per month through the plan year ending December 31, 2020 and renewed the same amounts on January 1, 2021 which continued through the District's fiscal year-end of June 30, 2021. Employees, at their option, authorized payroll withholdings to pay contributions or premiums for dependents. The Plan was authorized by Section 21.922, Texas Education Code, and was documented by contractual agreement.

The contract between the McAllen Independent School District and the third-party administrator is renewable each January 1, and terms of coverage and contribution costs are included in the contractual provisions. In accordance with state statute, the District was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through United States Fire Insurance Company.

For the plan year, stop-loss coverage was in effect for individual claims exceeding \$330,000. Minimum aggregate retention was \$31,291,260 with an unlimited maximum aggregate benefit. Management believes that adequate funding plans have been made for all incurred and anticipated claims at June 30, 2021.

C. Worker's Compensation

The District has a self-insured worker's compensation program which is accounted for in the Internal Service Fund. The District is self-insured for individual claims up to \$400,000. Management believes that adequate funding has been made for all incurred and anticipated claims at June 30, 2021.

D. Claims Liabilities

The claims for worker's compensation insurance and health and dental insurance liability of \$3,347,287 of which \$2,236,705 is long-term, reported in the Internal Service Fund at June 30, 2021, is based on the requirements of Governmental Accounting Standards Board Statement No. 10. This Statement requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

MCALLEN INDEPENDENT SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 14 – RISK MANAGEMENT (Continued)

Changes in the Fund’s claims liability amount in fiscal year 2020 and 2021 were:

	2020		2021	
	Health and Dental	Worker's Compensation	Health and Dental	Worker's Compensation
Beginning of fiscal year claims	\$ 635,409	\$ 3,091,079	\$ 688,187	\$ 2,635,218
Current year claims and changes in in estimates	22,270,037	340,604	20,820,842	285,981
Claim payments net of stop loss	<u>(22,217,259)</u>	<u>(796,465)</u>	<u>(20,815,470)</u>	<u>(267,471)</u>
End of fiscal year claims liability	<u>\$ 688,187</u>	<u>\$ 2,635,218</u>	<u>\$ 693,559</u>	<u>\$ 2,653,728</u>

NOTE 15 – REVENUES

Revenues of the District consist of the following:

Local and intermediate revenues in Governmental Fund Types consist of property taxes and related penalties & interest (95%), shared services arrangement (3%), and the remaining from gifts and bequests, food service activities, athletic activities, and co-curricular student activities (2%).

State program revenues are primarily comprised of foundation monies received from the Texas Education Agency and other miscellaneous state program reimbursements.

Federal program revenues include all federal grants direct from federal agencies or passed through from the Texas Education Agency or other state and local entities.

NOTE 16 – GENERAL FUND FEDERAL SOURCE REVENUES

The following summarizes general fund federal program revenues:

	ALN Number	Amount
National School Lunch/Breakfast	10.555/10.553	\$ 13,348,832
Child and Adult Care Food Program	10.558	4,622,923
Commodity Supplemental Food Program	10.555	1,131,524
Fresh Fruit and Vegetable Program	10.582	98,663
Junior Reserve Officer Training Corps	12.U01	204,006
Community Development Block Grants/Entitlement Grants	14.218	94,677
Medicaid	Not applicable	335,869
SHARS	Not applicable	193,224
Maintenance Tax Notes Subsidy Federal Government	Not applicable	743,134
E-Rate	Not applicable	88,762
Indirect Cost Revenue Various Federal Programs	Various	1,677,587
Coronavirus Relief Fund-LEA's Program	21.019	<u>279,660</u>
Total For General Fund		<u>\$ 22,818,861</u>

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 17 – OTHER FINANCING SOURCES (USES) AND TRANSFERS

Other financing sources and transfers during the fiscal year are as follows:

	General Fund	Nonmajor Governmental Funds	Nonmajor Enterprise Fund	Internal Service Fund	Total
Other Financing Sources(Uses) and Transfers:					
Issuance of bonds	\$ -	\$ 40,875,000	\$ -	\$ -	\$ 40,875,000
Sale of real and personal property	2,343,238	55,066	-	-	2,398,304
Proceeds from capital leases	4,175,623	-	-	-	4,175,623
Premium on issuance of bonds	-	5,332,904			5,332,904
Transfers in/out	(1,169,497)	824,000	(20,654)	366,151	-
Payment to escrow	-	(45,750,006)			(45,750,006)
	<u>\$ 5,349,364</u>	<u>\$ 1,336,964</u>	<u>\$ (20,654)</u>	<u>\$ 366,151</u>	<u>\$ 7,031,825</u>

During the year, the project safe and secure nonmajor enterprise fund provided funds of \$20,654 to the General Fund for the costs associated with chess lessons, campus beautification, and the purchase of supplies.

NOTE 18 – OPERATING LEASE COMMITMENTS

Rental expenditures during the year totaled \$232,822. The District has operating leases for computer and office equipment. Commitments under lease agreements as of June 30, 2021 provide for future minimum lease obligations as follows:

Year Ending June 30,	Governmental Activities
2022	\$ 466,413
	<u>\$ 466,413</u>

NOTE 19 – SHARED SERVICE ARRANGEMENT

The District is the fiscal agent for a Shared Service Arrangement (SSA) which provides deaf education services to member districts whose students are enrolled in the Regional Day School Program for the Deaf. In addition to the District, other member districts include Donna ISD, Edcouch-Elsa ISD, Edinburg CISD, Excellence in Leadership Academy, Hidalgo ISD, IDEA Public Schools, La Joya ISD, La Villa ISD, Mercedes ISD, Mission CISD, Progreso ISD, Pharr-San Juan-Alamo ISD (PSJA), Rio Grande City ISD, Roma ISD, San Isidro ISD, Sharyland ISD, South Texas ISD, Triumph Public High Schools, Valley View ISD, Vanguard Academy and Weslaco ISD.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 19 – SHARED SERVICE ARRANGEMENT (Continued)

The District, acting as the fiscal agent, receives monies from the granting agencies and administers the program. The fiscal agent is responsible for employment of personnel, budgeting, accounting and reporting. According to guidance provided in Texas Education Agency’s Resource Guide, the District has accounted for the activities of the SSA in the appropriate Special Revenue Funds.

Additionally, the SSA is accounted for using the Accounting and Reporting Treatment Guidance section of the Resource Guide.

According to the SSA agreement, costs incurred by the SSA shall be divided among the Member Districts in proportion to the number of students of each member district attending the Regional Day School program. Expenditures allocated to the SSA members as of June 30, 2021 are summarized below:

Member District	Fund			Total
	315	340	435	
Donna	\$ 16,100	\$ -	\$ 161,558	\$ 177,658
Edcouch-Elsa	5,520	-	55,391	60,911
Edinburg	13,340	268	133,862	147,470
Excellence in Leadership	460	-	4,616	5,076
Hidalgo	920	-	9,232	10,152
IDEA	10,580	-	106,166	116,746
La Joya	21,160	-	212,333	233,493
La Villa	460	-	4,616	5,076
McAllen	21,621	135	216,947	238,703
Mercedes	4,140	-	41,543	45,683
Mission	11,500	135	115,398	127,033
Progreso	460	-	4,616	5,076
PSJA	4,600	-	46,159	50,759
Rio Grande City	9,200	-	92,319	101,519
Roma	6,900	-	69,239	76,139
San Isidro	460	-	4,616	5,076
Sharyland	460	-	4,616	5,076
South Texas	920	-	9,232	10,152
Triumph Public High Schools	460	-	4,616	5,076
Valley View	3,220	-	32,312	35,532
Vanguard	3,220	-	32,312	35,532
Weslaco	13,340	-	133,862	147,202
Total Allocated	\$ 149,041	\$ 538	\$ 1,495,561	\$ 1,645,140

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 20 – CONTINGENT LIABILITIES

- A. The District participates in a number of state and federally assisted programs. These programs are subject to program compliance audits by the grantors or their representatives. Accordingly, the District’s compliance with applicable grant requirements will be finally determined at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the District expects such amounts, if any, to be immaterial.
- B. The District is independently self-insured for health and worker’s compensation insurance. Claims paid are reported in the Internal Service Fund. Claims incurred but not reported have been considered in determining the accrual for claims and the District management believes adequate accruals have been provided at June 30, 2021.
- C. The District participates in a public entity risk pool for various governmental functions. The District believes any adjustments to premiums for claims would be immaterial.
- D. The District is involved in various legal proceedings arising from its operations. Management in consultation with its attorneys believes the outcomes will have no material effect on the District’s financial position.

NOTE 21 – COMMITMENTS AND ENCUMBRANCES

- A. At June 30, 2021, the District had the following remaining construction commitments:

Project	Authorization	Expended	Remaining	Sources
Roof Replacement - Memorial, Crockett	\$ 2,697,500	\$ 153,163	\$ 2,544,337	MTN20 Fund
Drinking Fountain Upgrades - Various Campuses	315,920	281,808	34,112	Federal Funds
McHi Tennis Lights Upgrades	110,000	-	110,000	General Fund
Parking Lot Paving - Various Campuses	1,277,562	320,875	956,687	MTN20 Fund
Intercom Upgrades - Various Campuses	1,342,235	762,361	579,874	MTN20 Fund
Fire Alarm Upgrades - Various Campuses	672,279	448,116	224,163	MTN20 Fund
Agricultural Learning Center Improvements	2,480,376	1,386,615	1,093,761	Capital Projects Fund
Rowe Softball Lights Upgrades	165,400	10,360	155,040	General Fund
AECHS - Culinary Academy	767,038	321,001	446,037	Capital Projects Fund
Restroom Partition Upgrades - Various Campuses	366,148	-	366,148	MTN20 Fund
HVAC - Lamar, McAllen High School, Rowe	3,165,000	1,305,592	1,859,408	MTN20 Fund
Surveillance Cameras Upgrade - Various Campuses	511,093	421,381	89,712	General Fund
	<u>\$ 13,870,551</u>	<u>\$ 5,411,272</u>	<u>\$ 8,459,279</u>	

- B. Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end do not constitute expenditures or liabilities because the commitments will be honored in the subsequent year.

MCALLEN INDEPENDENT SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 21 – COMMITMENTS AND ENCUMBRANCES (Continued)

As of June 30, 2021, the District had the following encumbrances outstanding:

Major Funds		Nonmajor Funds		Total
	620			
	Maintenance			
	Tax Notes	Special Revenue	Capital Project	Governmental
General Fund	2020	Funds	Funds	Funds
\$ 4,220,345	\$ 6,534,165	\$ 279,081	\$ 1,880,067	\$ 12,913,658

NOTE 22 – RETIREE HEALTH CARE PLAN

A. Plan Description

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost sharing defined Other Post-Employment Benefit (OPEB) plan with a special funding situation. The TRS-Care program was established in 1986 by the Texas Legislature.

The TRS Board of Trustees administers the TRS-Care program and the related fund in accordance with Texas Insurance Code Chapter 1575. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. The Board may adopt rules, plans, procedures, and orders reasonably necessary to administer the program, including minimum benefits and financing standards.

B. OPEB Plan Fiduciary Net Position

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

C. Benefits Provided

TRS-Care provides health insurance coverage to retirees from public schools, charter schools, regional education service centers and other educational districts who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

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

MCALLEN INDEPENDENT SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 22 – RETIREE HEALTH CARE PLAN (Continued)

C. Benefits Provided (Continued)

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

TRS-Care Monthly Premium Rates			
	Medicare		Non-Medicare
Retiree or surviving spouse	\$ 135	\$	200
Retiree and spouse	529		689
Retiree or surviving spouse and children	468		408
Retiree and family	1,020		999

D. Contributions

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

Texas Insurance Code, section 1575.202 establishes the state’s contribution rate which is 1.25% of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is .75% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the public. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by the type of contributor.

Contribution Rates		
	<u>2020</u>	<u>2021</u>
Member	0.65%	0.65%
Non-Employer Contributing Entity (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/Private Funding Remitted by Employers	1.25%	1.25%
Current fiscal year employer contributions		\$ 1,455,914
Current fiscal year member contributions		\$ 1,073,702
2020 measurement year NECE on-behalf contributions		\$ 1,973,778

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 22 – RETIREE HEALTH CARE PLAN *(Continued)*

D. Contributions (Continued)

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

TRS-Care received supplemental appropriations from the State of Texas as the Non-Employer Contributing Entity in the amount of \$230.8 million in fiscal year 2020 to maintain premiums and benefit levels in the 2020-2021 biennium.

E. Actuarial Assumptions

The actuarial valuation was performed as of August 31, 2019. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2020. The actuarial valuation was determined using the following actuarial assumptions: Actuarial Assumptions can be found in the 2020 TRS ACFR, Note 9, page 75.

The actuarial valuation of the OPEB offered through TRS-Care is similar to the actuarial valuations performed for the pension plan, except that the OPEB valuation is more complex. All the demographic assumptions, including rates of retirement, termination, and disability, and most of the economic assumptions, including general inflation and salary increases, used in the OPEB valuation were identical to those used in the respective TRS pension valuation. The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2017.

The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2019 TRS pension actuarial valuation that was rolled forward to August 31, 2020:

- Rates of Mortality
- Rates of Retirement
- Rates of Termination
- Rates of Disability
- General Inflation
- Wage Inflation
- Expected Payroll Growth

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

MCALLEN INDEPENDENT SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 22 – RETIREE HEALTH CARE PLAN *(Continued)*

E. Actuarial Assumptions (Continued)

Additional Actuarial Methods and Assumptions:

Valuation Date	August 31, 2019 rolled forward to August 31, 2020
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	2.33% as of August 31, 2020
Salary Increases	3.05% to 9.05%, including inflation
Election Rates	Normal Retirement: 65% participation prior to age 65 and 40% participation after age 65. 25% of pre-65 retirees are assumed to discontinue coverage at age 65.
Aging Factors	Based on Plan Specific Experience
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.

F. Discount Rate

A single discount rate used to measure the total OPEB liability was 2.33%. This was a decrease of .30% in the discount rate since the previous year. The Discount Rate can be found in the 2020 TRS ACFR on page 76. Because the plan is essentially a “pay-as-you-go” plan, the single discount rate is equal to the prevailing municipal bond rate. The projection of cash flows used to determine the discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, the municipal bond rate used for the long-term rate of return and was applied to all periods of projected benefit payments to determine the total OPEB liability.

The source of the municipal bond rate is the Fidelity “20-year Municipal GO AA Index” as of August 31, 2020 using the fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

G. Discount Rate Sensitivity Analysis

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

MCALLEN INDEPENDENT SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 22 – RETIREE HEALTH CARE PLAN (Continued)

G. Discount Rate Sensitivity Analysis (Continued)

	1% Decrease in Discount Rate (1.33%)	Discount Rate (2.33%)	1% Increase in Discount Rate (3.33%)
District’s proportionate share of the net OPEB liability	\$ 88,157,413	\$ 73,464,651	\$ 61,859,478

H. OPEB Liabilities, OPEB Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2021, the District reported a liability of \$ 73,464,651 for its proportionate share of the TRS’s net OPEB. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District’s proportionate share of the collective net OPEB liability	\$ 73,464,651
State’s proportionate share that is associated with the District	<u>98,718,881</u>
Total	<u>\$ 172,183,532</u>

The net OPEB liability was measured as of August 31, 2019 and rolled forward to August 31, 2020 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The employer’s proportion of the net OPEB liability was based on the employer’s contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2019 through August 31, 2020.

At August 31, 2020, the employer’s proportion of the collective net OPEB liability was 0.1932542070% which was an increase of 0.0010326454% from its proportion measured as of August 31, 2019.

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

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District’s proportionate share of the net OPEB liability	\$ 60,011,208	\$ 73,464,651	\$ 91,382,736

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 22 – RETIREE HEALTH CARE PLAN (Continued)

H. OPEB Liabilities, OPEB Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Changes Since the Prior Actuarial Valuation – The following were changes to the actuarial assumptions or other inputs that affected measurement of the Total OPEB liability (TOL) since the prior measurement period: These can be found in the TRS ACFR on page 76.

- The discount rate changed from 2.63% as of August 31, 2019 to 2.33%, as of August 31, 2020. This change increased the total OPEB liability.
- The participation rate for post-65 retirees was lowered from 50% to 40%. This change lowered the Total OPEB Liability.
- The ultimate health care trend rate assumption was lowered from 4.50% to 4.25% as a result of Congress’ repeal of the excise (Cadillac) tax on high-cost employer health plans in December 2019. This change lowered the Total OPEB Liability.

For the year ended June 30, 2021, the District recognized OPEB expense of \$(1,968,802) and revenue of \$(685,467) for support provided by the State.

At June 30, 2021, the District reported its proportionate share of the TRS’s deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual actuarial experiences	\$ 3,846,580	\$33,621,181
Changes in actuarial assumptions	4,531,241	20,173,773
Difference between projected and actual investment earnings	23,873	-
Changes in proportion and difference between the employer’s contributions and the proportionate share of contributions	1,357,084	2,171,236
Total as of August 31, 2020 measurement date	\$ 9,758,778	\$55,966,190
Contributions paid to TRS subsequent to the measurement date	1,218,419	-
Total as of fiscal year-end	\$ 10,977,197	\$55,966,190

MCALLEN INDEPENDENT SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 22 – RETIREE HEALTH CARE PLAN (Continued)

H. OPEB Liabilities, OPEB Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

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

	<u>Year Ended June 30,</u>	<u>OPEB Expense</u>		<u>Amount</u>
	2022			\$(7,742,370)
	2023			(7,745,562)
	2024			(7,747,387)
	2025			(7,746,887)
	2026			(5,784,616)
	Thereafter			(9,440,590)
	<u>Beginning</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending</u>
	<u>Balance</u>	<u></u>	<u></u>	<u>Balance</u>
Net OPEB Liability	\$ 90,903,930	\$(15,970,412)	\$ 1,468,867	\$ 73,464,651

The District contributes to TRS at the statutorily determined rates from the General Fund and Special Revenue Funds. Those contributions are applied to the pension liability at the State Level.

I. Medicare Part D – On Behalf Payments for Reporting Entities

Funding Policy. The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, which was effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries, also known as Medicare Part D. One of the provisions of Medicare Part D allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. The amount of subsidy reimbursement received by TRS on behalf of the District for the period ending June 30, 2021, 2020 and 2019, was estimated at \$721,006, \$557,741 and \$417,912, respectively, and was recognized by the District.

The contributions made by the State on behalf of the District have been recorded in the government-wide financial statements and in the fund financial statement of the General Fund as both state revenues and payroll expenditures.

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. DETAILED NOTES ON ALL FUNDS (Continued)

NOTE 23 – FUND BALANCE

The District has classified its fund balances as follows:

Description	General Fund	MTN 2020	Other Governmental Funds			Total Governmental Funds
			Special Revenue Funds	Debt Service Fund	Capital Projects Fund	
Fund Balances:						
Nonspendable:						
Inventories	\$ 1,346,908	\$ -	\$ -	\$ -	\$ -	\$ 1,346,908
Prepaid items	1,952,112	-	-	-	-	1,952,112
Restricted:						
Food service/federal grant	3,159,426	-	208,480	-	-	3,367,906
State programs	14,274,317	-	1,145,826	-	-	15,420,143
Capital acquisitions	-	19,264,672	-	-	-	19,264,672
Retirement of long-term debt	-	-	-	2,639,059	-	2,639,059
Other restrictions of fund balance						
Retirement of maintenance tax notes	11,206,662	-	-	-	-	11,206,662
Committed:						
Construction	307,451	-	-	-	-	307,451
Campus activity funds	-	-	809,603	-	-	809,603
Assigned:						
Construction	1,923,165	-	-	-	3,990,311	5,913,476
Capital expenditures for equipment	5,481,523	-	-	-	-	5,481,523
Other	11,923,358	-	-	-	-	11,923,358
Unassigned:	56,020,075	-	-	-	-	56,020,075
Total Fund Balance	\$ 107,594,997	\$ 19,264,672	\$ 2,163,909	\$ 2,639,059	\$ 3,990,311	\$ 135,652,948

The District has not established a contingency reserve or “Rainy Day Fund” but monitors an optimum fund balance that targets an estimated two and a half months (75 days) average cash disbursements balance.

NOTE 24 – ROUNDING ADJUSTMENTS

Throughout this annual comprehensive financial report, dollar amounts are rounded, thereby creating differences between the details and the totals.

NOTE 25 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through November 15, 2021 which is the date these financial statements were available to be issued. There are no subsequent events that require disclosure.

REQUIRED SUPPLEMENTARY INFORMATION



MCALLEN ISD
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)	
	Original	Final			
REVENUES:					
5700	Local and intermediate sources	\$ 84,209,981	\$ 84,648,816	\$ 83,646,750	\$ (1,002,066)
5800	State program revenues	137,774,797	135,065,041	138,989,204	3,924,163
5900	Federal program revenues	21,131,995	24,916,267	22,818,861	(2,097,406)
5020	Total Revenues	<u>243,116,773</u>	<u>244,630,124</u>	<u>245,454,815</u>	<u>824,691</u>
EXPENDITURES:					
Current:					
0011	Instruction	125,902,178	130,769,308	126,158,156	4,611,152
0012	Instructional resources and media services	3,591,042	3,658,918	3,562,915	96,003
0013	Curriculum and instructional staff development	4,566,016	5,231,903	4,376,282	855,621
0021	Instructional leadership	3,424,579	2,922,508	2,717,088	205,420
0023	School leadership	13,398,767	13,865,298	13,805,158	60,140
0031	Guidance, counseling and evaluation services	10,033,333	9,958,471	9,688,811	269,660
0032	Social work services	1,864,993	1,911,112	1,871,743	39,369
0033	Health services	3,031,453	3,144,471	3,136,469	8,002
0034	Student (pupil) transportation	4,007,329	5,220,606	3,590,057	1,630,549
0035	Food service	17,566,135	22,786,465	20,213,684	2,572,781
0036	Extracurricular activities	9,996,499	8,656,119	7,596,952	1,059,167
0041	General administration	7,895,268	8,485,719	7,899,451	586,268
0051	Facilities maintenance and operations	19,817,409	21,325,514	20,372,590	952,924
0052	Security and monitoring services	4,387,069	5,082,946	4,240,176	842,770
0053	Data processing services	4,703,026	6,416,383	5,206,620	1,209,763
0061	Community services	35,975	57,851	56,048	1,803
Debt Service:					
0071	Principal on long term-debt	5,134,719	3,260,289	3,056,039	204,250
0072	Interest on long-term debt	1,934,170	1,954,942	1,934,319	20,623
0073	Bond issuance cost and fees	4,700	9,700	6,025	3,675
Capital Outlay:					
0081	Facilities acquisition and construction	5,000	1,003,300	514,657	488,643
Intergovernmental:					
0095	Payment to juvenile justice alternative education	40,000	40,000	-	40,000
0099	Other intergovernmental charges	891,975	907,579	906,174	1,405
6030	Total Expenditures	<u>242,231,635</u>	<u>256,669,402</u>	<u>240,909,414</u>	<u>15,759,988</u>
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>885,138</u>	<u>(12,039,278)</u>	<u>4,545,401</u>	<u>16,584,679</u>
OTHER FINANCING SOURCES (USES):					
7912	Sale of real and personal property	-	2,318,359	2,343,239	24,880
7913	Proceeds from capital leases	-	4,175,624	4,175,623	(1)
7915	Transfers in	-	33,480	20,654	(12,826)
8911	Transfers out	(85,330)	(2,959,330)	(1,190,151)	1,769,179
7080	Total Other Financing Sources (Uses)	<u>(85,330)</u>	<u>3,568,133</u>	<u>5,349,365</u>	<u>1,781,232</u>
1200	Net Change in Fund Balances	799,808	(8,471,145)	9,894,766	18,365,911
0100	Fund Balance - Beginning	<u>97,700,231</u>	<u>97,700,231</u>	<u>97,700,231</u>	<u>-</u>
3000	Fund Balance - Ending	<u>\$ 98,500,039</u>	<u>\$ 89,229,086</u>	<u>\$ 107,594,997</u>	<u>\$ 18,365,911</u>

MCALLEN ISD
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MAINTENANCE TAX NOTES 2020
FOR THE YEAR ENDED JUNE 30, 2021

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)	
	Original	Final			
REVENUES:					
5700	Local and intermediate sources	\$ -	\$ -	\$ 68,789	\$ 68,789
5020	Total Revenues	-	-	68,789	68,789
EXPENDITURES:					
Current:					
0051	Facilities maintenance and operations	761,000	1,592,585	762,361	830,224
Capital Outlay:					
0081	Facilities acquisition and construction	20,198,770	23,631,483	5,372,570	18,258,913
6030	Total Expenditures	20,959,770	25,224,068	6,134,931	19,089,137
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,959,770)	(25,224,068)	(6,066,142)	19,157,926
OTHER FINANCING SOURCES (USES):					
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources (Uses)	-	-	-	-
1200	Net Change in Fund Balances	(20,959,770)	(25,224,068)	(6,066,142)	19,157,926
0100	Fund Balance - Beginning	25,330,814	25,330,814	25,330,814	-
3000	Fund Balance - Ending	\$ 4,371,044	\$ 106,746	\$ 19,264,672	\$ 19,157,926



MCALLEN ISD
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 2021

	FY 2021 <u>Plan Year 2020</u>	FY 2020 <u>Plan Year 2019</u>	FY 2019 <u>Plan Year 2018</u>
District's proportion of the net pension liability (asset)	0.1290537505%	0.1288655625%	0.1236546701%
District's proportionate share of the net pension liability (asset)	\$ 69,118,556	\$ 66,988,348	\$ 68,062,531
State's proportionate share of the net pension liability (asset) associated with the District	<u>121,301,253</u>	<u>116,155,208</u>	<u>134,662,850</u>
Total	<u>\$ 190,419,809</u>	<u>\$ 183,143,556</u>	<u>\$ 202,725,381</u>
District's covered payroll	\$ 165,987,549	\$ 154,606,270	\$ 154,106,862
District's proportionate share of the net pension liability as a percentage of its covered payroll	41.64%	43.33%	44.17%
Plan fiduciary net position as a percentage of the total pension liability	75.54%	75.24%	73.74%

Note: Only seven years of data is presented in accordance with GASB Statement No. 68, paragraph 138. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement".

<u>FY 2018</u> <u>Plan Year 2017</u>	<u>FY 2017</u> <u>Plan Year 2016</u>	<u>FY 2016</u> <u>Plan Year 2015</u>	<u>FY 2015</u> <u>Plan Year 2014</u>
0.1332032746%	0.1376054964%	0.1443069000%	0.0932441000%
\$ 42,591,231	\$ 51,999,071	\$ 51,010,568	24,906,788
<u>78,645,514</u>	<u>95,115,776</u>	<u>90,852,976</u>	<u>79,177,686</u>
<u>\$ 121,236,745</u>	<u>\$ 147,114,847</u>	<u>\$ 141,863,544</u>	<u>\$ 104,084,474</u>
\$ 151,848,295	\$ 148,924,609	\$ 144,968,179	\$ 143,054,541
28.05%	34.92%	35.19%	17.41%
82.17%	78.00%	78.43%	83.25%

MCALLEN INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS FOR PENSIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 2021

	2021	2020	2019
Contractually required contributions	\$ 5,469,714	\$ 5,181,614	\$ 4,500,451
Contributions in relation to the contractually required contributions	(5,497,971)	(5,232,098)	(4,520,374)
Contribution deficiency (excess)	\$ (28,257)	\$ (50,484)	\$ (19,923)
 District's covered payroll	 \$ 165,793,778	 \$ 163,913,077	 \$ 154,165,777
Contributions as a percentage of covered payroll	3.30%	3.16%	2.92%

Note: Only seven years of data is presented in accordance with GASB Statement No. 68, paragraph 138. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement".

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 4,467,275	\$ 4,366,838	\$ 4,364,469	\$ 4,123,936
<u>(4,476,586)</u>	<u>(4,366,838)</u>	<u>(4,364,469)</u>	<u>(4,123,936)</u>
<u><u>\$ (9,311)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
\$ 154,000,839	\$ 151,613,208	\$ 148,051,309	\$ 144,662,074
2.90%	2.88%	2.95%	2.85%

MCALLEN INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
 TEACHER RETIREMENT SYSTEM OF TEXAS
 FOR THE YEAR ENDED JUNE 30, 2021

	Measurement Year Ended August 31,			
	2020	2019	2018	2017
District's proportion of the net OPEB liability (asset)	0.1932542070%	0.1922215616%	0.1906084696%	0.1958726317%
District's proportionate share of the net OPEB liability (asset)	\$ 73,464,651	\$ 90,903,930	\$ 95,172,554	\$ 85,177,660
State's proportionate share of the net OPEB liability (asset) associated with the district	<u>98,718,881</u>	<u>120,790,991</u>	<u>130,592,822</u>	<u>114,122,576</u>
Total	<u>\$ 172,183,532</u>	<u>\$ 211,694,921</u>	<u>\$ 225,765,376</u>	<u>\$ 199,300,236</u>
District's covered payroll	\$ 165,987,549	\$ 154,606,270	\$ 154,106,862	\$ 151,848,295
District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	44.26%	58.80%	61.76%	56.09%
Plan fiduciary net position as a percentage of the total OPEB liability	4.99%	2.66%	1.57%	0.91%

Note: Only four years of data is presented in accordance with GASB #75, paragraph 245. "The information for all fiscal years for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

MCALLEN INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S OPEB CONTRIBUTIONS
 TEACHER RETIREMENT SYSTEM OF TEXAS
 FOR THE YEAR ENDED JUNE 30, 2021

	Fiscal Year Ended June 30,			
	2021	2020	2019	2018
Contractually required contributions	\$ 1,451,486	\$ 1,446,887	\$ 1,349,120	\$ 1,362,905
Contribution in relation to the contractually required contributions	<u>(1,455,914)</u>	<u>(1,451,657)</u>	<u>(1,352,413)</u>	<u>(1,361,516)</u>
Contribution deficiency (excess)	<u>\$ (4,428)</u>	<u>\$ (4,770)</u>	<u>\$ (3,293)</u>	<u>\$ 1,389</u>
District's covered payroll	\$ 165,793,778	\$ 163,913,077	\$ 154,165,777	\$ 154,000,839
Contributions as a percentage of covered payroll	0.88%	0.88%	0.88%	0.88%

Note: Only four years of data is presented in accordance with GASB #75, paragraph 245. "The information for all fiscal years for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

MCALLEN INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021

A. *Budgets*

The official school original budget was prepared for adoption for required Governmental Fund Types on June 22. The budget was formally adopted by the Board of School Trustees at a duly advertised public meeting prior to the expenditure of funds. The Board also approved amendments throughout the year and the final amended budget by June 30. Expenditures may not legally exceed budgeted appropriations at the function level. Annual budgets were adopted for the General Fund and the Debt Service Fund on a basis consistent with generally accepted accounting principles. The District has administratively opted to officially adopt a budget for the Capital Projects Fund. Additionally, special revenue funds are controlled by project length budgets approved by State and Federal grantor agencies. The Debt Service Fund budget comparison schedule is presented in the Other Supplementary Information section of the financial statements.

B. *Encumbrances*

Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at June 30, and encumbrances outstanding at the time are to be either cancelled or appropriately provided for in the subsequent year's budget.

C. *TRS Pension*

Changes of Benefit Terms. There were no changes in benefit terms that affected measurement of the total pension liability during the measurement period.

Changes in Assumptions

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

D. *TRS OPEB Plan*

Changes of Benefit Terms. There were no changes in benefit terms since the prior measurement date.

Changes in Assumptions

The following assumptions, methods and plan changes which are specific to TRS-Care were updated from the prior year's report:

- The discount rate changed from 2.63 percent as of August 31, 2019 to 2.33 percent, as of August 31, 2020. This change increased the Total OPEB Liability.
- The participation rate for post-65 retirees was lowered from 50 percent to 40 percent. This change lowered the Total OPEB Liability.
- The ultimate health care trend assumption was lowered from 4.50 percent to 4.25 percent as a result of Congress' repeal of the excise (Cadillac) tax on high-cost employer health plans in December 2019. This change lowered the Total OPEB Liability.

COMBINING FUND STATEMENTS



NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for resources restricted to specific purposes by a grantor or for purposes committed by the Board of Trustees. Federal financial assistance often is accounted for in a Special Revenue Fund. In most Special Revenue funds, unused balances are recorded as unearned revenue and carried forward to the succeeding fiscal year, provided the amount carried forward is within the limits established by the grantor. In some cases, the unused balances are returned to the grantor at the close of specified project periods. The District budgets for Special Revenue Funds as grants are awarded by the various grantors. The District uses project accounting for them in order to maintain integrity for the various sources of funds. These funds utilize the modified accrual basis of accounting and budgeting. Included in the District's Special Revenue Funds are:

211 ESEA, Title I, Part A, Improving Basic Programs - This fund classification is to be used to account, on a project basis, for funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children.

212 ESEA, Title I, Part C, Education of Migratory Children - This fund classification is to be used to account, on a project basis, for funds granted for programs benefiting children of migrant agriculture or agriculture-related workers and children of migrant fishermen.

224 IDEA - Part B, Formula - This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) subgrants.

225 IDEA - Part B, Preschool - This fund classification is to be used to account, on a project basis, for funds granted for preschool children with disabilities.

244 Carl D. Perkins – Basic Formula Grant - This fund classification is to be used to account, on a project basis, for funds granted to provide Career and Technical education to develop new and/or improve Career and Technical education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses (sites) or 2) a limited number of program areas.

255 ESEA, Title II, Part A, Teacher and Principal Training and Recruiting- This fund classification is to be used to provide financial assistance to LEAs to (1) Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and (2) hold local education agencies and schools accountable for improving student academic achievement.

263 Title III, Part A, English Language Acquisition and Language Enhancement LEP - This fund classification is to be used to account, on a project basis, for funds granted to improve the education of limited English proficient children, by assisting the children to learn English and meet challenging State academic content and student academic achievement standards.

266 Elementary and Secondary School Emergency Relief (ESSER) Funds (Coronavirus Aid, Relief, and Economic Security Act (CARES Act))- This fund is used to account for federal stimulus ESSER funds granted to LEAs through the CARES Act that support an LEA's ability to operate and instruct its students during the COVID-19 pandemic.

272 Medicaid Administrative Claiming Program – MAC (Effective September 1, 2005) – This fund classification is to be used to account, on a project basis, for funds allocated to local education agencies for reimbursement of eligible administrative costs for activities attributed to the implementation of the Medicaid state plan. Expenditures attributed to the required matching amount are recorded in the General Fund and are to be accounted for with use of a local option account code, as needed, for local monitoring of compliance with federal matching requirements.

274 GEAR UP (Effective fiscal year 2008/09) - This fund classification is to be used to account, on a project basis, for funds granted to provide services and support to low-income minority school districts to ensure that students are academically prepared for higher education, graduate from high school, and have access to higher education opportunities.

276 Title I School Improvement Program (SIP) Academy Grant- This fund classification is to be used to account, on a project basis, for funds granted to address the needs of campuses in improvement, correction action, and restructuring in order to improve student achievement.

289 Federally Funded Special Revenue Funds – This fund classification is to be used to account, on a project basis, for federally funded special revenue funds that have not been specified above. The following locally defined grants are to be converted to Fund 289 for PEIMS reporting:

- 287-0 – Project RISE (Region One Incentive Strategies for Educators)
- 287-F – Operation Connectivity
- 287-Z – Equitable Sharing Program
- 288-0 – Summer School LEP Students in K1
- 288-F – STOP School Violence-PD
- 288-Z – STOP School Violence-Family Treatment Program
- 289 – Title IV, Part A – SSAEP

315 Shared Services Arrangements – IDEA – Part B, Discretionary – This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds used to support an education service center basic special education component and also:

- Targeted support to LEAs
- Regional Day School Programs for the Deaf
- Private residential placements
- Priority projects
- Other emerging needs

340 Shared Services Arrangements – IDEA, Part C, Early Intervention (Deaf) – This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to assist local Regional Day School for the Deaf programs and the Texas School for the Deaf in providing direct services to hearing impaired infants to toddlers, ages birth through two years of age. The program provides supplemental and appropriate services to eligible students that are provided by a certified and trained teacher.

397 Advanced Placement Incentives – This fund classification is to be used to account, on a project basis, for funds awarded to school districts under the Texas Advanced Placement Award Incentive Program, Chapter 28, Subchapter C, TEC.

410 State Textbook Fund – This fund classification is to be used to account, on a project basis, for funds awarded to school districts under the textbook allotment.

429 State Funded Special Revenue Funds – State funded special revenue funds not listed above are to be accounted for in this fund. The following locally defined grants are to be converted to Fund 429 for PEIMS reporting:

- 427 – National Incident Based Reporting System (NIBRS)
- 427-F – State Funded Asset Forfeiture Program
- 427-Z – Region 13 College and Career Readiness School Model Sub Grant
- 428-2D-0 – Math Achievement Academies
- 428-F – Special Education Fiscal Support Round 2
- 429-0 – Read to Succeed
- 429-F – School Safety and Security Grant
- 429-M – CTE Certification Exam Reimbursements
- 429-Z – Community Youth Development (CYD) Program Grant
- 429-801 – Law Enforcement Officer Standards and Education

435 Shared Services Arrangements – Regional Day School for the Deaf – This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis for funds allocated for staff and activities of the Regional Day School Program for the Deaf (RDSPD). These funds are not to be used to pay salaries of teachers with a teaching assignment other than deaf students in the RDSPD. State deaf funds should not be used to pay the salary of teachers of American Sign Language as a foreign language at the junior high or high school level, as this is a course for regular education credit.

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

499 Locally Funded Special Revenue Funds – Locally funded special revenue funds not listed above are to be accounted for in this fund (effective September 1, 2001, this fund classification is also to be used for transactions that were accounted for as expendable trust funds prior to implementation of GASB Statement 34 reporting standards). The following locally defined grants are to be converted to Fund 499 for PEIMS reporting:

- 498-0 – TIBS Innovative teaching/training grant
- 498-M – United Way Grant
- 498-Z – No Kid Hungry Grant
- 499-0 – Children’s Defense Fund

DEBT SERVICE FUND

The Debt Service Fund is used to account for revenues from debt service taxes and earnings on investments which are used for payment of interest and principal on the District’s bonded indebtedness.

599 Debt Service Funds – This code is used to combine all debt service funds for reporting. School districts are encouraged to use locally defined debt service funds (codes 511-598) to provide separate accountability for each type or issue of debt and convert those accounts to code 599 for PEIMS reporting.

CAPITAL PROJECTS FUNDS

619 MISD Maintenance Tax Notes – Locally Defined – This fund is used, at the option of the school district, to classify capital projects on a project-by-project basis. The projects identified here are part of the original plan for the maintenance tax notes but resources for these projects did not come from the sale of bonds. For PEIMS reporting, these accounts are converted to code 699.

620 Maintenance Tax Notes 2020 - This fund is used to account for the expenditures of resources accumulated from sales of bonds and related interest earnings for the maintenance of school facilities.

698 MISD Capital Projects Fund – Locally Defined – This fund is used, at the option of the school district, to classify capital projects on a project-by-project basis. For PEIMS reporting, these accounts are converted to code 699.

699 Capital Project Funds – This code is used to combine all capital projects funds for reporting. Each capital project should be recorded in a locally defined fund (codes 616-698) and converted to code 699 for PEIMS reporting.



MCALLEN ISD
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

Data Control Codes	211	212	224	225	244
	ESEA I, A Improving Basic Programs	ESEA Title I Part C Migrant	IDEA - Part B Formula	IDEA - Part B Preschool	Career and Technical - Basic Grant
ASSETS					
1110	\$ -	\$ -	\$ -	\$ -	\$ -
1120	-	-	-	-	-
1225	-	-	-	-	-
1240	2,012,425	78,610	1,000,100	17,960	84,672
1250	-	-	-	-	-
1260	-	-	-	-	-
1290	278	4	-	-	26
1300	-	-	-	-	-
1410	-	2,500	-	-	10,879
1800	-	-	-	-	-
1910	-	-	-	-	-
1000	<u>\$ 2,012,703</u>	<u>\$ 81,114</u>	<u>\$ 1,000,100</u>	<u>\$ 17,960</u>	<u>\$ 95,577</u>
LIABILITIES					
2110	144,291	2,297	55,516	2,302	-
2150	-	-	-	-	-
2160	1,057,711	21,910	522,447	7,459	6,475
2170	810,701	56,907	422,137	8,199	89,102
2180	-	-	-	-	-
2190	-	-	-	-	-
2300	-	-	-	-	-
2400	-	-	-	-	-
2000	<u>2,012,703</u>	<u>81,114</u>	<u>1,000,100</u>	<u>17,960</u>	<u>95,577</u>
DEFERRED INFLOWS OF RESOURCES					
2601	-	-	-	-	-
2604	-	-	-	-	-
2600	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable fund balance:					
3410	-	-	-	-	-
3430	-	-	-	-	-
Restricted fund balance:					
3450	-	-	-	-	-
3470	-	-	-	-	-
3480	-	-	-	-	-
3490	-	-	-	-	-
Committed fund balance:					
3510	-	-	-	-	-
3545	-	-	-	-	-
Assigned Fund Balance:					
3550	-	-	-	-	-
3570	-	-	-	-	-
3590	-	-	-	-	-
3600	-	-	-	-	-
3000	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	<u>\$ 2,012,703</u>	<u>\$ 81,114</u>	<u>\$ 1,000,100</u>	<u>\$ 17,960</u>	<u>\$ 95,577</u>

MCALLEN ISD
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2021

	410	429	435	461	499
Data Control Codes	State Textbook Fund	Other State Special Revenue Funds	SSA Regional Day School - Deaf	Campus Activity Funds	Other Local Special Revenue Funds
ASSETS					
1110 Cash and cash equivalents	\$ 161,856	\$ 33,238	\$ -	\$ 859,753	\$ 61,970
1120 Investments	-	-	-	-	-
1225 Property taxes receivable, net	-	-	-	-	-
1240 Receivables from other governments	-	125,073	700,547	6	-
1250 Accrued interest	-	-	-	-	-
1260 Due from other funds	-	-	1,254,574	119	-
1290 Other receivables	-	55	45	333	-
1300 Inventories	-	-	-	-	-
1410 Prepaid items	-	-	-	385	-
1800 Restricted assets	-	-	-	-	-
1910 Long-term investments	-	-	-	-	-
1000 Total Assets	<u>\$ 161,856</u>	<u>\$ 158,366</u>	<u>\$ 1,955,166</u>	<u>\$ 860,596</u>	<u>\$ 61,970</u>
LIABILITIES					
2110 Accounts payable	-	9,987	3,805	50,662	32,794
2150 Payroll deductions and withholdings payable	-	-	-	-	-
2160 Accrued wages payable	-	16,996	446,525	-	-
2170 Due to other funds	-	93,131	359,012	320	-
2180 Due to other governments	-	5,929	-	11	-
2190 Due to student groups	-	-	-	-	-
2300 Unearned revenue	96,302	32,323	-	-	29,176
2400 Payable from restricted assets	-	-	-	-	-
2000 Total Liabilities	<u>96,302</u>	<u>158,366</u>	<u>809,342</u>	<u>50,993</u>	<u>61,970</u>
DEFERRED INFLOWS OF RESOURCES					
2601 Unavailable revenue - property taxes	-	-	-	-	-
2604 Deferred inflow of resources - other	-	-	-	-	-
2600 Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable fund balance:					
3410 Inventories	-	-	-	-	-
3430 Prepaid items	-	-	-	-	-
Restricted fund balance:					
3450 Federal or state funds grant restrictions	65,554	-	1,145,824	-	-
3470 Restricted for capital acquisitions	-	-	-	-	-
3480 Retirement of long-term debt	-	-	-	-	-
3490 Other restricted fund balance	-	-	-	-	-
Committed fund balance:					
3510 Construction	-	-	-	-	-
3545 Other committed fund balance	-	-	-	809,603	-
Assigned Fund Balance:					
3550 Assigned for construction	-	-	-	-	-
3570 Capital expenditures for equipment	-	-	-	-	-
3590 Other assigned fund balance	-	-	-	-	-
3600 Unassigned fund balance	-	-	-	-	-
3000 Total Fund Balances	<u>65,554</u>	<u>-</u>	<u>1,145,824</u>	<u>809,603</u>	<u>-</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 161,856</u>	<u>\$ 158,366</u>	<u>\$ 1,955,166</u>	<u>\$ 860,596</u>	<u>\$ 61,970</u>

	599		619		698	
Total Nonmajor Special Revenue Funds	Debt Service Fund	Total Nonmajor Debt Service Funds	MISD MTN 2020	MISD Capital Projects Fund	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
\$ 1,193,744	\$ 6,225	\$ 6,225	\$ 96,130	\$ 82,420	\$ 178,550	\$ 1,378,519
-	2,528,075	2,528,075	1,717,977	2,387,520	4,105,497	6,633,572
-	373,972	373,972	-	-	-	373,972
5,217,741	51,310	51,310	-	-	-	5,269,051
-	-	-	-	-	-	-
1,254,693	453	453	-	-	-	1,255,146
1,063	-	-	-	-	-	1,063
-	-	-	-	-	-	-
13,764	-	-	-	-	-	13,764
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 7,681,005</u>	<u>\$ 2,960,035</u>	<u>\$ 2,960,035</u>	<u>\$ 1,814,107</u>	<u>\$ 2,469,940</u>	<u>\$ 4,284,047</u>	<u>\$ 14,925,087</u>
423,675	-	-	34,689	259,047	293,736	717,411
-	-	-	-	-	-	-
2,304,730	-	-	-	-	-	2,304,730
2,615,247	8,484	8,484	-	-	-	2,623,731
5,940	-	-	-	-	-	5,940
-	-	-	-	-	-	-
167,504	-	-	-	-	-	167,504
-	-	-	-	-	-	-
<u>5,517,096</u>	<u>8,484</u>	<u>8,484</u>	<u>34,689</u>	<u>259,047</u>	<u>293,736</u>	<u>5,819,316</u>
-	312,492	312,492	-	-	-	312,492
-	-	-	-	-	-	-
-	312,492	312,492	-	-	-	312,492
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,354,306	-	-	-	-	-	1,354,306
-	-	-	-	-	-	-
-	2,639,059	2,639,059	-	-	-	2,639,059
-	-	-	-	-	-	-
809,603	-	-	-	-	-	809,603
-	-	-	1,779,418	2,210,893	3,990,311	3,990,311
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,163,909</u>	<u>2,639,059</u>	<u>2,639,059</u>	<u>1,779,418</u>	<u>2,210,893</u>	<u>3,990,311</u>	<u>8,793,279</u>
<u>\$ 7,681,005</u>	<u>\$ 2,960,035</u>	<u>\$ 2,960,035</u>	<u>\$ 1,814,107</u>	<u>\$ 2,469,940</u>	<u>\$ 4,284,047</u>	<u>\$ 14,925,087</u>

MCALLEN ISD
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

Data Control Codes	211	212	224	225	244	255
	ESEA I, A Improving Basic Programs	ESEA Title I Part C Migrant	IDEA - Part B Formula	IDEA - Part B Preschool	Career and Technical - Basic Grant	ESEA II, A Training and Recruiting
REVENUES:						
5700 Local and intermediate sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800 State program revenues	-	-	-	-	-	-
5900 Federal program revenues	11,573,952	565,834	4,508,436	64,245	362,730	700,599
5020 Total Revenues	<u>11,573,952</u>	<u>565,834</u>	<u>4,508,436</u>	<u>64,245</u>	<u>362,730</u>	<u>700,599</u>
EXPENDITURES:						
Current:						
11 Instruction	8,282,067	113,236	2,977,314	64,245	161,608	595,457
12 Instructional resources and media services	42,230	-	-	-	-	-
13 Curriculum and instructional staff development	782,126	-	11,270	-	97,815	87,155
21 Instructional leadership	315,547	323,077	55,141	-	1,289	-
23 School leadership	39,141	-	5,630	-	-	8,184
31 Guidance, counseling and evaluation services	193,656	-	1,391,057	-	102,018	-
32 Social work services	3,865	-	64,944	-	-	-
33 Health services	70,664	-	-	-	-	-
34 Student (pupil) transportation	-	-	-	-	-	-
35 Food service	-	-	-	-	-	-
36 Extracurricular activities	-	-	-	-	-	-
41 General administration	-	-	-	-	-	-
51 Facilities maintenance and operations	7,723	4,964	-	-	-	-
52 Security and monitoring services	-	-	-	-	-	-
53 Data processing services	-	-	-	-	-	-
61 Community services	1,876,879	124,655	3,084	-	-	9,819
Debt Service:						
71 Principal on long term-debt	-	-	-	-	-	-
72 Interest on long-term debt	-	-	-	-	-	-
73 Bond issuance cost and fees	-	-	-	-	-	-
Capital Outlay:						
81 Facilities acquisition and construction	-	-	-	-	-	-
Intergovernmental:						
93 Payment to fiscal agent of SSA	-	-	-	-	-	-
95 Payment to juvenile justice alternative education	-	-	-	-	-	-
99 Other intergovernmental charges	-	-	-	-	-	-
6030 Total Expenditures	<u>11,613,898</u>	<u>565,932</u>	<u>4,508,440</u>	<u>64,245</u>	<u>362,730</u>	<u>700,615</u>
1100 Excess (Deficiency) of Revenues Over (Under)						
Expenditures	(39,946)	(98)	(4)	-	-	(16)
OTHER FINANCING SOURCES (USES):						
7911 Issuance of bonds	-	-	-	-	-	-
7912 Sale of real and personal property	39,946	98	4	-	-	16
7915 Transfers in	-	-	-	-	-	-
7916 Discount on issuance of bonds	-	-	-	-	-	-
8949 Payment to escrow	-	-	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>39,946</u>	<u>98</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>16</u>
1200 Net Change in Fund Balances	-	-	-	-	-	-
100 Fund Balance - (Beginning)	-	-	-	-	-	-
3000 Fund Balance - (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

263	266	272	274	276	289	315	340	397
Title III, A English Lang. Acquisition	CARES ESSER	Medicaid Admin. Claim MAC	GEAR UP	Instructional Continuity	Federally Funded Special Revenue Funds	SSA IDEA, Part B Discretionary	SSA - IDEA C Deaf, Early Intervention	Advanced Placement Incentives
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	13,600
623,633	1,281,069	79,953	78,156	17,708	4,315,508	149,041	538	-
623,633	1,281,069	79,953	78,156	17,708	4,315,508	149,041	538	13,600
601,904	34,666	-	1,302	17,708	1,244,743	67,210	538	2,871
-	-	-	-	-	458	-	-	-
17,463	-	-	2,292	-	82,635	-	-	10,729
435	-	-	-	-	22,805	-	-	-
-	-	-	-	-	7,958	-	-	-
2,053	-	-	74,562	-	911	81,672	-	-
-	-	-	-	-	61,966	-	-	-
-	-	46,031	-	-	-	159	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	7,656	-	-	-
-	-	-	-	-	-	-	-	-
-	572,881	-	-	-	2,657,772	-	-	-
-	-	-	-	-	207,590	-	-	-
-	-	-	-	-	-	-	-	-
1,778	-	-	-	-	22,502	-	-	-
-	673,522	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
623,633	1,281,069	46,031	78,156	17,708	4,316,996	149,041	538	13,600
-	-	33,922	-	-	(1,488)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	12	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	12	-	-	-	-	-	-
-	-	33,934	-	-	(1,488)	-	-	-
-	-	38,758	-	-	71,724	-	-	-
\$ -	\$ -	\$ 72,692	\$ -	\$ -	\$ 70,236	\$ -	\$ -	\$ -

MCALLEN ISD
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 2021

Data Control Codes	410 State Textbook Fund	429 Other State Special Revenue Funds	435 SSA Regional Day School - Deaf	461 Campus Activity Funds	499 Other Local Special Revenue Funds	Total Nonmajor Special Revenue Funds
REVENUES:						
5700 Local and intermediate sources	\$ -	\$ -	\$ 2,780,486	\$ 166,249	\$ 111,321	\$ 3,058,056
5800 State program revenues	1,070,424	389,147	1,505,663	37	-	2,978,871
5900 Federal program revenues	-	-	-	-	-	24,321,402
5020 Total Revenues	<u>1,070,424</u>	<u>389,147</u>	<u>4,286,149</u>	<u>166,286</u>	<u>111,321</u>	<u>30,358,329</u>
EXPENDITURES:						
Current:						
11 Instruction	1,070,424	69,554	3,114,800	28,451	-	18,448,098
12 Instructional resources and media services	-	68	-	-	-	42,756
13 Curriculum and instructional staff development	-	12,709	16,953	425	-	1,121,572
21 Instructional leadership	-	-	327,976	-	-	1,046,270
23 School leadership	-	458	-	158,301	-	219,672
31 Guidance, counseling and evaluation services	-	29,474	92,529	10,320	-	1,978,252
32 Social work services	-	-	-	-	-	130,775
33 Health services	-	-	1,877	32,187	-	150,918
34 Student (pupil) transportation	-	-	-	-	-	-
35 Food service	-	-	-	-	82,323	82,323
36 Extracurricular activities	-	-	-	105,132	-	112,788
41 General administration	-	58,110	-	-	-	58,110
51 Facilities maintenance and operations	-	-	-	829	25,000	3,269,169
52 Security and monitoring services	-	218,774	-	1,438	-	427,802
53 Data processing services	-	-	-	-	-	-
61 Community services	-	-	2,665	-	3,998	2,045,380
Debt Service:						
71 Principal on long term-debt	-	-	-	-	-	673,522
72 Interest on long-term debt	-	-	-	-	-	-
73 Bond issuance cost and fees	-	-	-	-	-	-
Capital Outlay:						
81 Facilities acquisition and construction	-	-	-	-	-	-
Intergovernmental:						
93 Payment to fiscal agent of SSA	-	-	-	-	-	-
95 Payment to juvenile justice alternative education	-	-	-	-	-	-
99 Other intergovernmental charges	-	-	-	-	-	-
6030 Total Expenditures	<u>1,070,424</u>	<u>389,147</u>	<u>3,556,800</u>	<u>337,083</u>	<u>111,321</u>	<u>29,807,407</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	729,349	(170,797)	-	550,922
OTHER FINANCING SOURCES (USES):						
7911 Issuance of bonds	-	-	-	-	-	-
7912 Sale of real and personal property	14,990	-	-	-	-	55,066
7915 Transfers in	-	-	-	-	-	-
7916 Discount on issuance of bonds	-	-	-	-	-	-
8949 Payment to escrow	-	-	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>14,990</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,066</u>
1200 Net Change in Fund Balances	14,990	-	729,349	(170,797)	-	605,988
100 Fund Balance - (Beginning)	50,564	-	416,475	980,400	-	1,557,921
3000 Fund Balance - (Ending)	<u>\$ 65,554</u>	<u>\$ -</u>	<u>\$ 1,145,824</u>	<u>\$ 809,603</u>	<u>\$ -</u>	<u>\$ 2,163,909</u>

599		619		698	
Debt Service Fund	Total Nonmajor Debt Service Funds	MISD MTN 2020	MISD Capital Projects Fund	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
\$ 7,322,785	\$ 7,322,785	\$ 2,013	\$ 3,540	\$ 5,553	\$ 10,386,394
171,079	171,079	-	-	-	3,149,950
-	-	-	-	-	24,321,402
<u>7,493,864</u>	<u>7,493,864</u>	<u>2,013</u>	<u>3,540</u>	<u>5,553</u>	<u>37,857,746</u>
-	-	-	-	-	18,448,098
-	-	-	-	-	42,756
-	-	-	-	-	1,121,572
-	-	-	-	-	1,046,270
-	-	-	-	-	219,672
-	-	-	-	-	1,978,252
-	-	-	-	-	130,775
-	-	-	-	-	150,918
-	-	-	-	-	-
-	-	-	-	-	82,323
-	-	-	-	-	112,788
-	-	-	-	-	58,110
-	-	-	-	-	3,269,169
-	-	-	-	-	427,802
-	-	-	-	-	-
-	-	-	-	-	2,045,380
4,955,000	4,955,000	-	-	-	5,628,522
1,946,583	1,946,583	-	-	-	1,946,583
457,545	457,545	-	-	-	457,545
-	-	113,520	1,581,947	1,695,467	1,695,467
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>7,359,128</u>	<u>7,359,128</u>	<u>113,520</u>	<u>1,581,947</u>	<u>1,695,467</u>	<u>38,862,002</u>
134,736	134,736	(111,507)	(1,578,407)	(1,689,914)	(1,004,256)
40,875,000	40,875,000	-	-	-	40,875,000
-	-	-	-	-	55,066
-	-	-	824,000	824,000	824,000
5,332,904	5,332,904	-	-	-	5,332,904
(45,750,006)	(45,750,006)	-	-	-	(45,750,006)
<u>457,898</u>	<u>457,898</u>	<u>-</u>	<u>824,000</u>	<u>824,000</u>	<u>1,336,964</u>
592,634	592,634	(111,507)	(754,407)	(865,914)	332,708
2,046,425	2,046,425	1,890,925	2,965,300	4,856,225	8,460,571
<u>\$ 2,639,059</u>	<u>\$ 2,639,059</u>	<u>\$ 1,779,418</u>	<u>\$ 2,210,893</u>	<u>\$ 3,990,311</u>	<u>\$ 8,793,279</u>



INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one organizational unit of the District to other organizational units of the District on a cost reimbursement basis. Internal service funds are also used to account for the operations of self-funded health and worker's compensation and self-administered unemployment claims. Internal Service Funds maintained by the District are the following:

Print Shop Fund – To provide print shop services to other organizational units of the District.

Health Insurance Fund – To account for health benefits under a self-funded plan.

Unemployment Fund – To account for benefits to pay unemployment requirements.

Worker's Compensation Fund – To account for worker's compensation benefits under a self-administered plan.

MCALLEN INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF NET POSITION
 INTERNAL SERVICE FUNDS
 JUNE 30, 2021

	752 Print Shop Fund	753 Health Insurance Fund	771 Unemployment Fund	772 Workers' Compensation	Total Internal Service Funds
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 29,828	\$ 790,032	\$ 1,695	\$ 204,792	\$ 1,026,347
Investments - demand deposit	-	2,586,787	1,308	4,827,128	7,415,223
Due from other funds	15,835	2,059,028	140,676	-	2,215,539
Other receivables	-	1,403,641	-	-	1,403,641
Prepaid items	678	32,093	-	184,684	217,455
Total Current Assets	<u>46,341</u>	<u>6,871,581</u>	<u>143,679</u>	<u>5,216,604</u>	<u>12,278,205</u>
Noncurrent Assets:					
Furniture and equipment	53,859	-	-	-	53,859
Depreciation on furniture and equipment	(53,859)	-	-	-	(53,859)
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>46,341</u>	<u>6,871,581</u>	<u>143,679</u>	<u>5,216,604</u>	<u>12,278,205</u>
LIABILITIES					
Current Liabilities:					
Accounts payable	3,519	779,466	143,679	19,648	946,312
Due to other funds	51	240,014	-	-	240,065
Due to other governments	-	10,438	-	-	10,438
Accrued expenses	-	693,559	-	417,023	1,110,582
Total Current Liabilities	<u>3,570</u>	<u>1,723,477</u>	<u>143,679</u>	<u>436,671</u>	<u>2,307,397</u>
Noncurrent Liabilities:					
Other long-term debt	-	-	-	2,236,705	2,236,705
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,236,705</u>	<u>2,236,705</u>
Total Liabilities	<u>3,570</u>	<u>1,723,477</u>	<u>143,679</u>	<u>2,673,376</u>	<u>4,544,102</u>
NET POSITION					
Net investment in capital assets	-	-	-	-	-
Unrestricted net position	42,771	5,148,104	-	2,543,228	7,734,103
Total Net Position	<u>\$ 42,771</u>	<u>\$ 5,148,104</u>	<u>\$ -</u>	<u>\$ 2,543,228</u>	<u>\$ 7,734,103</u>

MCALLEN INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	752 Print Shop Fund	753 Health Insurance Fund	771 Unemployment Fund	772 Workers' Compensation	Total Internal Service Funds
OPERATING REVENUES:					
Local and intermediate sources	\$ 34,092	\$ 23,684,717	\$ -	\$ 847,070	\$ 24,565,879
State program revenues	4,832	-	-	-	4,832
Total Operating Revenue	<u>38,924</u>	<u>23,684,717</u>	<u>-</u>	<u>847,070</u>	<u>24,570,711</u>
OPERATING EXPENSES:					
Payroll costs	130,639	23,882,094	185,993	428,214	24,626,940
Professional and contracted services	60,781	-	-	-	60,781
Other operating costs	70	-	-	-	70
Supplies and materials	10,080	-	-	-	10,080
Depreciation expense	-	-	-	-	-
Total Operating Expenses	<u>201,570</u>	<u>23,882,094</u>	<u>185,993</u>	<u>428,214</u>	<u>24,697,871</u>
Operating Income (Loss)	(162,646)	(197,377)	(185,993)	418,856	(127,160)
NONOPERATING REVENUES (EXPENSES)					
Earnings from temporary deposits and investments	-	2,628	317	5,009	7,954
Transfers in	180,475	-	185,676	-	366,151
Transfers out	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	180,475	2,628	185,993	5,009	374,105
Change in net position	17,829	(194,749)	-	423,865	246,945
Total Net Position - Beginning	<u>24,942</u>	<u>5,342,853</u>	<u>-</u>	<u>2,119,363</u>	<u>7,487,158</u>
Total Net Position - Ending	<u>\$ 42,771</u>	<u>\$ 5,148,104</u>	<u>\$ -</u>	<u>\$ 2,543,228</u>	<u>\$ 7,734,103</u>

MCALLEN ISD
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	752 Print Shop Fund	753 Health Insurance Fund	771 Unemployment Fund	772 Workers' Compensation	Total Internal Service Funds
<u>Cash Flows from Operating Activities:</u>					
Interfund services provided and used	\$ 28,119	\$ 23,029,198	\$ -	\$ 1,012,839	\$ 24,070,156
Cash payments to employees for services	(130,589)	-	-	-	(130,589)
Cash payments for claims	-	(20,524,829)	(510,116)	(362,487)	(21,397,432)
Cash payments for suppliers for goods and services	(67,412)	(2,794,969)	-	(82,287)	(2,944,668)
Net Cash Provided by (Used for) Operating Activities	<u>(169,882)</u>	<u>(290,600)</u>	<u>(510,116)</u>	<u>568,065</u>	<u>(402,533)</u>
<u>Cash Flows from Non-Capital Financing Activities:</u>					
Operating transfers (out) in	180,475	-	185,676	-	366,151
<u>Cash Flows from Investing Activities:</u>					
Purchase of investment securities	-	(9,786,675)	(80,000)	(3,213,325)	(13,080,000)
Proceeds from sale and maturities of securities	-	10,540,384	430,000	2,850,000	13,820,384
Interest and dividends on investments	-	34	(38,122)	52	(38,036)
Net Cash Provided by Investing Activities	<u>-</u>	<u>753,743</u>	<u>311,878</u>	<u>(363,273)</u>	<u>702,348</u>
Net increase in cash and cash equivalents	10,593	463,143	(12,562)	204,792	665,966
Cash and cash equivalents at beginning of year	19,235	326,889	14,257	-	360,381
Cash and Cash Equivalents at End of Year	<u>\$ 29,828</u>	<u>\$ 790,032</u>	<u>\$ 1,695</u>	<u>\$ 204,792</u>	<u>\$ 1,026,347</u>
<u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities:</u>					
Operating Income (Loss):	\$ (162,646)	\$ (197,377)	\$ (185,993)	\$ 418,856	\$ (127,160)
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	-	-	-	-	-
Effects of Increases and Decreases in Assets and Liabilities:					
Decrease (increase) in receivables	-	(513,657)	200	86,739	(426,718)
Decrease (increase) in interfund receivables	(10,128)	(131,623)	(102,533)	85,676	(158,608)
Decrease (increase) in prepaid items	(678)	(10,238)	-	(6,646)	(17,562)
Increase (decrease) in accounts payable	3,519	329,905	(221,790)	648	112,282
Increase (decrease) in accrued expenses	-	5,372	-	(6,365)	(993)
Increase (decrease) in interfund payables	51	240,014	-	(35,718)	204,347
Increase (decrease) in unearned revenue	-	-	-	-	-
Increase (decrease) in due to other governments	-	(12,996)	-	-	(12,996)
Increase (decrease) in other long-term liabilities	-	-	-	24,875	24,875
Net Cash Provided by Operating Activities	<u>\$ (169,882)</u>	<u>\$ (290,600)</u>	<u>\$ (510,116)</u>	<u>\$ 568,065</u>	<u>\$ (402,533)</u>

NON MAJOR ENTERPRISE FUNDS

An enterprise fund is a proprietary fund type accounted for on the accrual basis. The expenses for these funds are financed through user charges. Enterprise funds maintained by the District are the following:

Safe and Secure Fund – An after school program that provides a safe and secure environment to students in the District.

Tuition Based Pre-Kindergarten Fund – To account for revenue received and operating expenses incurred in the operation of a tuition based Pre-Kindergarten program.



MCALLEN ISD
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
JUNE 30, 2021

	713 Project Safe and Secure	716 Tuition Based Pre-K Program	Total Nonmajor Enterprise Funds
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 125,034	\$ 43,513	\$ 168,547
Investments - demand deposit	500,000	-	500,000
Other receivables	-	2,000	2,000
Total Current Assets	<u>625,034</u>	<u>45,513</u>	<u>670,547</u>
Noncurrent Assets:			
Furniture and equipment	75,290	-	75,290
Depreciation on furniture and equipment	(75,002)	-	(75,002)
Total Noncurrent Assets	<u>288</u>	<u>-</u>	<u>288</u>
Total Assets	<u>625,322</u>	<u>45,513</u>	<u>670,835</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	338	9	347
Accrued wages payable	-	10,932	10,932
Due to other funds	-	1,530	1,530
Unearned revenues	9,920	-	9,920
Total Current Liabilities	<u>10,258</u>	<u>12,471</u>	<u>22,729</u>
Total Liabilities	<u>10,258</u>	<u>12,471</u>	<u>22,729</u>
NET POSITION			
Net investment in capital assets	288	-	288
Unrestricted net position	<u>614,776</u>	<u>33,042</u>	<u>647,818</u>
Total Net Position	<u>\$ 615,064</u>	<u>\$ 33,042</u>	<u>\$ 648,106</u>

MCALLEN ISD
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	713 Project Safe and Secure	716 Tuition Based Pre-K Program	Total Nonmajor Enterprise Funds
OPERATING REVENUES:			
Local and intermediate sources	\$ 63,110	\$ 48,897	\$ 112,007
State program revenues	<u>5,273</u>	<u>2,206</u>	<u>7,479</u>
Total Operating Revenue	<u>68,383</u>	<u>51,103</u>	<u>119,486</u>
OPERATING EXPENSES:			
Payroll costs	81,787	75,520	157,307
Professional and contracted services	135	-	135
Other operating costs	3,470	162	3,632
Supplies and materials	8,069	-	8,069
Depreciation expense	<u>865</u>	<u>-</u>	<u>865</u>
Total Operating Expenses	<u>94,326</u>	<u>75,682</u>	<u>170,008</u>
Operating Income (Loss)	(25,943)	(24,579)	(50,522)
Transfers in	-	-	-
Transfers out	<u>(20,654)</u>	<u>-</u>	<u>(20,654)</u>
Change in net position	(46,597)	(24,579)	(71,176)
Total Net Position - Beginning	<u>661,661</u>	<u>57,621</u>	<u>719,282</u>
Total Net Position - Ending	<u>\$ 615,064</u>	<u>\$ 33,042</u>	<u>\$ 648,106</u>

MCALLEN ISD
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	713 Project Safe and Secure	716 Tuition Based Pre-K Program	Total Nonmajor Enterprise Funds
<u>Cash Flows from Operating Activities:</u>			
Cash received from customers	\$ 99,976	\$ 46,898	\$ 146,874
Cash payments to employees for services	(76,513)	(70,194)	(146,707)
Cash payments for suppliers for goods and services	(12,427)	956	(11,471)
Net Cash Provided by (Used for) Operating Activities	11,036	(22,340)	(11,304)
<u>Cash Flows from Non-Capital Financing Activities:</u>			
Operating transfers (out) in	(20,654)	-	(20,654)
Net Decrease in Cash and Cash Equivalents	(9,618)	(22,340)	(31,958)
Cash and Cash Equivalents at Beginning of Year	134,652	65,853	200,505
Cash and Cash Equivalents at End of Year	<u>\$ 125,034</u>	<u>\$ 43,513</u>	<u>\$ 168,547</u>
<u>Reconciliation of Operating Income to Net Cash Provided by</u>			
<u>Operating Activities:</u>			
Operating Income (Loss):	\$ (25,943)	\$ (24,579)	\$ (50,522)
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:			
Depreciation	865	-	865
Effects of Increases and Decreases in Assets and Liabilities			
Decrease (increase) in receivables	-	(2,000)	(2,000)
Decrease (increase) in interfund receivables	38,090	-	38,090
Increase (decrease) in accounts payable	(751)	8	(743)
Increase (decrease) in accrued expenses	-	3,120	3,120
Increase (decrease) in interfund payables	-	1,111	1,111
Increase (decrease) in unearned revenue	(1,225)	-	(1,225)
Net Cash Provided by (Used for) Operating Activities	<u>\$ 11,036</u>	<u>\$ (22,340)</u>	<u>\$ (11,304)</u>

MCALLEN ISD
 COMBINING STATEMENT OF PRIVATE-PURPOSE TRUST FUNDS NET POSITION
 JUNE 30, 2021

	Private-Purpose Trust Funds		Total
	Scholarship Fund	Pension Trust 457 Plan	
ASSETS			
Cash and cash equivalents	\$ 13,645	\$ 13,547	\$ 27,192
Other receivables	-	-	-
Prepaid items	-	-	-
Total Assets	<u>\$ 13,645</u>	<u>\$ 13,547</u>	<u>\$ 27,192</u>
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Payables from restricted assets	13,645	-	13,645
Total Liabilities	<u>13,645</u>	<u>-</u>	<u>13,645</u>
NET POSITION			
Held in trust for pension benefits	-	13,547	13,547
Total Net Position	<u>\$ -</u>	<u>\$ 13,547</u>	<u>\$ 13,547</u>

MCALLEN ISD
 COMBINING STATEMENT OF CHANGES PRIVATE-PURPOSE TRUST FUNDS NET POSITION
 FOR THE YEAR ENDED JUNE 30, 2021

	Private-Purpose Trust Funds		Total
	Scholarship Fund	Pension Trust 457 Plan	
Operating revenues:			
Interest	\$ -	\$ 2	\$ 2
Student activity revenues	-	-	-
Total Operating Revenue	<u>-</u>	<u>2</u>	<u>2</u>
Operating expenses:			
Payroll costs	-	13,874	13,874
Student activities	-	-	-
Total Operating Expenses	<u>-</u>	<u>13,874</u>	<u>13,874</u>
Change in Net Position	-	(13,872)	(13,872)
Net Position - Beginning	<u>-</u>	<u>27,419</u>	<u>27,419</u>
Total Net Position - Ending	<u>\$ -</u>	<u>\$ 13,547</u>	<u>\$ 13,547</u>



OTHER SUPPLEMENTARY INFORMATION

MCALLEN ISD
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
FISCAL YEAR ENDED JUNE 30, 2021

Last 10 Fiscal	(1)	(2)	(3)
	Tax Rates		Assessed/Appraised Value for School Tax Purposes
	Maintenance	Debt Service	
2012 and prior	1.0400	0.1250	\$ 6,035,806,428
2013	1.0400	0.1250	6,033,745,927
2014	1.0400	0.1250	6,218,879,252
2015	1.0400	0.1250	6,192,959,091
2016	1.0400	1.1150	6,437,876,627
2017	1.1550	0.0000	6,977,731,212
2018	1.1550	0.0000	7,065,804,368
2019	1.1550	0.0000	7,336,882,611
2020	1.0586	0.0942	7,747,732,008
2021 (School year under audit)	1.0450	0.0936	7,964,158,964
1000	TOTAL		

*Fiscal year ends prior to 2010 are August 31
(3) Source: Hidalgo County Tax Office

(10) Beginning Balance 7/1/2020	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 6/30/2021
1,486,362	\$ -	\$ 53,015	\$ 4,324	\$ (80,015)	\$ 1,349,008
163,169	-	10,460	1,257	(1,753)	149,699
185,727	-	13,582	1,632	(1,161)	169,352
233,181	-	20,638	2,480	(4,203)	205,860
379,415	-	24,910	2,755	(100,861)	250,889
447,528	-	86,773	-	1,948	362,703
604,901	-	147,951	-	7,015	463,965
973,384	-	295,152	-	(73,030)	605,202
3,113,414	-	1,673,632	148,929	(215,116)	1,075,737
-	88,388,374	78,904,975	7,067,470	562,341	2,978,270
<u>\$ 7,587,081</u>	<u>\$ 88,388,374</u>	<u>\$ 81,231,088</u>	<u>\$ 7,228,847</u>	<u>\$ 95,165</u>	<u>\$ 7,610,685</u>

MCALLEN ISD
 FUND BALANCE AND CASH FLOW CALCULATION WORKSHEET
 FOR THE YEAR ENDED JUNE 30, 2021
UNAUDITED

Data Control Codes	Explanation	
1	Total General Fund Balance as of June 30, 2021 (from Exhibit C-1 - object 3000 for the General Fund only)	\$ 107,594,997
2	Total General Fund Non-Spendable Fund Balance (from Exhibit C-1 - total of object 341x-343x for the General Fund only)	\$ 3,299,020
3	Total General Fund Restricted Fund Balance (from Exhibit C-1- total object 345x-349x for the General Fund only)	28,640,405
4	Total General Fund Committed Fund Balance (from Exhibit C-1 - total of object 351x-354x for the General Fund only)	307,451
5	Total General Fund Assigned Fund Balance (from Exhibit C-1 - total of object 35xx-359x for the General Fund only)	19,328,046
6	Estimated amount needed to cover fall cash flow deficits in the General Fund (net of borrowed funds and funds representing deferred revenues)	-
7	Estimate of two and a half months' (75 days) average cash disbursements during the fiscal year	50,394,168
8	Estimate of delayed payments from state sources (58xx)	93,132
9	Estimate of underpayment from state sources equal to variance between Legislative Payment Estimate (LPE) and District Planning Estimate (DPE) or District's calculated earned state aid amount	-
10	Estimate of delayed payments from federal sources (59xx)	2,015,159
11	Estimate of expenditures to be reimbursed to General Fund from Capital Projects Fund (uses of General Fund cash after bond referendum and prior to issuance of bonds)	<u>-</u>
12	General Fund Optimum Fund Balance and Cash Flow (Lines 2+3+4+5+6+7+8+9+10+11)	<u>104,077,381</u>
13	Excess (Deficit) Unassigned General Fund Balance (1-12)	<u>\$ 3,517,616</u>

The excess Unassigned General Fund Balance will be used in subsequent years towards any unforeseen needs of the District.

MCALLEN ISD
 COMPENSATORY EDUCATION PROGRAM AND BILINGUAL EDUCATION PROGRAM EXPENDITURES
 FOR THE YEAR ENDED JUNE 30, 2021
UNAUDITED

Data
 Control
 Codes

Section A: Compensatory Education Programs

AP1	Did your LEA expend any State Compensatory Education Program state allotment funds during the District's fiscal year?	YES
AP2	Does the LEA have written policies and procedures for its State Compensatory Education Program?	YES
AP3	List the total state allotment funds received for State Compensatory Education Programs during the District's fiscal year.	\$ 24,984,644
AP4	List the actual direct program expenditures for State Compensatory Education Programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30, 34)	\$ 15,453,934

Section B: Bilingual Education Program

AP5	Did your LEA expend any Bilingual Education Program state allotment funds during the LEA's fiscal year?	YES
AP6	Does the LEA have written policies and procedures for its Bilingual Education Program?	YES
AP7	List the total state allotment funds received for Bilingual Education Programs during the LEA's fiscal year.	\$ 4,528,908
AP9	List the actual direct program expenditures for Bilingual Education Programs during the LEA's fiscal year. (PICs 25, 35)	\$ 2,569,963

MCALLEN ISD
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2021

Data Control Codes	Budgeted Amounts		Actual Amounts	Variance With Final Budget	
	Original	Final	(GAAP Basis)	Positive or (Negative)	
REVENUES:					
5700	Local and intermediate sources	\$ 6,748,127	\$ 7,348,127	\$ 7,322,785	\$ (25,342)
5800	State program revenues	164,373	163,243	171,079	7,836
5020	Total Revenues	<u>6,912,500</u>	<u>7,511,370</u>	<u>7,493,864</u>	<u>(17,506)</u>
EXPENDITURES:					
Debt Service:					
0071	Principal on long-term debt	4,520,000	4,520,000	4,955,000	(435,000)
0072	Interest on long-term debt	2,387,500	2,387,500	1,946,583	440,917
0073	Bond issuance cost and fees	5,000	462,898	457,545	5,353
6030	Total Expenditures	<u>6,912,500</u>	<u>7,370,398</u>	<u>7,359,128</u>	<u>11,270</u>
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>140,972</u>	<u>134,736</u>	<u>(6,236)</u>
OTHER FINANCING SOURCES (USES):					
7911	Issuance of bonds	-	46,207,905	40,875,000	(5,332,905)
7916	Discount on issuance of bonds	-	-	5,332,904	5,332,904
8949	Payment to escrow	-	(45,750,007)	(45,750,006)	1
7080	Total Other Financing Sources (Uses)	<u>-</u>	<u>457,898</u>	<u>457,898</u>	<u>-</u>
1200	Net Change in Fund Balances	-	598,870	592,634	(6,236)
0100	Fund Balance - Beginning	<u>2,046,425</u>	<u>2,046,425</u>	<u>2,046,425</u>	<u>-</u>
3000	Fund Balance - Ending	<u>\$ 2,046,425</u>	<u>\$ 2,645,295</u>	<u>\$ 2,639,059</u>	<u>\$ (6,236)</u>

STATISTICAL SECTION



MCALLEN INDEPENDENT SCHOOL DISTRICT

STATISTICAL SECTION OVERVIEW (Unaudited)

This part of the District's Annual Comprehensive Financial Report presents detailed information to provide the reader's of the District's financial information with a background for a better understanding of the information in the financial statements, note disclosures and required supplementary information.

The statistical section is organized in the following sections:

Financial Trends Information – These schedules contain trend information to help the reader understand how the District's financial performance well-being have changed over time.

Revenue Capacity Information – This section contains schedules that provide information about the District's most significant major own-source revenue, which is property taxes, and the factors that impact the District's ability to generate such revenue.

Debt Capacity Information – This section contains schedules that provide information on the District's current levels of outstanding debt, the District's ability to repay debt, and to issue additional debt in the future.

Demographic and Economical Information – This section contains schedules that provide an understanding of the environment within which the District's financial activities take place.

Operating Information – This section contains schedules that provide information about services the District provides and the activities it performs, such as employee and facilities of the District.



FINANCIAL TRENDS INFORMATION

MCALLEN INDEPENDENT SCHOOL DISTRICT
NET POSITION BY COMPONENT
LAST TEN YEARS

	2012	2013*	2014	2015
Governmental Activities				
<i>Net Investment in Capital Assets</i>	\$ 104,434,839	\$ 109,095,723	\$ 113,908,785	\$ 119,062,432
<i>Restricted</i>	7,420,417	9,324,193	9,583,622	10,771,985
<i>Unrestricted</i>	<u>57,589,946</u>	<u>66,481,256</u>	<u>78,350,164</u>	<u>54,333,232</u>
<i>Total Governmental Activities Net Position</i>	\$ 169,445,202	\$ 184,901,172	\$ 201,842,571	\$ 184,167,649
Business-Type Activities				
<i>Net Investment in Capital Assets</i>	\$ 14,926	\$ 34,927	\$ 27,162	\$ 21,410
<i>Restricted</i>	-	-	-	-
<i>Unrestricted</i>	<u>652,014</u>	<u>575,499</u>	<u>519,488</u>	<u>515,668</u>
<i>Total Business-Type Activities Net Position</i>	\$ 666,940	\$ 610,426	\$ 546,650	\$ 537,078
Primary Government				
<i>Net Investment in Capital Assets</i>	\$ 104,449,765	\$ 109,130,650	\$ 113,935,947	\$ 119,083,842
<i>Restricted</i>	7,420,417	9,324,193	9,583,622	10,771,985
<i>Unrestricted</i>	<u>58,241,960</u>	<u>67,056,755</u>	<u>78,869,652</u>	<u>54,848,900</u>
Total Primary Government Net Position	<u><u>\$ 170,112,142</u></u>	<u><u>\$ 185,511,598</u></u>	<u><u>\$ 202,389,221</u></u>	<u><u>\$ 184,704,727</u></u>

Source:

Financial Statements and Independent Auditors' Report

Statement of Net Position (Exhibit A-1)

Statement of Activities (Exhibit B-1)

2012-2021 Fiscal Year End 6/30

*Effective 2013, the District implemented GASB 65 Statement, "Items Previously Reported as Assets and Liabilities."

**Effective 2018, the District implemented GASB 75 Statement, "Accounting and Financial Reporting for

Postemployment Benefits Other Than Pensions."

***Reclassification: Certain amounts in the prior period statements have been reclassified to conform to the presentation of the current period financial statements.

TABLE L-1

2016	2017	2018**	2019***	2020	2021
\$ 115,343,800	\$ 125,192,579	\$ 129,365,506	\$ 133,487,812	\$ 118,050,108	\$ 112,211,172
12,211,190	10,684,853	8,211,978	17,338,248	28,749,534	32,946,262
50,644,391	44,832,215	(71,269,887)	(82,315,316)	(81,244,662)	(78,530,727)
<u>\$ 178,199,381</u>	<u>\$ 180,709,647</u>	<u>\$ 66,307,597</u>	<u>\$ 68,510,744</u>	<u>\$ 65,554,980</u>	<u>\$ 66,626,707</u>
\$ 16,124	\$ 11,196	\$ 6,268	\$ 2,017	\$ 1,153	\$ 288
-	-	-	-	-	-
529,264	538,301	575,095	614,885	718,128	647,818
<u>\$ 545,388</u>	<u>\$ 549,497</u>	<u>\$ 581,363</u>	<u>\$ 616,902</u>	<u>\$ 719,281</u>	<u>\$ 648,106</u>
\$ 115,359,924	\$ 125,203,775	\$ 129,371,774	\$ 133,489,829	\$ 118,051,261	\$ 112,211,460
12,211,190	10,684,853	8,211,978	17,338,248	28,749,534	32,946,262
51,173,655	45,370,516	(70,694,792)	(81,700,431)	(80,526,534)	(77,882,909)
<u>\$ 178,744,769</u>	<u>\$ 181,259,144</u>	<u>\$ 66,888,960</u>	<u>\$ 69,127,646</u>	<u>\$ 66,274,261</u>	<u>\$ 67,274,813</u>

MCALLEN INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL/BUSINESS TYPE ACTIVITIES EXPENSES AND PROGRAM REVENUES
LAST TEN YEARS

<u>Expenses</u>	2012	2013*	2014	2015
Governmental Activities:				
Instruction	\$ 120,167,434	\$ 124,041,694	\$ 134,045,799	\$ 139,861,299
Instructional Resource and Media Services	4,670,753	3,636,660	3,803,185	3,762,979
Curriculum and Staff Development	5,453,855	5,778,461	6,161,535	5,653,326
Instructional Leadership	2,969,692	3,034,179	3,003,358	2,906,986
School Leadership	11,113,456	11,471,298	12,797,288	13,173,910
Guidance, Counseling and Evaluation Services	8,085,266	8,233,397	9,525,084	9,709,441
Social Work Services	2,058,329	2,254,326	1,278,261	1,214,519
Health Services	2,701,016	2,823,166	3,141,132	3,130,412
Student (Pupil) Transportation	3,423,337	3,292,358	3,257,435	3,514,171
Food Services	13,945,095	13,105,481	14,652,070	15,933,875
Extracurricular Activities	6,465,260	6,840,416	8,051,832	8,564,019
General Administration	4,626,121	4,945,697	5,710,466	5,776,741
Facilities Maintenance and Operations	18,330,152	19,720,206	20,684,131	21,083,173
Security and Monitoring Services	2,572,191	2,647,772	2,393,738	2,497,185
Data Processing Services	2,851,222	3,566,944	3,163,740	3,203,516
Community Services	1,791,746	1,344,503	1,552,888	1,359,458
Debt Service-Interest and Fees on Long-Term Debt	5,657,779	5,660,783	4,234,704	4,049,791
Payment to Juvenile Justice Alternative Ed. Prg.	9,243	6,478	17,766	63,733
Appraisal of Property	629,848	667,096	651,087	734,354
Total Governmental Activities Expenses	217,521,795	223,070,915	238,125,499	246,192,888
Business-Type Activities:				
Project Safe and Secure	301,130	412,684	473,460	491,194
Tuition Based Pre-K Program	-	-	-	-
Total Business-Type Activities Expenses	301,130	412,684	473,460	491,194
Total Primary Government Expenses	\$ 217,822,925	\$ 223,483,599	\$ 238,598,959	\$ 246,684,082
Revenues				
Governmental Activities:				
<i>Charges for Services</i>				
Instruction	\$ 3,492,936	\$ 2,918,448	\$ 2,384,155	\$ 2,339,943
Instructional Resources and Media Services	16,596	17,840	18,755	55,915
Curriculum and Staff Development	15,716	11,005	12,880	18,674
Instructional Leadership	151,430	169,031	157,346	187,038
School Leadership	120,336	429,023	839,542	250,645
Guidance, Counseling and Evaluation Services	74,626	78,676	77,359	78,261
Health Services	4,613	4,474	4,869	4,727
Student (Pupil) Transportation	-	-	-	-
Food Services	1,321,457	1,326,098	1,333,476	489,017
Extracurricular Activities	792,895	629,724	619,398	767,481
General Administration	-	-	-	-
Facilities Maintenance and Operations	839	-	193	1,267
Security and Monitoring Services	-	-	-	2,444
Data Processing Services	-	-	-	-
Community Services	2,023	4,600	3,167	33,168
Payment to Juvenile Justice Alternative Ed. Prg.	-	-	-	-
Operating Grants/Capital and Contributions	53,653,589	53,290,941	50,873,821	61,682,952
Total Governmental Activities Revenues	59,647,056	58,879,860	56,324,961	65,911,532
Business Type-Activities:				
<i>Charges for Services</i>				
Project Safe and Secure	450,654	426,170	466,939	481,622
Tuition Based Pre-K Program	-	-	-	-
Total Business-Type Activities Revenues	450,654	426,170	466,939	481,622
Total Primary Government Revenues	\$ 60,097,710	\$ 59,306,030	\$ 56,791,900	\$ 66,393,154
Net (Expense)/Revenue:				
Governmental Activities	\$ (157,874,739)	\$ (164,191,055)	\$ (181,800,538)	\$ (180,281,356)
Business-Type Activities	149,524	13,486	(6,521)	(9,572)
Total Primary Government Net Expense	\$ (157,725,215)	\$ (164,177,569)	\$ (181,807,059)	\$ (180,290,928)

Source:

Financial Statement and Independent Auditors' Report
Statement of Activities (Exhibit B-1)
2012-2021 Fiscal Year End 6/30

*Effective 2013, the District implemented GASB 65 Statement, "Items Previously Reported as Assets and Liabilities."

**Effective 2018, the District implemented GASB 75 Statement, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions."

TABLE L-2

2016	2017	2018**	2019	2020	2021
\$ 154,583,806	\$ 145,441,790	\$ 95,025,917	\$ 147,114,988	\$ 166,485,825	\$ 154,271,550
4,400,086	4,672,789	2,692,989	3,883,279	4,078,410	3,897,937
6,300,188	5,851,811	3,706,431	4,898,091	5,866,581	5,652,412
3,256,892	3,237,332	2,317,125	3,739,490	4,080,452	3,884,880
14,275,866	13,917,035	8,945,622	14,228,954	14,953,868	14,523,225
10,834,298	11,406,859	7,453,877	11,924,007	12,511,684	12,024,567
1,368,213	1,558,170	1,021,065	1,711,441	2,047,657	2,068,933
3,362,747	3,338,970	2,128,230	3,409,052	3,555,774	3,387,373
3,956,666	3,885,371	2,769,314	4,306,951	4,973,074	3,929,206
17,446,776	17,155,534	12,734,114	16,766,629	18,242,947	20,558,050
10,078,863	11,254,476	9,551,794	11,896,380	11,380,789	9,120,756
6,023,047	6,575,058	5,001,496	7,214,175	8,431,965	8,408,750
24,012,580	24,551,465	20,804,983	23,883,077	23,395,713	26,294,888
2,950,793	3,602,360	2,336,208	4,315,094	5,056,040	4,529,601
3,353,761	3,715,980	2,230,022	3,186,859	4,910,562	6,096,435
1,328,735	1,423,477	833,048	1,542,863	1,734,500	2,157,405
3,712,199	3,504,980	3,233,723	2,944,211	3,510,305	3,860,884
61,834	13,416	40,000	40,000	40,000	-
707,839	729,669	733,144	815,564	852,122	906,174
<u>272,015,189</u>	<u>265,836,542</u>	<u>183,559,102</u>	<u>267,821,105</u>	<u>296,108,268</u>	<u>285,573,026</u>
409,173	352,228	323,198	347,327	246,270	94,326
-	-	-	73,604	63,442	75,682
<u>409,173</u>	<u>352,228</u>	<u>323,198</u>	<u>420,931</u>	<u>309,712</u>	<u>170,008</u>
<u>\$ 272,424,362</u>	<u>\$ 266,188,770</u>	<u>\$ 183,882,300</u>	<u>\$ 268,242,036</u>	<u>\$ 296,417,980</u>	<u>\$ 285,743,034</u>
\$ 2,028,937	\$ 1,582,823	\$ 1,996,708	\$ 2,631,933	\$ 2,331,521	\$ 2,752,827
47,866	10,966	12,651	4,722	2,297	2,777
23,619	18,431	44,444	40,576	12,925	5,554
143,634	170,102	170,727	199,588	218,777	277,924
207,717	242,368	238,391	272,724	145,576	53,757
97,027	113,027	102,544	110,699	89,587	95,895
4,171	34,020	-	4,722	2,297	10,847
-	-	-	-	4,594	-
367,386	277,995	366,544	419,560	309,152	20,885
1,122,376	1,139,013	1,267,511	1,255,943	1,026,371	349,647
11,926	355,456	87,918	58,750	57,431	149,960
37,221	61,682	67,924	90,843	59,830	37,686
2,659	10,966	2,320	6,217	4,594	-
-	-	-	-	2,297	-
52,284	10,965	-	-	-	-
-	-	-	18,889	22,972	27,770
<u>62,782,915</u>	<u>57,117,308</u>	<u>7,673,412</u>	<u>60,064,501</u>	<u>60,734,131</u>	<u>61,699,546</u>
<u>66,929,738</u>	<u>61,145,122</u>	<u>12,031,094</u>	<u>65,179,667</u>	<u>65,024,352</u>	<u>65,485,075</u>
464,793	458,809	470,057	497,048	347,090	68,383
-	-	-	99,295	85,969	51,103
<u>464,793</u>	<u>458,809</u>	<u>470,057</u>	<u>596,343</u>	<u>433,059</u>	<u>119,486</u>
<u>\$ 67,394,531</u>	<u>\$ 61,603,931</u>	<u>\$ 12,501,151</u>	<u>\$ 65,776,010</u>	<u>\$ 65,457,411</u>	<u>\$ 65,604,561</u>
\$ (205,085,451)	\$ (204,691,420)	\$ (171,528,008)	\$ (202,641,438)	\$ (231,083,916)	\$ (220,087,951)
55,620	106,581	146,859	175,412	123,347	(50,522)
<u>\$ (205,029,831)</u>	<u>\$ (204,584,839)</u>	<u>\$ (171,381,149)</u>	<u>\$ (202,466,026)</u>	<u>\$ (230,960,569)</u>	<u>\$ (220,138,473)</u>

MCALLEN INDEPENDENT SCHOOL DISTRICT
GENERAL/BUSINESS REVENUE AND CHANGES IN NET POSITION
LAST TEN YEARS

	2012	2013*	2014	2015
<u>Net (Expense)/Revenue</u>				
<i>Governmental Activities</i>	\$ (157,874,739)	\$ (164,191,055)	\$ (181,800,538)	\$ (180,281,356)
<i>Business-Type Activities</i>	149,524	13,486	(6,521)	(9,572)
Total Primary Government Net Expense	\$ (157,725,215)	\$ (164,177,569)	\$ (181,807,059)	\$ (180,290,928)
<u>General Revenue and Changes in Net Position</u>				
<i>Governmental Activities:</i>				
<i>Property Taxes-General</i>	\$ 69,597,426	\$ 62,393,072	\$ 64,459,060	\$ 65,175,197
<i>Property Taxes-Debt Services</i>	84,352	7,463,732	7,770,824	7,817,726
<i>Investment Earnings</i>	177,913	179,509	91,110	62,186
<i>State Aid Formula Grants</i>	-	-	-	-
<i>Grants & Contributions Not Restricted</i>	108,554,284	105,993,625	117,019,432	117,324,312
<i>Extraordinary Item</i>	(1,152,421)	4,376,102	9,305,643	-
<i>Miscellaneous</i>	47,977	92,249	38,613	485,958
<i>Transfers</i>	81,938	70,000	57,255	-
Total Governmental Activities	177,391,469	180,568,289	198,741,937	190,865,379
<i>Business-Type Activities:</i>				
<i>Miscellaneous</i>	10	-	-	-
<i>Transfers</i>	(81,938)	(70,000)	(57,255)	-
Total Business-Type Activities	(81,928)	(70,000)	(57,255)	-
Total Primary Government Net Revenue	\$ 177,309,541	\$ 180,498,289	\$ 198,684,682	\$ 190,865,379
<u>Primary Government Changes in Net Position</u>				
<i>Governmental Activities</i>	\$ 19,516,730	\$ 16,377,234	\$ 16,941,399	\$ 10,584,023
<i>Business-Type Activities</i>	67,596	(56,514)	(63,776)	(9,572)
Total Primary Government Changes in Net Position	\$ 19,584,326	\$ 16,320,720	\$ 16,877,623	\$ 10,574,451

Source:

Financial Statements and Independent Auditors' Report
Statement of Activities (Exhibit B-1)
2012-2021 Fiscal Year End 6/30

*Effective 2013, the District implemented GASB 65 Statement, "Items Previously Reported as Assets and Liabilities."

**Effective 2018, the District implemented GASB 75 Statement, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions."

*** Effective 2020, the State Aid Formula Grants and Grants & Contributions Non Restricted have been separated for disclosure purposes.

TABLE L-3

2016	2017	2018**	2019	2020***	2021
\$ (205,085,451)	\$ (204,691,420)	\$ (171,528,008)	\$ (202,641,438)	\$ (231,083,916)	\$ (220,087,951)
55,620	106,581	146,859	175,412	123,347	(50,522)
\$ (205,029,831)	\$ (204,584,839)	\$ (171,381,149)	\$ (202,466,026)	\$ (230,960,569)	\$ (220,138,473)
\$ 66,686,400	\$ 79,125,006	\$ 81,929,068	\$ 84,383,358	\$ 80,332,951	\$ 81,635,756
7,376,451	54,253	39,291	32,386	7,156,959	7,306,164
340,885	757,324	1,471,057	2,711,425	2,012,673	335,225
-	-	-	-	125,851,753	128,541,436
124,543,816	126,912,697	122,726,350	117,374,907	11,686,451	2,879,362
-	-	-	-	-	-
122,321	249,934	262,630	202,636	1,066,396	441,082
47,310	102,472	114,993	139,873	20,968	20,654
199,117,183	207,201,686	206,543,389	204,844,585	228,128,151	221,159,679
-	-	-	-	-	-
(47,310)	(102,472)	(114,993)	(139,873)	(20,968)	(20,654)
(47,310)	(102,472)	(114,993)	(139,873)	(20,968)	(20,654)
\$ 199,069,873	\$ 207,099,214	\$ 206,428,396	\$ 204,704,712	\$ 228,107,183	\$ 221,139,025
\$ (5,968,268)	\$ 2,510,266	\$ 35,015,381	\$ 2,203,147	\$ (2,955,765)	\$ 1,071,728
8,310	4,109	31,866	35,539	102,379	(71,176)
\$ (5,959,958)	\$ 2,514,375	\$ 35,047,247	\$ 2,238,686	\$ (2,853,386)	\$ 1,000,552

MCALLEN INDEPENDENT SCHOOL DISTRICT
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS

	2012	2013	2014	2015
General Fund				
<i>Non-spendable:</i>				
<i>Inventories</i>	\$ 788,316	\$ 719,989	\$ 850,559	\$ 1,161,734
<i>Prepaid Items</i>	420,792	1,812,754	1,691,333	1,636,002
<i>Restricted:</i>				
<i>Federal or State Funds Grant Restriction</i>	8,383,790	8,460,882	7,699,257	9,008,031
<i>Other Restricted Fund Balance</i>	-	1,175,135	2,358,563	3,532,335
<i>Committed Fund Balance:</i>				
<i>Construction</i>	-	-	-	-
<i>Assigned Fund Balance:</i>				
<i>Construction</i>	6,738,850	5,814,992	12,622,473	11,480,004
<i>Capital Expenditures for Equipment</i>	2,496,656	2,570,949	4,043,040	1,748,475
<i>Other Assigned Fund Balance</i>	672,486	1,076,340	32,000	3,775,071
<i>Unassigned Fund Balance</i>	40,359,142	42,263,262	44,742,153	47,765,665
Total General Fund Balance	<u>\$ 59,860,032</u>	<u>\$ 63,894,303</u>	<u>\$ 74,039,378</u>	<u>\$ 80,107,317</u>
All Other Governmental Funds				
<i>Restricted:</i>				
<i>Federal or State Funds Grant Restrictions</i>	\$ 3,022,561	\$ 3,144,875	\$ 2,592,410	\$ 2,461,067
<i>Restricted for Capital Acquisitions</i>	-	-	-	-
<i>Retirement of Long-Term Debt</i>	4,520,392	4,256,101	5,098,638	5,194,117
<i>Other Restricted Fund Balance</i>	11,165,515	19,455	-	-
<i>Committed Fund Balance:</i>				
<i>Other Committed Fund Balance</i>	821,093	909,625	952,423	963,749
<i>Assigned Fund Balance:</i>				
<i>Construction</i>	-	-	-	-
<i>Total All Other Governmental Fund Balances</i>	<u>19,529,561</u>	<u>8,330,056</u>	<u>8,643,471</u>	<u>8,618,933</u>
Total Governmental Fund Balance	<u>\$ 79,389,593</u>	<u>\$ 72,224,359</u>	<u>\$ 82,682,849</u>	<u>\$ 88,726,250</u>
Governmental Funds				
<i>Beginning Fund Balance</i>	\$ 50,210,344	\$ 79,389,593	\$ 72,224,359	\$ 82,682,849
<i>Net Change in Fund Balance</i>	29,179,249	(7,165,234)	10,458,490	6,043,401
Ending Fund Balance	<u>\$ 79,389,593</u>	<u>\$ 72,224,359</u>	<u>\$ 82,682,849</u>	<u>\$ 88,726,250</u>

Source:
Financial Statement and Independent Auditors' Report
Balance Sheet-Governmental Funds (Exhibit C-1) 2012-2021
Statement of Revenues, Expenditure and Changes in Fund Balances (Exhibit C-2) 2012-2016
Statement of Revenues, Expenditure and Changes in Fund Balances (Exhibit C-3) 2017-2021
2012-2021 Fiscal Year End 6/30

TABLE L-4

2016	2017	2018	2019	2020	2021
\$ 1,180,357	\$ 1,130,448	\$ 903,884	\$ 1,288,053	\$ 1,314,020	\$ 1,346,908
1,667,985	1,590,668	1,351,417	1,447,325	1,722,543	1,952,112
11,243,329	12,711,298	14,260,893	16,211,693	15,838,847	17,433,743
4,746,630	5,959,118	7,210,718	8,617,741	9,961,854	11,206,662
-	-	4,129,547	2,742,366	515,626	307,451
12,470,734	6,846,916	4,285,561	3,295,925	668,504	1,923,165
2,861,369	1,104,228	2,545,667	4,316,186	1,727,319	5,481,523
546,303	3,990,768	2,812,743	5,663,375	9,688,667	11,923,358
49,379,229	53,429,288	54,187,604	54,487,758	56,262,851	56,020,075
<u>\$ 84,095,936</u>	<u>\$ 86,762,732</u>	<u>\$ 91,688,034</u>	<u>\$ 98,070,422</u>	<u>\$ 97,700,231</u>	<u>\$ 107,594,997</u>
\$ 2,052,543	\$ 1,393,035	\$ 708,083	\$ 475,469	\$ 577,521	\$ 1,354,306
-	-	-	-	25,330,814	19,264,672
5,078,277	4,905,627	2,646,444	1,740,717	2,046,425	2,639,059
-	-	-	-	-	-
905,853	836,147	833,712	872,990	980,400	809,603
-	-	-	-	\$ 4,856,225	\$ 3,990,311
<u>8,036,673</u>	<u>7,134,809</u>	<u>4,188,239</u>	<u>3,089,176</u>	<u>33,791,385</u>	<u>28,057,951</u>
<u>\$ 92,132,609</u>	<u>\$ 93,897,541</u>	<u>\$ 95,876,273</u>	<u>\$ 101,159,598</u>	<u>\$ 131,491,616</u>	<u>\$ 135,652,948</u>
\$ 88,726,250	\$ 92,132,608	\$ 93,897,541	\$ 95,876,273	\$ 101,159,598	\$ 131,491,616
3,406,359	1,764,933	1,978,732	5,283,325	30,332,018	4,161,332
<u>\$ 92,132,609</u>	<u>\$ 93,897,541</u>	<u>\$ 95,876,273</u>	<u>\$ 101,159,598</u>	<u>\$ 131,491,616</u>	<u>\$ 135,652,948</u>



MCALLEN INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUND REVENUE BY SOURCE
LAST TEN YEARS

TABLE L-5

Fiscal Year	Local and Intermediate Sources			State Programs			Federal Programs	Total
	Property Tax	Tuition	Other	Per Capita and Foundation	On Behalf TRS Payments	Other		
2012	\$ 68,784,820	\$ 1,884,935	\$ 6,963,961	\$ 105,577,787	\$ 7,738,139	\$ 5,123,645	\$ 42,244,238	\$ 238,317,525
2013	69,273,715	1,956,745	5,872,677	106,670,070	7,640,983	3,925,927	39,639,257	234,979,374
2014	70,754,428	1,980,621	5,032,570	115,826,535	8,871,973	4,617,966	38,208,494	245,292,587
2015	72,581,728	2,015,175	7,614,718	115,823,088	9,414,284	7,488,349	42,388,513	257,325,855
2016	72,956,264	2,030,109	3,978,980	122,831,447	9,858,257	7,052,734	41,309,336	260,017,127
2017	77,713,582	2,091,256	3,890,578	126,948,116	10,349,174	3,717,909	42,030,986	266,741,601
2018	80,745,481	2,017,423	5,095,811	122,115,433	10,432,984	3,388,885	36,586,728	260,382,745
2019	83,050,839	2,513,770	6,623,173	116,673,307	10,355,983	1,280,402	39,237,909	259,735,383
2020	86,152,446	2,439,971	5,478,518	125,677,650	12,089,639	4,381,056	45,611,960	281,831,240
2021	88,466,069	3,088,046	2,547,818	128,370,357	11,825,513	1,943,284	47,140,263	283,381,350

Source:
 Financial Statement and Independent Auditors' Report
 Statement of Revenues, Expenditure and Changes in Fund Balances (Exhibit C-2) 2012-2016
 Statement of Revenues, Expenditure and Changes in Fund Balances (Exhibit C-3) 2017-2021
 2012-2021 Fiscal Year End 6/30

MCALLEN INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUND EXPENDITURES BY FUNCTION
LAST TEN YEARS

Fiscal Year	Instructional and Instructional Related Services	Instructional and School Leadership	Support Services Student Other	Administrative Support Services	Support Services Not -Student Based	Ancillary Services
2012	\$ 128,388,744	\$ 14,104,917	\$ 35,582,598	\$ 4,631,757	\$ 21,297,524	\$ 1,799,390
2013	130,141,086	14,541,037	35,314,637	4,958,150	23,414,611	1,343,723
2014	137,752,410	15,747,366	38,191,475	5,687,612	23,287,968	1,553,509
2015	141,790,294	15,991,820	40,259,443	5,734,533	23,293,445	1,376,164
2016	151,398,283	16,469,193	43,054,063	5,739,614	25,963,583	1,242,633
2017	142,085,970	16,321,552	44,548,065	6,331,540	26,660,084	1,321,574
2018	142,388,925	16,788,033	45,669,203	6,572,577	26,178,309	1,248,712
2019	140,826,303	16,557,859	44,808,076	6,770,537	26,237,195	1,432,907
2020	158,306,224	17,346,862	46,730,432	7,801,327	28,324,071	1,575,286
2021	153,614,078	17,788,188	47,000,639	7,887,928	32,869,009	2,101,428

Source:
Financial Statements and Independent Auditors' Report
Statement of Revenues, Expenditures, and Changes in Fund Balances (Exhibit C-2) 2012-2016
Statement of Revenues, Expenditures, and Changes in Fund Balances (Exhibit C-3) 2017-2021
Reconciliation of Statement (Exhibit C-3) 2012-2016
Reconciliation of the Governmental Funds Statement (Exhibit C-4) 2017, 2020-2021
Reconciliation of the Governmental Funds Balance Sheet (Exhibit C-2) 2018-2019
2012-2021 Fiscal Year End 6/30

TABLE L-6

Debt Service Principal	Debt Service Interest	Debt Service Other Fees	Capital Outlay	Inter-Governmental Charges	Total Governmental Fund Expenditures	*Ratio of Debt Services to Non-Capital Expenditures
\$ 6,240,249	\$ 5,269,021	\$ 287,525	\$ 17,520,818	\$ 639,091	\$ 235,761,634	5.27%
8,646,277	6,049,095	846,254	27,325,324	673,574	253,253,768	6.50%
10,004,507	3,994,703	13,918	7,335,206	668,853	244,237,527	5.91%
8,541,187	4,695,852	16,608	8,852,338	798,087	251,349,771	5.46%
7,363,707	4,371,926	11,828	8,788,885	769,673	265,173,388	4.58%
9,215,686	4,244,207	8,000	14,131,700	743,085	265,611,463	5.35%
9,466,238	4,033,099	6,690	5,050,707	773,144	258,175,637	5.33%
7,912,290	3,677,445	5,530	5,687,611	855,564	254,771,317	4.65%
6,331,912	3,437,255	268,064	14,869,293	892,122	285,882,848	3.60%
8,684,561	3,880,902	463,570	10,709,870	906,174	285,906,347	4.57%

* Ratio of Debt Services to Non-Capital Expenditures Percentage was calculated as follows:

$$\frac{(\text{Debt Service Principal} + \text{Debt Service Interest})}{(\text{Total Expenditures} - \text{Capital Outlay})} = 4.57\%$$

$$\frac{(8,684,561 + 3,880,902)}{(285,906,347 - 10,709,870)} = 4.57\%$$

MCALLEN INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUNDS OTHER SOURCES, USES
AND CHANGES IN FUND BALANCES
LAST TEN YEARS

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<i>Excess of Revenue Over (Under) Expenditures</i>	\$ 2,555,891	\$ (18,274,394)	\$ 1,055,060	\$ 5,976,084
<i>Other Financing Sources (Uses)</i>				
<i>Issuance of Bonds</i>	-	-	-	-
<i>Refunding Bonds Issued</i>	-	81,820,000	-	-
<i>Sale of Real and Personal Property</i>	46,777	77,106	40,532	81,254
<i>Issuance of Capital Leases</i>	4,299,038	5,730,060	-	-
<i>Issuance on Non-Current Debt</i>	17,386,000	-	-	-
<i>Proceeds from Capital Leases</i>	-	-	-	-
<i>Loan Proceeds</i>	-	-	-	-
<i>Transfer In</i>	7,203,860	70,000	57,255	-
<i>Premium on Issuance of Bonds</i>	-	12,261,598	-	-
<i>Discounts on Issuance of Bonds</i>	-	-	-	-
<i>Transfer Out</i>	(7,121,922)	(4,503)	-	(13,934)
<i>Payments of Bonds</i>	-	(93,221,203)	-	-
<i>Payment to Escrow</i>	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>21,813,753</u>	<u>6,733,058</u>	<u>97,787</u>	<u>67,320</u>
<i>Special Items</i>				
<i>Extraordinary Items (Resources)</i>	<u>4,809,605</u>	<u>4,376,102</u>	<u>9,305,643</u>	<u>-</u>
<i>Net Changes in Fund Balances</i>	<u>\$ 29,179,249</u>	<u>\$ (7,165,234)</u>	<u>\$ 10,458,490</u>	<u>\$ 6,043,404</u>

Source:

Financial Statements and Independent Auditors' Report

Statement of Revenues, Expenditures, and Changes in Fund Balances (Exhibit C-2) 2012-2016

Statement of Revenues, Expenditures, and Changes in Fund Balances (Exhibit C-3) 2017-2021

2012-2021 Fiscal Year End 6/30

TABLE L-7

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ (5,156,261)	\$ 1,130,138	\$ 2,207,108	\$ 4,964,066	\$ (4,051,608)	\$ (2,524,997)
-	-	-	-	-	40,875,000
-	-	-	-	-	-
84,887	532,323	156,631	179,386	1,936,895	2,398,305
8,430,422	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	5,286,917	4,175,623
-	-	-	-	28,701,259	-
47,310	7,652,176	7,374,887	8,005,288	3,616,903	844,654
-	-	-	-	-	-
-	-	-	-	-	5,332,904
-	(7,549,704)	(7,759,894)	(7,865,415)	(5,158,348)	(1,190,151)
-	-	-	-	-	-
-	-	-	-	-	(45,750,006)
<u>8,562,619</u>	<u>634,795</u>	<u>(228,376)</u>	<u>319,259</u>	<u>34,383,626</u>	<u>6,686,329</u>
-	-	-	-	-	-
<u>\$ 3,406,358</u>	<u>\$ 1,764,933</u>	<u>\$ 1,978,732</u>	<u>\$ 5,283,325</u>	<u>\$ 30,332,018</u>	<u>\$ 4,161,332</u>

MCALLEN INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUND EXPENDITURES BY FUNCTION
PER AVERAGE DAILY ATTENDANCE
LAST TEN YEARS

<u>Fiscal Year</u>	<u>Average Daily Attendance</u>	<u>Instructional and Instructional Related Services</u>	<u>Instructional and School Leadership</u>	<u>Support Services Student Other</u>	<u>Administrative Support Services</u>	<u>Support Services Not -Student Based</u>
2012	23,399	\$ 5,733	\$ 603	\$ 1,553	\$ 198	\$ 1,014
2013	23,130	5,931	629	1,561	220	1,266
2014	23,302	5,925	676	1,663	245	1,055
2015	22,770	6,244	703	1,796	252	1,077
2016	22,400	6,765	735	1,955	260	1,194
2017	22,177	6,407	736	2,086	292	1,435
2018	21,825	6,530	769	2,155	304	1,258
2019	21,161	6,669	783	2,160	322	1,279
2020	20,645	7,672	840	2,359	378	1,510
2021	20,311	7,568	876	2,390	392	1,688

Source:

Financial Statements and Independent Auditors' Report
Statement of Revenues, Expenditures and Changes in Fund Balances (Exhibit C-2) 2012-2016
Statement of Revenues, Expenditures and Changes in Fund Balances (Exhibit C-3) 2017-2021
PEIMS DATA Report (PFR7D001) 2012-2016
TSDS PEIMS Report (PDM3-130-001) 2017-2021
FY 2020 includes a factor adjustment to the PEIMS Report data of 0.995 per TEA guidance
2012-2021 Fiscal Year End 6/30

Note: Average Daily Attendance-the average daily attendance of eligible enrollees, district-wide

TABLE L-8

<u>Ancillary Services</u>	<u>Debt Service Principal</u>	<u>Debt Service Interest and Other</u>	<u>Capital Outlay</u>	<u>Inter-Governmental Charges</u>	<u>Total Governmental Fund Expenditures by Function per Average Daily Attendance</u>
\$ 80	\$ 267	\$ 237	\$ 364	\$ 27	\$ 10,076
58	374	298	583	29	10,949
67	429	172	221	29	10,482
60	375	207	289	35	11,038
55	329	196	314	34	11,837
60	416	192	319	34	11,977
57	434	185	103	35	11,830
68	374	174	171	40	12,040
76	307	179	482	43	13,846
103	428	214	373	45	14,077



REVENUE CAPACITY INFORMATION

MCALLEN INDEPENDENT SCHOOL DISTRICT
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE
OF TAXABLE PROPERTY
LAST TEN YEARS

Fiscal Year	Assessed Value			Total Taxable Assessed Value
	Real Property	Minerals	Personal Property	
2012	\$ 5,173,957,654	\$ 10,764,907	\$ 779,926,071	\$ 5,964,648,632
2013	5,258,457,216	14,119,517	761,169,194	6,033,745,927
2014	5,396,121,899	10,367,570	812,389,783	6,218,879,252
2015	5,359,176,534	9,699,943	824,082,614	6,192,959,091
2016	5,572,398,989	8,839,414	856,638,224	6,437,876,627
2017	6,091,998,085	5,109,512	880,623,615	6,977,731,212
2018	6,162,969,165	5,935,685	896,899,518	7,065,804,368
2019	6,450,201,127	6,808,785	879,872,699	7,336,882,611
2020	6,821,973,654	4,682,623	921,075,731	7,747,732,008
2021	7,002,635,158	2,641,657	958,882,149	7,964,158,964

Source:
 Financial Statements and Independent Auditors' Report
 Certified Totals from Hidalgo County Appraisal District (2012-2021)
 2012-2021 Fiscal Year End 6/30

TABLE L-9

<u>Estimated Actual Taxable Value</u>	<u>Ratio of Total Taxable Assessed Value to Estimated Actual Taxable Value</u>	<u>Total Direct Tax Rate</u>
\$ 7,396,412,638	80.64%	\$ 1.1650
7,477,059,920	80.70%	1.1650
7,705,489,474	80.71%	1.1650
7,637,882,649	81.08%	1.1650
8,132,711,592	79.16%	1.1550
8,727,081,408	79.95%	1.1550
8,854,674,967	79.80%	1.1550
9,180,201,564	79.92%	1.1550
9,694,370,520	79.92%	1.1528
9,941,474,224	80.11%	1.1386

MCALLEN INDEPENDENT SCHOOL DISTRICT
PROPERTY LEVIES AND COLLECTIONS
LAST TEN YEARS

TABLE L-10

Fiscal Year	Total Tax Levy	Collected within the Fiscal Year of Levy		Collection Subsequent Years	Total Collections to Date	
		Amount	% of Levy		Amount	% of Levy
2012	\$ 69,454,064	\$ 65,533,926	94.36%	\$ 2,571,129	\$ 68,105,055	98.06%
2013	68,564,933	65,944,762	96.18%	2,470,473	68,415,235	99.78%
2014	71,099,153	68,498,702	96.34%	2,431,099	70,929,801	99.76%
2015	72,347,912	69,936,968	96.67%	2,205,084	72,142,052	99.72%
2016	72,910,147	70,412,533	96.57%	2,246,725	72,659,258	99.66%
2017	78,121,241	75,418,303	96.54%	2,340,234	77,758,537	99.54%
2018	80,845,938	78,268,821	96.81%	2,113,152	80,381,973	99.43%
2019	82,823,831	80,659,668	97.39%	1,558,961	82,218,629	99.27%
2020	87,082,248	84,183,950	96.67%	1,822,562	86,006,512	98.76%
2021	88,950,715	85,972,445	96.65%	-	85,972,445	96.65%

Source:
 Financial Statements and Independent Auditors' Report
 Certified Totals from Hidalgo County Appraisal District
 2012-2021 Fiscal Year end 6/30

MCALLEN INDEPENDENT SCHOOL DISTRICT
ALLOCATION OF PROPERTY TAX RATES AND LEVIES
LAST TEN YEARS

TABLE L-11

Fiscal Year	Tax Rates (Per \$100 of Assessed Value)			Tax Levies		
	General Fund	Debt Service Fund	Total	General Fund	Debt Service Fund	Original Levy Total
2012	\$ 1.1650	\$ 0.0000	\$ 1.1650	\$ 68,139,964	\$ -	\$ 68,139,964
2013	1.0400	0.1250	1.1650	61,456,546	7,386,594	68,843,140
2014	1.0400	0.1250	1.1650	63,476,318	7,629,354	71,105,672
2015	1.0400	0.1250	1.1650	63,287,180	7,606,621	70,893,801
2016	1.0400	0.1150	1.1550	65,702,091	7,265,127	72,967,218
2017	1.1550	0.0000	1.1550	78,984,670	-	78,984,670
2018	1.1550	0.0000	1.1550	79,980,500	-	79,980,500
2019	1.1550	0.0000	1.1550	83,161,525	-	83,161,525
2020	1.0586	0.0942	1.1528	80,304,199	7,145,897	87,450,096
2021	1.0450	0.0936	1.1386	81,122,319	7,266,055	88,388,374

Source:
 Financial Statements and Independent Auditors' Report
 Certified Tax Roll from Hidalgo County Tax Office
 Detail General Ledger Reports
 2012-2021 Fiscal Year End 6/30

MCALLEN INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$100 ASSESSED VALUATION)
LAST TEN YEARS

TABLE L-12

Fiscal Year	Tax Year	Hidalgo County	South Texas ISD	District 1-4	McAllen ISD	STC	City of McAllen	Total Direct and Overlapping Tax Rate	Original Levy Total
2012	2011	\$ 0.5900	\$ 0.0492	\$ 0.1548	\$ 1.1650	\$ 0.1507	\$ 0.4313	\$ 2.5410	\$ 68,139,964
2013	2012	0.5900	0.0492	0.1816	1.1650	0.1507	0.4313	2.5678	68,843,140
2014	2013	0.5900	0.0492	0.2039	1.1650	0.1500	0.4313	2.5894	71,105,672
2015	2014	0.5900	0.0492	0.2055	1.1650	0.1850	0.4763	2.6710	70,893,801
2016	2015	0.5900	0.0492	0.2069	1.1550	0.1850	0.4763	2.6624	72,967,218
2017	2016	0.5900	0.0492	0.2103	1.1550	0.1850	0.4763	2.6658	78,984,670
2018	2017	0.5800	0.0492	0.2046	1.1550	0.1850	0.4763	2.6501	79,980,500
2019	2018	0.5800	0.0492	0.2014	1.1550	0.1780	0.4792	2.6428	83,161,525
2020	2019	0.5750	0.0492	0.2109	1.1528	0.1733	0.4957	2.6569	87,450,096
2021	2020	0.5750	0.0492	0.2047	1.1386	0.1718	0.4956	2.6349	88,388,374

Source:
 Financial Statements and Independent Auditors' Report
 Certified Tax Roll from Hidalgo County Tax Office
 Hidalgo County Tax Assessor-Collector Tax Rate Schedule (website)
 City of McAllen
 2012-2021 Fiscal Year End 6/30

MCALLEN INDEPENDENT SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS
TAX YEAR 2020 AND 2011

TABLE L-13
Page 1 of 2

Taxpayer	Tax Year 2020 Assessed Valuation	Percentage Total Assessed Valuation
1 Simon Property Group-McAllen NO 2	\$ 170,341,039	2.14%
2 AEP Texas Inc-27th	54,128,260	0.68%
3 La Plaza Mall LLC	51,211,149	0.64%
4 Rio Grande Regional Hospital	51,172,007	0.64%
5 Universal Health Services	44,918,189	0.56%
6 Palm Crossing Town Center LLC	39,273,606	0.49%
7 Shops at 29 LTD	26,847,914	0.34%
8 Weingarten Realty Investors	24,406,068	0.31%
9 H E Butt Grocery Company	24,266,616	0.30%
10 GE Engine Services-McAllen LP	22,306,311	0.28%
11 Dillard Texas OPG Ltd Prtnrshp	20,438,190	0.26%
12 McAllen Medical Center	20,193,694	0.25%
13 Wal-Mart Real Estate Business Trust	19,656,617	0.25%
14 Jim & Mary Kay Moffitt Family LTD	17,835,903	0.22%
15 Calmac Suites LTD	17,600,000	0.22%
16 Texas State Bank	17,053,770	0.21%
17 Palms Crossing II LLC	16,956,446	0.21%
18 Coca-Cola Southwest Beverage LLC	16,069,317	0.20%
19 DHR Real Estate Management LLC	15,828,367	0.20%
20 Macy's Mall Real Estate LLC	15,653,327	0.20%
	\$ 686,156,790	8.60%

Source:
Certified Totals from Hidalgo County Appraisal District
Top Taxpayer 2020 & 2011

MCALLEN INDEPENDENT SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS
TAX YEAR 2020 AND 2011

TABLE L-13
Page 2 of 2

Taxpayer	Tax Year 2011 Assessed Valuation	Percentage Total Assessed Valuation
1 Universal Health Services	54,844,645	0.92%
2 Rio Grande Regional Hospital	52,250,801	0.88%
3 Simon Property Group-McAllen No 2	50,708,897	0.85%
4 Palms Crossing LP	36,174,431	0.61%
5 AEP Texas Central Co	23,434,540	0.39%
6 H E Butt Grocery Co	22,612,178	0.38%
7 Inland Western McAllen Trenton	20,053,390	0.34%
8 McAllen Medical Center	19,185,516	0.32%
9 Dillard's Texas OPG LTD Prtnship	15,736,726	0.26%
10 Southwestern Bell Tele	15,252,290	0.26%
11 Macy's	14,405,241	0.24%
12 Texas State Bank	14,140,882	0.24%
13 Calmac Suites, LP	13,586,061	0.23%
14 SP Plaza, LC	13,275,490	0.22%
15 Oxy USA Inc	13,033,905	0.22%
16 Palms Crossing II LLC	12,356,933	0.21%
17 GE Engine Services-McAllen LP	11,112,616	0.19%
18 Macy's TX 1 LP	11,000,306	0.18%
19 Dillard's Inc #727	10,922,584	0.18%
20 Wal-Mart Real Estate Business Trust	10,869,222	0.18%
21 Amreit River Valley LP	10,716,496	0.18%
22 Inter National Bank	10,711,181	0.18%
23 Walters Investments	10,317,607	0.17%
24 Pre/Rincon LP	10,102,771	0.17%
25 Abasto Corp	9,783,376	0.16%
	486,588,085	8.16%

DEBT CAPACITY INFORMATION

MCALLEN INDEPENDENT SCHOOL DISTRICT
OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

Fiscal Year	General Bonded Debt			Other Governmental Activities Debt		
	General Obligation Bonds	Premiums on Bonds	Accretion of Bonds	Maintenance Tax Notes	Premium on Tax Notes	Capital Leases
2012	\$ 106,287,807	\$ 3,027,325	\$ 616,127	\$ 17,386,000	\$ -	\$ 3,161,912
2013	98,320,000	12,559,841	12,054	17,386,000	-	5,510,695
2014	91,720,000	11,737,743	106,511	17,326,000	-	2,166,188
2015	85,405,000	10,253,970	264,390	17,266,000	-	-
2016	79,565,000	8,931,581	-	17,201,000	-	7,426,715
2017	73,060,000	7,732,321	-	17,136,000	-	4,781,029
2018	66,320,000	6,621,147	-	17,071,000	-	2,119,791
2019	60,180,000	5,595,237	-	17,006,000	-	412,501
2020	55,860,000	4,641,536	-	40,951,000	4,691,259	3,752,504
2021	50,155,000	6,139,094	-	40,101,000	4,647,567	5,048,566

Source:
Financial Statements and Independent Auditors' Report
Notes to Financial Statement (Note 12) Long Term Debt Obligations
TEA Budgeted Financial Data
2012-2021 Fiscal Year End 6/30

TABLE L-14

	<u>Total Debt</u>	<u>*Total Debt to Personal Income</u>	<u>**Total Debt to Per Capita</u>	<u>***Total Debt to Estimated Actual Taxable Value</u>	<u>****Total Debt to Average Daily Membership</u>
\$	130,479,171	0.72%	979	1.76%	5,193
	133,788,590	0.71%	993	1.79%	5,391
	123,056,442	0.58%	900	1.60%	4,880
	113,189,360	0.51%	815	1.48%	4,584
	113,124,296	0.50%	802	1.39%	4,676
	102,709,350	0.41%	717	1.18%	4,333
	92,131,938	0.36%	634	1.04%	3,897
	83,193,738	0.31%	558	0.91%	3,649
	109,896,299	N/A	728	1.13%	4,916
	106,091,227	N/A	710	1.07%	4,925

* Percentage of Personal Income calculated as follows:
Total Debt divided by Personal Income, Table L-20

**Total Debt to Per Capita calculated as follows:
Total Debt divided by Population, Table L-20

***Percentage of Estimated Actual Tax Value calculated as follows:
Total Debt divided by Estimated Actual Tax Value , Table L-17

****Total Debt to ADA calculated as follows:
Total Debt divided by Average Daily Membership, Table L-17

MCALLEN INDEPENDENT SCHOOL DISTRICT
DIRECT AND OVERLAPPING
GOVERNMENTAL ACTIVITIES DEBT

TABLE L-15

Political Subdivision	*Gross Debt Amounts	As of	Applicable to MISD	Overlapping Debt
DIRECT DEBT				
<i>McAllen ISD - Bonds</i>	\$ 56,294,094	6/30/2021	100.00%	\$ 56,294,094
<i>McAllen ISD - Capital Leases</i>	5,048,566	6/30/2021	100.00%	5,048,566
<i>McAllen ISD - Maintenance Tax Notes</i>	44,748,567	6/30/2021	100.00%	44,748,567
	<u>\$ 106,091,227</u>			<u>\$ 106,091,227</u>
OVERLAPPING DEBT				
<i>Edinburg, City Of</i>	\$ 92,105,000	6/30/2021	0.52%	\$ 478,946
<i>Hidalgo Co.</i>	366,620,000	6/30/2021	20.90%	76,623,580
<i>Hidalgo Co DD #1</i>	172,350,000	6/30/2021	21.75%	37,486,125
<i>McAllen, City Of</i>	100,815,000	6/30/2021	77.85%	78,484,477
<i>South Texas College</i>	128,814,693	6/30/2021	19.58%	25,221,917
<i>Total Net Overlapping Debt</i>				<u>218,295,045</u>
<i>Total Direct and Overlapping Debt:</i>				<u><u>\$ 324,386,272</u></u>

* Gross Debt Amounts include related premium.

** Overlapping percentage is calculated as follows:
 Shared market value between entities from the Appraisal
 District divided by the total market value of each entity.

*** The overlapping debt is calculated as follows:
 The gross debt multiplied by the overlapping percentage = overlapping debt

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and the businesses of the District. This process recognizes that, when considering the district's ability to issue and repay long term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Source: Municipal Advisory Council of Texas



MCALLEN INDEPENDENT SCHOOL DISTRICT
COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN YEARS

	2012	2013	2014	2015
<i>Assessed Valuation</i>	\$ 5,964,648,632	\$ 6,033,745,927	\$ 6,218,879,252	\$ 6,192,959,091
<i>Debt Limit-10% of Assessed Valuation</i>	\$ 596,464,863	\$ 603,374,593	\$ 621,887,925	\$ 619,295,909
<i>General Obligation Bonds</i>	106,903,934	98,332,054	91,720,000	85,405,000
<i>Deduct Amount Available in Debt Services Fund</i>	(4,520,392)	(4,256,101)	(5,098,638)	(5,194,117)
<i>Net General Bonded Debt</i>	102,383,542	94,075,953	86,621,362	80,210,883
<i>Maintenance Tax Note</i>	17,386,000	16,210,865	17,326,000	17,266,000
<i>Loans Payable</i>	-	-	-	-
<i>Capital Leases</i>	3,161,912	5,510,695	2,166,188	-
<i>Less : Applicable Debt Margin</i>	122,931,454	115,797,513	106,113,550	97,476,883
<i>Legal Debt Margin</i>	\$ 473,533,409	\$ 487,577,080	\$ 515,774,375	\$ 521,819,026
<i>Debt Margin as a Percentage of the Debt Limit</i>	79.39%	80.81%	82.94%	84.26%

Source:

Financial Statements and Independent Auditors' Report
Notes to Financial Statements (Note 12) Long Term Obligations
Schedule of Revenues,Expenditures and Changes in Fund Balance Debt Service Fund (J-4) 2012-2020
Schedule of Revenues,Expenditures and Changes in Fund Balance Debt Service Fund (J-5) 2021
Certified Totals from Hidalgo County Appraisal District
2012-2021 Fiscal Year End 6/30

TABLE L-16

2016	2017	2018	2019	2020	2021
<u>\$ 6,437,876,627</u>	<u>\$ 6,977,731,212</u>	<u>\$ 7,065,804,368</u>	<u>\$ 7,336,882,611</u>	<u>\$ 7,747,732,008</u>	<u>\$ 7,964,158,964</u>
\$ 643,787,663	\$ 697,773,121	\$ 706,580,437	\$ 733,688,261	\$ 774,773,201	\$ 796,415,896
79,565,000	73,060,000	66,320,000	60,180,000	55,860,000	50,155,000
<u>(5,078,277)</u>	<u>(4,905,627)</u>	<u>(2,646,444)</u>	<u>(1,740,717)</u>	<u>(2,046,425)</u>	<u>(2,639,059)</u>
74,486,723	68,154,373	63,673,556	58,439,283	53,813,575	47,515,941
17,201,000	17,136,000	17,071,000	17,006,000	40,951,000	40,101,000
-	-	-	-	-	-
<u>7,426,715</u>	<u>4,781,029</u>	<u>2,119,791</u>	<u>412,501</u>	<u>3,752,504</u>	<u>5,048,566</u>
<u>99,114,438</u>	<u>90,071,402</u>	<u>82,864,347</u>	<u>75,857,784</u>	<u>98,517,079</u>	<u>92,665,507</u>
<u>\$ 544,673,225</u>	<u>\$ 607,701,719</u>	<u>\$ 623,716,090</u>	<u>\$ 657,830,477</u>	<u>\$ 676,256,122</u>	<u>\$ 703,750,389</u>
84.60%	87.09%	88.27%	89.66%	87.28%	88.36%

MCALLEN INDEPENDENT SCHOOL DISTRICT
*RATIO OF NET GENERAL OBLIGATION BONDED DEBT
 TO ESTIMATED ACTUAL TAXABLE VALUE AND
 PER AVERAGE DAILY MEMBERSHIP
 LAST TEN YEARS*

<u>Fiscal Year</u>	<u>Average Daily Membership</u>	<u>Estimated Actual Taxable Value</u>	<u>General Obligation Bonds</u>	<u>Premium on Bonds</u>	<u>Accretions of Bonds</u>
2012	25,126	\$ 7,396,412,638	\$ 106,287,807	\$ 3,027,325	\$ 616,127
2013	24,815	7,477,059,920	98,320,000	12,559,841	12,054
2014	25,108	7,705,489,474	91,720,000	11,737,743	106,511
2015	24,590	7,637,882,649	85,405,000	10,253,970	264,390
2016	24,195	8,132,711,592	79,565,000	8,931,581	-
2017	23,703	8,727,081,408	73,060,000	7,732,321	-
2018	23,640	8,854,674,967	66,320,000	6,621,147	-
2019	22,802	9,180,201,564	60,180,000	5,595,237	-
2020	22,354	9,694,370,520	55,860,000	4,641,536	-
2021	21,540	9,941,472,224	50,155,000	6,139,094	-

Source:
 Financial Statements and Independent Auditors' Report
 Notes to Financial Statements (Note 12) Long Term Obligations
 Certified Totals from the Hidalgo County Appraisal District
 TEA Budgeted Financial Data
 2012-2021 Fiscal Year End 6/30

TABLE L-17

	Less: Amount Available in Debt Service Fund	Net Bonded Debt	Net Bonded Debt to Estimated Actual Taxable Value	General Obligation Bonds Per Average Daily Membership
\$	4,520,392	\$ 105,410,867	1.43%	4,230
	4,256,101	106,635,794	1.43%	3,962
	5,098,638	98,465,616	1.28%	3,653
	5,194,117	90,729,243	1.19%	3,473
	5,078,277	83,418,304	1.03%	3,288
	4,905,627	75,886,694	0.87%	3,082
	2,464,444	70,476,703	0.80%	2,805
	1,740,717	64,034,520	0.70%	2,639
	2,046,425	58,455,111	0.60%	2,499
	2,639,059	53,655,035	0.54%	2,328

MCALLEN INDEPENDENT SCHOOL DISTRICT
*RATIO OF ANNUAL DEBT SERVICE FOR GENERAL BONDED DEBT
 TO TOTAL GENERAL FUND EXPENDITURES
 LAST TEN YEARS*

TABLE L-18

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest*</u>	<u>Annual Debt Service</u>	<u>Total General Fund Expenditures</u>	<u>Ratio of Annual Debt Service to Total General Fund Expenditures</u>
2012	\$ 5,015,000	\$ 5,222,488	\$ 10,237,488	\$ 183,234,235	5.59%
2013	5,265,000	5,093,488	10,358,488	201,238,259	5.15%
2014	6,600,000	3,133,117	9,733,117	206,900,987	4.70%
2015	6,315,000	3,865,050	10,180,050	211,403,126	4.82%
2016	6,295,000	3,567,150	9,862,150	225,493,796	4.37%
2017	6,505,000	3,397,250	9,902,250	229,999,689	4.31%
2018	6,740,000	3,148,200	9,888,200	224,047,540	4.41%
2019	6,140,000	2,849,900	8,989,900	221,835,182	4.05%
2020	4,320,000	2,584,500	6,904,500	240,233,604	2.87%
2021	4,955,000	1,946,583	6,901,583	240,909,414	2.86%

Note: *excludes other fees

Source:

Financial Statements and Independent Auditors' Report
 Debt Fund Budgetary Comparison Schedule (Exhibit J-4) 2012-2016
 Schedule of Revenues,Expenditures and Changes in Fund Balance Debt Service Fund (J-4) 2017-2020
 Schedule of Revenues,Expenditures and Changes in Fund Balance Debt Service Fund (J-5) 2021
 General Fund Budgetary Comparison Schedule (Exhibit G-1) 2012-2016
 Schedule of Revenues, Expenditures and Changes in Fund Balance General Fund (G-1) 2017-2021
 2012-2021 Fiscal Year End 6/30

DEMOGRAPHIC AND ECONOMIC INFORMATION



MCALLEN INDEPENDENT SCHOOL DISTRICT
PRINCIPAL EMPLOYERS
2021 AND 2012

TABLE L-19
Page 1 of 2

Employer	2021		Percentage of Total City Employment
	Employees	Rank	
<i>McAllen Independent School District</i>	3,335	1	23.70%
<i>South Texas College</i>	2,321	2	16.48%
<i>City of McAllen</i>	2,043	3	14.52%
<i>McAllen Medical Center</i>	1,200	4	8.53%
<i>Rio Grande Regional Hospital</i>	1,150	5	8.17%
<i>HEB</i>	1,000	6	7.11%
<i>Motorola</i>	900	7	6.39%
<i>Spectrum</i>	875	8	6.22%
<i>Teletech</i>	650	9	4.62%
<i>Wal-Mart</i>	600	10	4.26%
<i>Total Top Ten Employers</i>	<u>14,074</u>		<u>100.00%</u>

Source:
 Workforce Solutions
 TSDS PEIMS Report (PDM1-110-004)
 McAllen ISD CAFR Fiscal Year 2012

TABLE L-19
Page 2 of 2

Employer	2012		Percentage of Total City Employment
	Employees	Rank	
<i>McAllen Independent School District</i>	3,647	1	22.79%
<i>Doctor's Hospital @ Renaissance</i>	3,400	2	21.26%
<i>South Texas College</i>	2,212	3	13.83%
<i>McAllen Medical Center</i>	2,058	4	12.87%
<i>City Of McAllen</i>	2,000	5	12.51%
<i>Rio Grande Regional Hospital</i>	1,100	6	6.88%
<i>International Bank of Commerce</i>	525	7	3.28%
<i>Valley Coca-Cola</i>	380	8	2.38%
<i>Wal-Mart</i>	350	9	2.19%
<i>Wal-Mart</i>	320	10	2.01%
<i>Total Top Ten Employers</i>	<u>15,992</u>		<u>100.00%</u>

MCALLEN INDEPENDENT SCHOOL DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

TABLE L-20

Fiscal Year	Population	*Personal Income	*Per Capita Personal Income	Unemployment Rate	Average Daily Attendance	Percentage Economically Disadvantaged Students
2012	133,333	\$ 18,067,000,000	\$ 22,400	11.00%	23,399	66.8%
2013	134,697	18,827,748,000	23,073	11.10%	23,130	55.6%
2014	136,748	21,209,449,000	25,521	9.10%	23,302	67.2%
2015	138,967	22,322,643,000	26,502	7.30%	22,770	72.2%
2016	141,020	22,640,177,000	26,640	7.50%	22,400	72.9%
2017	143,205	24,922,000,000	28,957	7.90%	22,177	72.2%
2018	145,425	25,777,800,000	29,769	6.70%	21,825	71.1%
2019	149,161	26,598,950,000	30,619	5.90%	21,161	71.2%
2020	150,884	N/A	N/A	12.00%	20,645	71.8%
2021	149,447	N/A	N/A	10.50%	20,311	73.5%

Source:

PEIMS Edit + Report (PRF7D001) 2012-2016
 TSDS PEIMS Report (PDM3-130-001), (PDM3-130-005) 2017-2021
 FY 2020 includes a factor adjustment to the PEIMS Report data of 0.995 per TEA guidance
 City of McAllen
 McAllen Chamber of Commerce
 2012-2021 Fiscal Year End 6/30

* MSA statistics (McAllen-Mission-Edinburg)



OPERATING INFORMATION

MCALLEN INDEPENDENT SCHOOL DISTRICT
WORKFORCE COMPOSITION BY EMPLOYEE CLASSIFICATION
LAST TEN YEARS

<u>Classification</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<i>Number of Employees</i>				
<i>Teachers</i>	1,575	1,603	1,632	1,648
<i>Professional Support</i>	314	371	395	400
<i>Campus Administration</i>	80	86	97	95
<i>Central Administration</i>	35	34	30	33
<i>Educational Aides</i>	290	312	334	375
<i>Auxiliary Staff</i>	<u>850</u>	<u>891</u>	<u>928</u>	<u>868</u>
<i>Total Employees</i>	<u>3,143</u>	<u>3,297</u>	<u>3,416</u>	<u>3,419</u>
Percent of Total				
<i>Teachers</i>	50.12%	48.62%	47.78%	48.20%
<i>Professional Support</i>	9.98%	11.26%	11.56%	11.71%
<i>Campus Administration</i>	2.54%	2.61%	2.83%	2.78%
<i>Central Administration</i>	1.11%	1.03%	0.88%	0.95%
<i>Educational Aides</i>	9.23%	9.46%	9.78%	10.97%
<i>Auxiliary Staff</i>	<u>27.04%</u>	<u>27.02%</u>	<u>27.17%</u>	<u>25.39%</u>
	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

Source:
 PEIMS Edit + Reports (PRF4D004) 2012-2016
 TSDS PEIMS Report (PDM1-110-004) 2017-2021
 2012-2021 Fiscal Year End 6/30

TABLE L-21

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
1,609	1,614	1,608	1,564	1,567	1,548
398	381	376	344	373	391
101	89	88	86	80	77
31	32	34	31	34	37
378	366	367	354	389	383
<u>906</u>	<u>900</u>	<u>912</u>	<u>886</u>	<u>881</u>	<u>899</u>
<u>3,422</u>	<u>3,382</u>	<u>3,385</u>	<u>3,265</u>	<u>3,324</u>	<u>3,335</u>
47.01%	47.72%	47.50%	47.90%	47.15%	46.42%
11.63%	11.27%	11.10%	10.54%	11.22%	11.72%
2.94%	2.63%	2.60%	2.63%	2.41%	2.31%
0.89%	0.95%	1.00%	0.95%	1.02%	1.11%
11.05%	10.82%	10.84%	10.84%	11.70%	11.48%
<u>26.48%</u>	<u>26.61%</u>	<u>26.96%</u>	<u>27.14%</u>	<u>26.50%</u>	<u>26.96%</u>
<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

MCALLEN INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF TEACHER INFORMATION
LAST TEN YEARS

Fiscal Year	Bachelor's Degree		Master's Degree		Doctorate	
	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
2012	\$ 39,400	\$ 54,674	\$ 41,400	\$ 55,575	Non Applicable	
2013	41,500	53,544	43,500	55,544	Non Applicable	
2014	43,049	53,359	45,049	55,358	Non Applicable	
2015	44,001	53,344	46,001	55,344	Non Applicable	
2016	45,000	53,600	47,000	55,600	Non Applicable	
2017	45,800	55,150	47,800	57,150	Non Applicable	
2018	46,849	56,569	48,849	58,569	Non Applicable	
2019	47,750	57,620	49,750	59,620	Non Applicable	
2020	49,100	59,420	51,100	61,420	Non Applicable	
2021	49,800	61,970	51,800	63,970	Non Applicable	

Source:
District's Human Resource Department
PEIMS Edit + Reports Data Review (PRF4D004) 2012-2016
TSDS PEIMS Report (PDM1-110-004) 2017-2021
2012-2021 Fiscal Year End 6/30

TABLE L-22

<u>Average Teacher Salary</u>	<u>Average Years of Experience</u>	<u>Bachelor's Education</u>	<u>Master's Education</u>
\$ 47,892	13.6	78.4%	20.6%
48,999	12.7	79.2%	20.0%
49,659	12.2	80.6%	18.7%
49,702	11.8	80.6%	18.6%
50,574	11.9	80.4%	18.9%
51,620	12.2	79.1%	20.1%
52,641	12.4	78.5%	20.7%
53,846	13.1	77.3%	21.7%
56,797	13.2	77.1%	21.9%
57,203	13.7	76.6%	22.6%

MCALLEN INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF ATTENDANCE AND MEMBERSHIP
LAST TEN YEARS

TABLE L-23

<u>Fiscal Year</u>	<u>Average Daily Attendance</u>	<u>Average Daily Membership</u>	<u>Percent of Attendance</u>
2012	23,399	25,126	93.13%
2013	23,130	24,815	93.21%
2014	23,302	25,108	92.81%
2015	22,770	24,590	92.60%
2016	22,400	24,195	92.58%
2017	22,177	23,703	93.56%
2018	21,824	23,640	92.32%
2019	21,161	22,802	92.80%
2020	20,645	22,354	92.35%
2021	20,311	21,540	94.29%

Source:

PEIMS Edit + Reports Data Review (PRF7D001) 2012-2016

TSDS PEIMS Report (PDM3-130-001) 2017-2021

FY 2020 includes a factor adjustment to the PEIMS Report data of 0.995 per TEA guidance

TEA Budgeted Financial Data

2012-2021 Fiscal Year End 6/30

MCALLEN INDEPENDENT SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN YEARS

TABLE L-24

<u>Fiscal Year</u>	<u>Average Daily Attendance</u>	<u>General Fund Operating Expenditures*</u>	<u>Cost Per Pupil</u>	<u>Per Pupil Change</u>	<u>Governmental Operating Expenditures*</u>	<u>Cost Per Pupil</u>	<u>Per Pupil Change</u>
2012	23,999	\$ 178,519,413	\$ 7,439	6.73%	\$ 215,446,600	\$ 8,977	-0.88%
2013	23,130	190,920,245	8,254	10.96%	224,223,437	9,694	7.98%
2014	23,302	197,500,641	8,476	2.69%	225,074,541	9,659	-0.36%
2015	22,770	201,751,931	8,860	4.53%	231,506,068	10,167	5.26%
2016	22,400	216,572,617	9,668	9.12%	246,382,631	10,999	8.18%
2017	22,177	219,354,756	9,891	2.32%	245,060,880	11,050	0.46%
2018	21,825	218,193,562	9,997	1.07%	242,430,464	11,108	0.52%
2019	21,161	215,622,716	10,190	1.93%	239,567,571	11,321	1.92%
2020	20,645	230,097,546	11,145	9.37%	265,901,867	12,880	13.77%
2021	20,311	235,398,374	11,590	3.99%	265,294,620	13,062	1.41%

*General Fund and Governmental Operating Expenditures less Debt Service and Capital Projects (Function 70 and 80)

Source:
 Financial Statements and Independent Auditors' Report
 Statement of Revenues, Expenditure and Changes in Fund Balances (Exhibit C-2) 2012-2016
 Statement of Revenues, Expenditure and Changes in Fund Balances (Exhibit C-3) 2017-2021
 PEIMS Edit + Reports Data Review (PRF7D001) 2012-2016
 TSDS PEIMS Report (PDM3-130-001) 2017-2021
 FY 2020 includes a factor adjustment to the PEIMS Report data of 0.995 per TEA guidance
 2012-2021 Fiscal Year End 6/30

MCALLEN INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF STUDENT INFORMATION
LAST TEN YEARS

TABLE L-25

<u>Fiscal Year</u>	<u>Teacher/ Student Ratio</u>	<u>Percentage of Free and Reduced Lunch</u>	<u>Number of Economically Disadvantaged Students</u>	<u>Percentage of Economically Disadvantaged Students</u>
2012	16.0	65.2%	16,858	66.8%
2013	15.6	65.2%	13,859	55.6%
2014	15.5	65.2%	16,937	67.2%
2015	15.0	82.1%	17,822	72.2%
2016	15.1	82.1%	17,729	72.9%
2017	14.8	82.1%	17,193	72.2%
2018	14.8	82.1%	16,862	71.1%
2019	14.6	82.5%	16,286	71.2%
2020	14.3	87.1%	16,105	71.8%
2021	14.0	89.1%	15,886	73.5%

Source:
 Academic Excellence Indicator System (AEIS) 2012-2016
 TSDS PEIMS Reports (PDM1-110-004), (PDM1-120-009) 2017-2021
 Child Nutrition Program
 2012-2021 Fiscal Year End 6/30

MCALLEN INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF SCHOOL BUILDINGS AND PORTABLES
LAST TEN YEARS

TABLE L-26

	Estimated Square Footage	Building Capacity	Portable Square Footage	Portable Capacity
<u>High Schools</u>				
<i>McAllen High School</i>	296,062	2,200	12,792	360
<i>Memorial High School</i>	302,587	2,200	4,608	180
<i>James "Nikki" Rowe High School</i>	328,938	2,300	-	-
<i>Achieve Early College High School at Abraham Lincoln</i>	92,776	900	1,536	60
Sub-Total	1,020,363	7,600	18,936	600
<u>Middle Schools</u>				
<i>Dorothea Brown Middle School</i>	97,074	900	4,800	180
<i>Dr. Rodney D. Cathey Middle School</i>	118,082	1,000	4,608	180
<i>Alonzo De Leon Middle School</i>	151,302	1,500	-	-
<i>Michael E. Fossum Middle School</i>	119,893	900	-	-
<i>Homer J. Morris Middle School</i>	96,292	900	9,984	360
<i>William B. Travis Middle School</i>	116,050	1,000	-	-
Sub-Total	698,693	6,200	19,392	720
<u>Elementary Schools</u>				
<i>Francisco Alvarez Elementary</i>	54,305	500	-	-
<i>James Bonham Elementary-closed May 31, 2021</i>	47,118	430	-	-
<i>Dr. Carlos Castaneda Elementary</i>	64,579	600	-	-
<i>Jose De Escandon Elementary</i>	60,904	500	4,608	180
<i>Victor Fields Elementary</i>	70,899	600	-	-
<i>Reynaldo G. Garza Elementary</i>	67,154	600	-	-
<i>Leonel H. Gonzalez Elementary</i>	56,809	500	12,480	510
<i>Lucile McKee Hendricks Elementary</i>	65,815	600	-	-
<i>Sam Houston Elementary</i>	55,432	500	1,536	60
<i>Andrew Jackson Elementary</i>	73,882	700	-	-
<i>Christa McAuliffe Elementary</i>	65,174	600	-	-
<i>Ben Milam Elementary</i>	65,819	600	8,640	300
<i>Jose Antonio Navarro Elementary-closed May 31, 2018</i>	47,194	400	1,536	150
<i>Dr. Pablo Perez Elementary</i>	66,000	600	-	-
<i>Sam Rayburn Elementary</i>	64,220	600	-	-
<i>Theodore Roosevelt Elementary</i>	72,009	650	-	-
<i>Blanca E. Sanchez Elementary</i>	66,000	600	-	-
<i>Juan Seguin Elementary</i>	70,748	600	-	-
<i>Thigpen-Zavala Elementary</i>	70,899	600	3,072	120
<i>Woodrow Wilson Elementary</i>	52,882	500	1,536	60
Sub-Total	1,257,842	11,280	33,408	1,380
<u>Other</u>				
<i>Instruction & Guidance Center</i>	15,841	200	5,568	210
<i>Lamar Academy</i>	82,712	700	12,480	270
Sub-Total	98,553	900	18,048	480
Total	3,075,451	25,980	89,784	3,180

Source:
McAllen ISD Facilities M & O Department



SINGLE AUDIT SECTION



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

To the Board of Trustees
McAllen Independent School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the McAllen Independent School District (District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise District's basic financial statements, and have issued our report thereon dated November 9, 2021.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Burt McCall & Long, LLP.

McAllen, Texas
November 9, 2021

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

To the Board of Trustees
McAllen Independent School District

Report on Compliance for Each Major Federal Program

We have audited the McAllen Independent School District's (District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

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

Burton McCall & Long, LLP

McAllen, Texas
November 9, 2021

MCALLEN INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued: Unmodified

Internal Control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiencies identified that are not considered to be material weaknesses? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal awards

Internal control over major programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiencies identified that are not considered to be material weaknesses? _____ yes X none reported

Type of auditors’ report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes X no

Identification of major programs:

<i>CFDA Number(s)</i>	<i>Name of Federal Program or Cluster</i>
10.553	Child Nutrition Cluster
10.555	School Breakfast Program
	National School Lunch Program
10.558	Child and Adult Care Food Program
84.365A	English Language Acquisition State Grants
21.019	Coronavirus Relief Fund
84.425D/84.425U	Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$1,402,916

Auditee qualifies as a low-risk auditee? X yes _____ no

**MCALLEN INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

SECTION II – FINANCIAL STATEMENT FINDINGS

NONE.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE.



**MCALLEN INDEPENDENT SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Findings Related to the Financial Statements

2020-001 *Bilingual Allotment Spending Requirement*

Current Status of Prior Year Finding:

Corrective action plan was implemented and as of June 30, 2021 we are in compliance with the Bilingual spending requirement. We will continue to monitor to assure future compliance.



MCALLEN ISD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

(1) FEDERAL GRANTOR/ PASSED THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	(2) Federal ALN	(3) Pass-Through Entity Identifying Number	(4) Funds Provided to Subrecipients	(5) Federal Expenditures
U.S. DEPARTMENT OF DEFENSE				
<u>Direct Programs</u>				
Junior Reserve Officer Training Corps	12.U01	108-906	\$ -	\$ 204,006
Total ALN Number 12.U01			-	204,006
Total Direct Programs			-	204,006
TOTAL U.S. DEPARTMENT OF DEFENSE			<u>\$ -</u>	<u>\$ 204,006</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<u>Passed Through City of McAllen</u>				
Community Development Block Grants/Entitlement Grants	14.218	B-18-MC-48-0506	\$ -	\$ 94,677
Total ALN Number 14.218			-	94,677
Total Passed Through City of McAllen			-	94,677
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>\$ -</u>	<u>\$ 94,677</u>
U.S. DEPARTMENT OF JUSTICE				
<u>Direct Programs</u>				
STOP School Violence	16.839	2019-YS-BX-0082	\$ -	\$ 132,001
STOP School Violence	16.839	2019-YS-BX-0102	-	61,965
Total ALN Number 16.839			-	193,966
Equitable Sharing Program	16.922	TX1082600	-	28,342
Total ALN Number 16.922			-	28,342
Total Direct Programs			-	222,308
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>\$ -</u>	<u>\$ 222,308</u>
U.S. DEPARTMENT OF THE TREASURY				
<u>Passed Through County of Hidalgo, Texas</u>				
Coronavirus Relief Fund (COVID-19)	21.019	ICA 108-906	\$ -	\$ 843,049
			-	843,049
Total Passed Through County of Hidalgo, Texas			-	843,049
<u>Passed Through Region 4 Education Service Center</u>				
Coronavirus Relief Fund (COVID-19)	21.019	20522001	\$ -	\$ 1,576,322
			-	1,576,322
Total Passed Through Region 4 Education Service Center			-	1,576,322
<u>Passed Through State Department of Education</u>				
Coronavirus Relief Fund (COVID-19)	21.019	52202002	\$ -	\$ 788,161
			-	788,161
Total Passed Through State Department of Education			-	788,161
Total ALN Number 21.019			-	3,207,532
TOTAL U.S. DEPARTMENT OF THE TREASURY			<u>\$ -</u>	<u>\$ 3,207,532</u>
U.S. DEPARTMENT OF EDUCATION				
<u>Passed Through State Department of Education</u>				
Title I Grants to Local Educational Agencies	84.010A	20610101108906	\$ -	\$ 1,688,049
Title I Grants to Local Educational Agencies	84.010A	21610101108906	-	10,374,061
Total ALN Number 84.010A			-	12,062,110
Migrant Education State Grant Program	84.011A	20615001108906	-	520,468
Migrant Education State Grant Program	84.011A	21615001108906	-	45,645
Total ALN Number 84.011A			-	566,113
Special Education Cluster (IDEA)				
*Special Education Grants to States	84.027A	206600011089066600	-	391,862
*Special Education Grants to States	84.027A	216600011089066600	-	4,116,575
*Special Education Grants to States	84.027A	206600111089066673	-	4,940
*Special Education Grants to States	84.027A	216600111089066673	-	150,199
Total ALN Number 84.027A			-	4,663,576
*Special Education Preschool Grants	84.173A	206610011089066610	-	951
*Special Education Preschool Grants	84.173A	216610011089066610	-	63,789
Total ALN Number 84.173A			-	64,740
Total Special Education Cluster (IDEA)			-	4,728,316
Career and Technical Education Basic Grants to States	84.048A	20420006108906	-	6,052
Career and Technical Education Basic Grants to States	84.048A	21420006108906	-	371,643
Total ALN Number 84.048A			-	377,695

MCALLEN ISD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

EXHIBIT K-1
(Concluded)

(1) FEDERAL GRANTOR/ PASSED THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	(2) Federal ALN	(3) Pass-Through Entity Identifying Number	(4) Funds Provided to Subrecipients	(5) Federal Expenditures
Special Education Grants for Infants and Families Total ALN Number 84.181A	84.181A	213911011089063911	-	538
			-	538
English Language Acquisition State Grants	84.365A	20671001108906	-	575,424
English Language Acquisition State Grants	84.365A	21671001108906	-	61,609
Total ALN Number 84.365A			-	637,033
Supporting Effective Instruction State Grants	84.367A	20694501108906	-	710,338
Supporting Effective Instruction State Grants	84.367A	21694501108906	-	11,912
Total ALN Number 84.367A			-	722,250
Grants for State Assessments and Related Activities	84.369A	69551902	-	14,974
Total ALN Number 84.369A			-	14,974
School Improvement Grants	84.377A	17610740108906	-	18,281
Total ALN Number 84.369A			-	18,281
Student Support and Academic Enrichment Program	84.424A	20680101108906	-	208,381
Student Support and Academic Enrichment Program	84.424A	21680101108906	-	388,377
Total ALN Number 84.424A			-	596,758
Education Stabilization Fund (COVID-19)	84.425D	20521001108906	-	847,388
Education Stabilization Fund (COVID-19)	84.425D	52102035	-	673,522
Education Stabilization Fund (COVID-19)	84.425U	21528001108906	-	1,296,703
Total ALN Number 84.425D			-	2,817,613
Total Passed Through State Department of Education			-	22,541,681
Passed Through Region One Education Service Center				
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334A	P334A180024-19	-	17,457
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334A	P334A180024-20	-	64,182
Total ALN Number 84.334A			-	81,639
Teacher and School Leader Incentive Grants	84.374A	U374A160002-19	-	131,244
Teacher and School Leader Incentive Grants	84.374A	U374A160002-20	-	173,780
Total ALN Number 84.374A			-	305,024
Total Passed Through Region One Education Service Center			-	386,663
TOTAL U.S. DEPARTMENT OF EDUCATION			\$ -	\$ 22,928,344
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<u>Passed Through Texas Health and Human Services Commission</u>				
Medical Assistance Cluster				
*Medicaid Administrative Claiming (MAC)	93.778	529-07-0157-00075	\$ -	\$ 46,019
Total ALN Number 93.778			-	46,019
Total Medical Assistance Cluster			-	46,019
Total Passed Through Texas Health and Human Services Commission			-	46,019
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			\$ -	\$ 46,019
U.S. DEPARTMENT OF AGRICULTURE				
<u>Passed Through State Department of Education</u>				
Child Nutrition Cluster				
*School Breakfast Program	10.553	00568	\$ -	\$ 5,472,240
Total ALN Number 10.553			-	5,472,240
*National School Lunch Program - Cash Assistance	10.555	00568	-	8,735,634
*National School Lunch Program - Non-Cash Assistance	10.555	00568	-	1,131,524
Total ALN Number 10.555			-	9,867,158
Total Child Nutrition Cluster			-	15,339,398
Total Passed Through State Department of Education			-	15,339,398
<u>Passed Through Texas Department of Agriculture</u>				
Child and Adult Care Food Program	10.558	00568	-	4,622,923
Total ALN Number 10.558			-	4,622,923
Fresh Fruit and Vegetable Program	10.582	00568	-	98,663
Total ALN Number 10.582			-	98,663
Total Passed Through Texas Department of Agriculture			-	4,721,586
TOTAL U.S. DEPARTMENT OF AGRICULTURE			\$ -	\$ 20,060,984
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ -	\$ 46,763,870

*Clustered Programs

MCALLEN ISD
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of McAllen Independent School District. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Summary of Significant Accounting Policies:

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and OMB Compliance Supplement, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Indirect Cost Rate:

McAllen Independent School District has elected not to use the 10% of the minimis indirect cost rate allowed under the Uniform Guidance.

Sub-recipients:

During the year ended June 30, 2021, the District had no sub-recipients.

Federal Loans and Loan Guarantees:

During the year ended June 30, 2021, the District had no outstanding federal loans payable or loan guarantees.

Federally Funded Insurance:

During the year ended June 30, 2021, the District had no federally funded insurance.

Noncash awards:

During the year ended June 30, 2021, the District received \$1,131,524 as non-cash assistance under the National School Lunch Program.

Reconciliation from the Schedule of Expenditures of Federal Awards to the Exhibit C-3:

Total Federal Award Expended	\$	46,763,870
Medicaid		335,869
QSCN 2011/2012		743,131
SHARS PY		193,224
MAC & Summer LEP		18,960
E-Rate		88,762
Equitable Sharing Program		13,491
Education Stabilization Fund		(1,296,703)
U.S. Dept of the Treasury/TDEM		279,659
		279,659
Exhibit C-3	\$	47,140,263

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

November 15, 2021

MEETING DATE: _____

SUBJECT: Approval of 2021 McAllen Independent School District Tax Roll

REFERENCE: Goal 4, Strategy 7 - Financial Priorities

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

The Texas Property Tax Code requires the assessor to enter the amount of tax determined per Section 26.09(e) in the appraisal roll and submit it to the governing body of the District for approval. The appraisal roll with amounts of tax entered as approved by the governing body constitutes the District's tax roll. For your information, attached is the 2021 Tax Levy Roll provided by Mr. Pablo "Paul" Villarreal, Jr., Hidalgo County Tax Assessor/Collector.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

The attached summary recapitulates the various components of the tax roll and the amount of tax for McAllen ISD. The current budget is established at a 96% tax collection rate of the current levy plus delinquent taxes.

The Hidalgo County tax assessor/collector provides the District with monthly tax collection report comparisons and an annual report.

LEGAL REVIEW:

None.

BUDGETARY CONSIDERATIONS:

The tax levy roll was based on the Certified Totals as of July 22, 2021. The original tax roll does not take into consideration additional assessed values for the properties that were under protest and went before the appraisal review board after July 22, 2021.

The District's budgeted current tax levy amount of \$93,847,371 at a 96% tax collection rate, as well as other budget considerations, was estimated at \$89,086,290.

RECOMMENDED BOARD ACTION:

That the Board of Trustees approve the 2021 Tax Roll of \$90,489,805.41.

SUBMITTED BY: _____



SUPERVISOR: _____



For further information contact:
Name: Adel Felix, CPA, CFE
Office: (956) 618-6016
Email: adelita.felix@mcallenisd.net

Approved for presentation to the Board of Education:



478

Superintendent of Schools

Office of Tax Assessor-Collector

COUNTY of HIDALGO

Pablo "Paul" Villarreal, Jr. PCC.

November 1, 2021



Cynthia Medrano-Richards RTSBA, CPA.
Asst. Superintendent for Business Operations
McAllen ISD
2000 North 23rd St.
McAllen, TX. 78501

P.O. Box 178
Edinburg, Texas 78540-0178
Ph. (956) 318-2157
Fax (956) 318-2733
www.hidalgocountytax.org

Dear Ms. Medrano-Richards,

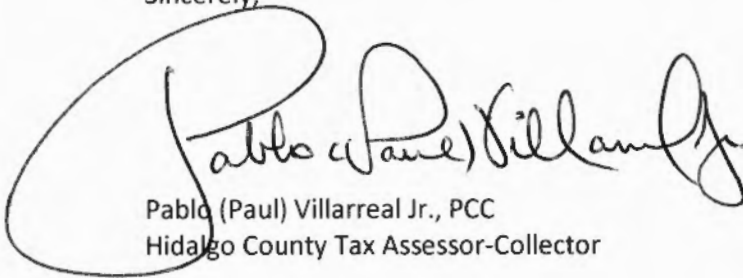
Enclosed please find the 2021 Tax Roll Totals for your district.

Be advised these totals do not include totals for accounts currently under protest. Those totals will be added once the protests are resolved.

Please place this item on the agenda of your next meeting for approval by your governing body, as per Section 26.09(e), of the Texas Property Tax Code.

Should you have any questions in regards, do contact our office.

Sincerely,



Pablo (Paul) Villarreal Jr., PCC
Hidalgo County Tax Assessor-Collector

Xc: Hon. Maria Arcilia Duran, CPA
Hidalgo County Auditor



MCALLEN ISD

ENTITY

The Following information is furnished as requested.

NOTE: IT IS IMPORTANT YOU COMPLETE EACH SECTION SEPARATELY.

Itemized 2021 Tax Rate (per \$100 valuation):

(A) Maintenance and Operation (M and O) \$ 1.0486

(B) Debt Service (I and S) \$ 0.0884

Total TAX RATE (A + B) FOR 2021 \$ 1.1370

Total TAX LEVY FOR 2021 \$ 90,489,805.41

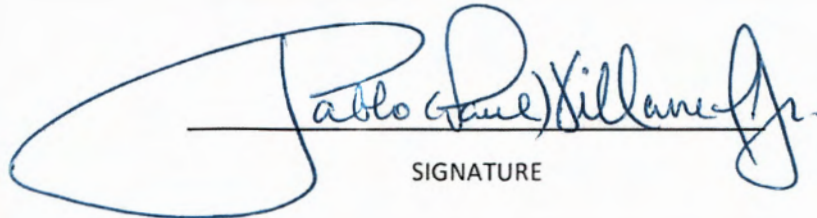
No-New-Revenue Rate 2021 \$ 1.0918

Voter-Approval Rate 2021 \$ 1.1370

Average Residential Value 2021 \$ 131,264

10/21/2021

DATE



SIGNATURE

HIDALGO COUNTY TAX ASSESSOR-COLLECTOR

TITLE

PLEASE RETURN AS SOON AS POSSIBLE TO:

HIDALGO COUNTY APPRAISAL DISTRICT
Attn: Lydia Elizondo, Finance/Personnel Director
PO BOX 208
EDINBURG, TX 78540-0208
FAX: (956) 289-2120

ENTITY	MCALLEN ISD (SML)		2021
JURISDICTION	47		
EXEMPT VALUE (EXXV)		TOTAL PARCELS	46,327
AG EXCLUSION	179,548,796	TOTAL MARKET VALUE	10,277,383,845
HS CAPPED AMOUNT	124,231,459	TOTAL EXEMPT PROPERTY	- 2,049,588,078
ABATED AMOUNT		TAXABLE VALUE	= 8,227,795,767
FREEPORT VALUE	79,867,717	TAX RATE PER \$100	- 1.1370
HB366 VALUE	30,506	LEVY (Before Frozen Levy Loss)	= 93,550,037.87
POLLUTION VALUE	1,211,845	LEVY LOSS DUE TO FREEZE	* 3,182,903.53
HISTORICAL VALUE		BPP INTERSTATE ALLOC	= 0.00
CHDO EXEMPTION	417,211	LATE RENDITION	+ 122,668.77
PRO SCHOOLS	1,834,410	LEVY	+ 90,489,803.11
VETERAN FULL EXEMP	50,337,890	TOTAL LEVY (From TC502)	+ 90,489,805.41
HOMESTEAD	484,455,237	VARIANCE	= -2.30
OVER 65 HOMESTEAD			
EXEMPTION	76,248,427		
OVER 65 HOMESTEAD			
SURVIVING SPOUSE	4,296,146		
DISABLED	4,356,600		
VETERAN EXEMPTIONS	6,868,313		
PRO CHARITABLE FUNCT	1,168,993		
SURVIVING SPOUSE 1ST			
RESPONDER	435,796		
PRO MISC EXEMPTS	2,566,840		
EXEMPT	8,742,155		
PRORATED EXXV	1,022,864,224		
SOLAR EXEMPTION	105,513		
CHARITABLE			
TOTAL EXEMPT PROPERTY	2,049,588,078		

Tax Collection System - HIDALGO COUNTY
Certified Roll Jurisdiction Summary
Processing For Tax Year: 2021 County Code: 108 Tax Unit: ALL

Jurisdiction: 47 MCALLEN ISD

Total Parcels: 46,327
Market Value: 10,277,383,845

Tax Rate: 1.1370000
State Hom: 25,000
State O65: 10,000
Disabled: 10,000

Opt Hom: 0.0000000
Opt O65: 0
Opt Disabled: 0

AG Exclusion Count: 252
Timber Exclusion Count: 0
HS Capped Count: 10,094
Assessed Value: 9,973,603,590

AG Exclusion Amt: 179,548,796
Timber Exclusion Amt: 0
HS Capped Amt: 124,231,459

Exempt Count/Amt: 25
Prorated-Exxv Count/Amt: 889
Hb366 Count/Amt: 325
100% Exempt Vet Count/Amt: 402
Freeport Count/Amt: 59
Surviving Spouse First Responder Count/Amt: 4

8,742,155
1,022,864,224
30,506
50,337,890
79,867,717
435,796

Pollution Control Count/Amt: 5
Pro Misc Exempts Count/Amt: 5
Solar Exemption Count/Amt: 3
Chdo Count/Amt: 5
Pro Schools Count/Amt: 4
Pro Charitable Functions Count/Amt: 3

1,211,845
2,566,840
105,513
417,211
1,834,410
1,168,993

State Homestead Count: 19,473
Local Homestead Count: 0
State Over 65 Count: 7,813
Local Over 65 Count: 0
Surviving Spouse Count: 436
State Disabled Count: 464
Local Disabled Count: 0
Total VET Count: 638
*VET Surviving Spouse Count: 41
*included in the Total VET Count/Amt

State Homestead Amt: 484,455,237
Local Homestead Amt: 0
State Over 65 Amt: 76,248,427
Local Over 65 Amt: 0
Surviving Spouse Amt: 4,296,146
State Disabled Amt: 4,356,600
Local Disabled Amt: 0
Total VET Amt: 6,868,313
*VET Surviving Spouse Amt: 373,238

Partial Exempt Values: 576,224,723
Taxable Value: 8,227,795,767
Total Levy Amt: 90,489,805.41
Late Rendition Penalty Count: 2,856
Frozen Account Count: 8,371
Frozen Homesite Value: 1,137,360,571
Frozen Taxable Value: 813,554,351
Unfrozen Levy Amt: 9,250,112.75
Frozen Levy Amt: 6,067,209.22
Frozen Levy Loss Amt: 3,182,903.53
Total Non-Exempt Parcel Count: 46,302

Late Rendition Penalty Amt: 122,668.77

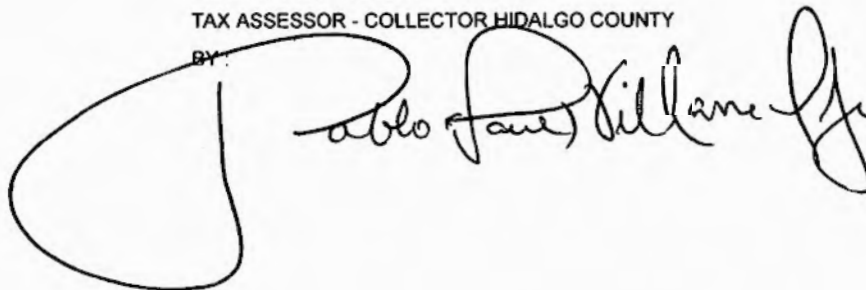
CERTIFIED TAX ROLL AS OF OCTOBER 1, 2021

TAX ASSESSMENT ROLLS OF MCALLEN ISD FOR THE YEAR 2021 SHOW THE FOLLOWING SUMMARIES:

ROLL	NUMBER ACCTS	MARKET VALUE	TAXABLE VALUE	FREEZE LOSS	TOTAL LEVY
REAL PROPERTY	40,250	9,219,086,238	7,269,413,560	3,182,903.53	79,470,330.67
PERSONAL PROPERTY	6,077	1,058,297,607	958,382,207	.00	11,019,474.74
MOBILE HOME PROPERTY	0	0	0	.00	.00
MINERAL PROPERTY	0	0	0	.00	.00
OTHER PROPERTY	0	0	0	.00	.00
TOTAL	46,327	10,277,383,845	8,227,795,767	3,182,903.53	90,489,805.41

RATE OF TAXATION ASSESSMENT RATIO 100%
TOTAL TAX RATE 01.137000

PABLO (PAUL) VILLARREAL JR., PCC
TAX ASSESSOR - COLLECTOR HIDALGO COUNTY

BY: 

**BOARD AGENDA REPORT
McALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

**BOARD AGENDA REPORT
McALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

SUBMITTED BY: *Adelfino*

SUPERVISOR: *Cynthia Medrano-Richards*

Approved for presentation to the Board of Education:

J. Adams

Description	A	B	C		D	E
	Original Budget	Revised Budget 09/30/2021	Budget Amendments Under Consideration		Revised Budget 10/31/2021	
			Revisions	Transfers		
Unaudited Fund Balance	107,594,996	107,594,996				107,594,996
Revenues:						
Local:						
Property Taxes	84,787,994	84,787,994				84,787,994
Interest Income	878,000	878,000				878,000
Other Local Income	2,431,586	2,523,583				2,523,583
State:	133,383,459	133,393,577				133,393,577
Federal:	20,132,664	20,271,975	227,932			20,499,907
Other Sources:	0	0	2,060			2,060
Total Revenues	241,613,703	241,855,129	229,992	0		242,085,121
Expenditures:						
11 Instruction	126,586,945	132,266,364	(4,997,940)	(586,133)		126,682,291
12 Inst. Res. & Media Services	3,568,402	3,454,715		(167)		3,454,548
13 Curriculum Dev. & Inst. Staff Dev.	4,557,240	4,715,738		11,210		4,726,948
21 Inst. Leadership	3,450,687	3,357,006		344,883		3,701,889
23 School Leadership	13,393,257	13,304,167		40,500		13,344,667
31 Guid., Counseling & Eval. Ser.	9,820,599	9,633,121		64,545		9,697,666
32 Social Work Services	1,957,232	2,048,372		7,500		2,055,872
33 Health Services	2,885,127	2,803,591		815		2,804,406
34 Student (Pupil) Trans.	4,049,716	4,518,163				4,518,163
35 Food Services	17,265,197	17,489,742				17,489,742
36 Curricular/Extracurricular Act.	9,738,355	9,855,353		(2,338)		9,853,015
41 General Administration	8,043,476	8,513,893		(25,000)		8,488,893
51 Plant Maint. & Operations	20,349,685	24,516,249	209,878	84,159		24,810,286
52 Security and Monitoring Serv.	4,415,229	5,246,097		43,776		5,289,873
53 Data Processing Services	4,429,511	6,134,878				6,134,878
61 Community Services	36,710	43,906		250		44,156
71 Debt Service	5,905,151	7,032,797				7,032,797
81 Fac. Acquisition & Const.	6,000	3,280,025	18,054	16,000		3,314,079
95 Pmt. to Juv. Justice Alt. Ed. Prg.	40,000	40,000				40,000
99 Other Intergovernmental Charges	939,270	939,270				939,270
Other Uses	85,000	85,000				85,000
Total Expenditures	241,522,789	259,278,447	(4,770,008)	0		254,508,439
		486				
Preliminary Ending Fund Balance	107,685,910	90,171,678	5,000,000	0		95,171,678

GENERAL FUND
Revisions

REVENUES:

Federal

- Funding for CDBG Grant from the City of McAllen for Houston Elementary Playground, Roosevelt Elementary Fencing and Pavillion Lighting and Enhancements at Various Elementary Campuses	<u>\$ 227,932</u>	227,932
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Other Sources

- Transfer to Fund 199 from Fund 713 Safe and Secure for Seesaw Student Site Licenses for Rayburn Elementary	<u>\$ 2,060</u>	2,060
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	Grand Total	<u>\$ 229,992</u>
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EXPENDITURES:

Function 11 - Increase for Seesaw Student Site Licenses for Rayburn Elementary	\$ 2,060	
- Transfer to Assigned Fund Balance for Fund 199 General Fund - ADA Decrease Contingency	<u>(5,000,000)</u>	(4,997,940)

Function 51 - Increase for CDBG Grant for Houston Elementary Playground and Pavillion Lighting and Enhancements at Various Elementary Campuses	<u>\$ 209,878</u>	209,878
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Function 81 - Increase for CDBG Grant for Roosevelt Elementary Fencing	<u>\$ 18,054</u>	18,054
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	Grand Total	<u>\$ (4,770,008)</u>
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CAPITAL PROJECTS

Description	A	B	C		D	E
	Original Budget	Revised Budget 09/30/2021	Budget Amendments Under Consideration		Revised Budget 10/31/2021	
			Revisions	Transfers		
Unaudited Fund Balance	23,254,983	23,254,983				23,254,983
Revenues:						
Local						
Other Local Income			1,000,000			1,000,000
Other Sources						0
Total Revenues	0	0	1,000,000	0		1,000,000
Expenditures:						
51 Plant Maint. & Operations	186,000	830,225		247		830,472
81 Fac. Acquisition & Const.	15,291,696	23,229,550		(247)		23,229,303
Total Expenditures	15,477,696	24,059,775	0	0		24,059,775
Preliminary Ending Fund Balance	7,777,287	(804,792)	1,000,000	0		195,208

CAPITAL PROJECTS FUND
Revisions

REVENUES:

Local - Increase to Miscellaneous Revenues for Fund 698 MISD Capital Projects per City of McAllen Interlocal Agreement - Prior Year 2020-2021 Carryforward for Press Box \$ 1,000,000 1,000,000

Grand Total \$ 1,000,000

EXPENDITURES:

Grand Total \$ -

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: November 15, 2021

SUBJECT: Approval of Board of Education Meeting Minutes

REFERENCE: N/A

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

The minutes for each meeting of the Board of Education are traditionally brought to the Board for approval. After approval, the minutes become the Official Record of Board Action.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

The Administration asks that the Board of Education consider approval of the attached minutes.

LEGAL REVIEW: None

BUDGETARY CONSIDERATIONS: None

RECOMMENDED BOARD ACTION:

That the Board approve the minutes of the following meeting(s):

Regular Board Meeting - October 25, 2021 - 5:00 P.M.
Emergency Board Meeting - October 29, 2021 - 12:00 P.M.

SUBMITTED BY: *Natalia Goza*

SUPERVISOR: *Sam Saldivar, Jr.*
Sam Saldivar, Jr. (Nov 10, 2021 11:22 CST)

For further information contact:

Name: Natalia Goza

Office: 956-618-6094

eMail: natalie.goza@mcallenisd.net

Approved for presentation to the Board of Education:

J. Adansby

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Superintendent of Schools

Nov 10, 2021