Agenda of Regular Meeting

The Board of Trustees
McAllen Independent School District

A Regular Meeting of the Board of Trustees of the McAllen Independent School District will be held Tuesday, November 12, 2024, beginning at 5:30 PM Dr. Ricardo Chapa Board Room/Administration Building of the McAllen Independent School District, 2000 North 23rd 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. **MOMENT OF SILENCE**
3. **PLEDGE OF ALLEGIANCE**
4. **PUBLIC COMMENT(S)**
5. **SUPERINTENDENT'S REPORT(S)**

   Presenter: Dr. René Gutiérrez, Superintendent

   A) Collegiate Academy Ribbon Cutting

   B) Business Leaders Tour CTE Facilities

   C) Local Media Honors Memorial Teacher
6. **RECOGNITION(S)**
7. **PROCLAMATION(S)**
8. **DONATION(S)**
9. **CONSENT AGENDA ITEMS**

   A) Discussion and Possible Action on Memorandum of Agreement No. 2025-117 Mental Health Services with Shrink Box, Inc. 6
   Item Submitted: Dr. Rosalba De Hoyos, Associate Superintendent for Instructional Services and Jeanette Nino, Associate Superintendent for Instructional Leadership

   Presenter: Dr. René Gutiérrez, Superintendent

B) Discussion and Possible Action on Memorandum of Agreement No. 2025-111 Hearing Impaired Student Counseling Services with Diana Marie Mendez dba Yeshua's Helping Hands Mental Health & Addictions Counseling 12
Item Submitted: Dr. Rosalba De Hoyos, Associate Superintendent for Instructional Services and Jeanette Nino, Associate Superintendent for Instructional Leadership

Presenter: Dr. René Gutiérrez, Superintendent

C) Discussion and Possible Action on Agreement No. 2025-112 Grief Support Counseling with Children's Bereavement Center Rio Grande Valley 17
Item Submitted: Dr. Rosalba De Hoyos, Associate Superintendent for Instructional Services and Jeanette Nino, Associate Superintendent for Instructional Leadership

Presenter: Dr. René Gutiérrez, Superintendent

D) Discussion and Possible Action on Memorandum of Agreement No. 2025-172 Standard Reunification Method with Doctors Hospital at Renaissance (DHR) 22
Item Submitted: Dr. Rosalba De Hoyos, Associate Superintendent for Instructional Services and Jeanette Nino, Associate Superintendent for Instructional Leadership

Presenter: Dr. René Gutiérrez, Superintendent

E) Discussion and Possible Action on Agreement No. 2025-176 Financial Aid and Admissions Application Filing Status Information Sharing Agreement for Texas Public School Districts for Charter Schools with Texas Higher Education Coordinating Board (THECB) 31
Item Submitted: Dr. Rosalba De Hoyos, Associate Superintendent for Instructional Services and Jeanette Nino, Associate Superintendent for Instructional Leadership

Presenter: Dr. René Gutiérrez, Superintendent

F) Discussion and Possible Action on Request for Proposals No. 2025-1019 Athletic Equipment, Supplies, Reconditioning Services, and Related Products and Services 43
Item Submitted: Dr. Albert Canales, Chief Human Resources Officer

Presenter: Dr. René Gutiérrez, Superintendent

G) Discussion and Possible Action to Rescind the Action Taken on Memorandum of Understanding No. 2024-083 Community-Based Prekindergarten Provider with ABC University Educare 45
Item Submitted: Lorena Garcia, Deputy Superintendent Business and Operations

Presenter: Dr. René Gutiérrez, Superintendent

H) Discussion and Possible Action on Request for Proposal No. 2024-1023 Catering, Entertainment, Field Trips, Fundraising, Food, Restaurants, and Rentals (Round 9) 57
Item Submitted: Lorena Garcia, Deputy Superintendent Business and Operations

Presenter: Dr. René Gutiérrez, Superintendent

I) Discussion and Possible Action on Renewal of Insurance Policy and Request for Proposals No. 2023-1014 Cybersecurity Liability Insurance with Frost Insurance Agency, Inc. 59
Item Submitted: Lorena Garcia, Deputy Superintendent Business and Operations

Presenter: Dr. René Gutiérrez, Superintendent

10. **INSTRUCTIONAL SERVICES, INSTRUCTIONAL LEADERSHIP, HUMAN RESOURCES, BUSINESS AND OPERATIONS, AND BOARD OF TRUSTEES ITEMS**

A) **Instructional Services Item(s)** (Dr. Rosalba De Hoyos)

1. Discussion and Possible Action on Agreement No. 2025-135 Childcare Local Match Contribution with Texas Workforce Commission 95
Item Submitted: Dr. Rosalba De Hoyos, Associate Superintendent for Instructional Services and Jeanette Nino, Associate Superintendent for Instructional Leadership

Presenter: Dr. René Gutiérrez, Superintendent

2. Report Regarding State & Federal Programs 110
Item Submitted: Dr. Rosalba De Hoyos, Associate Superintendent for Instructional Services

Presenter: Dr. René Gutiérrez, Superintendent

3. Discussion and Possible Action on the McAllen Independent School District Wellness Plan 122
Item Submitted: Dr. Rosalba De Hoyos, Associate Superintendent for Instructional Services

Presenter: Dr. René Gutiérrez, Superintendent

4. Discussion and Possible Action of the Innovative Course Navigating Life for Students Who are Deaf or Hard of Hearing Course for the Regional Day School Program for the Deaf (RDSPD) Students 130
Item Submitted: Dr. Rosalba De Hoyos, Associate Superintendent for Instructional Services

Presenter: Dr. René Gutiérrez, Superintendent

B) **Instructional Leadership Item(s)** (Jeanette Nino)

C) **Human Resources Item(s)** (Dr. Albert Canales)

1. Discussion and Possible Action of Additions/ Revisions Deletions of Local Policies Resulting from the TASB Policy Review Session-2nd Reading 141
Item Submitted: Dr. Albert Canales, Chief Human Resources Officer

Presenter: Dr. René Gutiérrez, Superintendent

D) **Business and Operations Item(s)** (Lorena Garcia)

1. Report Regarding the Delinquent Tax Collections for the Period of July 1, 2024 to September 30, 2024 including the 2024 Property Value Study Appeals Services Report 246

Item Submitted: Lorena Garcia, Deputy Superintendent Business and Operations

Presenter: Dr. René Gutiérrez, Superintendent

2. Discussion and Possible Action of the Annual Comprehensive Financial Report for the Year Ended June 30, 2024 — 274
Item Submitted: Lorena Garcia, Deputy Superintendent Business and Operations

Presenter: Dr. René Gutiérrez, Superintendent

3. Report Regarding the Financial and Investment Report for the Quarter of July – September 2024 — 493
Item Submitted: Lorena Garcia, Deputy Superintendent Business and Operations

Presenter: Dr. René Gutiérrez, Superintendent

4. Discussion and Possible Action of the McAllen Independent School District October Budget Amendment for Fiscal Year Beginning July 1, 2024 and Ending June 30, 2025 — 529
Item Submitted: Lorena Garcia, Deputy Superintendent Business and Operations

Presenter: Dr. René Gutiérrez, Superintendent

5. Discussion and Possible Action of 2024 McAllen ISD Tax Roll — 534
Item Submitted: Lorena Garcia, Deputy Superintendent Business and Operations

Presenter: Dr. René Gutiérrez, Superintendent

6. Discussion and Possible Action on Request for Qualifications No. 2025-1003 Bond Counsel Services — 540
Item Submitted: Lorena Garcia, Deputy Superintendent Business and Operations

Presenter: Dr. René Gutiérrez, Superintendent

E) **Board of Trustees Item(s)**

1. Approval of Board of Education Meeting Minutes — 542
   a) Special Board Meeting October 21, 2024
   b) Regular Board Meeting October 22, 2024 — 543
2. Discussion and Possible Action of the McAllen Independent School District Board of Trustees Resolution Expressing its votes for the 2025-2027 Hidalgo County Appraisal District Board of Directors — 553

11. **RECESS TO CLOSED SESSION: Board of Trustees may go into Closed Session pursuant to Section(s) 551.071, 551.072, 551.074, 551.076, and 551.089 Texas Government Code, to discuss the following:**

A) Human Resources Recommendation(s) for School Year 2024-2025

B) Discussion of Human Resources Employee Resignation(s) and Retirees for School Year 2024-2025

C) Discussion Regarding School Safety and Security

D) Pending and/or Potential Litigation

E) Possible Real Estate Acquisition

12. **RECONVENE IN OPEN SESSION**

13. **ACTION ON ITEM(S) IN CLOSED SESSION**

A) Discussion and Possible Action of Human Resources Recommendation(s) for School Year 2024-2025 565
Item Submitted: Dr. Albert Canales, Chief Human Resources Officer

Presenter: Dr. René Gutiérrez, Superintendent

B) Discussion of Human Resources Employee Resignation(s) and Retirees for School Year 2024-2025 566
Item Submitted: Dr. Albert Canales, Chief Human Resources Officer

Presenter: Dr. René Gutiérrez, Superintendent

C) Discussion Regarding School Safety and Security

D) Pending and/or Potential Litigation

E) Possible Real Estate Acquisition

14. **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.

Pursuant to Texas Government Code 551.127, a member or employee of a governmental body is authorized to participate remotely in a meeting of the governmental body through a videoconference call, as long as a quorum of the governmental body is physically present at the location of the Board Meeting. Any video conference conducted pursuant to this section will comply with the technical requirements of this section.

Pursuant to Texas Government Code 551.129, the Board of Trustees may use a telephone conference call, video conference call, or communications over the internet to conduct a public consultation with its attorney in an open meeting of the governmental body, or, a private consultation with its attorney in closed meeting of the governmental body.

The notice for this meeting was posted in compliance with the Texas Open Meeting Act on November 8, 2024, by 3:00 P.M.
Natalia Goza
on behalf of the Board of Trustees

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion and Possible Action on Memorandum of Agreement No. 2025-117 Mental Health Services with Shrink Box, Inc.

REFERENCE: Goal 1 - Student Achievement/Student Focus, Strategy 5 - Partnerships with Business/Civic/Educational Organizations

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

The McAllen Independent School District ("District") has partnered with Shrink Box, Inc. ("Shrink Box") for the purpose of providing mental health awareness to students, staff, and the community. Shrink Box is committed to the expansion of mental health awareness and the reduction of stigma for mental health services. Students will receive mentorship opportunities and opportunities to secure scholarships. Shrink Box will provide guidance with district safety plans, staff development opportunities, and collaborate with District staff in providing up-to-date mental health research to better meet the individual needs of our students.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

Shrink Box provides mentorship opportunities to students interested in health-related careers. Shrink Box team will provide staff development opportunities and work closely with district staff to strengthen mental health services provided to students. District will commit to provide Shrink Box staff with support to share information with our students, staff and community.

LEGAL REVIEW:

The Memorandum of Agreement has been approval by legal counsel.

BUDGETARY CONSIDERATIONS:

None.

RECOMMENDED BOARD ACTION:

Administration recommends that the Board of Trustees approve Memorandum of Agreement No. 2025-117 with Shrink Box, Inc. for a term of one (1) year commencing November 13, 2024, through November 12, 2025, with an automatic renewal for two (2) additional years ending November 12, 2027.

Attachment: ☑

SUBMITTED BY: Norma Cabrera (Nov 4, 2024 09:20 CST)

SUPERVISOR: Jeanette Nino (Nov 5, 2024 11:23 CST)

SUPERVISOR:

For further information contact:
Name: Ms. Norma Cabrera, Director of College, Career, and Counseling
Office: (956) 618-6098
Email: norma.cabrera@mcallenisd.net

Approved for presentation to the Board of Education:

RENE GUTIERREZ (Nov 6, 2024 14:02 CST)

Superintendent of Schools

McALLEN INDEPENDENT SCHOOL DISTRICT
MEMORANDUM OF AGREEMENT NO. 2025-117 SHRINK BOX, INC.

This MEMORANDUM OF AGREEMENT (this Memorandum) is entered into between **McAllen Independent School District** (hereinafter referred to as "District") whose address is 2000 N 23rd St., McAllen, TX 78501 and **Shrink Box, Inc.** (hereinafter referred to as "FACILITY"), for the purpose of establishing a continuity of care for persons in need of mental health services.

In consideration of the mutual agreements contained within this Memorandum of Agreement and other good and valuable consideration, the receipt and sufficiency of which are acknowledged by both parties, FACILITY and District agree as follows:

I.
District Obligations

Services

a. Work on developing mental health education material for the District's community.

b. Provide a once-a-month mental health educational activity (Lecture) geared towards decreasing the gap in mental health.

c. Provide educational opportunities and unique mental health awareness events during Mental Health Awareness Month.

d. Provide a once-a-month article on a mental health-related topic for the McAllen ISD community.

e. Ensure that communication, collaboration, cooperation, and coordination occur between District and FACILITY.

f. Collaboration in the distribution of different mental health educational material created.

g. Support FACILITY on different mental health education initiatives in our community.

h. Provide staff, parents, and students throughout the district with an introduction to FACILITY and their vision. This introduction would provide an opportunity to present their Social Media content and encourage stakeholders to follow FACILITY, to grow this vision in the community.

i. Ensure that effective working relationships are maintained between District and FACILITY.

j. District will share the work of this partnership via their social media and other publications and will tag FACILITY.

k. Operate during normal school/after school hours.

Confidentiality

Subject to the Public Information Act, District must maintain the confidentiality of information received from the other during the performance of this Memorandum, including information which discloses confidential personal information or identifies any person served by FACILITY or any student or employee of District, in accordance with applicable federal and state laws.

District agrees to follow, undertake, or institute appropriate procedures of safeguarding client information with particular reference to client identifying information. The term "client identifying information" includes, but is not limited to, a client's medical record, graphs or charts; statements made by the client, either orally or in writing, while receiving services; photographs, videotapes, etc.; any acknowledgment that a person is or has been a client of the FACILITY, FACILITY or other designated Contractor; and protective health information (PHI) as such term is defined by the federal Health Insurance Portability and Accountability Act (HIPAA), as amended. District agrees to comply with HIPAA and all regulations promulgated thereunder, including, but not limited to, all provisions governing the use and disclosure of PHI.

FACILITY will provide information requested by District related to FACILITY students participating in the Program unless prohibited by federal or state law. For purposes of this Agreement, pursuant to the Family Educational Rights and Privacy Act of 1974 (FERPA). FACILITY hereby designates District as a school official with a legitimate education interest in the educational records of the Students who participate in the Program to the extent that access to the records are required by the District to carry out the Program. District agrees to maintain the confidentiality of the educational records in accordance with the provisions of FERPA.

Non-Discrimination

District will ensure that no person, on the basis of race, color, national origin, religion, sex, age, handicap, or political affiliation, will be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any of the policies of FACILITY subject to written consent of Districts students' parental consent. However, a child may consent to counseling for those provisions pursuant in Texas Family Code, Sec. 32.004.

II.
FACILITY Obligations

Services

a. Ensure that communication, collaboration, cooperation, and coordination occur between FACILITY and District.

b. Ensure that effective working relationships are maintained between FACILITY and District.

c. Adhere to any and all policies and procedures of the District.

d. Operate during normal school/after school hours.

e. Become an official community partner of the District

III.
Payment

Facility will provide services to students at no charge to the District. The parent or the legal guardian of the student(s) will be responsible of the fees, if any, charged for services under this Memorandum and the Facility shall obtain written consent from the student's parent or legal guardian to impose fees for services to any such student prior to any imposition of any fee or charges for services provided.

IV
Insurance

District agrees to maintain at its sole cost and expense a comprehensive, general liability insurance policy and an error and omissions policy of insurance that covers District against any claim for damages, acts or omissions, which may arise in connection with this Memorandum, sufficient to meet the requirements of state law. In lieu of a commercial Worker's Compensation policy, the District provides worker's compensation coverage through a self-insurance program meeting statutory limit requirements. Upon request, the District will furnish copies of said insurance policies and a certificate of general liability and error and omissions, as well, a verification of coverage letter for workers' compensation (self-insured) insurance to FACILITY.

Nothing in this Memorandum shall be construed or interpreted to mean that the parties are engaged in a partnership, joint enterprise, or other cooperative arrangement other than what is stated in this Memorandum. The parties agree that they are independent contractors and are not borrowing servants under this Memorandum. Nothing in this Memorandum shall be construed or interpreted to mean that this provision requiring insurance by the parties obligates the parties to list the other as a loss beneficiary on any of the above described policies.

V.
Term

Term

This Memorandum will be effective on November 13, 2024, with an expiration on November 12, 2025. This Memorandum will automatically renew for two (2) additional years ending November 12, 2027, unless on or before the thirtieth (30th) day before the expiration of the original term, either Party provides to the other written notice of its desire not to automatically renew the Memorandum for the additional period. This Memorandum may be terminated prior to the end of its original term, or its extended term as provided herein.

VI.
Miscellaneous

Amendments

This Memorandum of Agreement may only be amended by written agreement between District and FACILITY.

Termination

This Memorandum of Agreement may be terminated by either party upon ten (10) days written notice to the other party of its intent to terminate the Memorandum.

Assignment

No assignment of this Memorandum or the rights and obligations hereunder will be valid without the written consent of the non-assigning party.

Entire Agreement

This Memorandum of Agreement constitutes the entire agreement of the parties and supersedes any prior understandings or oral or written agreements between FACILITY and District on the matters contained herein. No modification, alteration, or waiver of any term, covenant, or condition of this Memorandum shall be valid unless in writing and executed by the parties hereto.

Notice

Except as expressly provided within this Memorandum, any notice required or permitted to be given under this Memorandum must be in writing and delivered in person or by registered or certified mail, return receipt requested, postage prepaid, to the individual and address shown below:

DISTRICT	**FACILITY**
Dr. René Gutiérrez	Jizzel Irizarry
Superintendent	President
2000 N 23rd St.	PO Box 52326
McAllen, TX 78501	McAllen, TX 78505

or to such other individual and address as provided in writing to the other party by the means specified above. The notice shall be effective on the date of delivery.

Other Agreements

FACILITY and District agree that this Memorandum of Agreement shall not constitute a modification, amendment, waiver or change of any of the terms of any prior agreements between these parties.

Texas Law

This Memorandum of Agreement shall be governed by and under the laws of the State of Texas and is performable in Hidalgo, County, Texas.

The parties have executed this Memorandum of Agreement on the dates set forth below their signatures

MCALLEN INDEPENDENT SCHOOL DISTRICT

Sofia M. Peña
Board of Trustees President

Date: _____

SHRINK BOX, INC.

Jizzel Irizarry
President

Date: _____

Approved as to form: McAllen ISD
Staff Attorney
By: _____
Johnathan Ball

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion and Possible Action on Agreement No. 2025-111 Hearing Impaired Student Counseling Services with Diana Marie Mendez dba Yeshua's Helping Hands Mental Health & Addictions Counseling

REFERENCE: Goal 1 - Student Achievement/Student Focus, Strategy 5 - Partnerships with Business/Civic/Educational Organizations

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:
The McAllen Independent School District ("District") has partnered with Diana Marie Mendez dba Yeshua's Helping Hands Mental Health & Addictions Counseling ("Yeshua's Helping Hands") to provide vital mental health services for deaf or hard of hearing students within the District. The District is home to the Regional Day School Program for the Deaf ("RDSPD"), and offering specialized counseling services is essential to help these students reach their fullest potential. This collaboration underscores our commitment to supporting the mental well-being of all our students, ensuring they have access to the resources they need to achieve their highest potential.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:
The Memorandum of Agreement shall facilitate access to District campuses and facilities where deaf or hard of hearing students are present, allowing Yeshua's Helping Hands counselors to provide essential counseling sessions as needed.

LEGAL REVIEW:
The Memorandum of Agreement has been approved by legal counsel.

BUDGETARY CONSIDERATIONS:
None.

RECOMMENDED BOARD ACTION:
Administration recommends that the Board of Trustees approve Memorandum of Agreement No. 2025-111 with Diana Marie Mendez dba Yeshua's Helping Hands Mental Health & Addictions Counseling for a term of one (1) year commencing November 13, 2024, through November 12, 2025, with an automatic renewal for one (1) additional year ending November 12, 2026.

Attachment: ☑

SUBMITTED BY: Adrian Garza (Fam Treat)

SUPERVISOR: Jeanette Nino (Nov 6, 2024 08:07 CST)

SUPERVISOR: Rosalba De Hoyos

For further information contact:
Name: Mr. Adrian Garza, Family Treatment Program Manager
Office: (956) 688-5427
Email: Adrian.Garza@mcallenisd.net

Approved for presentation to the Board of Education:

RENE GUTIERREZ (Nov 6, 2024 11:14 CST)

Superintendent of Schools

McALLEN INDEPENDENT SCHOOL DISTRICT
MEMORANDUM OF AGREEMENT NO. 2025-111 Diana Marie Mendez dba Yeshua's Helping Hands Mental Health & Addictions Counseling

This MEMORANDUM OF AGREEMENT (this Memorandum) is entered into between **McAllen Independent School District** (hereinafter referred to as "District") whose address is 2000 N 23rd St., McAllen, TX 78501 and **Diana Marie Mendez dba Yeshua's Helping Hands Mental Health & Addictions Counseling** (hereinafter referred to as "FACILITY"), for the purpose of establishing a continuity of care for persons in need of mental health services.

In consideration of the mutual agreements contained within this Memorandum of Agreement and other good and valuable consideration, the receipt and sufficiency of which are acknowledged by both parties, FACILITY and District agree as follows:

I.
District Obligations

Services

a. Identify and refer to FACILITY students in need of screening and assessment for behavioral health services.
b. Provide FACILITY its employees or agents access to its campuses for the purpose of establishing a continuity of care system. Such person(s) shall be allowed campus access on an as-needed basis and at times and days mutually agreed upon by FACILITY and District.
c. Collaborate with FACILITY worker(s) for the purpose of making referrals to FACILITY and for the purpose of providing continued care, assessments and treatment of those students identified as requiring services from FACILITY for behavioral health conditions.

Confidentiality

Subject to the Public Information Act, District must maintain the confidentiality of information received from the other during the performance of this Memorandum, including information which discloses confidential personal information or identifies any person served by FACILITY or any student or employee of District, in accordance with applicable federal and state laws.

District agrees to follow, undertake, or institute appropriate procedures of safeguarding client information with particular reference to client identifying information. The term "client identifying information" includes, but is not limited to, a client's medical record, graphs or charts; statements made by the client, either orally or in writing, while receiving services; photographs, videotapes, etc.; any acknowledgment that a person is or has been a client of the FACILITY, FACILITY or other designated Contractor; and protective health information (PHI) as such term is defined by the federal Health Insurance Portability and Accountability Act (HIPAA), as amended. District agrees to comply with HIPAA and all regulations promulgated thereunder, including, but not limited to, all provisions governing the use and disclosure of PHI.

FACILITY will provide information requested by District related to FACILITY students participating in the Program unless prohibited by federal or state law. For purposes of this Agreement, pursuant to the Family Educational Rights and Privacy Act of 1974 (FERPA). FACILITY hereby designates District as a school official with a legitimate education interest in the educational records of the Students who participate in the Program to the extent that access to the records are required by the District to carry out the Program. District agrees to maintain the confidentiality of the educational records in accordance with the provisions of FERPA.

Non-Discrimination

District will ensure that no person, on the basis of race, color, national origin, religion, sex, age, handicap, or political affiliation, will be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any of the policies of FACILITY subject to written consent of Districts students' parental consent. However, a child may consent to counseling for those provisions pursuant in Texas Family Code, Sec. 32.004.

II.
FACILITY Obligations

Services

a. Collaborate with District staff to identify students that need services.
b. Provide consent form to District to distribute to parents whose child will be participating in the services.
c. Provide individual and/or group counseling sessions for the deaf and hard of hearing students from Memorial High School, Brown Middle School and Escandon Elementary.
d. Provide any curriculum materials necessary for each group with copyrights retained by FACILITY.
e. Referrals to family counseling sessions when necessary.
f. Provide supplies/materials needed for group sessions.
g. Maintain communication with District staff to address issues and concerns as needed.
h. Consult with District staff on issues involving students reporting abuse or intent to harm themselves or others.
i. Provide crisis intervention services for students that are deaf or hard of hearing.
j. FACILITY will provide services at no cost to District.

III.
Payment

Facility will provide services to students at no charge to the District. The parent or the legal guardian of the student(s) will be responsible of the fees, if any, charged for services under this Memorandum and the Facility shall obtain written consent from the student's parent or legal guardian to impose fees for services to any such student prior to any imposition of any fee or charges for services provided.

IV
Insurance

District agrees to maintain at its sole cost and expense a comprehensive, general liability insurance policy and an error and omissions policy of insurance that covers District against any claim for damages, acts or omissions, which may arise in connection with this Memorandum, sufficient to meet the requirements of state law. In lieu of a commercial Worker's Compensation policy, the District provides worker's compensation coverage through a self-insurance program meeting statutory limit requirements. Upon request, the District will furnish copies of said insurance policies and a certificate of general liability and error and omissions, as well, a verification of coverage letter for workers' compensation (self-insured) insurance to FACILITY.

FACILITY agrees to maintain at its sole cost and expense an error and omissions policy of insurance coverage in order to insure FACILITY against any claim for damages, acts or omissions, which may arise in connection with this Memorandum, sufficient to meet the requirements of state law and workers' compensation insurance. Insurance coverage will include: Professional Liability ($1,000,000 each claim and aggregate). FACILITY will furnish copies of said insurance policies and a certificate of insurance to District upon request.

Nothing in this Memorandum shall be construed or interpreted to mean that the parties are engaged in a partnership, joint enterprise, or other cooperative arrangement other than what is stated in this Memorandum. The parties agree that they are independent contractors and are not borrowing servants under this Memorandum. Nothing in this Memorandum shall be construed or interpreted to mean that this provision requiring insurance by the parties obligates the parties to list the other as a loss beneficiary on any of the above described policies.

V.
Term

Term

This Memorandum will be effective on November 13, 2024, with an expiration on November 12, 2025. This Memorandum will automatically renew for one (1) additional year ending November 12, 2026, unless on or before the thirtieth (30th) day before the expiration of the original term, either Party provides to the other written notice of its desire not to automatically renew the Memorandum for the additional period. This Memorandum may be terminated prior to the end of its original term, or its extended term as provided herein.

VI.
Miscellaneous

Amendments

This Memorandum of Agreement may only be amended by written agreement between District and FACILITY.

Termination

This Memorandum of Agreement may be terminated by either party upon ten (10) days written notice to the other party of its intent to terminate the Memorandum.

Assignment

No assignment of this Memorandum or the rights and obligations hereunder will be valid without the written consent of the non-assigning party.

Entire Agreement

This Memorandum of Agreement constitutes the entire agreement of the parties and supersedes any prior understandings or oral or written agreements between FACILITY and District on the matters contained herein. No modification, alteration, or waiver of any term, covenant, or condition of this Memorandum shall be valid unless in writing and executed by the parties hereto.

Notice

Except as expressly provided within this Memorandum, any notice required or permitted to be given under this Memorandum must be in writing and delivered in person or by registered or certified mail, return receipt requested, postage prepaid, to the individual and address shown below:

DISTRICT
Dr. René Gutiérrez
Superintendent
2000 N 23rd St.
McAllen, TX 78501

FACILITY
Diana Mendez, LPC-S
Owner
1415 W Freddy Gonzalez Dr Apt 31
Edinburg, TX 78539

or to such other individual and address as provided in writing to the other party by the means specified above. The notice shall be effective on the date of delivery.

Other Agreements

FACILITY and District agree that this Memorandum of Agreement shall not constitute a modification, amendment, waiver or change of any of the terms of any prior agreements between these parties.

Texas Law

This Memorandum of Agreement shall be governed by and under the laws of the State of Texas and is performable in Hidalgo, County, Texas.

The parties have executed this Memorandum of Agreement on the dates set forth below their signatures

MCALLEN INDEPENDENT SCHOOL DISTRICT

_____
Sofia M. Peña
Board of Trustees President

Date: _____

DIANA MARIE MENDEZ DBA YESHUA'S HELPING HANDS MENTAL HEALTH & ADDICTIONS COUNSELING

_____
Diana Mendez, LPC-S
Supervisor

Date: _____

Approved as to form:
McAllen ISD Staff Attorney

By: JOHNATHAN BALL (Oct 29, 2024 09:03 CDT)
Johnathan Ball

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion and Possible Action on Agreement No. 2025-112 Grief Support Programs with Children's Bereavement Center Rio Grande Valley

REFERENCE: Goal 1 - Student Achievement/Student Focus, Strategy 5 - Partnerships with Business/Civic/Educational Organizations

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

The McAllen Independent School District ("District") is partnering with Children's Bereavement Center Rio Grande Valley ("CBRGV") to provide grief and loss support counseling to District students.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

Through this Memorandum of Agreement, District students shall receive grief support counseling through a streamlined referral process. This partnership also includes crisis intervention services for staff, students, and their families at no cost to the District.

LEGAL REVIEW:

The Memorandum of Agreement has been approved by legal counsel.

BUDGETARY CONSIDERATIONS:

None.

RECOMMENDED BOARD ACTION:

Administration recommends that the Board of Trustees approve Memorandum of Agreement No. 2025-112 Grief Support Programs with Children's Bereavement Center Rio Grande Valley for a term of one (1) year commencing November 13, 2024, through November 12, 2025, with an automatic renewal for one (1) additional year ending on November 12, 2026.

Attachment: ☑

SUBMITTED BY: Adrian Garza (Fam Treat)

SUPERVISOR: Jeanette Nino (Nov 5, 2024 15:09 CST)

SUPERVISOR: Roalba De Hoyos

For further information contact:
Name: Adrian Garza, Family Treatment Program Manager
Office: (956) 688-5427
eMail: Adrian.Garza@mcallenisd.net

Approved for presentation to the Board of Education:

RENE GUTIERREZ (Nov 6, 2024 14:01 CST)

Superintendent of Schools

McALLEN INDEPENDENT SCHOOL DISTRICT
MEMORANDUM OF AGREEMENT NO. 2025-112 CHILDREN'S BEREAVEMENT CENTER RIO GRANDE VALLEY

This MEMORANDUM OF AGREEMENT (this Memorandum) is entered into between **McAllen Independent School District** (hereinafter referred to as "District") whose address is 2000 N 23rd St., McAllen, TX 78501 and **Children's Bereavement Center Rio Grande Valley** (hereinafter referred to as "FACILITY"), for the purpose of establishing a continuity of care for persons in need of mental health services.

In consideration of the mutual agreements contained within this Memorandum of Agreement and other good and valuable consideration, the receipt and sufficiency of which are acknowledged by both parties, FACILITY and District agree as follows:

I.
District Obligations

Services

a. Identify and refer to FACILITY students in need of screening and assessment for behavioral health services.

b. Provide FACILITY its employees or agents access to its campuses for the purpose of establishing a continuity of care system. Such person(s) shall be allowed campus access on an as-needed basis and at times and days mutually agreed upon by FACILITY and District.

c. Collaborate with FACILITY worker(s) for the purpose of making referrals to FACILITY and for the purpose of providing continued care, assessments and treatment of those students identified as requiring services from FACILITY for behavioral health conditions.

Confidentiality

Subject to the Public Information Act, District must maintain the confidentiality of information received from the other during the performance of this Memorandum, including information which discloses confidential personal information or identifies any person served by FACILITY or any student or employee of District, in accordance with applicable federal and state laws.

District agrees to follow, undertake, or institute appropriate procedures of safeguarding client information with particular reference to client identifying information. The term "client identifying information" includes, but is not limited to, a client's medical record, graphs or charts; statements made by the client, either orally or in writing, while receiving services; photographs, videotapes, etc.; any acknowledgment that a person is or has been a client of the FACILITY, FACILITY or other designated Contractor; and protective health information (PHI) as such term is defined by the federal Health Insurance Portability and Accountability Act (HIPAA), as amended. District agrees to comply with HIPAA and all regulations promulgated thereunder, including, but not limited to, all provisions governing the use and disclosure of PHI.

FACILITY will provide information requested by District related to FACILITY students participating in the Program unless prohibited by federal or state law. For purposes of this Agreement, pursuant to the Family Educational Rights and Privacy Act of 1974 (FERPA). FACILITY hereby designates District as a school official with a legitimate education interest in the educational records of the Students who

participate in the Program to the extent that access to the records are required by the District to carry out the Program. District agrees to maintain the confidentiality of the educational records in accordance with the provisions of FERPA.

Non-Discrimination

District will ensure that no person, on the basis of race, color, national origin, religion, sex, age, handicap, or political affiliation, will be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any of the policies of FACILITY subject to written consent of Districts students' parental consent. However, a child may consent to counseling for those provisions pursuant in Texas Family Code, Sec. 32.004.

II.
FACILITY Obligations

Services

a. Collaborate with District staff to set up the group.
b. Provide consent form to District of child(s) that will be participating in the services.
c. Provide Grief & Loss Support groups utilizing a variety of expressive mediums at the FACILITY.
d. Provide curriculum materials necessary for each group with copyrights retained by FACILITY.
e. Provide Individual or group grief counseling when necessary.
f. Provide supplies/materials needed for support groups.
g. Professional development and trainings will be available, at a fee determined by the FACILITY, for LPC's, School Counselors, and other professionals identified to benefit from the program.
    a. Grief therapy strategies & resources.
    b. Healing through play therapy and expressive arts.
    c. Death loss in your school community: Tools for when "it" happens.
    d. Helping the grieving student.
    e. Childhood traumatic grief.
h. Maintain communication with District staff to address issues and concerns as needed.
i. Consult with District staff on issues involving students reporting abuse or intent to harm themselves or others.
j. In case of a crisis, FACILITY will provide support and counseling to staff members, students and their families.
k. FACILITY will provide services at no cost to District (except item G).

III.
Payment

Facility will provide services to students at no charge to the District. The parent or the legal guardian of the student(s) will be responsible of the fees, if any, charged for services under this Memorandum and the Facility shall obtain written consent from the student's parent or legal guardian to impose fees for services to any such student prior to any imposition of any fee or charges for services provided. Professional development opportunities will be provided to District for a fee; quotes will be provided for all requested trainings/workshops.

IV
Insurance

District agrees to maintain at its sole cost and expense a comprehensive, general liability insurance policy and an error and omissions policy of insurance that covers District against any claim for damages, acts or omissions, which may arise in connection with this Memorandum, sufficient to meet the requirements of state law. In lieu of a commercial Worker's Compensation policy, the District provides worker's compensation coverage through a self-insurance program meeting statutory limit requirements. Upon request, the District will furnish copies of said insurance policies

and a certificate of general liability and error and omissions, as well, a verification of coverage letter for workers' compensation (self-insured) insurance to FACILITY.

FACILITY agrees to maintain at its sole cost and expense a comprehensive, general liability insurance policy and an error and omissions policy of insurance coverage in order to insure FACILITY against any claim for damages, acts or omissions, which may arise in connection with this Memorandum, sufficient to meet the requirements of state law and workers' compensation insurance. Insurance coverage will include: Professional Liability ($1,000,000 each claim and aggregate), Commercial General Insurance (Occurrence basis only) Bodily Injury and Property Damage Each Occurrence ($300,000); General Aggregate ($600,000); Products/Completed; Operations Aggregate ($600,000); Personal and Advertising; Injury Occurrence ($300,000) Damage Each Occurrence ($100,000); FACILITY will furnish copies of said insurance policies and a certificate of insurance to District upon request.

Nothing in this Memorandum shall be construed or interpreted to mean that the parties are engaged in a partnership, joint enterprise, or other cooperative arrangement other than what is stated in this Memorandum. The parties agree that they are independent contractors and are not borrowing servants under this Memorandum. Nothing in this Memorandum shall be construed or interpreted to mean that this provision requiring insurance by the parties obligates the parties to list the other as a loss beneficiary on any of the above-described policies.

V.
Term

Term

This Memorandum will be effective on November 13, 2024, with an expiration on November 12, 2025. This Memorandum will automatically renew for one (1) additional year ending November 12, 2026, unless on or before the thirtieth (30th) day before the expiration of the original term, either Party provides to the other written notice of its desire not to automatically renew the Memorandum for the additional period. This Memorandum may be terminated prior to the end of its original term, or its extended term as provided herein.

VI.
Miscellaneous

Amendments

This Memorandum of Agreement may only be amended by written agreement between District and FACILITY.

Termination

This Memorandum of Agreement may be terminated by either party upon ten (10) days written notice to the other party of its intent to terminate the Memorandum.

Assignment

No assignment of this Memorandum or the rights and obligations hereunder will be valid without the written consent of the non-assigning party.

Entire Agreement

This Memorandum of Agreement constitutes the entire agreement of the parties and supersedes any prior understandings or oral or written agreements between FACILITY and District on the matters contained herein. No modification, alteration, or waiver of any term, covenant, or condition of this Memorandum shall be valid unless in writing and executed by the parties hereto.

Notice

Except as expressly provided within this Memorandum, any notice required or permitted to be given under this Memorandum must be in writing and delivered in person or by registered or certified mail, return receipt requested, postage prepaid, to the individual and address shown below:

DISTRICT
Dr. René Gutiérrez
Superintendent
2000 N 23rd St.
McAllen, TX 78501

FACILITY
Cindy Perez-Waddle
Interim Executive Director
2302 S. 77 Sunshine Ste. 202
Harlingen, TX 78550

or to such other individual and address as provided in writing to the other party by the means specified above. The notice shall be effective on the date of delivery.

Other Agreements

FACILITY and District agree that this Memorandum of Agreement shall not constitute a modification, amendment, waiver or change of any of the terms of any prior agreements between these parties.

Texas Law

This Memorandum of Agreement shall be governed by and under the laws of the State of Texas and is performable in Hidalgo, County, Texas.

The parties have executed this Memorandum of Agreement on the dates set forth below their signatures

MCALLEN INDEPENDENT SCHOOL DISTRICT

_____
Sofia M. Peña
Board of Trustees President

Date: _____

CHILDREN'S BEREAVEMENT CENTER RIO GRANDE VALLEY

_____
Cindy Perez-Waddle
Interim Executive Director

Date: 11/4/2024

Approved as to form:
McAllen ISD Staff Attorney

By: JOHNATHAN BALL (Nov 5, 2024 14:20 CST)
Johnathan Ball

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion and Possible Action on Memorandum of Agreement No. 2025-172 Standard Reunification Method with Doctors Hospital at Renaissance (DHR)

REFERENCE: Goal 4 - Facility Priorities; Strategy 3 - Engaging Learning Environment

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

This Memorandum of Agreement with Doctors Hospital at Renaissance ("DHR") allows McAllen Independent School District to establish a shelter site location in the event of an evacuation of the students and staff. The standard reunification method is used to reunify students with their families in case a campus has to be evacuated due to an emergency. If a reunification has to take place at any of the campuses, with this agreement DHR will provide the District access to designated facilities, the use of equipment and personal, to assist in the mentioned process. McAllen Independent School District will be able to transport students to the mentioned locations and initiate the reunification with their parents/guardians at DHR premises.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

The Memorandum of Agreement shall facilitate McAllen Independent School District the access to a neutral location outside McAllen Independent School District t for parent/student reunification in case a campus has to be evacuated and reunified.

LEGAL REVIEW:

MOU has been approved by legal counsel.

BUDGETARY CONSIDERATIONS:

None

RECOMMENDED BOARD ACTION:

Administration recommends that the Board of Trustees approve Memorandum of Agreement No. 2025-172 Standard Reunification Method with Doctors Hospital at Renaissance (DHR) for a term of two (2) years commencing November 13, 2024, through November 12, 2026, with an automatic renewal for one (1) additional year ending on November 12, 2027.

Attachment: ☑

SUBMITTED BY: Norma Cabrera (Nov 6, 2024 10:49 CST)

SUPERVISOR: Jeanette Nino (Nov 6, 2024 14:34 CST)

SUPERVISOR:

For further information contact:
Name: Norma Cabrera, Director of College, Career,and Counseling Department
Office: 956-618-6098
Email: norma.cabrera@mcallenisd.net

Approved for presentation to the Board of Education:

RENE GUTIERREZ (Nov 7, 2024 08:42 CST)

Superintendent of Schools

MCALLEN ISD

Department of Purchasing Services

Contract No.: 2025-172

Contract Coversheet and Signature Form
for
Forms/Contracts Requiring Superintendent Approval

This form standardizes the contract process and is to be used as the cover sheet to ensure complete review by appropriate department(s)/campus(es).

College, Career, and Counseling Department

Department/Campus Name

N/A		
Sponsor	Signature	Date
N/A		
Campus Principal	Signature	Date
Norma Cabrera	Norma Cabrera (Nov 5, 2024 15:11 CST)	
Department Director	Signature	Date

McALLEN INDEPENDENT SCHOOL DISTRICT
MEMORANDUM OF AGREEMENT NO. 2025-172 DOCTORS HOSPITAL AT RENAISSANCE

This MEMORANDUM OF AGREEMENT (this Memorandum) is entered into between **McAllen Independent School District** (hereinafter referred to as "District") whose address is 2000 N 23rd St., McAllen, TX 78501 and **DOCTORS HOSPITAL AT RENAISSANCE** (hereinafter referred to as "FACILITY"), for the purpose of establishing a shelter site location and terms of use in the event of an evacuation of the students and staff of any of the McAllen ISD Schools

Standard Reunification Method Program Description:
The "I Love U Guys" Foundation created its Standard Reunification Method ("SRM") for school and district response when the need for a student/parent-guardian reunification is required after any incident. The SRM contains guidelines for structuring an orderly and accountable reunification and includes language and actions that comply with the Incident Command System which is used by outside public safety agencies likely to be involved with a reunification.

In consideration of the mutual agreements contained within this Memorandum of Agreement and other good and valuable consideration, the receipt and sufficiency of which are acknowledged by both parties, FACILITY and District agree as follows:

I.
District Obligations

Services

a. Updates to SRM: McAllen ISD may update its materials and terms of agreement from time to time and will notify FACILITY of any such updates in a reasonable time frame.
b. McAllen ISD will provide staff with training on the SRM at least once per school year and in collaboration with FACILITY designated contact.
c. McAllen ISD will make every effort to notify FACILITY of evacuation possibilities with as much notice as possible. Contact information between the two parties shall be maintained in a separate appendix and is considered confidential information and is not subject to public disclosure.
d. Maintain accountability and control of all students and staff at the host site.
e. McAllen ISD agrees that it shall exercise reasonable care in the conduct of its activities in said facilities and further agrees to return any items, equipment or supplies that may be used by the district in the conduct of its sheltering activities in said facilities.
f. McAllen ISD will not reimburse FACILITY for any bona fide expenditure of personnel required to maintain the facility, including overtime costs, upon production of receipts or time sheets. McAllen ISD will not pay any operational or administrative fees to FACILITY.
g. McAllen ISD shall provide any and all releases of information to the press and media. Requests for interviews or information submitted to FACILITY shall be directed to the McAllen ISD's Public Information Officer or the Superintendent of Schools.
h. McAllen ISD will make every effort to recognize the hospitality FACILITY in any press or media releases pertaining to the re-location and sheltering of students and staff.

Confidentiality

Subject to the Public Information Act, District must maintain the confidentiality of information received from the other during the performance of this Memorandum, including information which discloses confidential personal information or identifies any person served by FACILITY or any student or employee of District, in accordance with applicable federal and state laws.

District agrees to follow, undertake, or institute appropriate procedures of safeguarding client information with particular reference to client identifying information. The term "client identifying information" includes, but is not limited to, a client's medical record, graphs or charts; statements made by the client, either orally or in writing, while receiving services; photographs, videotapes, etc.; any acknowledgment that a person is or has been a client of the FACILITY, FACILITY or other designated Contractor; and protective health information (PHI) as such term is defined by the federal Health Insurance Portability and Accountability Act (HIPAA), as amended. District agrees to comply with HIPAA and all regulations promulgated thereunder, including, but not limited to, all provisions governing the use and disclosure of PHI.

FACILITY will provide information requested by District related to FACILITY students participating in the Program unless prohibited by federal or state law. For purposes of this Agreement, pursuant to the Family Educational Rights and Privacy Act of 1974 (FERPA). FACILITY hereby designates District as a school official with a legitimate education interest in the educational records of the Students who participate in the Program to the extent that access to the records are required by the District to carry out the Program. District agrees to maintain the confidentiality of the educational records in accordance with the provisions of FERPA.

Non-Discrimination

District will ensure that no person, on the basis of race, color, national origin, religion, sex, age, handicap, or political affiliation, will be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any of the policies of FACILITY subject to written consent of Districts students' parental consent. However, a child may consent to counseling for those provisions pursuant in Texas Family Code, Sec. 32.004.

II.
FACILITY Obligations

Services

a. FACILITY agrees to appoint a SRM Liaison who will act as the primary contact regarding communication with McAllen ISD and will attend meetings and staffing's relevant to this Agreement when requested by MISD. FACILITY will be notified by MISD seven (7) days prior to the date of the meeting or staffing at which attendance is requested. The cost of FACILITY's representatives attending meetings or staffing's will be FACILITY"s sole responsibility.
b. FACILITY agrees to let McAllen ISD practice the SRM in their designated building at least once per school year.
c. FACILITY will accept an evacuation request from any of those in the chain of command identified in the school's Emergency Operations Plan.
d. FACILITY agrees to provide McAllen ISD staff with the necessary electrical and wifi usage during training on the SRM and in case of a reunification.
e. FACILITY agrees to make all efforts to provide communication radios in case of a reunification.
f. FACILITY will engage in a best effort to provide McAllen ISD with contact information for other agencies, departments, services, schools participating with the School District regarding the SRM in case of a reunification.
g. Having an emergency medical team / rescue squad on stand-by might be considered.
h. FACILITY agrees to open their building location at (118 Paseo Del Prado, Edinburg, TX 78539) and/or (2655 Cornerstone Blvd., Suite C, Edinburg Tx 78539) to provide shelter and assistance to students and staff evacuated during emergency situations when the students and staff have a need to be sheltered. (Conference Center) has a capacity to accommodate

approximately 2000 people. (Emergency management office) has a capacity to accommodate approximately 30 people.

i. FACILITY understands that their organization will be responsible for opening the building and developing procedures for making the building accessible, including restrooms and an area with phone and internet connection (if available) for (school or district) administrative personnel.

j. Any access to student(s) of District shall only be after FACILITY and District has obtained written parental consent ("consent") of the student if the student is a minor. Students of District that are identified as emancipated minors, or are 18 years and above, are eligible to receive Services from FACILITY without parental consent. Access to a student must be accompanied by consent delivered to the FTP Prevention Intervention Specialist at each campus of the District. However, a child may consent to counseling for those certain instances specified in Texas Family Code, Sec. 32.004.

k. In the course of providing Services during the term of this Agreement, if in an exceptional circumstance, FACILITY should obtain access to student education records that are subject to the Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. 123g, et seq. and the regulations promulgated thereunder such information is considered confidential and is therefore protected. To the extent that FACILITY has access to "education records" under this Agreement, it is deemed a "school official," as each of these terms are defined under FERPA. FACILITY agrees that it shall not use education records for any purpose other than in the performance of this Agreement. Except as required by law, FACILITY shall not disclose or share education records with any third party unless permitted by the terms of the Agreement to subcontractors who have agreed to maintain the confidentiality of the education records to the same extent required of FACILITY under this Agreement.

l. In the event any person (s) seek to access protected education records, whether in accordance with FERPA or other Federal or relevant State law or regulations, FACILITY will immediately inform the District of such request in writing if allowed by law or judicial and/or administrative order. FACILITY shall not provide direct access to such data or information or respond to individual requests. FACILITY shall only retrieve such data or information upon receipt of, and in accordance with, written directions by District and shall only provide such data or information to District. lt shall be District's sole responsibility to respond to requests for data or information received by FACILITY regarding District data or information. Should FACILITY receive a court order or lawfully issued subpoena seeking the release of such data or Information, FACILITY shall provide immediate notification to District of its receipt of such court order or lawfully issued subpoena and shall immediately provide District with information, if allowed by law or judicial and/or administrative order.

m. If FACILITY experiences a security breach concerning any education record covered by this Agreement, then FACILITY will immediately notify the District and take immediate steps to limit and mitigate such security breach to the extent possible. The parties agree that any breach of the confidentiality obligation set forth in this Agreement may, at the District's discretion, result in cancellation of this Agreement and FACILITY agrees to indemnify and hold District harmless for any loss, cost, damage or expense suffered by District, including but not limited to the cost of notification of affected persons, as a direct result of the unauthorized disclosure of education records.

n. Upon termination of this Agreement, FACILITY shall return and/or destroy all data or Information received from District upon, and in accordance with, direction from District. FACILITY shall not retain copies of any data or information received from District once District has directed FACILITY as to how such information shall be returned to District and/or destroyed. Furthermore, FACILITY shall ensure that they dispose of any and all data or information received from District in a District-approved manner that maintains the confidentiality of the contents of such records (e.g. shredding paper records, erasing and reformatting hard drives, erasing and/or physically destroying any portable electronic devices).

III.
Payment

Facility will provide services to students at no charge to the District. The parent or the legal guardian of the student(s) will be responsible of the fees, if any, charged for services under this Memorandum and the Facility shall obtain written consent from the student's parent or legal guardian to impose fees for services to any such student prior to any imposition of any fee or charges for services provided.

IV
Insurance

District agrees to maintain at its sole cost and expense a comprehensive, general liability insurance policy and an error and omissions policy of insurance that covers District against any claim for damages, acts or omissions, which may arise in connection with this Memorandum, sufficient to meet the requirements of state law. In lieu of a commercial Worker's Compensation policy, the District provides worker's compensation coverage through a self-insurance program meeting statutory limit requirements. Upon request, the District will furnish copies of said insurance policies and a certificate of general liability and error and omissions, as well, a verification of coverage letter for workers' compensation (self-insured) insurance to FACILITY.

FACILITY agrees to maintain at its sole cost and expense a comprehensive, general liability insurance policy and an error and omissions policy of insurance coverage in order to insure FACILITY against any claim for damages, acts or omissions, which may arise in connection with this Memorandum, sufficient to meet the requirements of state law and workers' compensation insurance. Insurance coverage will include: Professional Liability ($1,000,000 each claim and aggregate), Commercial General Insurance (Occurrence basis only) Bodily Injury and Property Damage Each Occurrence ($300,000); General Aggregate ($600,000); Products/Completed; Operations Aggregate ($600,000); Personal and Advertising; Injury Occurrence ($300,000) Damage Each Occurrence ($100,000); FACILITY will furnish copies of said insurance policies and a certificate of insurance to District upon request.
Nothing in this Memorandum shall be construed or interpreted to mean that the parties are engaged in a partnership, joint enterprise, or other cooperative arrangement other than what is stated in this Memorandum. The parties agree that they are independent contractors and are not borrowing servants under this Memorandum. Nothing in this Memorandum shall be construed or interpreted to mean that this provision requiring insurance by the parties obligates the parties to list the other as a loss beneficiary on any of the above-described policies.

V.
Term

Term

This Memorandum will be effective on November 13, 2024, with an expiration on November 12, 2026. This Memorandum will automatically renew for one (1) additional year ending November 12, 2027, unless on or before the thirtieth (30th) day before the expiration of the original term, either Party provides to the other written notice of its desire not to automatically renew the Memorandum for the additional period. This Memorandum may be terminated prior to the end of its original term, or its extended term as provided herein.

VI.
Miscellaneous

Amendments

This Memorandum of Agreement may only be amended by written agreement between District and FACILITY.

Termination

This Memorandum of Agreement may be terminated by either party upon ten (10) days written notice to the other party of its intent to terminate the Memorandum.

Assignment

No assignment of this Memorandum or the rights and obligations hereunder will be valid without the written consent of the non-assigning party.

Entire Agreement

This Memorandum of Agreement constitutes the entire agreement of the parties and supersedes any prior understandings or oral or written agreements between FACILITY and District on the matters contained herein. No modification, alteration, or waiver of any term, covenant, or condition of this Memorandum shall be valid unless in writing and executed by the parties hereto.

Notice

Except as expressly provided within this Memorandum, any notice required or permitted to be given under this Memorandum must be in writing and delivered in person or by registered or certified mail, return receipt requested, postage prepaid, to the individual and address shown below:

DISTRICT
Dr. René Gutiérrez
Superintendent
2000 N 23rd St.
McAllen, TX 78501

FACILITY
Susan Turley
President Doctor's Hospital at Renaissance
5501 S. McColl Rd
Edinburg, TX 78539

or to such other individual and address as provided in writing to the other party by the means specified above. The notice shall be effective on the date of delivery.

Other Agreements

FACILITY and District agree that this Memorandum of Agreement shall not constitute a modification, amendment, waiver or change of any of the terms of any prior agreements between these parties.

Texas Law

This Memorandum of Agreement shall be governed by and under the laws of the State of Texas and is performable in Hidalgo, County, Texas.

The parties have executed this Memorandum of Agreement on the dates set forth below their signatures

MCALLEN INDEPENDENT SCHOOL DISTRICT

_____

Sofia M. Peña
Board of Trustees President

Date: _____

Approved as to form:
McAllen ISD Staff Attorney
By: JOHNATHAN BALL (Nov 6, 2024 08:23 CST)
Johnathan Ball

DOCTOR HOSPITAL AT RENAISSANCE

_____

Dr. Manish Singh, CEO

Date: _____

_____

Susan Turley, President

Date: _____

Legal Review

_____

Ernest Aliseda, General Counsel

Date: _____

_____

Martiza Padilla, EVP, Admin Chief of Staff

Date: _____

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/22/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	**CONTACT NAME:** Jesusa Villarreal
Montalvo Insurance Agency	**PHONE (A/C, No, Ext):** (956) 968-5521 **FAX (A/C, No):** (956) 969-9198
208 South Texas Blvd	**E-MAIL ADDRESS:** jessie@montalvoinsurance.com
PO Box 2	**INSURER(S) AFFORDING COVERAGE** / **NAIC #**
Weslaco TX 78599	**INSURER A :** Texas Political Subdivisons
INSURED	**INSURER B :** Indian Harbor Insurance Company
McAllen Independent School District	**INSURER C :**
2000 N 23rd Street	**INSURER D :**
	INSURER E :
McAllen TX 78501	**INSURER F :**

COVERAGES **CERTIFICATE NUMBER:** CL24102205197 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			24-F0734	06/01/2024	06/01/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Employee Benefits	$ 1,000,000 $ 100,000 $ $ 1,000,000 $ 2,000,000 $ 2,000,000 $ Included
	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ $ $ $
	[ ] UMBRELLA LIAB [ ] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $						EACH OCCURRENCE AGGREGATE	$ $
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N [ ] If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					[ ] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ $ $
B	EDUCATORS LEGAL LIABILITY EMPLOYMENT PRACTICES			ELL0953320-06	06/01/2024	06/01/2025	Educators Legal Liability Employment Practices Aggregate	1,000,000 1,000,000 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

Doctor's Hospital at Renaissance
5501 S McColl Road
Edinburg TX 78539

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion and Possible Action on Agreement No. 2025-176 Financial Aid and Admissions Application Filing Status Information Sharing Agreement for Texas Public School Districts for Charter Schools with Texas Higher Education Coordinating Board (THECB)

REFERENCE: Goal 1 - Student Achievement/Student Focus; Strategy 7 - Financial Priorities

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

The Apply Texas Counselor suite is a dashboard provided by the Texas Higher Education Board allows our counselors to access student information regarding the Free Application for Federal Student Aid ("FAFSA") and Texas Application for State Financial Aid as well as the status of Apply Texas admissions applications. This helps counselors track students who have completed applicable forms and follow up with those students who are still pending these applications.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

As part of the graduation requirements, students are required to complete a FAFSA application. This data sharing agreement will help track student progress. Our goal is to ensure that 100% of our students submit a FAFSA application and a college application. We need this data sharing agreement to ensure that we meet our goal.

LEGAL REVIEW:

Agreement has been approved by legal counsel.

BUDGETARY CONSIDERATIONS:

None

RECOMMENDED BOARD ACTION:

Administration recommends that the Board of Trustees approve Agreement No. 2025-176 Financial Aid and Admissions Application Filing Status Information Sharing Agreement for Texas Public School Districts for Charter Schools with Texas Higher Education Coordinating Board (THECB).

Attachment: ☑

SUBMITTED BY: Norma Cabrera (Nov 6, 2024 10:59 CST)

SUPERVISOR: Jeanette Nino (Nov 6, 2024 14:34 CST)

SUPERVISOR:

For further information contact:
Name: Norma Cabrera, Director of College, Career,and Counseling Department
Office: 956-618-6098
Email: norma.cabrera@mcallenisd.net

Approved for presentation to the Board of Education:

RENE GUTIERREZ (Nov 7, 2024 08:48 CST)

Superintendent of Schools

Department of Purchasing Services

Contract No.: 2025-176

Contract Coversheet and Signature Form
for
Forms/Contracts Requiring Superintendent Approval

This form standardizes the contract process and is to be used as the cover sheet to ensure complete review by appropriate department(s)/campus(es).

College, Career, and Counseling Department
Department/Campus Name

N/A		
Sponsor	Signature	Date
N/A		
Campus Principal	Signature	Date
Norma Cabrera	Norma Cabrera (Nov 6, 2024 09:41 CST)	11/6/2024
Department Director	Signature	Date

Docusign Envelope ID: 90DFBAB3-9A4A-4744-BBA3-9207B24C7190

Agreement No. 2025-00213-NCA

Financial Aid and Admissions Application Filing Status Information Sharing Agreement for Texas Public School District or Charter Schools

Section 1. Parties

State Agency

Texas Higher Education Coordinating Board, or "THECB"
1801 N. Congress Ave., Ste. 12.200, Austin, TX 78701
P.O. Box 12788, Austin, TX 78711-2788

Participating Public School District or Charter

MCALLEN ISD
2000 N. 23rd St.
McAllen, TX 78501

In Process

This Participation Agreement (Agreement) is executed between THECB and the named District, above. At times, THECB and District may be referred to singularly as "Party" and plurally as "Parties."

Section 2. Term of Agreement

The term of this Agreement begins upon execution by all Parties. The Agreement continues unless terminated by either Party or by operation of law as provided herein.

Section 3. Definitions

For the *purposes of this Agreement, the following definitions apply:*

3.1. *ApplyTexas Counselor Suite* – The dashboard provided by THECB allows Authorized Personnel at Local Education Agencies (LEA) to access student-level information on Free Application for Federal Student Aid (FAFSA) and Texas Application for State Financial Aid (TASFA) filing status, as well as the status of *ApplyTexas* admissions applications.

3.2. *Authorized Personnel* – Employees of the LEA/District, secondary school, or eligible entity who require access to the FAFSA Filing Status Information to determine the completion status of a student's FAFSA and facilitate providing assistance to such students in completing the FAFSA, including both paid and non-paid staff and authorized agents such as contractors, subcontractors, volunteers, or other parties to whom the LEA, secondary school, or eligible entity has outsourced any of its services or functions. All Authorized Personnel must be under the direct control of the LEA with respect to the use and maintenance of Institutional Student Information Record (ISIR) Data.

Docusign Envelope ID: 90DFBAB3-9A4A-4744-BBA3-9207B24C7190

Authorized personnel will also have access to TASFA filing information, as well as the status of *ApplyTexas* admissions applications.

3.3. *District* – School District or Charter School created in accordance with the laws of Texas that have primary responsibility for implementing the state's system of public education; also referred to as a Local Educational Agency.

3.4. *Department* – The United States Department of Education.

3.5. *Established Relationship* – Relationship where the student FAFSA applicant is enrolled in a secondary school under the legal authority of the LEA, or the LEA otherwise is providing services to the FAFSA applicant. In the case of a secondary school, an Established Relationship exists where the student FAFSA applicant is enrolled in the secondary school itself or the secondary school otherwise is providing services to the FAFSA applicant.

3.6. *FAFSA* – The Free Application for Federal Student Aid form, authorized by The Higher Education Act of 1965, (HEA) Section 483, which is the Department's common application for determining the need and eligibility of a student for federal student aid.

3.7. *Filing Status Information* – Data elements provided by THECB to Districts for use by high school counselors to track student progress on applications submitted through the *ApplyTexas* system and whether students have completed financial aid forms required under Texas Education Code (TEC), §28.0256, including FAFSA or TASFA applications. The Counselor's Suite displays the following student-level data:

3.7.1 Each student's name, date of birth, email address, phone number, and high school graduation date, as provided from application information in *ApplyTexas*. The Counselor's Suite displays institutions where students applied through *ApplyTexas* and the submission status of these applications.

3.7.2 FAFSA or TASFA Filing Status information including only Student's first name; Student's last name; Student's date of birth; Student's ZIP Code; completed submission date; processed date; a Selected for Verification flag (e.g., Selected for verification: Yes or No); and a Financial Aid completion flag, (e.g., completed: Yes or No).

3.8. *ISIR* – The Institutional Student Information Record is the output document resulting from the submission of a FAFSA to the Department and includes the data received, system generated data results and FAFSA Filing Status Information.

Docusign Envelope ID: 90DFBAB3-9A4A-4744-BBA3-9207B24C7190

3.9. *TASFA* – The Texas Application for State Financial Aid, authorized by TEC, §61.07762, which is utilized by participating institutions of higher education in Texas in determining the need and eligibility of a student for state financial aid.

Section 4. Purpose of Agreement & Authority

The purpose of this Agreement is to establish the conditions under which THECB will provide to the Districts certain data received or generated by the Department concerning FAFSA applicants to disclose limited ISIR information to LEAs or secondary schools that have an Established Relationship with the student.

The HEA, as amended, 20 U.S.C. 1001 et seq. provides that ISIR data (including FAFSA Filing Status Information) may be used "to identify student applicants to determine whether or not a graduating secondary student has filed the application in coordination with local educational agencies or secondary schools to encourage students to complete the application."

To encourage and assist students with the completion of a FAFSA, the Department allows state agencies such as THECB to disclose the FAFSA Filing Status Information of a student to an entity with an Established Relationship with the student, including a school district. (Updates to the FAFSA Completion Initiative and Means-Tested Benefits Outreach (April 8, 2024, General 24-35.)

Additionally, this Agreement permits the THECB through the *ApplyTexas* Counselor Suite to disclose limited student-level information to Districts from the *ApplyTexas* admission application and the TASFA.

Section 5. Obligations of District

5.1 *Designation of Primary Contact(s).* District has designated in Section 6.11 of this Agreement an individual or individuals within District to serve as the primary point of contact between THECB and District regarding the Agreement, including compliance with the Agreement's terms.

5.2 *Limitations on Usage*. District shall only utilize FAFSA Filing Status Information for purposes consistent with section 483(a)(3)(B) of the HEA, as detailed in this Agreement and as enacted at the time this Agreement is fully executed or as thereafter may be amended. THECB may disclose a student's FAFSA Filing Status Information to a District that has been approved by the Department's Secretary of Education if the District has an Established Relationship with that Student. District shall only use all other Filing Status Information for purposes consistent with this agreement.

5.2 *Usage of Authentication Process*. Authorized Personnel seeking to access student-level information through the ApplyTexas Counselor Suite shall complete the authorization process through the local Education Service Center (ESC).

Docusign Envelope ID: 90DFBAB3-9A4A-4744-BBA3-9207B24C7190

5.3 *Appropriate Data Security*. District shall utilize appropriate privacy, data security, and information safeguarding provisions, including all requirements contained in Section 6.

5.4 *Compliance with FERPA*. District shall comply, as applicable, with the requirements of the Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. 1232g and its regulations codified at 34 CFR part 99) in disclosing any personally identifiable information from students' education records.

5.5 *Additional Data Protections*. District shall comply, as applicable, with:

5.5.1 TEC §61.07762, which states that personal information maintained by THECB for TASFA purposes is confidential and not subject to disclosure under Chapter 552, of the Texas Government Code;

5.5.2 TEC §61.031(d), which states, "Notwithstanding any other provision of law, information that relates to a current, former, or prospective applicant or student of an educational institution and that is obtained, received, or held by the board for the purpose of providing assistance with access to postsecondary education is confidential and excepted from disclosure under Chapter 552, Government Code, and may only be released in conformity with the Family Educational Rights and Privacy Act of 1974 (20 U.S.C. Section 1232g);" and

5.5.3 Tex. Gov't Code §552.114, which states "information in a record of an applicant for admission to an educational institution, including a transfer applicant" is confidential and excepted from the requirements of the Public Information Act (PIA) "if it is information in a student record at an educational institution funded wholly or partly by state revenue."

5.6 *Disclosures only Made to Authorized Personnel.* THECB shall only disclose Filing Information to Authorized Personnel for authorized purposes as indicated in Section 3.

5.7 *Limits on Redisclosure.* District shall not re-disclose or share the Filing Status information obtained from THECB in personally identifiable form other than (1) to the applicant and to the applicant's parents if the applicant is under age 18, to the applicant if the applicant is age 18 or older or enrolled in a post-secondary institution, or to any other party with the consent of the applicant or the consent of the applicant's parents if the applicant is under the age of 18, or (2) if required to do so by law and if such use is consistent with all applicable privacy laws, including the privacy provisions of section 483 of the HEA, 20 U.S.C. 1090, the Family Educational Rights and Privacy Act (20 U.S.C. 1232g), and all applicable Texas laws.

Docusign Envelope ID: 90DFBAB3-9A4A-4744-BBA3-9207B24C7190

5.8 *Unauthorized Use Prohibited.* Any use, disclosure, or re-disclosure of Filing Status Information not specified in Section 4, is unauthorized and prohibited and will be considered a material breach of this Agreement.

5.9 *Responsibility for Authorized Personnel.* District shall ensure that Authorized Personnel are informed about and aware of the prohibitions regarding the use, disclosure, and re-disclosure of any data and information provided under this Agreement.

5.10 *User Management.* District agrees to actively manage user accounts and notify its local ESC within 2 (two) business days of any change in Authorized Personnel.

Section 6. Additional Privacy, Confidentiality, and Security

6.1. *Information Safeguarding.* District shall protect the integrity of Filing Status Information received under this Agreement from unauthorized access, use, or re-disclosure.

6.2. *All Necessary Steps.* District shall take all steps necessary to safeguard the confidentiality, integrity, and availability of the data received. District shall restrict access to the data provided or created under this Agreement to only those Authorized Personnel who need the data to perform their official duties in connection with the uses of the data authorized in this Agreement.

6.3. *Confidential Nature of Data.* District shall advise all Authorized Personnel who have access to the data of the confidential nature of the data, the safeguards required to protect the data, and criminal sanctions for noncompliance under applicable federal, state, or local laws, including violations of the Internal Revenue Code (IRC) that may lead to criminal and/or civil penalties pursuant to 26 U.S.C. §§7213; 7213A; and 7431 for the willful, unauthorized disclosure and inspection of tax return or return information that includes punishable fines or imprisonment. Penalties also include civil action for damages against an officer or employee who has inspected or disclosed, knowingly or by reason of negligence, taxpayer(s) tax return or return information in violation of any provision of IRC §6103.

6.4. *Safeguards Required.* District shall develop, implement, maintain, and use reasonable and appropriate administrative, technical, and physical security measures to preserve the confidentiality, integrity, and availability of all data electronically maintained or transmitted pursuant to this Agreement. District will share the data provided or created under this Agreement under the immediate supervision and control of Authorized Personnel in a manner that will protect the confidentiality of the data, so that unauthorized persons cannot retrieve any data by computer, remote terminal, or other means. Systems personnel must enter personal identification numbers, or utilize other equally secure processes, when accessing data on the Parties systems.

Docusign Envelope ID: 90DFBAB3-9A4A-4744-BBA3-9207B24C7190

District represents that it has a sound data security program, one that protects both data at rest and data in transmission.

6.5. *Termination for Noncompliance*. Notwithstanding any other term of this or any other Agreement, THECB retains the right to terminate District's access to Filing Information data without advance notice as necessary to ensure the security of data and disclosure of data in compliance with this Agreement.

6.6. *Report Unauthorized Disclosure within Two Hours.* District shall, within two hours of discovery, report to THECB any use and/or disclosure of data not authorized by this agreement or in writing by THECB at privacyoffice@highered.texas.gov via encrypted email to ensure THECB can comply with its state and federal reporting obligations. In the notification to the THECB, District shall identify (i) the nature of the unauthorized use, disclosure, or re-disclosure; (ii) the Filing Status Information used, disclosed, or re-disclosed; (iii) the person or entity, if known, who made the unauthorized use or received the unauthorized disclosure, or re-disclosure; (iv) what the District has done or will do to notify affected persons to mitigate any deleterious effect of the unauthorized use, disclosure, or re-disclosure; and (v) what corrective action the District has taken or will take to prevent future similar unauthorized use, disclosure, or re-disclosure.

In Process

6.7. *Right to Audit*. To the maximum extent provided by law, THECB expressly retains the right to audit District's compliance with this Agreement, including obtaining copies of documents from District that demonstrate whether District has breached this agreement.

6.8. *Right to Monitor*. The THECB may, at its discretion, monitor District's records, processes, procedures, and electronic systems for compliance with the terms of this Agreement.

6.9. *Material Breach*. Any violation of Privacy, Confidentiality, and Security provisions by District shall be deemed a material breach of this agreement.

6.10. *Notice*. All formal notices and other communication in connection with this Agreement shall be in writing. With the exception of the requirements of section 6.6, which requires notification to privacyoffice@highered.texas.gov via encrypted email, all notices must be given by (a) personal delivery, (b) express courier (with confirmation), (c) certified or registered mail, postage prepaid, return receipt requested, or (d) electronic mail to the address specified below. Any notice served shall be deemed given upon receipt by the Party to which it is given or, if mailed by registered or certified mail, upon the earlier of receipt or the third business day following mailing.

Docusign Envelope ID: 90DFBAB3-9A4A-4744-BBA3-9207B24C7190

THECB's Notice Address

Texas Higher Education Coordinating Board
1801 N. Congress Ave., Ste. 12.200,
Austin, TX 78701
applytexasmou@highered.texas.gov

District's Notice Address

Rene Gutierrez
MCALLEN ISD 108906
2000 N. 23rd
McAllen, TX 78501
rene.gutierrez@mcallenisd.net

6.11. *Contacts*. THECB's contact for routine communications related to this Agreement is: **applytexasmou@highered.texas.gov**.
Primary Contact for FILING INFORMATION
District's Designation of its Primary Contact for Filing Information (see Section 5.1 herein):

District's Primary Contact

Norma Cabrera
Counselor Director
MCALLEN ISD 108906
2000 N. 23rd St.
McAllen, TX 78501
+1 (956) 618-6098
norma.cabrera@mcallenisd.net

District may change Primary Contact by submitting new contact information to **applytexasmou@highered.texas.gov** within three (3) business days.

6.12. *False Statements; Breach of Representations*. District represents and warrants that all statements and information prepared and submitted in this document and its appendices are current, complete, true, and accurate. Submitting a false statement or material misrepresentation during the performance of this Agreement is a material breach of this Agreement and may void this Agreement. In the event of a breach of this Agreement, THECB may pursue remedies available to it under this Agreement and applicable law.

6.13. *Severability and Waiver*. The invalidity, illegality, or unenforceability of any provision of this Agreement shall in no way affect the validity, legality, or

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enforceability of any other provisions. Each and every right granted to the Parties hereunder or under any other document delivered hereunder or in connection herewith, or allowed them by law or equity, shall be cumulative and may be exercised from time to time. Failure by THECB or District at any time to require strict performance of any provision or obligation contained herein shall not constitute a waiver or diminish the rights of either Party thereafter to demand strict compliance. This Agreement shall automatically terminate in the event that changes to state or federal law or regulations make it impractical or unlawful to meet the purpose of this Agreement.

6.14. *Destruction*: Any material the District derives from *ApplyTexas* Counselor's Suite to effectuate this Agreement and exists in any form, including physical or electronic, shall be destroyed within 30 calendars days of the material no longer being needed to effectuate the Agreement.

Section 7. General Terms and Conditions

7.1. *Termination/Access*. THECB, in its sole discretion, may terminate this Agreement via written notice to District and further may revoke District's or any authorized user's access to *ApplyTexas* Counselor Suite, in whole or in part, without prior notice if THECB in its sole discretion, deems it necessary. District may terminate this Agreement upon twenty (20) business days' written notice to THECB. In the event of a breach, either Party may terminate the Agreement in accordance with Section 7.2

7.2. *Breach of Agreement*. Notwithstanding section 7.1, either Party may terminate this Agreement with three (3) business days' written notice to the other Party. In the event of a breach, the breaching Party is responsible for any and all costs associated with the breach including the cost of any notice requirements set forth in state or federal law.

7.3. *Amendment*. This Agreement may be modified only by written amendment executed by the Parties.

7.4. *Sovereign Immunity*. The Parties stipulate and agree that no provision of, or any part of this Agreement between THECB and District, or any subsequent amendment, shall be construed: (1) as a waiver of the doctrine of sovereign immunity or immunity from suit as provided for in the Texas Constitution and the laws of the state of Texas; (2) to extend liability to THECB or District beyond such liability provided for in the Texas Constitution and the laws of the state of Texas; or (3) as a waiver of any immunity provided by the Eleventh Amendment or any other provision of the United States Constitution or any immunity recognized by the courts and the laws of the state of Texas and the United States. The state of Texas, THECB, and District do not waive sovereign immunity by entering into this Agreement and specifically retain such

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immunity and all defenses available to them under the laws of the state of Texas or the common law.

7.5. *Applicable Law and Venue*. This Agreement and any incorporated documents shall be governed by and construed in accordance with the laws of the state of Texas. The exclusive venue of any suit brought concerning this Agreement is fixed in any court of competent jurisdiction in Travis County, Texas.

7.6. *Data Ownership*. Unless otherwise indicated by law, THECB retains ownership of all Filing Status Information.

7.7. *No Rights Created.* This Agreement constitutes permission only for District to use the data for the limited purposes set forth in this Agreement. Nothing in this Agreement shall be construed to grant District a right of interest in the Filing Status Information. Nothing in this Agreement shall be construed to obligate THECB to provide such data to District.

Section 8. Texas Public Information Act and Texas Education Code §61.031

8.1 *Filing Status Information Not Subject to Public Information Act*. Filing Status information is confidential under 483 of the HEA, 20 U.S.C. 1090 and the Family Educational Rights and Privacy Act (20 U.S.C. 1232g) and may not be disclosed under the PIA, nor should such records be shared with the Texas Attorney General for an open record ruling. Tex. Gov't Code §554.114 & Open Records Decision 2009-10185. *See also*, TEC §61.07762 (stating TAFSA data is confidential and not subject to disclosure under Chapter 552, Government Code); TEC §61.031(d), (stating information that relates to a current, former, or prospective applicant or student of an educational institution and that is obtained, received, or held by the board for the purpose of providing assistance with access to postsecondary education is confidential and excepted from disclosure under Chapter 552, Government Code, and may only be released in conformity with FERPA); and Tex. Gov't Code §552.114, (stating information in a record of an applicant for admission to certain educational institutions, including a transfer applicant is confidential and excepted from the requirements of the Public Information Act).

8.2 *Confidentiality Required.* District understands and agrees that it is required to keep all Filing Status information confidential. This requirement survives the end of this Agreement.

8.3 *Agreement Not Confidential.* This Agreement itself is not confidential and may be disclosed.

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Section 9. Signatures

The Agreement may only be signed by an authorized District representative.

By signature hereon, the individual below represents and warrants that they are a duly authorized representative of District and have the delegated Board of Trustees authority to bind District in this Agreement.

MCALLEN ISD

By: _____

Name: Sofia M. Peña

Title: Board of Trustees, President

Date: _____

Approved as to form:

by: JOHNATHAN BALL (Nov 6, 2024 10:49 CST)

Johnathan Ball, Staff Attorney

In Process

As an authorized representative of THECB, the undersigned hereby certifies that this Agreement complies with applicable statutes and regulations and authorizes the services to be performed as written above.

AGREED and accepted on behalf of the **Texas Higher Education Coordinating Board**

By: David Troutman, Ph.D. Digitally signed by David Troutman, Ph.D. Date: 2024.08.14 09:12:59 -05'00'

Name: David Troutman, PhD

Title: Deputy Commissioner for Academic Affairs

Date: 8/14/24

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion and Possible Action on Request for Proposal No. 2025-1019 Athletic Equipment, Supplies, Reconditioning Services, and Related Products and Services

REFERENCE: Goal 1: Student Achievement/Student Focus; Strategy 3: Engaging Learning Environments

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

The McAllen Independent School District solicited proposals for athletic equipment, supplies, reconditioning services, and related products and services. This Request for Proposal ("RFP") is an extended response period, multiple award contract, solicited in accordance with the Financial Accountability System Resource Guide ("FASRG"), section 5.16, titled "Multiple/Catalog/Discount-from-List Contract Awards." This allows vendors to submit responses throughout the year through the contract term. Vendors are awarded on an incremental basis upon the Board of Trustees' approval.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:
Four hundred sixty-eight (468) vendors were invited to submit proposals, and twenty (20) vendors responded, including eight (8) no-bid responses, and one (1) non-responsive. The evaluation committee, comprised of Brian McClenny, Director of Athletics; Lorena Lopez, Assistant Director of Athletics; Laura Williams, Director of Purchasing Services; Elizabeth Cabrera, Coordinator for Purchasing Services; and Carol Quintanilla, Senior Buyer, evaluated the proposals. Administration is recommending that the eleven (11) companies listed on the attached list for Round 1 be approved as qualified vendors.

LEGAL REVIEW:

None required.

BUDGETARY CONSIDERATIONS:

Funds for these services have been budgeted through local, state, federal, and grant funds.

RECOMMENDED BOARD ACTION:

Administration recommends that the Board of Trustees approve Request for Proposal No. 2025-1019 Athletic Equipment, Supplies, Reconditioning Services, and Related Products and Services, and approve the companies on the attached list as qualified vendors, for a coterminous term through June 30, 2028.

Attachment: ☑

SUBMITTED BY: Brian McClenny — Brian McClenny (Nov 4, 2024 11:41 CST)

SUPERVISOR: Alberto Canales — Alberto Canales (Nov 5, 2024 13:37 CST)

For further information contact:
Name: Mr. Brian McClenny, Director of Athletics
Office: (956) 618-6089
eMail: bmcclenn@mcallenisd.net

Approved for presentation to the Board of Education:

RENE GUTIERREZ (Nov 5, 2024 15:22 CST)

Superintendent of Schools

Request for Proposal No. 2025-1019

Athletic Equipment, Supplies, Reconditioning Services, and Related Products and Services (Round 1)

No.	Vendor Name	City	State	Recommendation
1	Alert Services, Inc.	San Marcos	TX	Qualified
2	Band Shoppe (Pearison Inc)	Cynthiana	IN	Qualified
3	BSN Sports, LLC (Varsity Brands Holding Co., Inc.)	Dallas	TX	Qualified
4	Elliott's Custom Golf (Tim Elliott)	Harlingen	TX	Qualified
5	Lifting Large Corporation	Corrales	NM	Qualified
6	Lisco Sports	Lubbock	TX	Qualified
7	Nasco Education LLC	Fort Atkinson	WI	Qualified
8	School Specialty, LLC	Greenville	WI	Qualified
9	Schutt Sports LLC	Plainfield	IN	Qualified
10	Titan Support Systems, Inc.	Corpus Christi	TX	Qualified
11	Triple S Sports	Waco	TX	Qualified

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion and Possible Action to Rescind the Actions Taken on Memorandum of Understanding No. 2024-083 Community-Based Prekindergarten Provider with ABC University Educare

REFERENCE:

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

On August 14, 2023, the Board of Trustees approved Memorandum of Understanding No. 2024-083 Community-Based Prekindergarten Provider with ABC University Educare.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

After further review and consideration, Administration has determined that it is in the best interest of the District not to move forward with the Memorandum of Understanding. Student enrollment at ABC University Educare has declined over the last two academic years, no longer making it cost effective for the McAllen Independent school District to provide a teacher.

LEGAL REVIEW:

None required.

BUDGETARY CONSIDERATIONS:

None.

RECOMMENDED BOARD ACTION:

Administration recommends that the Board of Trustees rescind the actions taken on Memorandum of Understanding No. 2024-083 Community-Based Prekindergarten Provider with ABC University Educare.

Attachment: ☑

SUBMITTED BY: Elizabeth Cavazos (Nov 5, 2024 15:02 CST)

SUPERVISOR: Lorena Garcia

For further information contact:
Name: Mrs. Elizabeth Cavazos, Director of Strategic Partnerships & Student Outreach
Office: (956) 687-6473
eMail: Elizabeth.Cavazos@mcallenisd.net

Approved for presentation to the Board of Education:

RENE GUTIERREZ (Nov 6, 2024 13:59 CST)

Superintendent of Schools

2024-083
MEMORANDUM OF UNDERSTANDING
BETWEEN McALLEN INDEPENDENT SCHOOL DISTRICT AND
ABC UNIVERSITY EDUCARE
2023-2024

This Memorandum of Understanding ("MOU") is by and between **ABC University Educare**, a Community-Based Prekindergarten Provider ("CBPP") and the McAllen Independent School District ("MISD") to provide services to age-eligible and criteria-eligible prekindergarten children as per the guidelines established by the Department of Health and Human Services (DHHS) and the Texas Education Agency (TEA).

Whereas CBPP meets component number two (2) is a Texas Rising Star program, as described in subparagraph 1 of Program Requirements herein below.

The purpose of the Memorandum of Understanding is to develop and foster a cohesive working relationship with prekindergarten education providers to establish high quality early childhood programs in the community; to ensure that each party hereto assumes the responsibility to communicate with the other and share leadership responsibilities to maximize resources; and to ensure that these working relationships between MISD and the CBPP are developed, implemented, and reviewed annually to improve quality of services.

Each party hereto has received information regarding the nature and scope of the proposed working relationship and have approved and granted signatory authority to the individuals designated as authorized to bind their respective organizations. Signatory authorities are listed at the end of this MOU. Each designee shall ensure that their respective Board of Directors, Owners or Board of Trustees as applicable are informed of the various aspects and elements of this MOU.

The terms and conditions set forth in this MOU shall constitute the entire MOU between MISD and CBPP and may not be amended except by a written document signed by both entities.

Program Requirements:

This program can be provided at the childcare site as long as the following conditions are met:

1. the site meets at least one of the following high-quality components set by the Texas Education Agency: (1) is nationally accredited; or (2) is a Texas Rising Star program 3 or higher; or (3) is a Head Start provider; or (4) is a Texas School ready participant; or (5) meets the prekindergarten program requirements under TEC 29.1532
2. the site maintains a minimum of 15 students that meet prekindergarten eligibility rules and requirements set by the Texas Education Agency. The site has up to 60 days from the first day of school or from the date of this MOU to reach the minimum of 15 students.
   The CBPP and MISD agree that a fundamental requirement of this MOU obligation is to ensure the CBPP PreK classroom meets the minimum requirement of 15 eligible students. This may be accomplished by: 1.) a homogenous Pk3 or Pk4 enrollment at the center, or 2.) combined PK3 and PK4 students who are eligible to be served by MISD into one classroom for the purposes of meeting minimum requirements to continue providing a full-day teacher on-site.

Term:

The Term of this Memorandum of Understanding commences August 15, 2023 and ends on June 30, 2024 (the "Term") unless earlier terminated as herein provided. If this MOU is not terminated as herein provided, then MISD and CBPP may by mutual agreement extend the term for three (3) additional one-year terms on the same terms and conditions stated herein.

Program Description:

Children that are 3 or 4 years old as of September 1 of the year of the term then in effect, and meet the prekindergarten eligibility criteria set forth by TEA will be dual-enrolled and served by **MISD** and **CBPP**. Collaboratively, the children attending **CBPP** will receive six (6) hours of instruction daily, in cognitive development by a certified **MISD** teacher, funded by **MISD,** in each classroom, and full day services by a **MISD** teacher and **CBPP** assistant teacher with credentials required by **CBPP** in a designed facility meeting Child Care licensing and **MISD** requirements.

Days and Hours of Operation:

Days of operation shall not be less than one-hundred eighty-seven (187) days, during the months of August through May ("Days of Operation"). The daily operations will be from 7:45 am to 4:15 pm. (Note: District Calendar will be developed and approved by both entities).

Center Sites:

The name and address of the **CBPP** site that will be serviced by **MISD** is:

ABC University Educare
Maira Cortes
517 Pecan Blvd.
McAllen, TX 78501

Responsibilities:

A. **MISD** will:

- **Provide** appropriate educational and supportive services to ensure children and families are school ready per guidelines set by the Texas Education Agency (TEA);
- Assign a **MISD** principal, and/or program specialist, to the **CBPP** to provide supervision, oversight, support and evaluation of the **MISD** teachers;
- Provide certified early childhood teachers to deliver six (6) hours of instruction in cognitive development daily by a certified **MISD** teacher to participating children;
- Implement **MISD's** state adopted curriculum;
- Supplement health services, educational services, parental training and other services as required by the children and their families;
- Provide special education services to children who are identified in need of special services through the **MISD** Special Education Program;
- Provide instructional technology and resources that are essential to implement a

high quality comprehensive early childhood education program. Any instructional technology and/or resources that are provided for use at the **CBPP** for PreK classrooms shall remain the sole property of **MISD**. Such **MISD** provided instructional technology and resources may not be altered, used for purposes other than those for which they are intended, or removed. This includes, but is not limited to monitors, computers, iPads, and hotspot devices;

- Meet monthly or on a regular basis with designated personnel of **CBPP** to facilitate the instructional process and other services provided; and
- Provide an overview of the academic program with the participating Administrators.

B. The **MISD** Teacher/Staff will:

- Provide six (6) hours of daily instruction, in cognitive development of the **CBPP** children utilizing the State Adopted Curriculum (4-year-old); Pre-K Guidelines (4-year-old); and Three-Year-Old Early Learning Guidelines (3-year-old);
- Attend and/or assist in delivery of collaborative Professional Development for **MISD** and **CBPP** as deemed appropriate;
- Participate with the **CBPP** staff in the student recruitment process;
- Implement a curriculum which is planned, purposeful, playful and engaging designed to support the child's social, emotional, cognitive, and physical development;
- Attend **CBPP** meetings as deemed necessary during the school year;
- Complete and fulfill the required documentation for **MISD** and **CBPP** with the assistance of **MISD** and **CBPP**'s respective human resource departments;
- Work together with the **CBPP** teachers to provide high quality early childhood instruction and prevent a duplication of efforts;
- Inform **CBPP** when she/he is going to be absent;
- Follow established protocol with any issues or concerns which may arise;
- Follow **MISD** requirements, policies and procedures as well as the Texas Child Care Licensing Minimum Standards;
- Comply with any other responsibilities assigned by the teacher's immediate supervisor;
- Coordinate efforts with the **CBPP** staff to register the children online;
- Assigned **MISD** school teachers will travel to the **CBPP** site and provide instruction to students at such locations;

C. **CBPP** will:

- Provide classroom space in a state childcare licensed facility which meets the state guidelines and MISD's requirements, and is appropriately staffed and furnished to deliver **CBPP** services based on the qualifying standards set forth by the Texas Education Agency (TEA), Child Care Licensing and district, local, and state and MISD requirements;
- Provide a CBPP assistant teacher with the credentials required by CBPP;
- Coordinate efforts with **MISD** to identify children with special needs and follow the **MISD** referral process for identification and services;
- Identify personnel who will attend the ARDs conducted by **MISD;**

- Assist with the distribution, completion, and submission of the required **MISD** student enrollment documents within the first week of a child's enrollment;
- Provide assistance with daily attendance reporting and meeting attendance goals;
- Meet monthly or as needed with the designated **MISD** personnel;
- Schedule a time for the **CBPP** teacher and **MISD** teacher to plan weekly to implement a high-quality early childhood instruction and prevent a duplication of effort;
- Ensure that the classroom size meets the adult/child ratio as required by state and federal standards; and
- Coordinate with MISD staff to transition children to the public schools at the end of each school year.

D. Collaboratively **MISD** and **CBPP** will:

- Implement an early childhood program utilizing best early childhood practices;
- Coordinate and partner to plan for instruction, and share resources to meet the needs of eligible four-year- old (Pre-K children) and three- year-old children;
- Schedule a weekly planning time for lesson planning and preparation;
- Share information on upcoming workshops and conferences on Early Childhood Education;
- Review program operations to avoid duplication of efforts;
- Meet on a regular basis to discuss the progress of the program;
- Perform children's assessment and evaluation, and collaborative program evaluation, to meet **MISD** and **CBPP** requirements;
- Analyze and share data for program planning and improvement;
- Work together to meet attendance goals;
- Inform all stakeholders of the working relationship of the parties hereto and this Memorandum of Understanding (MOU);
- Provide family services, parent engagement activities and home visits;
- Support all events which promote the shared goals of MISD and CBPP;
- Organize and plan to sustain the program and promote a collaborative culture;

General Conditions:

- This Agreement shall not serve to create a principal agent relationship, partnership or joint venture between the parties hereto, nor does it authorize either party to serve as the legal representative or agent of the other. Neither party shall have any right or authority to assume, create, or incur any liability or any obligation of any kind, expressed or implied or in the name of or on behalf of the other party, except as agreed in this MOU. It is expressly understood and agreed that, in the execution of this Agreement, **MISD** and any other governmental entities named herein do not waive, nor shall be deemed hereby to waive, any immunity or defense that would otherwise be available to it against claims arising in the exercise of governmental powers and functions.
- CBPP shall provide and maintain during the term of the agreement liability

insurance coverage requested as per Texas Administration Code 746.203, at a minimum.

- CBPP shall furnish the MISD Certificates of Insurance evidencing such coverage and **MISD** must be named as an additional insured on the Certificate of Insurance.
- This Agreement shall be governed by and construed by the laws of the State of Texas and is performable in Hidalgo County, Texas and shall constitute the complete understanding of **MISD** and **CBPP,** and may not be modified in any manner without the express written consent of all parties.
    - Notwithstanding those rules and regulations or standards set by both laws and regulatory agencies, the parties agree that if a dispute arises related to this MOU, the parties will not be required to submit the dispute to arbitration, but to non-binding mediation in Hidalgo County, Texas.
    - This Memorandum of Understanding is performable in Hidalgo County, Texas.
- Either party may terminate this Memorandum of Understanding, with or without cause by providing 30 days' written notice to the other party.
- Each party shall, to the extent allowed by law, hold harmless and indemnify the other party on claims or losses sustained by individuals directly or indirectly involved with performance of services in connection with this MOU.

Indemnification:

To the extent allowed by law, **CBPP** will and does hereby agree to indemnify, protect, defend with counsel approved by the Board of Trustees of MISD, and hold harmless **MISD** and their respective elected officials, employees, representatives and agents (collectively "**MISD Indemnitees**") from and against all damages, losses, liens, causes of action, suits, judgments, expenses, and other claims of any nature, kind, or description, including reasonable attorneys' fees incurred in investigating, defending or settling any of the foregoing (collectively "**MISD Claims**") by any person or entity, arising out of, caused by, or resulting from **CBPP** performance under or breach of this MOU and that are caused in whole or in part by any negligent act, negligent omission or willful misconduct of **CBPP**, anyone directly employed by **CBPP** or anyone for whose acts **CBPP** may be liable. The provisions of this section will not be construed to eliminate or reduce any other indemnification or right which any **MISD** Indemnitee has by law or equity. All parties will be entitled to be represented by counsel at their own expense.

To the extent allowed by law, **MISD** will and does hereby agree to indemnify, protect, defend with counsel approved by **CBPP** from and against all damages, losses, liens, causes of action, suits, judgments, expenses, and other claims of any nature, kind, or description, including reasonable attorneys' fees incurred in investigating, defending or settling any of the foregoing (collectively **"CBPP claims")** by any person or entity, arising out of, caused by, or resulting from **MISD's** performance under or breach of this MOU and that are caused in whole or in part by any negligent act, negligent omission or willful misconduct of **MISD** employees, anyone directly employed by the **MISD** or anyone for whose acts **MISD** may be liable. The provisions of this paragraph will not be construed to eliminate or reduce any other indemnification or right which any **CBPP** Indemnitee has by law or equity. All parties will be entitled to be represented by counsel at their own expense.

The below signed authorities agree to the statements in this document in order to develop a strong working relationship and an open communication system at all levels which will enable both

MISD and **CBPP** to provide the children the best services available. The date of this MOU shall be the later of the dates of the execution by the signatories shown below.

Criminal History Information:

Pursuant to Texas Education Code Section 22.0834, **CBPP** shall obtain criminal history record information that relates to an employee, applicant for employment, agent or subvendor of the **CBPP** if the employee, applicant, agent, or subvendor 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. **CBPP** shall certify to **MISD** before beginning work and at no less than on an annual basis thereafter, that this process was followed.

CBPP 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 **MISD's** property or other location where students are regularly present, **MISD** shall be the final decider of what constitutes a "location where students are regularly present". **CBPP's** violation of this section shall constitute a material breach of contract. If the **CBPP** 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 **MISD**, with this Contract.

Data Sharing Agreement

The Data Sharing Agreement between McAllen Independent School District and **ABC University Educare** is incorporated herein as Exhibit A.

Executed _____
DATE

McAllen Independent School District

By: _____
Debbie Crane Aliseda, Board President

CBPP
ABC University Educare

By: _____
Maira Cortes, Owner/Director

Approved as to form:
Walsh Gallegos Treviño Kyle & Robinson P.C.
by: Leandra C. Ortiz
Leandra C. Ortiz (Aug 12, 2023 22:01 CDT)
Leandra C. Ortiz

Exhibit A
DATA SHARING AGREEMENT
Between The McAllen Independent School District
and ABC University Educare

This Data Sharing Agreement, herein referred to as "DSA", for confidential data sharing is entered into by and between the McAllen Independent School District ("MISD") and **ABC University Educare** ("Contractor") who, as parties to the DSA, elect to accept its terms.

PREAMBLE

The mission of Contractor is to provide services to age-eligible and criteria-eligible prekindergarten children.

To that end, data is being requested as part of the DSA to fulfill the organization's mission. Contractor agrees that the data transferred from MISD to Contractor is and shall remain the sole and exclusive property of MISD. The DSA establishes that individually identifiable health information that falls under the protection of the Health Insurance Portability and Accountability Act ("HIPAA"), data that deals with confidentiality provisions of the Patient Safety Rule, and social security numbers will not be released. Data that is released must be used consistent with the Family Education Rights and Privacy Act (FERPA), HIPAA and MISD's policies for managing student education records and other confidential information. To the extent permitted by law, MISD grants Contractor license to use such data only for the following purpose and for no other purpose.

The scope of the project addressed in this DSA is limited to the use of teacher and student data solely for the purpose of developing and fostering a cohesive working relationship with the prekindergarten education provider to establish a high quality early childhood program.

THEREFORE, the parties agree to the following terms of this DSA:

1. Data Sharing

   This data shall be provided by MISD to Contractor. The format will vary depending on integration method and requirements. Any data received by Contractor pursuant to this DSA shall be destroyed when it is no longer needed for the designated purpose. Notwithstanding the foregoing, or anything contained hereto the contrary, to the extent that Contractor maintains regular backup or centralized retention of electronically created data or electronically stored information (collectively "ESI"), such ESI may be retained as necessary to comply with the existing policy for backup and archiving of ESI, so long as no information required to be kept confidential hereunder is otherwise accessible to any of Contractor's employees, contractors or agents.

2. Confidentiality

   Contractor will maintain the confidentiality of any and all student data obtained from MISD as a part of this DSA. The confidentiality requirements under this paragraph shall survive the termination or expiration of this DSA or any subsequent agreement intended to supersede this DSA. To ensure the continued confidentiality and security of the student and staff data processed, stored, or transmitted under this DSA, Contractor shall establish a system of safeguards that will at minimum include the following:

a. Contractor shall develop, implement, maintain and use appropriate administrative, technical and physical security measures to preserve the confidentiality, integrity and availability of all data, including electronically maintained or transmitted data received from or on behalf of MISD. These measures will be extended by contract to all subcontractors used by Contractor.

b. Contractor and its employees, subcontractors and agents involved in the handling, transmittal, and/or processing of data provided under this DSA will be required to maintain the confidentiality of all student and staff-related personally identifiable information.

c. Procedures and systems that shall require the use of secured passwords to access computer databases used to process, store, or transmit data provided under the DSA.

d. Procedures and systems, such as good practices for assigning passwords, shall be developed and implemented to maintain the integrity of the systems used to secure computer databases used to process, store, or transmit data provided under the DSA.

e. Procedures and systems that ensure that all confidential student and staff data processed, stored, and/or transmitted under the provisions of this DSA shall be maintained in a secure manner that prevents the interception, diversion, or other unauthorized access to said data.

f. The procedures and systems developed and implemented to process, store, or transmit data provided under this DSA shall ensure that any and all disclosures of confidential student and staff data comply with all provisions of federal (HIPPA, FERPA, E-Government, etc.) and Texas state laws relating to the privacy rights of students and staff as such laws are applicable to the parties to this DSA.

g. Contractor shall return to MISD all data or any portions thereof requested by MISD, or at MISD's election and subject to clause 1 above, Contractor shall destroy all or any part of MISD's data that is within the possession or control of Contractor and shall, upon request by MISD, provide certification of such destruction.

h. Permission shall be obtained from MISD prior to publications or disclosure of data, or other uses not outlined in this DSA.

3. Data Breach

Should Contractor reasonably suspect and/or become aware of an unauthorized disclosure or security breach concerning any Data covered by this Agreement, Contractor shall notify MISD within 24 hours. Contractor shall take immediate steps to limit and mitigate the damage of such security breach to the greatest extent possible. If the incident involves criminal intent, then the Contractor will follow direction from the Law Enforcement Agencies involved in the case.

a. The security breach notification to MISD shall be written in plain language, and address the following:
    i. A list of the types of personal information that were or are reasonably believed to have been the subject of a breach.
    ii. A description of the circumstances surrounding the disclosure or breach, including the actual or estimated, time and date of the breach, and whether the

notification was delayed as a result of a law enforcement investigation.

b. Contractor agrees to adhere to all requirements in applicable state and federal law with respect to a Data breach or disclosure, including any required responsibilities and procedures for notification or mitigation and immediate reporting to federal, state and local law enforcement.
c. In the event of a breach or unauthorized disclosure, Contractor shall cooperate fully with Sponsor, including, but not limited to providing appropriate notification to individuals impacted by the breach or disclosure. Contractor will reimburse Sponsor in full for all costs incurred by the MISD in investigation and remediation of any security breach caused in whole or in part by Contractor or Contractor's subcontractor's, including but not limited to costs of providing notification and providing one year's credit monitoring to affected individuals if personally identified information is exposed during the breach could be used to commit financial identity theft.
d. Contractor's obligations under section shall survive termination of this Agreement.

4. INDEMNIFICATION

CONTRACTOR SHALL HOLD MISD AND ITS PAST AND PRESENT AND FUTURE TRUSTEES, OFFICERS, AND EMPLOYEES HARMLESS AND SHALL INDEMNIFY ALL SUCH PARTIES AGAINST ANY AND ALL CLAIMS, DEMANDS, AND CAUSES OF ACTION OF WHATEVER KIND OR NATURE ASSERTED BY ANY THIRD PARTY, OCCURRING OR IN ANY WAY INCIDENT TO, ARISING OUT OF, OR IN CONNECTION WITH ANY ACTS OF CONTRACTOR AND ITS AGENTS, EMPLOYEES, AND SUBCONTRACTORS DONE IN CONNECTION WITH THIS DSA.

NOTHING IN THIS DSA SHALL BE CONSTRUED TO CREATE A CLAIM OR CAUSE OF ACTION AGAINST MISD FOR WHICH IT IS NOT OTHERWISE LIABLE, NOR TO WAIVE ANY IMMUNITY OR DEFENSE TO WHICH MISD MAY BE ENTITLED NOR TO CREATE AN IMPERMISSIBLE DEFICIENCY DEBT OF MISD.

5. Right to Audit

Contractor shall provide MISD and its designees with information and access to its premises (upon giving reasonable notice) as MISD may reasonably require evidence of compliance with DSA and applicable state and federal law.

6. Entire Agreement

This document states the entire agreement between Contractor and MISD with respect to its subject matter and supersedes any previous and contemporaneous or oral representations, statements, negotiations, or agreements.

7. Execution

Each of the persons signing this DSA on behalf of a party or entity other than a natural person represents that he or she has authority to sign on behalf and to bind such party.

8. Assignment

None of the signatories to this DSA may assign their rights, duties, or obligations under this DSA, either in whole or in part, without the prior written consent of the other signatories under this DSA.

9. Severability

If any provision of this DSA is held to be illegal, invalid, or unenforceable under present or future laws effective during the term of this DSA such provision shall be fully severable. This DSA shall remain in full force and effect unaffected by such severance, provided that the severed provision(s) are not material to the overall purpose and operation of this DSA.

10. Waiver

Waiver by and signatory to this DSA of any breach of any provision of this DSA or warranty of representation set forth herein shall not be construed as a waiver of any subsequent breach of the same or any other provision. The failure to exercise any right under this DSA shall not operate as a waiver of such right. All rights and remedies provided for in this DSA are cumulative.

11. Modification and Amendments

This DSA may be amended or modified at any time by mutual agreement of the authorized representatives of the signatories to this DSA. MISD and Contractor further agree to amend this DSA to the extent amendments are required by an applicable law or policy issued by an appropriate regulatory authority if the amendment does not materially affect the provisions of this DSA. However, if new laws, policies, or regulations applicable to MISD and Contractor are implemented which materially affect the intent of the provision of this DSA, the authorized representatives of the signatories to this DSA shall meet within a reasonable period of time, from the date of notice of such change of law, policy or regulations, to confer regarding how and/or if those laws, policies, or regulations will be applied or excepted.

12. Term of this DSA

This DSA shall be in effect for a term commencing from the effective date, which is the date when the DSA is fully executed by both parties, until the date the current business relationship ends between MISD and Contractor.

13. Governing Law

This Agreement shall be governed by the laws of the State of Texas and is performable in Hidalgo County, Texas.

EXECUTED _____.
Date

DISTRICT:

McALLEN INDEPENDENT SCHOOL DISTRICT

By: _____
Debbie Crane Aliseda, Board President

Approved as to form:
Walsh Gallegos Treviño Kyle & Robinson P.C.

by: Leandra C. Ortiz
Leandra C. Ortiz (Aug 12, 2023 22:01 CDT)
Leandra C. Ortiz

CONTRACTOR:

ABC UNIVERSITY EDUCARE

By: _____
Maira Cortes, Owner/Director

E-mail: abc.university@yahoo.com

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion and Possible Action on Request for Proposal No. 2024-1023 Catering, Entertainment, Field Trips, Fundraising, Food, Restaurants, and Rentals (Round 9)

REFERENCE: Goal 1 - Student Achievement/Student Focus; Strategy 3 - Engaging Learning Environments

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

The McAllen Independent School District solicited proposals for catering, entertainment, field trips, fundraising, food, restaurants, and rentals. This Request for Proposal ("RFP") is an extended response period, multiple award contract, solicited in accordance with the Financial Accountability System Resource Guide ("FASRG") section 5.16, titled "Multiple/Catalog/Discount-from-List Contract Awards". This allows vendors to submit responses throughout the year through the contract term. Vendors are awarded on an incremental basis upon the Board of Trustees' ("Board") approval. Fifty-two (52) vendors were previously awarded through this RFP.

Three hundred fifty-three (353) vendors were invited to submit proposals, and thirteen (13) vendors responded, including five (5) no-bid responses and one (1) non-responsive vendor. The evaluation committee, comprised of Laura Williams, Director of Purchasing Services; Elizabeth Cabrera, Coordinator for Purchasing Services; and Krystal Mercado, Senior Buyer evaluated the proposals. Administration is recommending that the seven (7) vendors listed on the attached list be awarded for a total of fifty-nine (59) vendors, on this RFP.

LEGAL REVIEW:

None required.

BUDGETARY CONSIDERATIONS:

Funds for these purchases are budgeted through local, state, federal, and grant funds.

RECOMMENDED BOARD ACTION:

Administration recommends that the Board of Trustees approve Request for Proposal No. 2024-1023 Catering, Entertainment, Field Trips, Fundraising, Food, Restaurants, and Rentals (Round 9), and award vendors on the attached list, for a coterminous term through June 30, 2027.

Attachment: ☑

SUBMITTED BY: Laura Williams

SUPERVISOR: Lorena Garcia
Lorena Garcia (Nov 5, 2024 10:50 CST)

For further information contact:
Name: Ms. Laura Williams, Director of Purchasing Services
Office: 956-657-4480
Email: laura.williams@mcallenisd.net

Approved for presentation to the Board of Education:

RENE GUTIERREZ (Nov 5, 2024 15:37 CST)

Superintendent of Schools

RECOMMNDED VENDORS

Request for Proposal No. 2024-1023 Catering, Entertainment, Field Trips, Fundraising, Food, Restaurants, and Rentals (Round 9)

No.	Responding Supplier	City	State	Recommendation
1	Bar-B-Cutie (O&C Bar B Cue, LLC)	McAllen	TX	Qualified
2	CookieCo Bakery Café (My Cookie Co Bakery Café, LLC)	Pharr	TX	Qualified
3	Corner Bakery Café (SB Café McAllen I, LLC)	McAllen	TX	Qualified
4	Marcos Pizza (Savage Rich Food Co)	McAllen	TX	Qualified
5	Kumori Sushi (New Trend Food, LLC)	Pharr	TX	Qualified
6	Nothing Bundt Cakes (ENBC-Amaya Inc)	McAllen	TX	Qualified
7	WishYoo (More Trees, Inc)	San Mateo	CA	Qualified

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion and Possible Action on Renewal of Insurance Policy and Request for Proposal No. 2023-1014 Cybersecurity Liability Insurance with Frost Insurance Agency, Inc.

REFERENCE: Goal 3 - Facility Priorities; Strategy 7 - Financial Priorities

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

On October 16, 2023, the Board of Trustees approved the renewal of the Insurance Policy and Request for Proposals ("RFP") 2023-1014 Cybersecurity Liability Insurance with Frost Insurance Agency, Inc. for a period of one (1) year. The RFP allows McAllen Independent School District ("District") the option to renew the insurance policy for one (1) additional year, subject to favorable renewal rates.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

The vendor has provided a favorable renewal rate for the renewal period.

LEGAL REVIEW:

The proposal and renewal documents have been approved by legal counsel.

BUDGETARY CONSIDERATIONS:

Funds for this service have been budgeted through the General Fund.

RECOMMENDED BOARD ACTION:

Administration recommends that the Board of Trustees approve Renewal of Insurance Policy and Request for Proposal No. 2023-1014 Cybersecurity Liability Insurance with Frost Insurance Agency, Inc., in the amount of $45,370.00, for a period of one (1) year, through November 20, 2025.

Attachment: ☑

SUBMITTED BY: Judith Escamilla

SUPERVISOR: Lorena Garcia

For further information contact:
Name: Ms. Judith Escamilla, Executive Director for Technology
Office: 956-657-4444
Email: Judith.Escamilla@mcallenisd.net

Approved for presentation to the Board of Education:

RENE GUTIERREZ (Nov 6, 2024 13:57 CST)

Superintendent of Schools

INSURANCE PROPOSAL

PREPARED FOR:

MCALLEN ISD

PRESENTED BY:

TIM KILLEEN
FROST INSURANCE
111 W HOUSTON STREET, 4TH FLOOR
SAN ANTONIO, TX 78205

November 08, 2024

TABLE OF CONTENTS

Supplement to Proposal....4
Service Team....5
Named Insured Schedule....6
Location Schedule....6
Cyber Privacy Security Liability....7
Premium Comparison....10
Other Coverages to Consider....11
Definitions....17
Frost Insurance App and Online Service Center....19
Claims Department Services....21
Risk Management Services....23
Acceptance of Proposal....24

FROST

WHO WE ARE AND WHAT WE STAND FOR.

For five generations and over three centuries, Frost has been committed to helping families and businesses throughout Texas prosper. What began as a small San Antonio, Texas mercantile store in 1868 has grown to more than 110 financial centers across Texas. While much has changed over the years, the principles and values on which Frost was founded haven't changed one bit.

CHARACTER IS A PERSON'S GREATEST ASSET.

We survived the Great Depression, two world wars and the stock market crash. In the 1980s we survived the Texas banking collapse, the oil crisis and the real estate market crash. In fact, we were the only one of the top 10 Texas banks to survive the '80s intact. More recently, we navigated through the Great Recession without accepting federal bailout funds.

The reason we made it through the tough times is simple. Our customers stood by us, and we stood by them.

THAT'S WHAT HAPPENS WHEN YOU PUT PRINCIPLES FIRST.

SUPPLEMENT TO PROPOSAL

The descriptions of proposed insurance coverage contained in the proposal do not amend, alter or replace the terms, conditions, exclusion and other provision of policies that would be issued to you, nor do they amend, alter or replace any applicable laws, regulations, rating rules or plans.

No insurance policy covers every risk. We recommend a periodic, detailed risk identification and evaluation meeting in order to ensure proper coverage. No binder, insurance policy, change, addition, and/or deletion to insurance coverage goes into effect unless and until confirmed directly by a licensed agent. Please refer to policies for complete information concerning exact coverages, exclusions & limitations and obligations in the event of a claim. Upon receipt of your insurance policy, it is critical that you carefully review the entire insurance policy and ask your Frost Insurance agent if you have any questions. In the absence of any inquires, Frost Insurance will assume you understand all the coverage terms and conditions and accept them.

This proposal is based on values and exposures to loss disclosed to us in our discussion and correspondence with you or your staff.

Building, personal property and income coverage limits are arrived at based on information provided by the policyholder, third-parties and/or industry standard software used to estimate replacement costs. The actual cost to rebuild the structure or replace the personal property or income may exceed the policy limits, especially in circumstances where a catastrophic event has disrupted the normal supply of materials, labor, and resources. Frost Insurance is not in a position to make assurances or guarantees that the policy limits provided will be adequate to rebuild the structure or replace property or income. If there is doubt about the adequacy of the policy limits, the policyholder should obtain a professional appraisal or obtain the services of a qualified company or builder who is able to provide replacement cost estimates. Policyholder should also notify Frost Insurance if values change.

Higher liability limits are usually available and recommended in the form of increased limits, umbrella or excess liability policies.

Policies with premiums based on sales, payroll or other variable basis are subject to audit. If actual premium basis differs from estimated, additional or return premiums will result. Return premiums may be subject to minimum earned premiums. Frost Insurance should be notified if activity basis changes during policy period, changes to operations, expansions, new products, mergers, acquisitions, new companies or vacancies.

Frost Insurance recommends a careful review of all contracts before executed. In the event Frost Insurance is asked to review contracts, we will review only the insurance requirements. In performing this review, Frost Insurance is not providing legal advice or a legal opinion concerning any portion of the contract. In addition, Frost Insurance is not undertaking to identify all potential liabilities that may arise under the contract. The review is provided for your information, and should not be relied upon by third parties. Upon your authorization, we will make the necessary changes in your insurance program.

Certificates should be required from suppliers and subcontractors with evidence of coverage and liability limits at least equal to yours.

Insurance products are offered through Frost Insurance for solicitation in the state of Texas and are not insured by the FDIC or any other Federal Government Agency. In addition, these products are not a deposit or obligation of, or guaranteed by, Frost Bank.

SERVICE TEAM

Tim Killeen is the team leader for your account and works to maintain positive relationships with the Frost Service team and insurance markets and any other Frost services.

Account Manager – **Patricia Medina** is the daily contact for service issues and will coordinate services such as coverage questions, policy changes, claims reporting and claims handling.

Name	Phone	Email
Tim Killeen	(210) 220-6444	tim.killeen@frostinsurance.com
Patricia Medina	(210) 220-6521	patricia.medina@frostinsurance.com

NAMED INSURED SCHEDULE

McAllen ISD

LOCATION SCHEDULE

Loc #	Bldg #	Address
1	1	2000 N. 23rd St., McAllen, TX 78501

CYBER PRIVACY SECURITY LIABILITY

Prepared for: McAllen ISD
Proposed Carrier: ACE American Insurance Company
Proposed Effective Dates: 11/21/2024 to 11/21/2025

COVERAGE DETAILS

Chubb Cyber Enterprise Risk Management Policy			Option: 2
Maximum Single Limit of Insurance	**$3,000,000**	**Maximum Policy Aggregate Limit of Insurance**	**$3,000,000**

First Party Insuring Agreements				
Check if Included	Insuring Agreement	Limit of Insurance Each Incident/Aggregate	Retention/Waiting Period Each Incident	Cyber Incident Response Coach Retention
☒	Cyber Incident Response Fund	Inside Limit		
	Cyber Incident Response Team	$3,000,000/$3,000,000	$50,000	$50,000
	Non-Panel Response Provider	$250,000/$250,000	$50,000	N/A
☒	Business Interruption Loss and Extra Expenses	$3,000,000/$3,000,000	$50,000/12 Hours	N/A
☒	Contingent Business Interruption Loss and Extra Expenses			
	Scheduled Providers	N/A	N/A	N/A
	Unscheduled Providers	$3,000,000/$3,000,000	$50,000/12 Hours	N/A
☒	Digital Data Recovery	$3,000,000/$3,000,000	$50,000	N/A
☒	Network Extortion	$3,000,000/$3,000,000	$50,000	N/A

Third Party Liability Insuring Agreements			
Check if Included	Insuring Agreement	Limit of Insurance Each Claim/Aggregate	Retention Each Claim
☒	Cyber, Privacy And Network Security Liability	$3,000,000/$3,000,000	$50,000
	Regulatory Proceedings	$3,000,000/$3,000,000	$50,000
	Payment Card Loss	$3,000,000/$3,000,000	$50,000
☒	Electronic, Social & Printed Media	$3,000,000/$3,000,000	$50,000

Cyber Other Terms and Conditions

Coverage	Retention	Coinsurance	Limit
Ransomware Encounter	$50,000	0%	$3,000,000
Widespread Severe Known Vulnerability Exploit	$50,000	0%	$3,000,000
Widespread Software Supply Chain Exploit	$50,000	0%	$3,000,000
All Other Widespread Events	$50,000	0%	$3,000,000
Widespread Severe Zero Day Exploit	$50,000	0%	$3,000,000

Cyber Crime Insuring Agreements

Check if Included	Insuring Agreement	Limit of Insurance Each Incident/Aggregate	Retention/Waiting Period Each Incident
☒	Computer Fraud	$250,000/$250,000	$50,000
☒	Funds Transfer Fraud	$250,000/$250,000	$50,000
☒	Social Engineering Fraud	$250,000/$250,000	$50,000

Optional Extended Reporting Period:12 months for 100% of last annual premium

Retroactive Date (only applicable to Third Party Liability Insuring Agreements): Full Prior Acts

Pending or Prior Date (only applicable to Third Party Insuring Agreements): 11-21-2022

COVERAGE EXTENSIONS AND EXCLUSIONS:

TR-19606e (0820)	POLICYHOLDER DISCLOSURE NOTICE OF TERRORISM INSURANCE COVERAGE	1
PF-48169 (1016)	CHUBB CYBER ENTERPRISE RISK MANAGEMENT POLICY	1
PF-48257 (0918)	CYBER CRIME ENDORSEMENT	1
PF-48275 (0817)	NON-MALICIOUS COMPUTER ACT – SYSTEM FAILURE – BUSINESS INTERRUPTION AND CONTINGENT BUSINESS INTERRUPTION - SUBLIMIT	1
PF-293756 (0120)	HARDWARE OR EQUIPMENT REPLACEMENT WITH SUBLIMIT ENDORSEMENT	1
PF-48259 (1016)	POLICYHOLDER NOTICE CYBER SERVICES FOR INCIDENT RESPONSE	1
PF-48260 (1016)	POLICYHOLDER NOTICE CYBER SERVICES FOR LOSS MITIGATION	1
ALL-20887a (0316)	CHUBB PRODUCER COMPENSATION PRACTICES & POLICIES	1
ALL-21101 (1106)	TRADE OR ECONOMIC SANCTIONS ENDORSEMENT	1
PF-17914a (0416)	U.S. TREASURY DEPARTMENT'S OFFICE OF FOREIGN ASSETS CONTROL ("OFAC") ADVISORY NOTICE TO POLICYHOLDERS	1
PF-48155 (0916)	ADDITIONAL INSURED - BLANKET PURSUANT TO A CONTRACT - CyberERM	1
PF-48160 (0916)	PERIOD OF RESTORATION - FILL IN	1
PF-48340 (1016)	TERMINATION AMENDED - NON CANCELABLE EXCEPT NONPAYMENT OF PREMIUM	1
PF-49485 (0817)	BREACH RESPONSE INDEMNITTEE - BLANKET PURSUANT TO A CONTRACT	1
PF-49468 (0817)	GENERAL ENHANCEMENT ENDORSEMENT - CYBER	1
PF-49501 (0817)	Preventative Shutdown	1
PF-49495 (0817)	EXTORTION THREAT ENHANCEMENT FOR PROTECTED INFORMATION	1
PF-49491 (0817)	Conduct Exclusion Amended – Final, Non-Appealable Adjudication	1
PF-49464 (0817)	Educational Institutions Endorsement	1
PF-49445 (0817)	Duty To Defend A Regulatory Proceeding	1
PF-50954 (0219)	Invoice Fraud Financial Loss Endorsement	1
PF-50955 (0219)	REPUTATIONAL EVENT WITH EXTENDED PERIOD OF ATTRITION ENDORSEMENT	1
PF-50960 (0219)	Betterment Endorsement	1
Cc-1k11k (0422)	Signatures (All states except OH)	1
PF-56258 (0222)	Musical Work or Composition Exclusion	1
PF-50965 (0219)	BIOMETRIC PRIVACY SUBLIMIT ENDORSEMENT	1
AW0-02d (1019)	RISK CONTROL SERVICES FOR TEXAS POLICYHOLDERS	1
PF-48327 (1216)	Amendatory Endorsement – Texas	1
PF-333677 (1021)	GENERAL AMENDATORY ENDORSEMENT	1
PF-333680 (1021)	RANSOMWARE ENCOUNTER ENDORSEMENT	1
PF-333681 (1021)	WIDESPREAD EVENT ENDORSEMENT	1
PF-56230 (1221)	Coordination of Coinsurance Endorsement	1

SUBJECT TO:

- Submitted applications need to be signed and dated within 45 days of the binding

PREMIUM COMPARISON

Description of Coverage	Expiring Premium	Estimated Renewal Premium
Privacy & Security	$57,107.00	$45,370.00

Recommended Coverages/Services:

Frost Client Training Center	No Charge
Frost Insurance Online Service Center	No Charge
Zywave Client Portal, HR Hotline & Zywave Learning	No Charge

Payment Options:
Agency Bill – Full Renewal Premium Due

We can accept payment for this premium due via check or pay online at https://frostinsurance.epaypolicy.com. Please note there is an ACH fee of $3.25 or credit card fee of 3.5% per transaction.

NOTE: Insurance rates and qualification guidelines are changing rapidly and are subject to change prior to binding. All policies are subject to final underwriting approval and inspection by the insurance company and they reserve the right to change or cancel policies as allowed by state law according to their further review.

OTHER COVERAGES TO CONSIDER

LIABILITY

General Liability
Public Liability (not Auto, Employer's or other specific liability type) for certain claims arising from business operations and for which you are legally liable.

Automobile Liability
Bodily Injury or damage to the property of a third party caused by the operation of the Insured's vehicles.

Workers' Compensation
Standard policy for providing coverage for payment of compensation and benefits required of the employer by the Workers' Compensation law for work-related bodily injury, by accident or disease, to an employee.

Products & Completed Operations Liability
This protects against claims of injuries or property damage from occurrences involving goods handled, processed or sold, or operations after the job has been completed.

Umbrella Liability
Provides liability limits over scheduled underlying liability policies.

Professional Liability
Liability coverage for claims made during the policy period for "errors and omissions" type claims.

Liquor Legal Liability
Many states, including Texas, have statutes relating to specific responsibilities for persons serving, selling or manufacturing alcoholic beverages. Liquor Law Liability is purchased to protect the server, seller, manufacturer or distributor from suits involving Bodily Injury or Property Damage to third parties due to intoxication.

Pollution Liability
Provides bodily injury and property damage liability coverage for the release of pollutants, or coverage for handlers of hazardous waste materials.

Product Recall
Provides coverage for the cost of recalling a product by the manufacturer or distributor (merchandiser) which may cause bodily injury or property damage due to its continued use or existence. Covers possible BI &PD exposures and certain expenses.

Watercraft Liability
Primary coverage is generally provided automatically for Hired and Non-Owned Watercraft under 26' in length. Coverage for watercraft in excess of this length or owned watercraft must be specifically insured.

Aircraft Liability
Provides legal liability coverage for bodily injury and property damage claims from the public arising from operation of covered aircraft. Coverage may be provided for owned aircraft or aircraft which may be leased.

Employee Benefits Liability
Provides coverage to an injured party as a result of an incomplete detailing of employee benefits.

Fiduciary Liability
Protects insureds from claims for "breach of fiduciary duty" while acting as trustee for the organization's own employee pension and welfare benefit plans. This may take the form of unwise investment decisions, errors in enrollment and discriminatory practices. In addition, the Department of Labor can also initiate investigations into the investment practices of the fiduciary in order to assure compliance with ERISA and sound business practices.

Directors & Officers Liability
Policy covers liability claims and defense costs arising out of "wrongful acts." Coverage is provided in two distinct parts; one part for the personal liability of the directors and officers themselves, and one to indemnify the Insured Organization's obligation to its directors and officers.

Employment Practices Liability
Provides coverage for liabilities and defense costs arising out of employment related issues. Coverage may extend to Directors, Officers, and Employers with responsibilities of hiring/firing and the corporation.

Foreign Liability
Provides coverage for lawsuits filed outside the U.S. or Canada arising out of the insured's operations. Coverage may be written to include General Liability, Products Liability, Automobile and/or Workers' Compensation.

Franchisee Errors & Omissions
Provides coverage for legal liability imposed upon franchisee arising out of actual or alleged negligent acts in connection with assignment or contracting of franchisor rights to individual insureds or groups.

Patent Infringement Liability
Provides coverage for infringement of another person or entity's patent caused by the manufacture, use, distribution or advertising of a Covered Product.

PROPERTY

Real Property
Provides coverage for damage to buildings and fixtures, machinery and equipment constituting a permanent part of, and pertaining to, the service of the building as defined by the policy.

Personal Property
Provides coverage for damage to contents and usually includes furniture, fixtures, machinery, equipment, stock and improvements and betterments; all owned by the Insured and while in or on the described buildings or in the open within one-thousand (1,000) feet thereof.

Boiler and Machinery
Direct Damage and Business Interruption/Extra Expense caused by sudden and accidental breakdown of Pressure Vessels & Refrigeration Systems, Mechanical objects, and Electrical objects.

Electronic Equipment
Specialty “all risk” coverage for electronic data processing equipment which is not provided under a standard contract. Includes media, extra expense and business interruption, as well as, owned or leased equipment.

Valuable Papers and Records
Covers loss to valuable documents and records such as books, maps, films, drawings, abstracts, deeds, mortgages and manuscripts. Cost of research to reconstruct damaged records, as well as, cost of new paper and transcription is covered.

Accounts Receivable
Protects sums due you, which become uncollectible because of damage or loss to records of accounts receivable.

Fine Arts
A schedule of items with special or artistic value insured on an “all risk” Agreed Amount Basis, both on and off premises. Special endorsement is required for breakage of fragile objects.

Equipment Floater
Covers machinery and equipment in transit or otherwise.

Transit Coverage
Policy for providing protection for shipments of owned merchandise, either incoming or outgoing.

Flood and Earthquake Coverage
Excluded by most policies, special arrangements, or a separate policy must be obtained.

Bailee Policy
Provides coverage for damage to customer's property occurring while the property is in your care, custody and control.

Builder's Risk
Provides coverage for materials, supplies, machinery, equipment and fixtures to be used in the construction, fabrication, installation or completion of described property while at a construction site or being transported.

Installation Floater
Provides coverage for damage to materials and supplies used in building or installation while they are at a job site or being transported.

Ordinance & Law
In the event of a loss, this coverage will pay for the increased costs necessary to comply with an ordinance or law regulating the construction, repair or demolition of the covered structure.

BUSINESS INTERRUPTION

Earnings
Covers reduction in earnings less expenses, which do not continue as a result of a covered loss, subject to the monthly limitation of recovery. Earnings are defined as the sum of: (a) total net profit, (b) payroll expenses, (c) taxes, (d) interest, (e) rents, and (f) all other operating expenses earned by the business.

Extra Expense
Covers extra expenses over and above the usual costs necessary to keep a firm in business following an insured loss.

Contingent Business Interruption
Coverage which protects the Insured against a loss of earnings due to the direct loss to premises not owned, operated or controlled by the Insured.

Off-Premises Power Loss
Insures against consequential losses in earnings due to failure of off-premises power equipment from the specified perils insured against.

CRIME

Fidelity (Employee Dishonesty)
Provides employer with coverage for loss of money, merchandise or other property when due to the dishonesty of employee(s).

Forgery or Alteration
Insures against loss caused by forgery or alteration of outgoing drafts, checks, promissory notes, and similar instruments drawn against insured's account.

Theft, Disappearance and Destruction
Covers insured's money and securities from loss by theft, disappearance or destruction. (Inside and/or outside).

Robbery and Safe Burglary
Insures against loss of property, other than money and securities, by robbery or safe burglary. (Note: Coverage can be modified by endorsement to cover money and securities.)

Computer Fraud
Loss by computer fraud of money, securities or other property by illegal transfer involving use.

MISCELLANEOUS

Hired Car Physical Damage
Provides physical damage coverage for automobile physical damage to automobiles hired by the insured for coverages designated in the endorsement.

Kidnap & Ransom
Reimbursement to a designated Insured, relative or guest for ransoms paid following the actual or alleged kidnapping. Coverage can be bought on a commercial or personal basis.

Spoilage
Provides coverage for recall costs, business interruption, business rehabilitation costs and consultants costs for claims resulting from accidental contamination or malicious tampering with the insured's product.

Intellectual Property
Provides coverage to pay for litigation needed to protect your patents, copyrights and trademarks. Coverage is also available to defend you against a charge of infringements made by a third party.

Crisis Management Insurance
Provides coverage for crisis management services in the event of extortion or workplace violence.

PLEASE CONTACT YOUR ACCOUNT MANAGER IF YOU ARE INTERESTED IN LEARNING MORE ABOUT ANY OF THESE COVERAGES OR SECURING A QUOTE.

DEFINITIONS

Minimum and Deposit

This is the amount of premium due at inception. Although the policy is subject to adjustment based on a rate per exposure unit, under no circumstances will the annual earned premium be less than the minimum premium. Therefore, the policy may generate an additional premium on audit, but not a return.

If such a policy is cancelled mid-term, the earned premium is the greater of the annual minimum times the short rater or pro-rata factor, or the actual earned as determined by audit, subject to a short rate penalty if applicable.

Minimum Earned Premium

A minimum earned premium endorsement can be attached to either a flat charge policy or an adjustable policy. In either case, the amount is the least that will be retained by the insurance company once the policy goes into effect. The amount retained would be the greater of the actual earned premium whether calculated on a pro-rate or short rate basis, or the minimum earned premium.

Flat Cancellations

Surplus lines insurance companies normally do not allow flat cancellations. Once the policy is in effect, some premium will be earned.

Coinsurance

Property Coinsurance Formula, If Carried Insurance < Required Insurance				
Amount of Recovery =	Value of Loss	X	$\frac{\text{Amount of Carried Insurance}}{\text{Amount of Required Insurance}}$	- Deductible

Property Coinsurance Formula, If Carried Insurance ≥ Required Insurance		
Amount of Recovery =	Value of Loss	- Deductible

Example — Calculating the Property Coinsurance Payment

A business partially insures property worth $250,000 for $100,000, with a policy that requires at least 80% of its value to be insured for full coverage, and which has a $1,000 deductible, and then suffers a $20,000 loss. Since the amount of insurance required for full coverage = .8 x $250,000 = $200,000, the business would have to pay 1/2 of that loss, since the property was only insured for half of the required amount of insurance. Using the above equation, the business would have to directly bear the cost of $20,000 x $100,000/$200,000 - $1,000 = $9,000.

If you need further explanation, please do not hesitate to contact us.

The coverage descriptions in this proposal are abbreviated. Any coverage bound in accordance with the terms of this proposal is subject to the terms, conditions, limitations and exclusions of the applicable policy(ies). If there is any conflict between the coverage statements within this proposal and the applicable insurance policy(ies), the policy provisions will prevail. For questions regarding this proposal, contact our office.

FROST INSURANCE APP AND ONLINE SERVICE CENTER

CLIENT SELF-SERVICE PORTAL

Frost Insurance is committed to making it easier to do business with us. By providing your company with 24/7 access to view and manage your insurance information, the Frost Insurance App and Online Service Center is an extension of the Frost customer service experience you've always known. It's your on-the-go source for all your company's insurance information.

The Frost Insurance App and Online Service Center gives you quick, convenient access to your company's information where and when you need it, so you can focus on your business rather than your insurance.

NO MATTER WHERE YOU ARE, YOU'LL BE ABLE TO:

CERTIFICATES

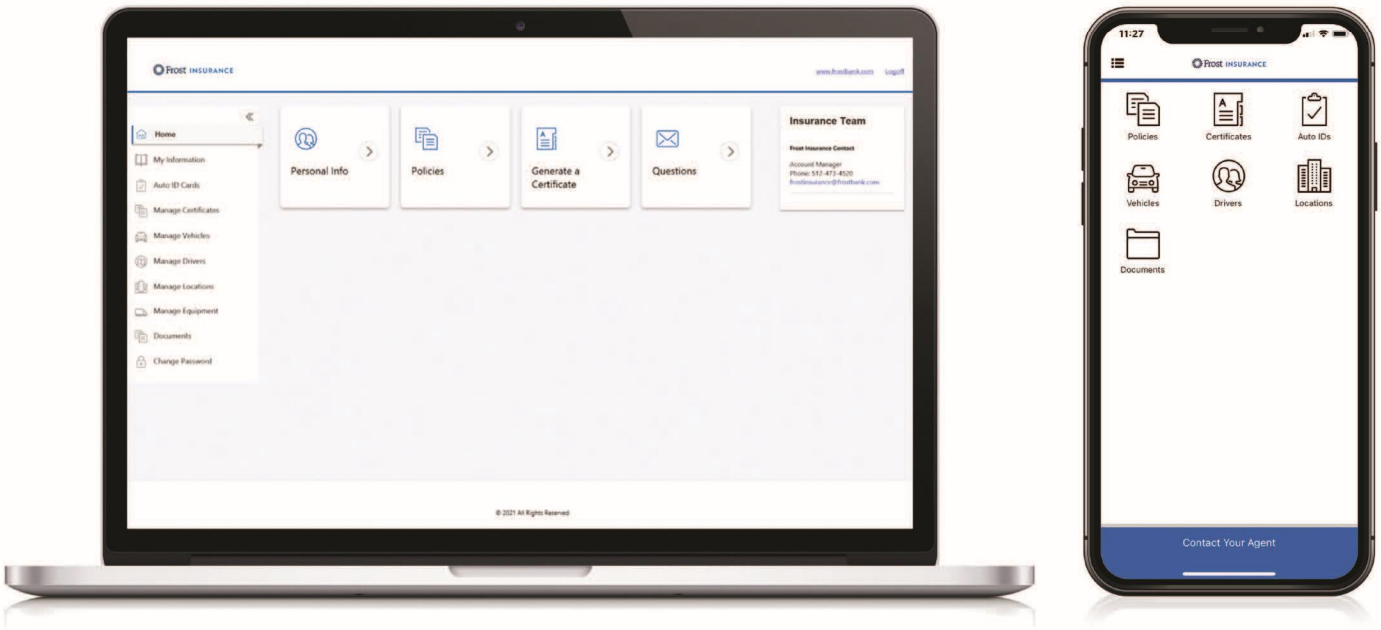
View or email your Certificates of Insurance (COIs), including attachments and endorsements when needed.

ID CARDS

View or email copies of your auto ID cards.

CERTIFICATE HOLDERS

View an up-to-date list of certificate holders and add, modify or delete as needed.



CONTACT INFORMATION

Access the contact information we have on file for your account.

DOCUMENTS

Keep resource documents handy.

POLICY INFORMATION

View your policy information, including locations, equipment, drivers, vehicles, deductibles and limits of your coverage.

CERTIFICATES OF INSURANCE

When a last-minute COI is required to conduct or continue business, you can efficiently process the documents, and provide automatic inclusion of attachments and endorsements when needed. You can view, print, email or fax a copy of the COI from your computer or mobile device.

AUTOMOBILE ID CARDS

When you've lost or misplaced an auto ID card, you can view, print, email or fax a new copy directly from the online access portal or the app.

POLICY INFORMATION

View items or coverage in all of the following areas:

- Locations
- Equipment
- Drivers and vehicles
- Limits and deductibles

This feature enables both your business and Frost Insurance to view the same information and ensure that nothing is omitted from a policy.

ONLINE POLICY CHANGE REQUESTS

You have the ability to request changes to your insurance information, including adding, deleting and/or modifying coverage on your insurance policies. This service is available 24/7, offering a convenient way to communicate necessary policy changes to Frost Insurance. Of course, you still have the option to email or call your account manager with changes.

MANAGEMENT OF CERTIFICATE HOLDERS, LOSS PAYEES AND ADDITIONAL INSUREDS

The Frost Insurance App and Online Service Center enables you to manage all of your certificate holders in one location. You can add, modify and delete holders at any time, as well as easily review certificate holders prior to renewal in order to eliminate past certificate holders who no longer do business with you or who do not require a renewal certificate. This enables you to distribute certificates only to those companies or individuals who have a current interest in your business or operations.

CONFIRMATION OF ALL ONLINE ACTIVITY

One of the key features of the Frost Insurance App and Online Service Center is that all activity is verified through a confirmation email sent to the individual who initiates the activity. The email will confirm that the request has been received by Frost Insurance.

CUSTOMIZED USER ACCESS

Because each user is assigned a unique login, you can provide access to one or more individuals in your office. Additionally, the Frost Insurance App and Online Service Center allows you to designate whether the user has full account access, or a more limited view allowing the user to issue certificates and auto IDs, but not initiate any policy changes.

PLEASE NOTE

Requests for the addition, deletion or modification of coverage are not effective until authorized and confirmed by a licensed representative of Frost Insurance. These confirmations will typically be communicated within 24 hours of a request.

Contact your Frost Insurance team to learn how to get started using our Frost Insurance App and Online Service Center.

Insurance products are offered through Frost Insurance for solicitation in the state of Texas and are not insured by the FDIC or any other Federal Government Agency; are not a deposit, obligation, or guaranteed by Frost Bank; and may lose value.

CLAIMS DEPARTMENT SERVICES

Act as Liaison Between You and the Insurance Carriers' Claims Services

As the liaison between you and the selected insurance carriers, our primary responsibility would be to solve any problems that may arise regarding claim handling, from acknowledgement through investigation to the final payment. The Frost Insurance Claims Department will assist you in understanding the steps the adjuster is taking in the handling of your claims. The Frost Insurance Agency Claims Department will provide direction to the handling adjuster as needed to bring your claims to be fairest and most efficient conclusion possible.

Develop Claims Handling Procedures to be Followed

The Frost Insurance Claims Department will assist you in developing reasonable and consistent handling instructions to be followed by the selected carriers. Once the handling instructions are in place, we will maintain contact with the carriers to ensure that the individual adjuster carries out these guidelines fully and accurately. These guidelines may include: requests for authority for payment or denial, contact procedures during an investigation, instruction for loss run distribution and directions for the use of outside vendors.

Assist in the Resolution of Coverage and Compensability Issues

Whenever necessary the Frost Insurance Claims Department will assist you in reviewing and analyzing any coverage question or concern that may arise. We will assist in presenting your position to the carrier as well as assist in the explanation of the carrier's position. The Frost Insurance Claims Department will assist you in making every effort to come to an agreement and will advise you of your options if an agreement cannot be reached.

Perform Claim Reviews and Monthly Loss Run Reviews

The Frost Insurance Claims Department views this as one of our most important functions. A periodic claim review would consist of a roundtable discussion of your open claims. Topics discussed would include the cause of the accident, current medical status, current work status, current reserves, wages, and all pertinent information available. We would utilize the knowledge available from all parties, the adjuster, your staff and the Frost Insurance Claims Department to develop a plan of action to bring each claim to a fair conclusion. Included in these discussions would be options available to you in the handling of each claim, from independent medical examinations and dispute resolution procedures to private investigators and settlement evaluations. In addition to claim review meetings your loss runs would be reviewed on a monthly basis

to monitor changes in reserves and frequency of claims. Once this information is analyzed it will be used to:

Assist in the Monitoring and Controlling of Reserves

If necessary, the Frost Insurance Claims Department will make suggestions to the handling adjusters regarding the appropriateness of the reserves set based on knowledge, judgment, past experience and the law.

Quality of the Frost Insurance Agency Claims Department

The Frost Insurance Claims Department provides an intelligent, well-educated and cooperative staff to assist you in all claim issues. The role of the Frost Insurance Claims Department is clear, we represent the insured and act as an advocate for the insured on all issues.

RISK MANAGEMENT SERVICES
FROST INSURANCE

Frost Insurance takes a systematic approach to help clients manage financial loss and reach their risk management goals. Our team of knowledgeable Frost risk control consultants will work with you to identify and prioritize your risk activities, help manage exposures and reduce future losses.

With experience across a broad range of industries, our team of risk control consultants also holds multiple professional designations:

- Certified Safety and Health Official (CSHO)
- Specialist in Safety and Health (SSH)
- Certified Insurance Counselor (CIC)
- Advanced Safety Certificate® (ASC)
- Texas Licensed Risk Manager

WHAT'S INCLUDED IN RISK MANAGEMENT SUPPORT?

RISK CONTROL CONSULTING SERVICES

- Risk surveys and inspections
- Insurance carrier visits
- Loss analysis and risk identification
- Safety programs
- Fleet safety
- Complex claims management
- Contractual risk transfer
- Regulatory compliance for OSHA, EPA, DOT and DHS
- Emergency operations and business continuity
- OSHA investigations, citations and resolutions

TECHNOLOGY RESOURCES

- MyWave Connect resource library for policies, safety, compliance and OSHA recordkeeping
- Certificates of insurance
- Two learning management systems (LMS)
- Risk Management Information System (RMIS)
- Regulatory updates and resources

CONTINUED EDUCATION

- Client specific webinars
- Risk guidance communications

WE'RE HERE TO HELP

Frost is invested in the long-term success of your business. Effective risk management can help reduce losses, improve organizational resiliency and create a risk profile that is attractive to carrier partners. To learn more, speak to a Frost risk control consultant today at (866) 227-2099.

Please note that this information is provided to you for general informational purposes only and should not be considered an individualized recommendation or personalized advice. No warranty or representation, express or implied, is made by Frost Insurance Agency, Inc. or Frost Bank, nor does Frost Insurance Agency, Inc. or Frost Bank accept any liability with respect to the information set forth herein. Distribution hereof does not constitute legal, tax, accounting, investment, insurance or other professional advice. Recipients should consult their professional advisors prior to acting on the information set forth herein. The distribution or receipt hereof does not create a professional relationship or a contract between the recipient and either Frost Insurance Agency, Inc. or Frost Bank.

R(12/20)

ACCEPTANCE OF PROPOSAL

_____Accept as presented and authorizing Agency to bind coverage with the following payment options:

- ACH Via $3.25 process fee
- Credit card via 3.5% credit card processing fee
- Payment by check
- Finance Agreement – 20% - 25% down payment, balance due in 10 installments, current APR will apply

_____Accept with changes noted below and authorize Agency to bind coverage with following payment option:

- ACH Via $3.25 process fee
- Credit card via 3.5% credit card processing fee
- Payment by check
- Finance Agreement – 20% - 25% down payment, balance due in 10 installments, current APR will apply

Proposal Changes:

_____

_____

_____

It is understood policies will be delivered electronically unless specifically requested otherwise.

For direct bill and premium financed policies, Agency cannot be relied upon to provide notice of lapse of coverage due to non-payment of premium to insurance company.

Client Name McAllen ISD

Signed _____ Date _____

(client signature)

CHUBB

ACE American Insurance Company
436 Walnut St.
Philadelphia, PA 19106

Cyber and Technology Insurance

Renewal Application

NOTICE

***NOTICE*: THE THIRD PARTY LIABILITY INSURING AGREEMENTS OF THIS POLICY PROVIDE CLAIMS-MADE COVERAGE, WHICH APPLIES ONLY TO CLAIMS FIRST MADE DURING THE POLICY PERIOD OR AN APPLICABLE EXTENDED REPORTING PERIOD FOR ANY INCIDENT TAKING PLACE AFTER THE RETROACTIVE DATE BUT BEFORE THE END OF THE POLICY PERIOD.**

AMOUNTS INCURRED AS CLAIMS EXPENSES UNDER THIS POLICY SHALL REDUCE AND MAY EXHAUST THE APPLICABLE LIMIT OF INSURANCE AND WILL BE APPLIED AGAINST ANY APPLICABLE RETENTION. IN NO EVENT WILL THE INSURER BE LIABLE FOR CLAIMS EXPENSES OR THE AMOUNT OF ANY JUDGMENT OR SETTLEMENT IN EXCESS OF THE APPLICABLE LIMIT OF INSURANCE. TERMS THAT ARE UNDERLINED IN THIS NOTICE PROVISION HAVE SPECIAL MEANING AND ARE DEFINED IN SECTION II, DEFINITIONS. READ THE ENTIRE POLICY CAREFULLY.

IN FURTHERANCE OF THIS APPLICATION, THE INSURER SHALL HAVE THE RIGHT, BUT IS NOT OBLIGATED TO, TO CONDUCT INSPECTIONS, ASSESSMENTS, AND AUDITS BY A THIRD PARTY LOSS CONTROL VENDOR, OF THE APPLICANT'S PROPERTY, OPERATIONS, SYSTEMS, BOOKS, AND RECORDS, INCLUDING THE APPLICANT'S NETWORK SECURITY, EMPLOYEE CYBER SECURITY AWARENESS, INCIDENT RESPONSE PLANS, SERVICES PROVIDER CONTRACTS, AND REGULATORY COMPLIANCE TO MAKE LOSS CONTROL RECOMMENDATIONS.

MONTANA DISCLAIMER NOTICE

DEFENSE WITHIN LIMITS: THE AMOUNT OF MONEY AVAILABLE UNDER THE POLICY TO PAY SETTLEMENTS OR JUDGEMENTS WILL BE REDUCED AND MAY BE EXHAUSTED BY DEFENSE EXPENSES, INCLUDING BUT NOT LIMITED TO FEES PAID TO ATTORNEYS TO DEFEND YOU.

INSTRUCTIONS

Please respond to questions clearly. Underwriters will rely on all statements made in this **Application**. This form must be dated and signed by a **Control Group Member** (as defined in the **Policy** or the Applicant's Chief Executive Officer, Chief Financial Officer, President, Risk Manager, General Counsel, Chief Information Officer, Chief Information Security Officer, Chief Privacy Officer and Chief Technology Officer or equivalent positions).

1. Applicant Information

Applicant Name	
MCALLEN INDEPENDENT SCHOOL DISTRICT	
Applicant Address (City, State, Zip)	
2000 N 23RD STREET	
Website Address	
www.mcallenisd.org	
Global Revenue (Prior Fiscal Year)	**% Domestic Revenue**
Click here to enter text.	Click here to enter text.

Global Revenue (Current Projected Fiscal Year) Click here to enter text.	**% Online Revenue** Click here to enter text.
Total Number of Employees Potentially over 1,000 employees	
Name and Title of Primary Cybersecurity Contact Person JUDITH ESCAMILLA, EXECUTIVE DIRECTOR OF TECHNOLOGY	**Email Address (of cyber contact)** **judith.escamilla@mcallenisd.net**
This should be the employee of the applicant that Insurer should contact with information pertinent to cyber risks and incidents.	**Phone (of cyber contact)** **956-632-3238**

2. Nature of Operations

Are significant changes in the nature of the Applicant's business including mergers, acquisitions, products, services, or **Media Content** anticipated over the next twelve (12) months or have there been any such changes in the past twelve (12) months? ☐ Yes ☒ No ☐ Unknown

If Yes, please provide details.

Click here to enter text.

3. Information Security

Have the Applicant's information security exposures or controls changed over the past twelve (12) months in a way that materially impacts cyber risk? (e.g. software support expirations, known bugs, fixes, changes to IT security organization, transition to cloud-based services or other loss prevention controls)? ☐ Yes ☐ No ☐ Unknown

If Yes, please provide details:

Click here to enter text.

Which of the following IT security controls does the Applicant have in place?

1. Antivirus and Firewalls (Windows 10 or higher qualifies for <10 employees)	☒ Yes ☐ No ☐ Unknown
2. Encryption of Sensitive Data at Rest and In Transit	☒ Yes ☐ No ☐ Unknown
3. Encryption and Endpoint Protection on Mobile Computing Devices	☒ Yes ☐ No ☐ Unknown
4. Formal Vulnerability Management and Software Patching Procedures	☒ Yes ☐ No ☐ Unknown
5. Formal Data Backup and Recovery Procedures in Place and Tested Periodically	☒ Yes ☐ No ☐ Unknown
6. Formal Cyber Incident Response Plan in Place and Tested Periodically	☒ Yes ☐ No ☐ Unknown
7. Multifactor Authentication on Corporate Email	☒ Yes ☐ No ☐ Unknown
8. Multifactor Authentication on Corporate Network, Systems, and VPNs	☒ Yes ☐ No ☐ Unknown
9. Enterprise Email Security Solutions (e.g. Gateway, Sandbox, Filtering)	☒ Yes ☐ No ☐ Unknown
10. Phishing and Cybersecurity Awareness Training for Employees	☒ Yes ☐ No ☐ Unknown

4. Privacy

Does the Applicant use or provide any technologies (e.g. cookies, pixels, web browsing tracking, user location tools) that engage with or track internet user activities or both?	☐ Yes ☒ No ☐ Unknown
If **Yes**, please complete the below:	
a) Is the Applicant in compliance with all relevant privacy laws and regulations in all applicable jurisdictions?	☐ Yes ☐ No ☐ Unknown
b) Does the Applicant have a written privacy policy and regularly update it to align to such laws and regulations and technology tracking practices?	☐ Yes ☐ No ☐ Unknown
If **Unknown** or **No**, to a) or b) above, please provide details: Click here to enter text.	

5. Loss Information

Is the Applicant aware of any fact, circumstance, or situation that could reasonably be expected to give rise to an **Incident** or **Claim** to which the **Policy** would apply that has not been reported during the past twelve (12) months?	☐ Yes ☒ No
If Yes, please provide details: Click here to enter text.	

FRAUD WARNING STATEMENTS

Applicant's submission of this Application does not obligate the Company to issue, or Applicant to purchase, a policy. Applicant will be advised if the Application for coverage is accepted. Applicant hereby authorizes the Company to make any inquiry in connection with this Application.

Notice to Applicants in States not listed below: Any person who knowingly and with intent to defraud any insurance company or another person files an application for insurance or statement of claim containing materially false information, or conceals for the purpose of misleading information concerning any fact material thereto, commits a fraudulent insurance act, which is a crime and subjects the person to criminal and civil penalties.

Notice to Alabama Applicants: Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or who knowingly presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison, or any combination thereof.

Notice to Arkansas Applicants: Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.

Notice to California Applicants: For your protection, California law requires the following to appear on this form: any person who knowingly presents false or fraudulent information to obtain or amend insurance coverage or to make a claim for the payment of a loss is guilty of a crime and may be subject to fines and confinement in state prison.

Notice to Colorado Applicants: It is unlawful to knowingly provide false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance, and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete, or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado Division of Insurance within the Department of Regulatory Authorities.

Notice to District of Columbia Applicants: WARNING: It is a crime to provide false or misleading information to an insurer for the purpose of defrauding the insurer or any other person. Penalties include imprisonment and/or fines. In addition, an insurer may deny insurance benefits if false information materially related to a claim was provided by the applicant.

Notice to Florida Applicants: Any person who knowingly and with intent to injure, defraud, or deceive any insurer files a statement of claim or an application containing any false, incomplete, or misleading information is guilty of a felony of the third degree.

Notice to Hawaii Applicants: Intentionally or knowingly misrepresenting or concealing a material fact, opinion or intention to obtain coverage, benefits, recovery or compensation when presenting an application for the issuance or renewal of an insurance policy or when presenting a claim for the payment of a loss is a criminal offense punishable by fines or imprisonment, or both.

Notice to Kansas Applicants: Any person who commits a fraudulent insurance act is guilty of a crime and may be subject to restitution, fines and confinement in prison. A fraudulent insurance act means an act committed by any person who, knowingly and with intent to defraud, presents, causes to be presented or prepares with knowledge or belief that it will be presented to or by an insurer, purported insurer or insurance agent or broker, any written, electronic, electronic impulse, facsimile, magnetic, oral, or telephonic communication or statement as part of, or in support of, an application for insurance, or the rating of an insurance policy, or a claim for payment or other benefit under an insurance policy, which such person knows to contain materially false information concerning any material fact thereto; or conceals, for the purpose of misleading, information concerning any fact material thereto.

Notice to Kentucky Applicants: Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance containing any materially false information or conceals, for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act, which is a crime.

Notice to Louisiana Applicants: Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison, or a denial of insurance benefits.

Notice to Maine Applicants: It is a crime to knowingly provide false, incomplete or misleading information to an insurance company for the purpose of defrauding the company. Penalties may include imprisonment, fines or a denial of insurance benefits.

Notice to Maryland Applicants: Any person who knowingly or willfully presents a false or fraudulent claim for payment of a loss or benefit or who knowingly or willfully presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.

Notice to New Jersey Applicants: Any person who includes any false or misleading information on an application for an insurance policy is subject to criminal and civil penalties.

Notice to New Mexico Applicants: Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to civil fines and criminal penalties.

Notice to Ohio Applicants: Any person who, with intent to defraud or knowing that he/she is facilitating a fraud against an insurer, submits an application or files a claim containing a false or deceptive statement is guilty of insurance fraud.

Notice to Oklahoma Applicants: WARNING: Any person who knowingly, and with intent to injure, defraud or deceive any insurer, makes any claim for the proceeds of an insurance policy containing any false, incomplete or misleading information is guilty of a felony.

Notice to Oregon Applicants: Any person with the intent to knowingly defraud makes any misstatements, misrepresentations, omissions or concealments concerning a material fact to an insurance company or other person in connection with an application for insurance may be guilty of insurance fraud and subject to prosecution.

Notice to Pennsylvania Applicants: Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information or conceals for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act, which is a crime and subjects such person to criminal and civil penalties.

Notice to Rhode Island Applicants: Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.

Notice to Tennessee Applicants: It is a crime to knowingly provide false, incomplete or misleading information to an insurance company for the purpose of defrauding the company. Penalties include imprisonment, fines and denial of insurance benefits.

Notice to Vermont Applicants: Any person who knowingly presents a false statement in an application for insurance may be guilty of a criminal offense and subject to penalties under state law.

Notice to Virginia Applicants: It is a crime to knowingly provide false, incomplete or misleading information to an insurance company for the purpose of defrauding the company. Penalties include imprisonment, fines and denial of insurance benefits.

Notice to Washington Applicants: It is a crime to knowingly provide false, incomplete or misleading information to an insurance company for the purpose of defrauding the company. Penalties may include imprisonment, fines and denial of insurance benefits.

Notice to West Virginia Applicants: Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.

Notice to New York Applicants: Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information, or conceals for the purpose of misleading, information concerning any fact material thereto, commits a fraudulent insurance act, which is a crime, and shall also be subject to a civil penalty not to exceed five thousand dollars and the stated value of the claim for each violation.

MATERIAL CHANGE

If there is any material change in the answers to the questions in this **Application** before the **Policy** inception date, the Applicant must immediately notify the **Insurer** in writing, and any outstanding quotation may be modified or withdrawn.

DECLARATION AND SIGNATURE

For the purposes of this **Application**, the undersigned authorized agents of the person(s) and entity(ies) proposed for this insurance declare to the best of their knowledge and belief, after reasonable inquiry, the statements made in this **Application** and any attachments or information submitted with this **Application**, are true and complete. The undersigned agree that this **Application** and its attachments shall be the basis of a contract should a policy providing the requested coverage be issued and shall be deemed to be attached to and shall form a part of any such policy. The **Insurer** will have relied upon this **Application**, its attachments, and such other information submitted therewith in issuing any policy.

The information requested in this **Application** is for underwriting purposes only and does not constitute notice to the **Insurer** under any policy of a **Claim** or potential-claim.

This **Application** must be signed by a **Control Group Member** (as defined in the **Policy** or the Applicant's Chief Executive Officer, Chief Financial Officer, President, Risk Manager, General Counsel, Chief Information Officer, Chief Information Security Officer, Chief Privacy Officer and Chief Technology Officer or equivalent positions), acting as the authorized representative of the person(s) and entity(ies) proposed for this insurance.

Date	Signature	Title

SIGNATURE - FOR ARKANSAS, NEW MEXICO, NORTH DAKOTA AND WYOMING APPLICANTS ONLY

PLEASE ACKNOWLEDGE AND SIGN THE FOLLOWING DISCLOSURE TO YOUR **APPLICATION** FOR INSURANCE:

I UNDERSTAND AND ACKNOWLEDGE THAT THE **POLICY** FOR WHICH I AM APPLYING CONTAINS A DEFENSE WITHIN LIMITS PROVISION WHICH MEANS THAT **CLAIMS EXPENSES** WILL REDUCE MY LIMITS OF INSURANCE AND MAY EXHAUST THEM COMPLETELY. SHOULD THAT OCCUR, I SHALL BE LIABLE FOR ANY FURTHER **CLAIMS EXPENSES** AND **DAMAGES**.

Applicant's Signature (Arkansas, New Mexico, North Dakota & Wyoming Applicants, In Addition To **Application** Signature Above):

Signed: _____ (must be Officer of Applicant)

Print Name & Title: _____

Date (MM/DD/YY): _____

Email/Phone: _____

SIGNATURE - FOR KANSAS AND ALASKA APPLICANTS ONLY

ELECTRONIC DELIVERY SUPPLEMENT:

We are required by law to obtain consent from insureds prior to engaging in any electronic delivery of insurance policies and/or other supporting documents in connection with the **Policy**. You have the right to:

Select electronic delivery - check here _____

Reject electronic delivery – check here _____

Applicant's Signature (Kansas and Alaska Applicants, In Addition To **Application** Signature Above):

_____

FOR FLORIDA APPLICANTS ONLY:

Agent Name: _____

Agent License ID Number: _____

FOR IOWA APPLICANTS ONLY:

Broker: _____

Address: _____

Cyber Solutions
Ransomware Supplemental Questionnaire

THIS E&O/CYBER INSURANCE SUPPLEMENTAL QUESTIONNAIRE IS INCORPORATED INTO AND MADE PART OF ANY APPLICATION FOR E&O/CYBER COVERAGE SUBMITTED BY THE APPLICANT. ALL REPRESENTATIONS AND WARRANTIES MADE BY APPLICANT IN CONNECTION WITH SUCH E&O/CYBER COVERAGE APPLICATION, AS WELL AS ALL LEGAL NOTICES, ALSO APPLY TO THE INFORMATION PROVIDED IN THIS E&O/CYBER INSURANCE SUPPLEMENTAL QUESTIONNAIRE.

SHOULD INSURER ISSUE A POLICY, APPLICANT AGREES THAT SUCH POLICY IS ISSUED IN RELIANCE UPON THE TRUTH OF THE STATEMENTS AND REPRESENTATIONS IN THIS E&O/CYBER INSURANCE SUPPLEMENTAL QUESTIONNAIRE OR INCORPORATED BY REFERENCE HEREIN. ANY MISREPRESENTATION, OMISSION, CONCEALMENT OR INCORRECT STATEMENT OF A MATERIAL FACT, IN THIS E&O INSURANCE SUPPLEMENTAL, INCORPORATED BY REFERENCE OR OTHERWISE, SHALL BE GROUNDS FOR THE RESCISSION OF ANY POLICY ISSUED.

Applicant: MCALLEN ISD
Date: SEPT 27, 2024

Name: _____
Title: _____
Signature: _____

1. With respect to protecting privileged credentials, select all that apply with respect to the **Applicant's** posture:

■ System administrators at the **Applicant** have a unique, privileged credential for administrative tasks (separate from their user credentials for everyday access, email, etc.).
■ Privileged accounts (including Domain Administrators) require multifactor authentication.
☐ Privileged accounts are kept in a password safe that require the user to "check out" the credential (which is rotated afterwards).
■ There is a log of all privileged account use for at least the last thirty days.
■ Privileged Access Workstations (workstations that do not have access to internet or e-mail) are used for the administration of critical systems (including authentication servers / Domain Controllers).
☐ None of the above.

Additional Commentary on protecting privileged credentials:

2. Indicate the **Applicant's** use of Microsoft Active Directory (across all domains/forests) and Office 365; select all that apply:

☐ **Applicant** does not use Microsoft Active Directory

Number of user accounts in the Domain Administrators group (include service accounts): 5
Number of service accounts in the Domain Administrators group: 5
("service account" means a user account created specifically for an application or service to interact with other domain-joined computers)

■ **Applicant** utilizes PowerShell best practices as outlined by Microsoft

Additional Commentary on the number of domain administrators:

☐ **Applicant** does not use Office 365.
■ **Applicant** uses Office 365 with Advanced Threat Protection add-on (or similar product to provide an equivalent or better level of protection).
■ **Applicant** uses Office 365 with multifactor authentication

Additional Commentary on use of and protection for Office 365:

3. With respect to access controls for each user's workstation, select the description which best reflects the **Applicant's** posture:

   ☐ No employees are in the Administrators' group or have local admin access to their workstations.
   ■ **Applicant's** policy is that employees by default are not in the Administrators' group and do not have local admin access; all exceptions to the policy are documented.
   ■ Some of **Applicant's** employees are in the Administrators' group or are local admins.
   ☐ Microsoft Local Administrator Password Solution (LAPS) or similar local administrative account credential management software is being used
   ☐ The local Administrator account credentials are the same across multiple computers and/or servers.
   ☐ None of the above.

   Additional Commentary on the access controls for workstations:

4. What is the **Applicant's** target time to deploy 'critical' – the highest priority – patches (as determined by the **Applicant's** standards for when patches must be deployed)?

   ☐ There is no defined policy for when patches must be deployed.
   ☐ Within 24 hours.
   ■ 24-72 hours.
   ☐ 3-7 days.
   ☐ > 7 days.

   Additional Commentary on the target times for patching:

5. How does the **Applicant** manage software that is end-of-life or end-of-support? Select all that apply.

   ☐ **Applicant** does not have end-of-life or end-of-support software.
   ■ **Applicant's** end-of-life or end-of-support software is segregated from the rest of the network.
   ■ **Applicant** has a process to decommission unused software or applications (SMBv1, etc.)

   Additional Commentary on the management of end-of-life or end-of-support software:

6. What is the **Applicant's** year to date compliance with its own standards for deploying critical patches?

   ☐ **Applicant** does not track this metric / do not know
   ☐ > 95%
   ☐ 90-95%
   ■ 80-90%
   ☐ < 80%

   Additional Commentary on patching compliance:

7. With respect to the **Applicant's** endpoint security of workstations (desktops and laptops), select all that apply:

   ■ **Applicant's** policy is that all workstations have antivirus with heuristic capabilities.
   ☐ **Applicant** uses endpoint security tools with behavioral-detection and exploit mitigation capabilities.
   ☐ **Applicant's** workstations use a hardened baseline configuration.
   ■ **Applicant** has an internal group which monitors the output of endpoint security tools and investigates any anomalies.
   ☐ **Applicant** has an external group which monitors the output of endpoint security tools and investigates any anomalies.
   ☐ Password management software is available to users on **Applicant's** workstations.
   ☐ **Applicant** has a policy that all portable devices use full disk encryption.
   ☐ None of the above.

Please provide Endpoint Detection & Response (EDR) vendor: NETSYNC
Please provide the EDR product used: MICROSOFT DE
What percentage of workstations and servers have endpoint protection applied: 97

Has the EDR been configured to "block" threats? ☒ Yes ☐ No
Has the EDR been tuned for your environment? ☒ Yes ☐ No

Additional Commentary on endpoint security capabilities:

8. What is the **Applicant's** average time to triage and contain security incidents of workstations year to date?

☐ **Applicant** does not track this metric / do not know
☐ < 30 Minutes
■ 30 Minutes to 2 Hours
☐ 2 to 8 Hours
☐ > 8 Hours

Additional Commentary on time to remediate:

9. Is Multifactor authentication required for the following access and platforms, select all that apply:

■ Administrator and privileged
■ Critical Information
■ Remote Access
■ Personal Devices
☐ Noncritical information and applications
■ Cloud Resources

Additional Commentary on use of multifactor authentication:

10. How frequently is critical information backed up, where are back-ups stored, and what data is included? Select all that apply:

■ Daily
■ Weekly
■ Monthly
☐ Quarterly
☐ Semi-Annually
☐ Annually

■ Cloud
■ On Premises
☐ Offline storage
☐ Offsite storage
■ Secondary data center

■ Servers (file level)
■ Servers (system state level)
☐ Endpoints (desktops, laptops, etc.)
■ Databases
■ Applications

■ **Applicant** is able to test the integrity of back-ups prior to restoration to be confident that they are free from malware.

Additional Commentary on backup procedures:

11. Backups subject to the following measures, select all that apply:

- ■ Multifactor authentication
- ■ Segmentation
- ■ Encryption
- ☐ Immutable
- ☐ Virus/malware scanning
- ☐ Backup Credentials stored separately from other credentials
- ■ Critical Backup systems tested in the last six months

Additional Commentary on backup controls:

12. Has the **Applicant** defined RTOs commensurate with your business continuity needs?

- ■ Yes
- ☐ No

If yes, what is the RTO for the **Applicant's** most critical systems? 4 HRS
If no, what is the timeline for the **Applicant** to implement?

Additional Commentary on recovery assessment and objectives:

13. Email Security has the following measures; select all that apply:

- ■ Pre-screen, and denote when source is external, emails for potentially malicious attachments and links
- ■ Quarantine service for suspicious emails
- ■ Ability to automatically detonate and evaluate attachments and links in a sandbox
- ■ Enforce Sender Policy Framework (SPF) on incoming emails
- ■ Conducts simulated phishing attacks against employees? (If over 15% of employees fail, please share details below)
- ■ **Applicant** has a document process to respond to phishing campaigns
- ■ Cybersecurity awareness training conducted with all staff at least annually
- ■ A process for employees to report suspicious e-mails to information security resources to investigate
- ☐ Running of MS Office macros disabled on documents by default

Additional Commentary on Email security:

14. Regarding ransomware preparedness, please select all that apply:

- ■ **Applicant** has a documented plan to respond to ransomware. If yes, please provide principle steps below.
- ☐ **Applicant** has conducted an internal ransomware preparedness workshop/tabletop/exercise in the past 6 months
- ■ **Applicant** has discussed specific situations in which payment of ransom may be necessary

Additional Commentary on ransomware preparedness:

15. With respect to the **Applicant's** network monitoring capabilities and restrictions, select all that apply:

- ■ **Applicant** uses a security information and event monitoring (SIEM) tool to correlate the output of multiple security tools.
- ■ **Applicant** monitors network traffic for anomalous and potentially suspicious data transfers.
- ■ **Applicant** monitors for performance and storage capacity issues (such as high memory or processor usage, or no free disk space).
- ☐ **Applicant** has tools to monitor for data loss (DLP) and they are in blocking mode.
- ■ **Applicant** utilizes external parties to validate network and security monitoring tools.
- ☐ **Applicant** has host-based and network firewalls that disallow inbound connections by default.
- ☐ **Applicant** uses a protective DNS service (e.g., Quad9, OpenDNS or the public sector PDNS).
- ☐ None of the above.

How does the organization manage the security infrastructure?

☐ **Applicant** does not have a staff dedicated to monitoring security operations
■ **Applicant** has a Security Operations Center, but it's not 24/7 (can be internal or external)
☐ **Applicant** has a 24/7 monitoring of security operations by a 3rd party
☐ **Applicant** has 24/7 monitoring of security operations internally

Additional Commentary on network monitoring:

16. What percentage of the **Applicant's** enterprise is covered by scheduled vulnerability scans?

How often are external vulnerability scans occurring? ANNUALLY
How often are internal vulnerability scans occurring? QUARTERLY

Additional Commentary on vulnerability scans:

17. With respect to the security of externally facing systems, select all that apply to the Applicant's posture:

■ **Applicant** conducts a penetration test at least annually to assess the security of its externally facing systems
☐ **Applicant** has a Web Application Firewall (WAF) in front of all externally facing applications, and it's in blocking mode
■ **Applicant** uses an external service to monitor its attack surface (External/internal facing systems
☐ None of the above

Additional Commentary on security of external systems:

18. Is Remote Desktop Protocol (RDP) enabled?

☐Yes
■No

If yes, are the following implemented? Select all that apply to the **Applicant's** posture:

☐ VPN Access Only
■ Multifactor Authentication of access
☐ Network level authentication enabled
☐ RDP Honeypots

Additional Commentary on Remote Desktop Protocol (RDP):

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion and Possible Action on Agreement No. 2025-135 Child Care Local Match Contribution with Texas Workforce Commission

REFERENCE: Goal 4 - Financial Priorities, Strategy 7 - Financial Priorities

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:
In the State of Texas, the Texas Workforce Commission ("TWC") is designated as the lead agency for the administration of Child Care and Development Fund ("CCDF") available under Title VI of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (42 United States Code § 9801 et seq.).

Pursuant to federal regulations (45 Code of Federal Regulations (C.F.R.) Parts 98 and 99), TWC is the CCDF lead agency for Texas and the entity designated to accept donated from any private entity, or transferred funds from any public entity, or certifications of expenditures from public entities that may be used as match for available federal funds. As such, the terms of this agreement are contingent upon the certification of private donations (if applicable) by TWC, and the final acceptance of this agreement in an open meeting by a majority of TWC's three-member Commission.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:
The McAllen Independent School District has partnered with TWC to pledge local funds in order for the TWC to draw down additional federal funds. Both the local and matched federal funds will be used for the provision of allowable child care services activities in the workforce areas.

LEGAL REVIEW:
The agreement has been approved by legal counsel.

BUDGETARY CONSIDERATIONS:
None.

RECOMMENDED BOARD ACTION:
Administration recommends that the Board of Trustees approve Agreement No. 2025-135 Child Care Local Match Contribution with Texas Workforce Commission through September 30, 2025.

Attachment: ☑

SUBMITTED BY: Dr. Cynthia Olivarez (Nov 4, 2024 10:08 CST)

SUPERVISOR: Jeanette Nino (Nov 5, 2024 16:09 CST)

SUPERVISOR:

For further information contact:
Name: Dr. Cynthia Olivarez, Director of State & Federal Programs
Office: (956) 632-3232
Email: Cynthia.Olivarez@mcallenisd.net

Approved for presentation to the Board of Education:

RENE GUTIERREZ (Nov 6, 2024 08:03 CST)

Superintendent of Schools

Texas Workforce Commission

Child Care Local Match Contribution Agreement

General Agreement Terms

Please enter Contributor and Local Workforce Development Board (Board) information, including the local workforce development area(s) (workforce area) and the amount of pledged local funds.

Name of Contributor: McAllen ISD

Board Legal Entity Name: Lower Rio Grande Valley Workforce Development Board

Workforce Area: Lower Rio Grande Valley Workforce Development Board

Donation Amount: $ N/A **Transfer Amount:** $ N/A

Certification of Expenditures Amount: $ 750,000.00

The contributor identified above pledges the local funds as indicated in order for the Texas Workforce Commission (TWC) to draw down additional federal funds. Both the local and matched federal funds will be used for the provision of allowable child care services or activities in the workforce area(s) listed above or within the state if indicated through this agreement. All parties understand and agree that:

- the appropriate Federal Medical Assistance Percentage for Texas will be used to determine the amount of federal funds matched as a result of this local contribution, and
- this agreement is contingent upon acceptance of this agreement in an open meeting by a majority of TWC's three-member Commission.

Signatures

The individual signing this agreement on behalf of the contributor or the Board hereby warrants that he or she has been fully authorized to execute this agreement on behalf of his or her organization; and validly and legally bind his or her organization to all the terms, performances, and provisions of this agreement.

For the faithful performance of this agreement as delineated, the parties below affix their signatures and bind their

agencies effective October 1, 2024 **, and continuing through** September 30, 2025

Contributor Signature: _____ **Date:** _____

Printed Name: Sofia Peña

Title: Board President **E-mail (optional):** Sofia.pena1@mcallenisd.net

Board Signature: _____ **Date:** _____

Printed Name: Mr. Francisco Almaraz

Title: Chief Executive Officer 96 **E-mail (optional):** francisco@wfsolutions.org

Legal Authority

In the State of Texas, TWC is designated as the lead agency for the administration of Child Care and Development Fund (CCDF) funds available under Title VI of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (42 United States Code § 9801 *et seq*.).

Pursuant to federal regulations (45 Code of Federal Regulations (C.F.R.) Parts 98 and 99), TWC is the CCDF lead agency for Texas and the entity designated to accept donated funds from any private entity, or transferred funds from any public entity, or certifications of expenditures from public entities that may be used as match for available federal funds. As such, the terms of this agreement are contingent upon the certification of private donations (if applicable) by TWC, and the final acceptance of this agreement in an open meeting by a majority of TWC's three-member Commission.

Contributions from a Private Entity to TWC

For contributions from a private entity to TWC, the contributor, by executing this agreement, certifies that pursuant to Labor Code § 301.021(b)–(d) and Texas Government Code § 575.005:

- the contributor is not party to an administrative proceeding before the Commission.
  - Under Texas Government Code §575.005, "administrative proceeding" means a "contested case" as defined by Texas Government Code § 2001.003(1), that is, "a proceeding, including a ratemaking or licensing proceeding, in which the legal rights, duties, or privileges of a party are to be determined by a state agency after an opportunity for adjudicative hearing."
  - Before accepting this agreement, TWC will verify whether the private entity contributor is party to an administrative proceeding before the Commission. If the private entity contributor is, or becomes a party to, an administrative proceeding before the Commission before the Commission's acceptance of this agreement, Texas Labor Code § 301.021(b) and Texas Government Code § 575.005 prohibit the Commission from accepting this agreement until the 30th calendar day after the date that the decision in the proceeding becomes final under Texas Government Code § 2001.144.
- If the contributor is a for-profit entity, the contributor does not currently:
  - have a contract with TWC for services or products of a value of fifty thousand dollars ($50,000) or greater; or
  - have a bid in response to a request for proposal for such contract before TWC.

  This condition does not apply to a contract or bid that relates only to providing child care services.
- Upon execution of this agreement, if it is for the contribution of privately donated funds from a for-profit entity, the contributor understands that pursuant to Texas Labor Code § 301.021(d), the contributor shall not enter into a contract with TWC or submit a bid in response to a request for proposal issued by TWC before the first anniversary of the date on which TWC accepted a donation from the contributor, unless the contract or bid relates only to providing child care services.

Contributions from a Private Entity to a Board

For contributions from a private entity to a Board, consistent with Labor Code § 301.021(b)–(d) and Texas Government Code § 575.005:

- the contributor is not party to a Board-level complaint or appeal pursuant to 40 Texas Administrative Code, Chapter 823, Subchapter B.
  - Before accepting this agreement, the Board will verify whether the private entity contributor is party to a Board-level complaint or appeal. If the private entity contributor is, or becomes a party to, a Board-level complaint or appeal before the Commission's acceptance of this agreement, the Commission will not accept this agreement until the 30th calendar day after the date that the decision in the proceeding becomes final under Chapter 823.
- If the contributor is a for-profit entity, the contributor does not currently:
  - have a contract with the Board for services or products of a value of fifty thousand dollars ($50,000) or greater; or

- have a bid in response to a request for proposal for such contract before the Board.

This condition does not apply to a contract or bid that relates only to providing child care services.

- Upon execution of this agreement, if it is for the contribution of privately donated funds from a for-profit entity, the contributor understands that consistent with Texas Labor Code § 301.021(d), the contributor shall not enter into a contract with the Board or submit a bid in response to a request for proposal issued by the Board before the first anniversary of the date on which the Board accepted a donation from the contributor unless the contract or bid relates only to providing child care services.

Contributor Agreement

The contributor agrees as follows:

- To remit to TWC the pledged local share in accordance with the contributions schedules and payment plans specified in the local agreement.
- For public transfers of funds and private donations made to TWC, checks remitted by the contributor must be made payable to the "Texas Workforce Commission" and submitted to TWC.
- For private donations made to the Board, the contributor must remit the donation to the Board.
- To keep and make available to TWC or the Board upon request, records adequate to show that the contributed funds put forth in this agreement are eligible for matching purposes. The records shall be retained and made accessible for the longer of:
  - the period specified by the Board's record retention policies for such records,
  - seven (7) years after the end date of this agreement, or
  - until the completion and resolution of all issues that arise from any litigation, claim, negotiation, audit, or other action that began during and was ongoing as of the end of the normal retention period.
- When certifying expenditures of public funds as the local match, to provide the Board and TWC with a statement that certifies the expenditures and includes information detailing services delivered and expenditures in the format and within the time frames prescribed by the Board.
- When certifying expenditures of public funds as the local match, to report to TWC no later than the 14th month of the grant certifications consistent with the contributions schedules and payment plans specified in the local agreement.
- To certify that the expenditures used as child care match are eligible for federal match and were not used to match other federal funds.
- Donations from private entities:
  - are donated without any restriction that would require their use for a specific individual, organization, facility, or institution;
  - do not revert to the donor's facility or use;
  - are not used to match other federal funds;
  - shall be certified both by the donor and by TWC;
  - shall be subject to the audit requirements in 45 C.F.R. § 98.65; and
  - shall be subject to federal reporting; entities shall provide the Board and TWC, on request, data needed for federal reporting purposes.

Board Agreement

The Board agrees as follows:

- To use the funds donated or transferred by the contributor, and the resulting federal funds for child care services consistent with the intent of this agreement and in accordance with applicable local, state, and federal laws and regulations.
- To ensure that certified public expenditures (if applicable):
  - represent expenditures eligible for federal match;
  - were not used to match other federal funds;
  - were not federal funds unless authorized by federal law to be used to match other federal funds; and
  - do not represent expenditures for public prekindergarten programs as referenced in 45 C.F.R. § 98.55(h).
- To ensure that donations from private entities:
  - are donated without any restriction that would require their use for a specific individual, organization, facility, or institution;
  - do not revert to the donor's facility or use;
  - are not used to match other federal funds;
  - shall be certified both by the donor and by TWC;
  - shall be subject to the audit requirements in 45 C.F.R. § 98.65; and
  - shall be subject to federal reporting (Entities shall provide the Board and TWC, upon request, data needed for federal reporting purposes.).
- To inform the contributor of the time frames and procedures for remitting payment of pledged funds or submitting reports delineating certification of expenditures during the contribution period.

Board and Contributor Agreement

The Board and the Contributor agree as follows:

- That performance under this agreement is contingent upon the certification of private donations (if applicable) and the final acceptance of this agreement in an open meeting by a majority of TWC's three-member Commission.
- "Child Care Local Match Contribution Information" is incorporated by reference.
- To comply with federal regulations in 45 C.F.R. § 98.55, relating to matching fund requirements, and 45 C.F.R. § 98.56, relating to restrictions on the use of funds.
- To submit a certification of expenditures report, certifying that the child care–related expenditures were incurred according to regulations and policies to draw down such federal matching funds, and have not already been used as match for any other federal matching program.
- Other agreed-upon local operating plans and procedures used to implement and carry out the terms and intent of this agreement must comply with Board policies and procedures.
- This agreement for the contributor to provide matching funds is contingent upon the availability and amount of unmatched federal CCDF appropriations. If such funds are otherwise unavailable or reduced, written notice of termination, payment suspension, or funding reduction will be given by any party.
- These terms and conditions may be amended by written agreement of all parties at any time before the current agreement end date, as indicated on page one of this agreement, contingent upon acceptance of the amended terms and conditions by all parties.

- If federal, state, or local laws, or other requirements are amended or judicially interpreted so as to render continued fulfillment of this agreement, on the part of any of the parties, substantially unreasonable or impossible, and if the parties should be unable to agree upon any amendment that would therefore be needed to enable the substantial continuation of the services contemplated herein, the parties shall be discharged from any further obligations created under the terms of this agreement, except for the equitable settlement of the respective accrued interests or obligations incurred up to the date of termination.
- This agreement may be terminated by any party, for any reason, upon written notification to the other parties of at least thirty (30) days in advance of such termination. Such written notification will be sent to the contributor's address as specified in the Child Care Local Match Contributor Information section in this agreement.

Board Information

Complete the section below regarding the Board.

Board Legal Entity Name Lower Rio Grande Valley Workforce Development Board

Street Address: 3101 W Business 83

City: McAllen **State:** TX **Zip Code:** 78501

Board Staff Contact Name: Andrea Trevino **Phone:** 956-661-2933 **Fax:** 956-664-8987

Board Staff Contact E-mail Address: andrea@wfsolutions.org

Contributor Information

Complete the section below regarding the Child Care Local Match Contributor.

Contributor Name: McAllen ISD

Street Address: 2000 N 23rd Street

City: McAllen **State:** TX **Zip Code:** 78501

Type of Entity: Government

Name of Fiscal Agent (if applicable): N/A

Vendor ID Number or Federal Employer ID Number of Contributor or Contributor's Fiscal Agent: 74-600-1658

Contributor Contact Name: Dr. Rosalba De Hoyos **Phone:** 956-618-6048 **Fax:**

Contributor Contact E-mail Address: Rosalba.dehoyos@mcallenisd.net

Originating Agreement Information

Please fill out the information below regarding the type of contribution and pledged local match amount.

Type of Contribution:

☐ **Donation (Private Entity)**

☐ **Transfer (Public Entity)**

☒ **Certification (Public Entity)**

Pledged Local Match Amount: $ 750,000.00

Amounts secured in excess of the pledged local match amount, if any, are herein included in this agreement and approved for use in accordance with this agreement, including use for statewide match purposes, if agreed in this agreement

The contributor voluntarily agrees and allows that any local contributions secured in excess of the amount needed to draw down the federal match amount allocated to the workforce area may be used for statewide match purposes. ☒ **Yes** ☐ **No**

Program Number: 11180C17

The contributor voluntarily agrees and allows that any certifications of expenditures and donations over the pledged amount will be aggregated and obligated at the state level. The excess amounts will be applied to the local leverage amounts that all workforce areas are required to secure to access federal matching funds allocated among all workforce areas. ☒ **Yes** ☐ **No**

Did a Board Member assist in securing this local match agreement? ☐ **Yes** ☒ **No**

If yes, Name of Board Member: N/A

How did the Board Member assist? N/A

Cash Contributions

Use of funds description for cash contributions: The description below addresses the Board's planned use of local and federal funds resulting from donation and transfer of funds agreements. Use of funds must be in compliance with the state's CCDF State Plan in effect for the contract period.

No restrictions can be placed on use of funds by contributor.

☐ **Direct Child Care**

The funds will be used for:

- direct child care services;
- for eligible children and families meeting TWC and Board eligibility criteria; and
- at child care providers eligible under TWC rules.

Source of Local Funds: N/A

Planned Local and Federal Funding Amount for Direct Child Care: $ N/A

☐ **Child Care Quality Improvement**

The funds will be used for quality improvement activities allowable under TWC rule § 809.16.

Source of Local Funds: N/A

Planned Local and Federal Funding Amount for Child Care Quality Improvement: $ N/A

☐ **Administration and Operations**

The funds will be used for administration and operations in accordance with applicable federal regulations and TWC policies.

Planned Local and Federal Funding Amount for Administration and Operations: $ N/A

Total planned local and federal funds resulting from donations and transfers: $ N/A

Certification of Expenditures

Use of funds description for Certification of Expenditures: The descriptions below describe:

- the allowable child care services or activities that resulted in local certified expenditures,
- the source of the local funds, and
- the Board's planned use of the matched federal funds resulting from the certification of expenditures.

Use of funds must be in compliance with the state's CCDF State Plan in effect for the contract period.

No restrictions can be placed on use of funds by contributor.

Planned Local Fund Use

☒ **Direct Child Care**

Expenditures certified by the contributor resulted from:

- **direct child care services provided by the following child care provider, organization, or entity:**

  McAllen ISD

- direct child care services provided to children under 13 years of age; and
- the amount of local match expenditures being proportional to the low-income population in the area served using the expenditures.

Source of Local Funds: State Compensatory Ed. Program Funds and Local Funds

Planned Local Funding Amount for Direct Child Care: $ 750,000.00

☐ **Child Care Quality Improvement**

Expenditures certified by the contributor resulted from quality improvement activities allowable under TWC rule § 809.16.

Source of Local Funds: N/A

Planned Local Funding Amount for Child Care Quality Improvement: $ N/A

Certification of Expenditures (cont.)

Planned Federal Fund Use

☒ **Direct Child Care**

The federal funds will be used in the following order of priority:

1. **for direct child care services provided (include a brief description of use of the funds):**

   To eligible participants residing in the Workforce Development Board area

2. for eligible children and families meeting TWC and Board eligibility criteria; and
3. at child care providers eligible under TWC rules.

Planned Federal Funding Amount for Direct Child Care: $1,500,000

☐ **Child Care Quality Improvement**

The funds will be used for quality improvement activities allowable under TWC rule § 809.16.

Planned Federal Funding Amount for Child Care Quality Improvement: $ N/A

☐ **Administration and Operations**

The funds will be used for administration and operations in accordance with applicable federal regulations and TWC policies

Planned Federal Funding Amount for Administration and Operations: $ N/A

Total planned local and federal funds resulting from certifications of expenditures: $ 2,250,000.00

Donation/Transfer Payment(s) (Local Funds) Schedule

In compliance with the Contributor Agreement section of this agreement, the contributor will remit payment or reports of actual expenditures in accordance with the completed schedule below. Pursuant to TWC rule § 800.73(a)(2), the donation(s)/transfer(s) must occur within the effective program year in which the funds are allocated.

Private donor cash donations—submit one original signed form to: TWC's Workforce Board Grants department, 101 East 15th Street, Room 104T, Austin, Texas 78778-0001.

1.	**Donation/Transfer Date:**		**Actual Amount:**	$
2.	**Donation/Transfer Date:**		**Actual Amount:**	$
3.	**Donation/Transfer Date:**		**Actual Amount:**	$
4.	**Donation/Transfer Date:**		**Actual Amount:**	$
5.	**Donation/Transfer Date:**		**Actual Amount:**	$
6.	**Donation/Transfer Date:**		**Actual Amount:**	$
7.	**Donation/Transfer Date:**		**Actual Amount:**	$
8.	**Donation/Transfer Date:**		**Actual Amount:**	$
9.	**Donation/Transfer Date:**		**Actual Amount:**	$
10.	**Donation/Transfer Date:**		**Actual Amount:**	$
11.	**Donation/Transfer Date:**		**Actual Amount:**	$
12.	**Donation/Transfer Date:**		**Actual Amount:**	$
			TOTAL	$

Public Entity Certification of Expenditures (Local Funds) Schedule

In compliance with the Contributor Agreement section of this agreement, the contributor will remit payment or reports of actual expenditures in accordance with the completed schedule below. Pursuant to TWC rule §800.73(a)(2), the certification(s) must occur within the effective program year in which the funds are allocated.

Public Entity Transfers and Certifications—submit one copy of the signed form to the e-mail address ccm.agreements@twc.texas.gov.

	Certification Period					Reporting Date		Planned Amount of Expenditures
1.	From	10/01/24	to	12/31/24		01/30/25		$ 187,500.00
2.	From	01/01/2	to	03/31/25		04/15/25		$ 187,500.00
3.	From	04/01/25	to	06/30/25		07/15/25		$ 187,500.00
4.	From	07/01/25	to	09/30/25		10/15/25		$ 187,500.00
5.	From		to					$
6.	From		to					$
7.	From		to					$
8.	From		to					$
9.	From		to					$
10.	From		to					$
11.	From		to					$
12.	From		to					$

TOTAL	$ 750,000.00
Explanation is required below if reporting dates are outside the contract end date:	
N/A	

Please call the Board's assigned contract manager if you have questions. An individual may receive and review information that TWC collects by sending an e-mail to open.records@twc.texas.gov or writing to TWC Open Records Unit, 101 East 15th Street, Room 266, Austin, Texas 78778-0001.

Certification of Expenditures by a Public Entity

Name of Contributing Public Entity: McAllen ISD

The public entity named above certifies expenditures in the amount of $ 750,000.00

to be used as state matching funds to draw down available federal matching funds as authorized in the CCDF regulations at 45 C.F.R. § 98.55.

By signing below, the public entity named above certifies that the funds specified above:

- are not federal funds, or are federal funds authorized by federal law to be used to match other federal funds;
- are not used to match other federal funds;
- represent expenditures eligible for federal match; and
- do not represent expenditures for public prekindergarten programs as referenced in 45 C.F.R. § 98.55(h).

Signature of authorized agent: _____ **Date:** _____

Printed name of authorized agent: Sofia Peña

Title of authorized agent: Board President

Approved as to form:

By: JOHNATHAN BALL (Nov 4, 2024 09:04 CST)
Johnathan Ball, Staff Attorney

Joint Certification of Funds Donated to TWC from Private Sources

Name of Donor: N/A

The Donor named above contributes funds in the amount of $ N/A

to TWC to be used as state matching funds to draw down available federal matching funds as authorized in CCDF regulations at 45 C.F.R. § 98.55(e)(2).

By signing below, the Donor and TWC certify that the donated funds specified above:

- are available and represent expenditures eligible for federal match;
- are donated without any restriction that would require their use for a specific individual, organization, facility, or institution;
- do not revert to the Donor's facility or use; and
- are not used to match other federal funds.

Donor's Certification

Signature of authorized agent: _____ **Date:** _____

Printed name of authorized agent: _____

Title of authorized agent: _____

TWC's Certification

Signature of authorized agent: _____ **Date:** _____

Printed name of authorized agent: Reagan Miller

Title of authorized agent: Director, Child Care & Early Learning Division

Joint Certification of Funds Donated to the Board from Private Sources

Name of Donor: N/A

The Donor named above contributes funds in the amount of $ N/A **to the** N/A **Workforce Development Board** to be used as state matching funds to draw down available federal matching funds as authorized in the CCDF regulations at 45 C.F.R. § 98.55(e)(2).

By signing below, the Donor, Board, and TWC certify that the donated funds specified above:

- are available and represent expenditures eligible for federal match;
- are donated without any restriction that would require their use for a specific individual, organization, facility, or institution;
- do not revert to the Donor's facility or use; and
- are not used to match other federal funds.

Donor's Certification

Signature of authorized agent: _____ **Date:** _____

Printed name of authorized agent: _____

Title of authorized agent: _____

Board's Certification

Signature of authorized agent: _____ **Date:** _____

Printed name of authorized agent: _____

Title of authorized agent: _____

TWC's Certification

Signature of authorized agent: _____ **Date:** _____

Printed name of authorized agent: Reagan Miller

Title of authorized agent: Director, Child Care & Early Learning Division

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Report Regarding State & Federal Programs

REFERENCE: Goal 1: Student Achievement/Student Focus

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:
The McAllen ISD State and Federal Programs Department, through the Every Student Succeeds Act (ESSA) of 2015, and the Texas Education Agency, aims to "provide all children significant opportunity to receive a fair, equitable, and high-quality education and to close educational achievement gaps." Additionally, the State and Federal Programs Department manages the State Compensatory Education Program to provide funding to campuses and, "reduce disparity in performance on assessment instruments or disparity in the rates of high school completion between educationally disadvantaged students, at-risk students, and all other students."

This evening, the State and Federal Programs Department will present on key aspects of our programs.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

LEGAL REVIEW: None.

BUDGETARY CONSIDERATIONS: None.

RECOMMENDED BOARD ACTION:
This item is for information purposes only.

Attachment: ☑

SUBMITTED BY: Dr. Cynthia Olivarez (Nov 5, 2024 11:07 CST)

SUPERVISOR:

For further information contact:
Name: Dr. Cynthia Olivarez
Office: 956-632-3232
eMail: cynthia.olivarez@mcallenisd.net

Approved for presentation to the Board of Education:

RENE GUTIERREZ (Nov 5, 2024 15:24 CST)

Superintendent of Schools Nov 5, 2024

State & Federal Programs

Supporting Academic Success

Board Meeting Presentation

Tuesday, November 12, 2024

Cynthia Olivarez, Ed.D., Director

Supporting Academic Success!

VISION

The McAllen Independent School District is an inclusive community where all students are empowered to reach their full potential.

MISSION

The McAllen Independent School District educates all students to be creative and digital thinkers who impact a global society.

WE ARE ALL IN!

ESSA Federal Grants 2024-2025

01 Title I, Part A - Improving Basic Programs

The purpose of Title I of ESSA is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.

02 Title I, Part C - Education of Migratory Children

Support high-quality and comprehensive educational programs and services during the school year and, as applicable, during the summer or intersession periods, that address the unique educational needs of migratory children.

03 Title II, Part A - Supporting Effective Instruction

The intent of the funding is to support educators in their work to improve the overall quality of instruction and ensure equity of educational opportunity for all students.

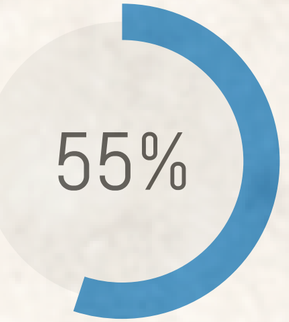
04 Title IV, Part A - Student Support and Academic Enrichment

Provide all students with access to a well-rounded education, improve school conditions for student learning, and improve technology in order to enhance academic outcomes and digital literacy of students.

Source: Texas Education Agency 2024

State Compensatory Education Program (193)

The goal of the State Compensatory Education (SCE) program is to provide funding to reduce disparity in performance on assessment instruments or disparity in the rates of high school completion between educationally disadvantaged students, at-risk students, and all other students. The purpose of the SCE program is to increase academic achievement and reduce the dropout rate for these students by providing supplemental programs and services.



$12,484,063

Eco Dis Total	Total Enrolled	Percent Eco Dis
13,868	19,878	69.77%

At-Risk Total	Total Enrolled	Percent At-Risk
10,916	19,878	54.91%

156 Full-Time Employees

120 Teachers

- District AEP (I&G)
- Options Program
- Contracts
- Social Workers
- Credit Recovery Programs
- Summer School
- Extra Duty Tutoring Allocations
- HeadStart Teachers (15)

Title I Part A (211)

Supporting Campuses and District Departments

140 Full-Time Employees

48 Teachers

Approx. $8M in salaries/stipends

Approx. $287,500 Campus Allocations

Approx. $617,207 Contracts

Approx. $300,000 Summer School

24-25 Award

$10,922,301

$516,938 Indirect Costs

Approx. $741,916 Reserved Funds

Approx. $271,702 Districtwide

Title I, Part A

Parent & Family Engagement Program

Title I School Wide Program
Allocation: $275,000

The purpose of the Title I , Part A Parent & Family Engagement Program is to support the learning, development, and health of children by improving the relationship between parents and schools

- **13 Parent Engagement Specialists; 4 Instructional Assistants supporting all Title I campuses**
  - 17 Elementary
  - 6 Middle Schools
  - 5 High Schools
- Parent University Stakeholder Meetings - Monthly
- Back-to-School Bash and Shoe Closet
- Thanksgiving Turkey Dinners w/McAllen PD CrimeStoppers - 150 High Need Families
- Holidays Toy Drive - Support by giftwrapping all toys
- Parent Symposium - January 23, 2025
- My Little Valentine Family Celebration - February 13, 2025

TITLE I, PART A Parent & Family ENGAGEMENT STATEWIDE INITIATIVE

Photo Album

ReadyRosie

November is Parent & Family Engagement Month!

Title I, Part A - Parent & Family Engagement

Evening Study Program

Es un beneficio para mi y toda mi familia; un gran futuro para nosotros....damos gracias por la oportunidad y ojala se le siga dando a mas padres.

Ramiro, MISD Parent and STC Welding student

Esta clase me va a ayudar a coser diferentes artículos para mi familia y me va ahorrar dinero.

I had no idea how to use the sewing machine. Thanks to our teacher's clear instruction, I learned quickly the basics of using a sewing machine.

Evening Study Program for Parents

- Citizenship Classes
- ESL Classes

Job Skills Classes

- Sewing
- Crafts
- Cricut
- CPR - First Aid

South Texas College

- Cake Decorating
- Welding
- Basic Mechanics

Region One Adult Education Program

- ESL Classes
  - Open to community

Photo Album

Title I, Part C Education of Migratory Children

Every Journey Counts!

24-25 Award: $452,812

- 466 identified children
- Monthly Activities
  - Parent Meetings
  - PSAT Boot Camp 9th-11th graders
  - Middle School Career Exploration Day
  - Turkey Giveaway at November Parent Meeting
  - Literacy Family Night PK-5th
- Mr. Raul Vega, Coordinator
  4 Office Staff

Reading activity incorporated in all field trips. Science, STEM or Social Studies also included.
All field trips are completed by March due to STAAR Testing.

Photo Album

Title II, Part A Supporting Effective Instruction

24-25 Award

$1,267,573

$59,993
Indirect Costs

- Professional Development
- Content Planning
- UTRGV Teacher Intern Stipends
- Substitutes
- Summer Conferences
- Consultant/Guest Speakers

prisms

lead4ward®

UTRGV™

Sharon Wells MATHEMATICS

Title IV, Part A
Student Support & Academic Enrichment Program

2024-2025 Award: $811,602

Well-Rounded

- STEAM Campus Allocations
  - after school clubs or activities
- MakerSpace
  - Housed in Libary
- Summer Enrichment Programs
  - Fine Arts
  - PE

Photo Album

Safe & Healthy

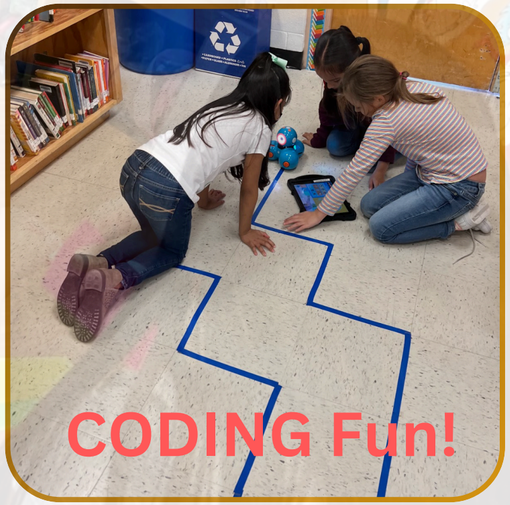
- Crime Prevention Officers
- Community Outreach
- Mental Health
- Healthy Students Program
- Elevate Program

HEALTH SERVICES

McALLEN ISD Police Department

Technology

- Contracts
- MakerSpace
- Library



Thank You!

cynthia.olivarez@mcallenisd.net
lorena.anzaldua@mcallenisd.net

(956) 632-3232 State and Federal Programs

(956) 688-5408 Parent & Family Engagement

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion and Possible Action on the McAllen Independent School District Wellness Plan

REFERENCE: Goal 1: Student Achievement/Student Focus

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:
As per FFA (LEGAL) - Each district must establish a local School Wellness Policy for all schools participating in the National School Program and/or School Breakfast Program under the jurisdiction of the district. The District shall support the general wellness of all students by implementing measurable goals to promote:
•Sound nutrition
•Physical activity
•Student Health
•Reduce childhood obesity

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:
At a minimum, a local school wellness plan must contain: Specific goals for nutrition promotion and education, physical activity, and other school-based activities that promote student wellness.

LEGAL REVIEW: None.

BUDGETARY CONSIDERATIONS: None.

RECOMMENDED BOARD ACTION:
That the board of trustees approve the McAllen Independent School District Wellness Plan.

Attachment: ☑

SUBMITTED BY: _____ **SUPERVISOR:** Rosalba De Hoyos

For further information contact:
Name: Dr. Rosalba De Hoyos
Office: 956-618-6048
eMail: rosalba.dehoyos@mcallenisd.net

Approved for presentation to the Board of Education:

Rene Gutierrez
RENE GUTIERREZ (Nov 6, 2024 14:06 CST)

Superintendent of Schools Nov 5, 2024

McAllen ISD

District Wellness Plan

November 12, 2024

School District Health Advisory Council

The School District Health Advisory Council’s objective is to promote wellness, develop and update the district wellness plan, and advocate for the implementation of efforts that support student health and wellness.

Wellness Plan Objective

The District supports the general wellness of all students by implementing measurable goals to promote sound nutrition, physical activity, students' health, and reduce childhood obesity.

The district SHAC reviews and considers evidence-based strategies and techniques to develop nutrition guidelines and wellness goals as required by law.

Wellness Plan Goals for 2024-25

Goal 1

Nutrition Promotion: The District's food service staff, teachers, and District personnel shall consistently promote healthy nutrition messages in cafeterias, classrooms, and other appropriate settings.

Efforts: Child Nutrition staff will partner with campus administrators to providing and displaying educational materials promoting healthy nutrition messages, including promoting local fruits and vegetables and their benefits. As well as inform staff and parents on the District's standard for food and beverage sold to students during the school day.

Goal 2

Nutrition Education: The District shall deliver nutrition education that fosters adopting and maintaining healthy eating behaviors.

Efforts: The Child Nutrition website will offer a wealth of resources, including nutrition education, nutrition & fitness tips, and parent menus. We are dedicated to promoting healthy eating habits among students by providing nutritious meal options, such as salads. Our daily menu will feature either a side salad or an entrée salad, as we believe that increased exposure to healthy choices will encourage students to try and enjoy them.

Wellness Plan Update

Goal 3

Physical Activity: The District shall make appropriate before-school and after-school physical activity programs available and encourage students to participate.

Efforts: Partnerships with the City of McAllen Parks and Recreation and the City of McAllen Boys and Girls Club. McAllen Kid's Marathon. McAllen ISD/McAllen Boys and Girls Club Elevate Developmental League. Elementary Cross-Country and Track Meet. 6th Grade Track meet. Safe and Secure Programs.

Goal 4

School-Based Activities: The District shall allow sufficient time for students to eat meals in clean, safe, and comfortable cafeteria facilities.

Efforts: Inform and educate campus personal & administrators about requirement set by local, state and federal regulations.

Wellness Compliance Report

Nutrition Education.

Include goals for nutrition education that are designed to promote student wellness.

USDA Child Nutrition and School Meals.

Assures compliance with USDA nutrition standards for reimbursable school meals. Addresses access to the USDA School Breakfast Program. Ensures annual training for food and nutrition services staff by USDA Professional Standards.

Nutrition Standards for Competitive and other foods and beverages.

Addresses compliance with USDA nutrition standards (called Smart Snacks) for all food and beverages **sold** to students during the school day.

Physical Education and Physical Activity

There is a written physical education curriculum for grades K-12.

Wellness Promotion and Marketing

Encourages staff to model healthy eating and physical activity behaviors.

Implementation, Evaluation & Communication

Addresses the establishment of an ongoing district wellness committee.

Thank You

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion and Possible Action of the Innovative Course Navigating Life for Students Who are Deaf or Hard of Hearing Course for the Regional Day School Program for the Deaf (RDSPD) Students

REFERENCE: Goal 1: Students Achievement/Student Focus

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:
The purpose of this course is to provide the necessary information, resources, and opportunities that will empower students who are deaf or hard of hearing to effectively apply information and skills learned in educational, home, and community settings in order to facilitate achievement in secondary and postsecondary environments. Areas to be addressed include audiology, hearing health, assistive technology, available support services and accommodations, communication, self-determination and advocacy, and Deaf culture.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:
By providing this course, high school students who are Deaf or Hard of Hearing will develop the skills necessary to maneuver in both secondary and postsecondary settings in the community, the workplace, and vocational training centers or colleges.

LEGAL REVIEW:
None required.

BUDGETARY CONSIDERATIONS:
None.

RECOMMENDED BOARD ACTION:
The administration recommends the Board of Trustees recognize and approve the Navigating Life for Students Who are Deaf or Hard of Hearing course as an innovative course.

Attachment: ☑

SUBMITTED BY: Liza Lara (Nov 4, 2024 11:40 CST)

SUPERVISOR:

For further information contact:
Name: Liza Lara
Office: 956-971-4500
eMail: liza.lara@mcallenisd.net

Approved for presentation to the Board of Education:

RENE GUTIERREZ (Nov 5, 2024 15:36 CST)

Superintendent of Schools Nov 4, 2024

Navigating Life for Students Who are Deaf or Hard of Hearing

PEIMS Code: N1290330
Abbreviation: NAVLOSS
Grade Level(s): 9-12
Award of Credit: 1.0

Approved Innovative Course

- Districts must have local board approval to implement innovative courses.
- In accordance with Texas Administrative Code (TAC) §74.27, school districts must provide instruction in all essential knowledge and skills identified in this innovative course.
- Innovative courses may only satisfy elective credit toward graduation requirements.
- Please refer to TAC §74.13 for guidance on endorsements.

Course Description:

The purpose of this course is to provide the necessary information, resources, and opportunities that will empower students who are deaf or hard of hearing to effectively apply information and skills learned in educational, home, and community settings in order to facilitate achievement in secondary and postsecondary environments. Areas to be addressed include audiology, hearing health, assistive technology, available support services and accommodations, communication, self-determination and advocacy, and Deaf culture. Hearing students who are interested in working in fields related to deafness, such as audiology, deaf education, interpreting, or speech and language pathology may also benefit from this course.

Essential Knowledge and Skills:

(a) General Requirements. This course is recommended for students in grades 9 through 12 who have been identified as deaf or hard of hearing and are eligible to receive special education or Section 504 services as a result of hearing loss or for students who are interested in working in the fields related to deafness. Recommended prerequisite: American Sign Language. Students shall be awarded one credit for successful completion of this course.

(b) Introduction.

(1) Navigating Life for Students who are Deaf or Hard of Hearing allows high school students to develop the skills necessary to maneuver in both secondary and postsecondary settings in the community, the workplace, and vocational training centers or college. This course emphasizes the students' need to understand and explain individual hearing loss, to access appropriate assistive technology, to work with professionals in the school and community settings, to communicate effectively with both hearing and deaf individuals, to advocate for themselves in educational and community settings, and to examine Deaf culture and heritage.

(2) Statements that contain the word “including” reference content that must be mastered, while those containing the phrase “such as” are intended as possible illustrative examples.

(c) Knowledge and Skills.

(1) Anatomy and Physiology. The student demonstrates knowledge of the auditory system and how it works. The student is expected to:

(A) explain the function of the parts of the outer ear including the pinna and ear canal;

(B) explain the function of the parts of the middle ear including tympanic membrane; tympanic cavity; malleus, incus, and stapes bones; round window; and oval window;

(C) explain the function of the parts of the inner ear including the cochlea, the vestibular ducts, and the auditory nerve;

(D) explain the function of the auditory cortex which is the part of the brain involved in hearing; and

(E) explain how the parts of the ear and brain work together to facilitate hearing.

(2) Audiograms. The student interprets and synthesizes a variety of audiograms. The student is expected to:

(A) classify the types of hearing loss, including sensorineural, conductive, mixed, and auditory neuropathy;

(B) identify the basic information on an audiogram such as hertz, decibels, frequency, pitch, tympanogram, speech reception threshold, masking, mild, moderate, severe, profound, aided, and unaided;

(C) interpret symbols used on the audiogram such as “X” representing the left ear, “O” representing the right ear, “A” representing aided results, “< and >” representing unmasked bone conduction results, “[and]” representing masked bone conduction results, and “CI” representing sound detection when using a cochlear implant;

(D) explain and demonstrate how speech sounds are assigned and located on an audiogram; and

(E) explain the difference between hearing and comprehending such as hearing a sound and being able to identify it or recognizing that someone is speaking and being able to decode the message.

(3) Personal Hearing Loss. The student describes the physical, social, and emotional dynamics of individual hearing loss. The student is expected to:

(A) describe an individual’s hearing loss including the cause, age of onset, and types of hearing loss as stable, progressive, or irreversible;

(B) describe how individual hearing loss is affected by different listening environments;

(C) interpret the audiological information on personal audiograms;

(D) explain personal audiograms to parents, teachers, and peers;

(E) discuss and identify personal amplification needs;

(F) identify individual accommodations that are helpful in various listening environments such as a copy of class notes or preferential or strategic seating in a classroom;

(G) explain individual preferred mode(s) of learning such as auditory, visual, kinesthetic, or a combination of modalities; and

(H) identify individual personal interpreting needs for various settings.

(4) Audiology and Assistive Technology. The student explains, demonstrates the use of, and maintains personal amplification and hearing assistive technology. The students are expected to:

(A) demonstrate techniques used to clean, care for, and troubleshoot personal hearing aids, cochlear implants, and Frequency Modulation (FM) equipment;

(B) instruct another individual such as a teacher, administrator, or staff member on how to use personal amplification and hearing assistive technology;

(C) identify and examine amplification and hearing technology options such as behind-the-ear, in-the-ear, in-the-canal, body aids, cochlear implants, FM systems, and other advanced hearing aid technologies used in a variety of listening environments; and

(D) develop a schedule to have amplification devices evaluated and serviced based on product recommendations.

(5) Working with Professionals who Specialize in Hearing Loss. The student identifies and provides examples of professionals who can assist with deaf or hard of hearing specific needs. The student is expected to:

(A) explain the role of the audiologist in supporting hearing health;

(B) explain the role of the otolaryngologist in supporting hearing health; and

(C) differentiate assistance provided by professionals regarding hearing loss needs such as assistance from an interpreter, an audiologist, a teacher of the deaf, and community and employment personnel.

(6) Communication. The student demonstrates personal and interpersonal communication skills necessary for effective communication in various situations. The student is expected to:

(A) explain the elements of the communication process including the speaker, listener, message, and feedback;

(B) identify, analyze, and explain when breakdowns are likely to occur within the communication process;

(C) compare the positive and negative ways the physical environment can affect communication and describe situations when communication would be difficult; and

(D) identify and apply appropriate communication techniques for specific relationships such as using slang with peers and more formal words with adults.

(7) Advocacy and the Interpreter. The student develops and demonstrates skills to advocate for and optimize the use of an interpreter. The student is expected to:

(A) identify modes of instruction such as the teacher or speaker, information written on the board, classroom discussion, or visuals, and explain how the position of the interpreter affects the ability to fully attend to all modes;

(B) identify appropriate methods of requesting clarification or repetition from the interpreter;

(C) explain to others the purpose, role, and responsibilities of an interpreter;

(D) determine when interpreting services are appropriate, such as interviewing for a job, or may not be necessary, such as shopping at the grocery store;

(E) research policies and protocols to request an interpreter for extracurricular activities; and

(F) describe potential implications if appropriate interpreting services are not provided.

(8) Assistive Technology. The student employs assistive technology necessary for academic and personal success. The student is expected to:

(A) select the most effective assistive technology for a variety of listening environments;

(B) demonstrate how to operate closed captioning or subtitles on a movie, video, or recorded program; and

(C) identify and use a variety of specialized telecommunication technologies such as video phones, text telephones (TTYs), captioned phones, amplified phones, or computer video technology.

(9) Advocacy and Student Academic Achievement. The student demonstrates specific skills to advocate for learning and academic achievement. The student is expected to:

(A) identify and explain the components of an IEP such as goals and objectives, assessment, accommodations, modifications to the present level of academic achievement and functional performance (PLAAFP), and special education and related services;

(B) identify personal academic and functional strengths and weaknesses and develop goals to address weaknesses;

(C) roleplay presenting information regarding personal goals and needed accommodations to be shared with others, such as the IEP meeting participants, parents, classroom teachers, peers, community members, or employers.

(10) Advocacy and Accommodations. The student develops specific skills to advocate for accommodations that allow people who are deaf or hard of hearing access to the community, workplace, and postsecondary education or training. The student is expected to:

(A) explain the purpose of personal accommodations and modifications in the classroom and workplace;

(B) research commonly used accommodations in the community, workplace, and postsecondary education or training settings for persons who are deaf or hard of hearing, and identify the specific accommodations available to meet needs;

(C) evaluate considerations related to obtaining accommodations in the community, workplace, and postsecondary education or training; and

(D) identify the process of obtaining accommodations in community settings, including documentation required by agencies, employers, and post-secondary institutions, such as an audiogram, medical documentation, or Summary of Performance.

(11) Advocacy and Transition. The student develops advocacy skills necessary for successful transition to adult life. The student is expected to:

(A) investigate support services for people who are deaf or hard of hearing available in the school, home, and community, such as Video Relay Service and interpreters;

(B) identify and describe local and national organizations for individuals who are deaf or hard of hearing, such as local deaf clubs, Texas Association for the Deaf, National Association for the Deaf, Say What Club, National CHARGE Foundation, and other organizations that meet the specific needs of individuals who are deaf/hard of hearing; and

(C) roleplay presenting information regarding personal goals and needed accommodations to be shared with others such as the IEP meeting participants, parents, classroom teachers, peers, community members, or employers.

(12) Deaf Culture and Heritage. The student understands, makes inferences, and draws conclusions about Deaf culture. The student is expected to:

(A) identify and explain historical and current attitudes of the Deaf community and the impact of these attitudes on the student;

(B) identify and critique ways that individuals who are deaf or hard of hearing provide support for each other in the student's community; and

(C) describe and analyze ways that Deaf heritage and culture play an important role in the daily activities of individuals who are deaf or hard of hearing.

Recommended Resources and Materials:

All resources for the Navigating Life course are included in the Livebinder below. This allows us to continually add new resources and update links to resources that have been previously shared.

"Expanded Core Curriculum for Students Who Are Deaf/HH." Texas Sensory Support Network, 2013. https://www.livebinders.com/play/play?id=1698517.

"Navigating Life with Hearing Loss Curriculum." PDF. Texas Deaf and Hard of Hearing Services. 2019. https://drive.google.com/drive/folders/0BwSh2PoWPK_9VDcxcjBtYnV1T3c?usp=sharing.

- Videos posted on social medial platforms on topics such as hearing, hearing assistive technology, audiograms, communication repair, etc.
- Websites such as American Speech-Language-Hearing Association, Success for Kids with Hearing Loss, hearing assistive technology vendors, and Texas agencies serving individuals with disabilities

- Computers with internet access, video phone, visual signaling devices, assistive technology for individuals who are deaf or hard of hearing

Recommended Course Activities:

- Complete the Familiar Sounds Audiogram and chart individual hearing loss
- Label a diagram of the ear
- Create a presentation to explain individual hearing loss to another person using the information from the student/teacher conference in conjunction with presentation software and apps,
- Teach a peer, a parent, or a staff member how to use hearing assistive technology devices
- Interact with guest speakers such as an audiologist, Deaf role models and community members, Deaf peers from different schools, school administrators, assistive technology specialists, and Office of Deaf/Hard of Hearing (DHHS) representatives
- Participate in field trips into the community to practice using self-advocacy skills
- Submit a request for interpreting services using established protocols in the school and in the community
- Instruct a peer on how to access closed captioning or subtitles on a movie, video, or recorded program
- Research organizations for individuals who are deaf or hard of hearing
- develop a portfolio of information about personal hearing loss and needed accommodations
- Participate in roleplay activities such as attending an IEP meeting

Suggested methods for evaluating student outcomes:

- Student participation in class discussions
- Teacher-student conferences
- Completion of notetaking guides
- Unit tests
- Expanded Core Curriculum – Deaf/Hard of Hearing (ECC-DHH) Checklist and Needs Assessment
- Classwork, homework, and various assignments
- Research papers or projects
- Student-created, multi-media presentations

Teacher qualifications:

An assignment for Navigating Life with Hearing Loss is allowed with one of the following certificates:

- Texas Teacher of the Deaf and Hard of Hearing: EC-12
- American Sign Language: EC-12.
- No required trainings
- Collaboration with other teachers of the course throughout the state is recommended through the Texas Sensory Support Network Community of Practice

Additional information:

Navigating Life for Students Who are Deaf and Hard of Hearing

REGIONAL DAY SCHOOL PROGRAM FOR THE DEAF

MCALLEN ISD

RDSPD

Reach ★ Succeed ★ Dream

Course Description

The purpose of this course is to provide the necessary information, resources, and opportunities that will **empower students who are deaf or hard of hearing** to **effectively apply information and skills learned in educational, home, and community settings in order to facilitate achievement in secondary and postsecondary environments.** Areas to be addressed include **audiology, hearing health, assistive technology, available support services and accommodations, communication, self-determination and advocacy, and Deaf culture.**

Navigating Life for Students Who are Deaf or Hard of Hearing

TEA Approved Innovative Course

- **Grade Levels: 9-12**
- **Award of Credit: 1.0**
- **Satisfy an elective credit for graduation**

Fosters knowledge of student culture

- **Self-Advocacy Skills**
- **Greater understanding of their own hearing loss**
- **Learn about deaf history, culture and community**

Essential Knowledge and Skills

- **Resources provided by Texas Sensory Network**

Promotes post-secondary readiness

Prepares students to transition to the community, workplace, and vocational training centers or college.

Please teach us about our culture and heritage!

Thank You!

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion and Possible Action of Additions/ Revisions/ Deletions of Local Policies Resulting from the TASB Policy Review Session -2nd Reading

REFERENCE: Goal 2: People Development; Strategy 2: Attract/ Retain High Quality Staff

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

TASB Local Policy Review Session conducted on July 23-24, 2024.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

Additions/ revisions/ deletions of local policies resulting from the Policy Review Session conducted on July 23-24, 2024, with drafts prepared by TASB Policy Service (see attached list).

LEGAL REVIEW:

None.

BUDGETARY CONSIDERATIONS:

Budgeted.

RECOMMENDED BOARD ACTION:

Administration is recommending action on this item.

Attachment: ☑

SUBMITTED BY: Alberto Canales (Nov 5, 2024 13:33 CST)

SUPERVISOR: Lorena Garcia

Approved for presentation to the Board of Education:

RENE GUTIERREZ (Nov 6, 2024 13:56 CST)

Superintendent of Schools

For further information contact:
Name: Dr. Albert Canales, Chief Human Resources Officer
Office: (956) 618-6009
Email: alberto.canales@mcallenisd.net

PROPOSED REVISIONS

Membership	The Board shall consist of seven members.
Method of Election	Election of Board members shall be by place.
Election Date	General election of Board members shall be on the May uniform election date.
Terms and Election Schedule	Board members shall be elected for four-year terms, with elections conducted biennially, as follows:
Places 1, 2, 4, and 5	The election for places 1, 2, 4, and 5 shall be held in ~~2019, 2023,~~ 2027, 2031, 2035 and in four-year intervals thereafter.
Places 3, 6, and 7	The election for places 3, 6, and 7 shall be held in ~~2021,~~ 2025, 2029, 2033, and in four-year intervals thereafter.
Method of Voting	To be elected, a candidate must receive more votes than any other candidate for the place.
Plurality	

PROPOSED REVISIONS

Expense Reimbursement

An amount for Board member travel expenses shall be approved in the budget each year.

Prior Approval

A Board member shall be reimbursed for reasonable, allowable expenses incurred in carrying out Board business only at the Board's request and for reasonable, allowable expenses incurred while attending meetings and conventions as an official representative of the Board. ~~so long as the Board has taken action to authorize the travel expenses in advance. The Board may also approve reimbursement of travel expenses when a Board member travels without prior approval if the Board considers the travel to have been necessary.~~

Travel Expenses

Payment for authorized and documented travel expenses shall be made in accordance with legal requirements by either of the following two methods:

1. Reimbursement, not to exceed the allowable rates, for use of a personal car or commercial transportation plus parking, taxi fares, lodging, meals, and other incidental expenses.
2. Advancement of a set amount for use of a personal car or commercial transportation plus parking, taxi fares, lodging, meals, and other incidental expenses. Any excess over actual allowable expenses shall be refunded to the District.

Accounting records shall accurately reflect that no state or federal funds were used to reimburse travel expenses beyond those authorized for state employees.

Documentation Required

For any authorized expense incurred, the Board member shall submit a statement, with receipts to the extent feasible, documenting actual expenses and in accordance with procedures applicable to employee expense reimbursement.

PROPOSED REVISIONS

Board Officers

The Board shall elect a President, a Vice President, a Secretary, and an Assistant Secretary who shall be members of the Board. The Board may assign a District employee to provide clerical assistance to the Board. Officers shall be elected by majority vote of the members present and voting.

Vacancy

A vacancy among officers of the Board shall be filled by majority action of the Board.

Term and Duties

Board officers shall serve for a term of one year or until a successor is elected. Officers may succeed themselves in office. Each officer shall perform any legal duties of the office and other duties as required by action of the Board.

President

In addition to the duties required by law, the President of the Board shall:

1. Preside at all Board meetings unless unable to attend.
2. Have the right to discuss, make motions and resolutions, and vote on all matters coming before the Board.

Vice President

The Vice President of the Board shall:

1. Act in the capacity and perform the duties of the President of the Board in the event of the absence or incapacity of the President.
2. Become President only upon being elected to the position.

Secretary

The Secretary of the Board shall:

1. Ensure that an accurate record is kept of the proceedings of each Board meeting.
2. Ensure that notices of Board meetings are posted and sent as required by law.
3. In the absence of the President and Vice President, call the meeting to order and act as presiding officer.
4. Sign or countersign documents as directed by action of the Board.

~~Assistant Secretary~~

~~The Assistant Secretary of the Board shall:~~

~~1. In the absence of the President, Vice President, and Secretary, call the meeting to order and act as presiding officer.~~

~~2. Act in the capacity of and perform the duties of the Secretary in the event of the absence or incapacity of the Secretary.~~

PROPOSED POLICY

In-House Counsel

The Board shall employ an attorney or attorneys, as necessary, to serve as the District's in-house counsel and representative in matters requiring legal services. The District shall establish protocols for channeling staff requests for legal advice from the in-house counsel.

Outside Counsel

The Board shall have final authority to retain outside counsel. In consultation with the Superintendent, the District's in-house counsel may make recommendations to the Board regarding retention of an attorney or attorneys to represent the District in legal matters. ~~, as necessary, to serve as the District's legal counsel and representative in matters requiring legal services.~~ Services to be performed and reasonable fees and expenses to be paid by the District to outside counsel shall be set forth in writing between the Board and the attorney or attorneys.

When seeking advice or information from the District's outside counsel, ~~Individual~~ individual Board members shall channel ~~legal~~ inquiries through the District's in-house counsel, Superintendent, ~~or~~ Board President, or Board's designee as appropriate~~, when seeking advice or information from the District's legal counsel~~.

A staff request for legal advice from the District's ~~legal~~ outside counsel must be submitted through the District's in-house counsel or Superintendent.

Report of Legal Advice

Advice from legal counsel shall be reported to the Board upon request of the Board or when deemed necessary by the District's in-house counsel, Superintendent, ~~or~~ Board President or Board's designee.

PROPOSED REVISIONS

(see page 1)

Meeting Place and Time

The notice for a Board meeting shall reflect the date, time, and location of the meeting.

Regular Meetings

Regular meetings of the Board shall normally be held on the second and fourth Tuesdays of each month at 5:30 p.m. When determined necessary and for the convenience of Board members, the Board President may change the date, time, or location of a regular meeting with proper notice.

Special, Workshop or Emergency Meetings

The Board President shall call special meetings at the Board President's discretion or on request by two members of the Board.

The Board President shall call a workshop at the Board President's discretion or on request by two members of the Board. A workshop does not require a quorum of the Board to be present as no action shall be taken.

The Board President shall call an emergency meeting when it is determined by the Board President or two members of the Board that an emergency or urgent public necessity, as defined by law, warrants the meeting.

Agenda

Deadline

The deadline for submitting items for inclusion on the agenda is the ninth calendar day before regular meetings and the third calendar day before special meetings.

Preparation

In consultation with the Board President, the Superintendent shall prepare the agenda for all Board meetings. ~~Any~~ Two Board members may request that a subject be included on the agenda for a meeting, and the Superintendent shall include on the preliminary agenda of the meeting all topics that have been timely submitted by a Board member.

Before the official agenda is finalized for any meeting, the Superintendent shall consult the Board President to ensure that the agenda and the topics included meet with the Board President's approval. In reviewing the preliminary agenda, the Board President shall ensure that any topics the Board or individual Board members have requested to be addressed are either on that agenda or scheduled for deliberation at the next regular Board meeting. The Board President shall not have authority to remove from the agenda a subject requested by a Board member without that Board member's specific authorization.

Notice to Members Members of the Board shall be given notice of regular and special meetings at least 72 hours prior to the scheduled time of the meeting and at least one hour prior to the time of an emergency meeting.

Closed Meeting Notice of all meetings shall provide for the possibility of a closed meeting during an open meeting, in accordance with law.

The Board may conduct a closed meeting when the agenda subject is one that may properly be discussed in closed meeting. [See BEC]

Order of Business The order of business for regular Board meetings shall be as set out in the agenda accompanying the notice of the meeting. At the meeting, the order in which posted agenda items are taken may be changed by consensus of Board members.

Rules of Order The Board shall observe the parliamentary procedures as found in *Robert's Rules of Order, Newly Revised*, except as otherwise provided in Board procedural rules or by law. Procedural rules may be suspended at any Board meeting by majority vote of the members present.

Voting Voting shall be by voice vote or show of hands, as directed by the Board President. Any member may abstain from voting, and a member's vote or failure to vote shall be recorded upon that member's request. [See BDAA(LOCAL) for the Board President's voting rights]

Consent Agenda When the agenda is prepared, the Board President shall determine items, if any, that qualify to be placed on the consent agenda. A consent agenda shall include items of a routine and/or recurring nature grouped together under one action item. For each item listed as part of a consent agenda, the Board shall be furnished with background material. All such items shall be acted upon by one vote without separate discussion, unless a Board member requests that an item be withdrawn for individual consideration. The remaining items shall be adopted under a single motion and vote.

Minutes Board action shall be carefully recorded by the Board Secretary or clerk; when approved, these minutes shall serve as the legal record of official Board actions. The written minutes of all meetings shall be approved by vote of the Board and signed by the Board President and the Board Secretary.

The official minutes of the Board shall be retained on file in the office of the Superintendent and shall be available for examination during regular office hours.

Discussions and Limitation

Discussions shall be addressed to the Board President and then the entire membership. Discussion shall be directed solely to the business currently under deliberation, and the Board President shall halt discussion that does not apply to the business before the Board.

The Board President shall also halt discussion if the Board has agreed to a time limitation for discussion of an item, and that time limit has expired. Aside from these limitations, the Board President shall not interfere with debate so long as members wish to address themselves to an item under consideration.

PROPOSED REVISIONS

Within the context of current law, the District shall be guided by Board-adopted written policies that are given appropriate distribution and are accessible to staff members, parents, students, and community residents.

Organization

Legally referenced policies contain provisions from federal and state statutes and regulations, case law, and other legal authority that together form the framework for local decision making and implementation. These policies are binding on the District until the cited provisions are repealed, revised, or superseded by legislative, regulatory, or judicial action.

Legally referenced policies are not adopted by the Board.

At each policy code the legally referenced policy and the Board-adopted local policy must be read together to further a full understanding of a topic.

Terms

The terms “Trustee” and “Board member” are used interchangeably in the local policy manual. Both terms are intended to reflect all the duties and obligations of the office.

[See AB for District name terminology.]

Harmony with Law

Newly enacted law is applicable when effective. No policy or regulation, or any portion thereof, shall be operative if it is found to be in conflict with applicable law.

Severability

If any portion of a policy or its application to any person or circumstance is found to be invalid, that invalidity shall not affect other provisions or applications of policy that can be given effect without the invalid provision or application; and to this end the provisions of this policy manual are declared to be severable.

Policy Development

Policies and policy amendments may be initiated by the Superintendent, Board members, school personnel, or community citizens, but generally shall be recommended for the Board’s consideration by the Superintendent.

Official Policy Manual

The Board shall designate one copy of the local policy manual as the official policy manual of the District. The official copy shall be kept in the central administration office, and the Superintendent shall be responsible for its accuracy and integrity and shall maintain a historical record of the District’s policy manual.

Adoption and Amendment

~~Local~~Proposed local policies ~~may be adopted~~ or ~~amended by a majority of~~amendments introduced and recommended to the Board at ~~any regular or special~~ one meeting~~, provided that Board members have had advance written notice of the proposed change and~~

~~that it has been placed on the agenda for such~~ shall not be adopted until a subsequent meeting. Emergency adoption, however, may occur in one meeting if special circumstances demand an immediate response.

Local policies become effective upon Board adoption or at a future date designated by the Board at the time of adoption.

TASB Localized Updates

After Board review of legally referenced policies and adoption of local policies, the new material shall be incorporated into the official policy manual and into other localized policy manuals maintained by the District. If discrepancies occur between different copies of the manual, the version contained in the official policy manual shall be regarded as authoritative.

PROPOSED REVISIONS

~~**Evaluation Instrument**~~

~~The instrument used to evaluate the Superintendent shall be based on the Superintendent's job description [see BJA(LOCAL)] and performance goals and shall be adopted by the Board.~~

Written Evaluation

The Board shall prepare a written evaluation of the Superintendent at annual or more frequent intervals.

The Board shall furnish the Superintendent with a copy of the completed evaluation and shall discuss its conclusions with the Superintendent in closed meeting, unless the Superintendent requests that the discussion be open.

~~Objectives~~

~~The Board shall strive to accomplish the following objectives in conducting the Superintendent's written evaluation:~~

~~1. Clarify to the Superintendent his or her role, as seen by the Board.~~

~~2. Clarify to Board members the Superintendent's role, according to the Board's written criteria, as expressed in the Superintendent's job description and the District's goals and objectives.~~

~~3. Foster an early understanding among new Board members of the evaluation process and the Superintendent's current performance objectives and priorities.~~

~~4. Develop and sustain a harmonious working relationship between the Board and the Superintendent.~~

~~5. Ensure administrative leadership for excellence in the District.~~

Informal Evaluation

The Board may at any time conduct and communicate oral evaluations to augment its written evaluations.

PROPOSED POLICY

Leaders in Education Assembly for the District of McAllen

In compliance with law, the District shall establish the Leaders in Education Assembly for the District of McAllen (committee) to advise the Board or its designee in establishing and reviewing the District improvement plan [see BQ], as well as the District's educational goals, performance objectives, and major District-wide classroom instructional programs.

The committee shall approve District-wide staff development. [See DMA]

Board's Designee

The Superintendent shall serve as the Board's designee and shall regularly consult with the committee.

Meetings

The chairperson of the committee shall set its agenda and shall schedule at least two meetings per year, including the public meeting required by law.

Communications

The Superintendent shall ensure that the District-level committee establishes communication strategies to periodically obtain broad-based community, parent, and staff input and provide information to those persons regarding the recommendations of the committee.

Composition

The committee shall be composed of members who shall represent campus-based professional staff, District-level professional staff, parents, businesses, and the community. When practicable, professional staff representation shall include a representative with the primary responsibility for educating students with disabilities. For purposes of this policy, District-level professional staff shall be defined as professionals who have responsibilities at more than one campus, including, but not limited to, central office staff.

Selected Representatives

Parent, community member, and business representatives shall be selected in accordance with this policy and administrative regulations.

Parents

The committee shall include at least two parents of students currently enrolled in the District. The Superintendent shall, through various channels, inform all parents of District students about the committee's duties and composition and shall solicit volunteers.

Community Members

The committee shall include at least two community members selected by a process that provides for adequate representation of the community's diversity. The Superintendent shall use several methods of communication to ensure that community residents are informed of the committee and are provided the opportunity to participate and shall solicit volunteers. Community representatives must reside in the District.

Business Representatives

The committee shall include at least two business representatives selected by a process that provides for adequate representation of the community's diversity. The Superintendent shall use several methods of communication to ensure that area businesses are informed of the committee and are provided the opportunity to participate and shall solicit volunteers. Business representatives need not reside in nor operate businesses in the District.

Professional Staff Elections

Professional staff representatives shall be nominated and elected in accordance with this policy and administrative regulations.

Classroom teacher representatives shall comprise at least two-thirds of the total professional staff representation on the committee and shall be nominated and elected by classroom teachers assigned to each respective campus.

At least one campus-based nonteaching professional representative shall be nominated and elected by the campus-based nonteaching professional staff.

At least one District-level professional representative, other than the Superintendent, shall be nominated and elected by the District-level professional staff.

An employee's affiliation or lack of affiliation with any organization or association shall not be a factor in either the nomination or election of the employee to the committee. [See DGA]

A nominee must consent before the person's name may appear on a ballot. Election of the committee shall be held at a time determined by the Board or its designee.

Terms

All representatives shall serve staggered two-year terms and shall be limited to two consecutive terms on the committee.

Vacancy

A vacancy during a term shall be filled for the remainder of the term by election or selection as appropriate for the category.

PROPOSED POLICY

Campus Site-Based Decision-Making Committee

In compliance with law, each campus shall establish a campus-level committee to ensure that effective planning and site-based decision-making occur to direct and support the improvement of student performance for all students. The committees shall assist the principal, as the Board's designee, in establishing and reviewing the goals, performance objectives, and major classroom instructional programs of each campus.

Each committee shall assist with the development, evaluation, and revision of the respective campus improvement plan and shall approve campus staff development needs identified in the campus improvement plan [see BQ and DMA].

Meetings

The principal shall be responsible for the agenda and shall schedule at least two meetings per year, including the public meeting required by law.

Communications

The principal shall ensure that the campus-level committee establishes communication strategies to periodically obtain broad-based community, parent, and staff input and provide information to those persons regarding the recommendations of the committee.

Composition

The committee shall be composed of members who shall represent campus-based professional staff, District-level professional staff, parents, businesses, and the community. When practicable, professional staff representation shall include a representative with the primary responsibility for educating students with disabilities. For purposes of this policy, District-level professional staff shall be defined as professionals who have responsibilities at more than one campus, including, but not limited to, central office staff.

Selected Representatives

Parent, community member, and business representatives shall be selected in accordance with this policy and administrative regulations.

Parents

The committee shall include at least two parents of students currently enrolled in the District. The principal shall, through various channels, inform all parents of campus students about the committee's duties and composition and shall solicit volunteers.

Community Members

The committee shall include at least two community members selected by a process that provides for adequate representation of the community's diversity. The principal shall use several methods of communication to ensure that community residents are informed of the committee and are provided the opportunity to participate and shall solicit volunteers. Community representatives must reside in the District.

Business Representatives

The committee shall include at least two business representatives selected by a process that provides for adequate representation of the community's diversity. The principal shall use several methods of communication to ensure that area businesses are informed of the committee and are provided the opportunity to participate and shall solicit volunteers. Business representatives do not need to reside in or operate businesses in the District.

Professional Staff Elections

Professional staff representatives shall be nominated and elected in accordance with this policy and administrative regulations.

Classroom teacher representatives shall comprise at least two-thirds of the professional staff representation on the committee and shall be nominated and elected by all professional staff assigned to the campus.

At least one campus-based nonteaching professional representative shall be nominated and elected by all professional staff assigned to the campus.

At least one District-level professional representative shall be nominated and elected by District-level professional staff.

An employee's affiliation or lack of affiliation with any organization or association shall not be a factor in either the nomination or election of the employee to the committee. [See DGA]

A nominee must consent before the person's name may appear on the ballot. Election of the committee shall be held at a time determined by the Board or its designee.

Terms

All representatives shall serve staggered two-year terms and shall not be limited as to the number of consecutive terms they may serve on the committee.

Vacancy

A vacancy during a term shall be filled for the remainder of the term by election or selection as appropriate for the category.

PROPOSED REVISIONS

Note: For purposes of this policy, the terms "gift" and "donation" have the same meaning.

Unsolicited Gifts

Authority to Accept

The Board delegates to the Superintendent the authority to accept unsolicited gifts on behalf of the District. However, any gift with a cost or market value of $10,000 or more, any gift that the potential donor has expressly made conditional upon the District's use for a specified purpose, or any gift of real property, shall require Board approval.

Once accepted, a gift becomes the sole property of the District.

Criteria for Acceptance

The District shall not accept any gift that would violate or conflict with policies of or actions by the Board or with federal or state law.

Before the Superintendent accepts a gift or recommends acceptance of a gift to the Board, as applicable, the Superintendent shall consider whether the gift:

1. Has a purpose consistent with the District's educational philosophy, goals, and objectives;
2. Places any restrictions on a campus or District program;
3. Would support a program that the Board may be unable or unwilling to continue when the donation of funds is exhausted;
4. Would result in ancillary or ongoing costs for the District;
5. Requires employment of additional personnel;
6. Requires or implies the endorsement of a specific business or product [see GKB for advertising opportunities];
7. Would result in inequitable funding, equipment, or resources among District schools or programs;
8. Obligates the District or a campus to engage in specific actions; or
9. Affects the physical structure of a building or would require extensive maintenance on the part of the District.

~~No donation shall be used to alter or modify any District-owned property or facility without prior approval from the Superintendent or designee.~~

Solicitations

An employee who solicits gifts on behalf of the District or for use in the fulfillment of his or her professional responsibilities shall comply

with relevant state and federal law and any District administrative regulations.

All donations solicited on behalf of the District, including solicitations in the name of the District or a campus, or donations solicited using District or campus resources, become the sole property of the District.

Web-Based Solicitations

An employee may solicit web-based donations of money or items for use by the employee in fulfilling his or her professional responsibilities or for the District's use, including "crowdfunding." However, an employee shall obtain prior approval from the employee's supervisor before using the name or image of the District, a campus, or any student.

PROPOSED REVISIONS

(see page 2)

Fiscal Year

The District shall operate on a fiscal year beginning July 1 and ending June 30.

Budget Planning

Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District's programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the District- and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month's activities.

Budget Meeting

The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows:

1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.
2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.
3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.
4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.

Authorized Expenditures

The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget.

Budget Amendments

The Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.

Fund Balance

The District shall strive to maintain a balance in the general fund that closely approximates the optimum fund balance amount prescribed by TEA, as reported in the annual financial and compliance report.

Fund balances shall be comprised of several components, as prescribed by GASB Statement 54:

- Nonspendable fund balance;
- Restricted fund balance;
- Committed fund balance;
- Assigned fund balance; and
- Unassigned fund balance.

By resolution, the Board may commit a portion of the fund balance for a specific purpose. The committed portion of the fund balance should be spent for the purposes specified; however, the commitment may be amended by the Board at any time.

~~The Superintendent or designee shall be authorized to assign a portion of the fund balance as may be required to meet the financial needs of the District.~~

PROPOSED REVISIONS

Food Donation

The Superintendent shall be authorized to develop regulations for the District to donate or otherwise dispose of leftover food in accordance with law.

~~**Limitations on Food and Beverage Fundraising**~~

~~All food and beverages that are made available for sale through any fundraising activity, whether on or off campus, shall meet federal and state guidelines [see also FFA], with the exception of:~~

~~1. Items sold at six events annually designated to occur after the end of a school day or on a weekend; and~~

~~2. Concessions at extracurricular activities.~~

~~**Classroom Celebrations**~~

~~The District shall only allow a campus to offer and sell store-bought food and beverages to students at classroom celebrations on the last Friday before the winter break and on a second celebration day to be determined by the campus principal and reported to the assistant superintendent for instructional leadership or designee. No party shall be allowed to replace established meal services and meal times.~~

~~During the approved classroom celebrations, all campuses shall:~~

~~1. Comply with requirements established by the health departments of Hidalgo County and the City of McAllen;~~

~~1. Be aware of medical conditions and food allergens; and~~

~~2.~~1. ~~Take any necessary precautions, including staff training.~~

PROPOSED REVISIONS

The Superintendent shall oversee the performance of records management functions prescribed by state and federal law:

- Records administrator, as prescribed by Local Government Code 176.001 and 176.0065. [See BBFA]
- Officer for public information, as prescribed by Government Code 552.201–.205. [See GBAA]
- Public information coordinator, as prescribed by Government Code 552.012. [See BBD]

Local Government Records Act

The term "local government record" shall pertain to all items identified as such by the Local Government Records Act.

"Local Government Record"

Records Management Officer

The ~~Superintendent~~ director for student operations shall serve as and perform the duties of the District's records management officer as prescribed by Local Government Code 203.023 and shall administer the District's records management program pertaining to local government records in compliance with the Local Government Records Act.

Notification

The records management officer shall file his or her name with the Texas State Library and Archives Commission (TSLAC) within 30 days of assuming the position.

Electronic Records

The records management officer shall develop procedures for the management of electronic records that comply with the District's records control schedules and meet the minimum components required by law.

The procedures shall:

1. Specify the objectives of the electronic records management program;
2. Identify the responsibilities of employees who create, receive, or maintain electronic records;
3. Ensure the maintenance of electronic records until the expiration of the applicable retention period and final disposition; and
4. Ensure that electronic records that must be protected from unauthorized use or disclosure are appropriately protected as required by law, regulation, or other applicable requirements.

Records Control Schedules	The records management officer shall file with the TSLAC a written declaration that the District has adopted records control schedules that comply with records retention schedules issued by the TSLAC as provided by law.
Website Postings	The District's records management program shall address the length of time records will be posted on the District's website when the law does not specify a posting period.
Records Destruction Practices	All local government records shall be considered District property and any unauthorized destruction or removal shall be prohibited. The District shall follow its records control schedules, records management program, and all applicable laws regarding records destruction. However, the District shall preserve records, including electronically stored information, and suspend routine record destruction practices where appropriate and in accordance with procedures developed by the records management officer. Such procedures shall describe the circumstances under which local government records scheduled for destruction must be retained. Notification shall be given to appropriate staff when routine record destruction practices must be suspended and when they may be resumed.
Training	The records management officer shall receive appropriate training regarding the Local Government Records Act and shall ensure that custodians of records, as defined by law, and other applicable District staff are trained on the District's records management program, including this policy and corresponding procedures.

PROPOSED REVISIONS

(See page 2)

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

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

Availability of Access

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

Limited Personal Use

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

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

Use by Members of the Public

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

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

Acceptable Use

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

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

Artificial Intelligence

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

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

Internet Safety

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

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

Filtering

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

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

Monitored Use

Electronic mail transmissions and other use of the District's technology resources by students, employees, and members of the public shall not be considered private. Designated District staff shall be authorized to monitor the District's technology resources at any time to ensure appropriate use.

Disclaimer of Liability

The District shall not be liable for users' inappropriate use of the District's technology resources, violations of copyright restrictions or other laws, users' mistakes or negligence, and costs incurred by users. The District shall not be responsible for ensuring the availability of the District's technology resources or the accuracy, age appropriateness, or usability of any information found on the internet.

Record Retention

A District employee shall retain electronic records, whether created or maintained using the District's technology resources or using personal technology resources, in accordance with the District's record management program. [See CPC]

Electronically Signed Documents

At the District's discretion, the District may make certain transactions available online, including student admissions documents, student grade and performance information, contracts for goods and services, and employment documents.

To the extent the District offers transactions electronically, the District may accept electronic signatures in accordance with this policy.

When accepting electronically signed documents or digital signatures, the District shall comply with rules adopted by the Department of Information Resources, to the extent practicable, to:

- Authenticate a digital signature for a written electronic communication sent to the District;
- Maintain all records as required by law;
- Ensure that records are created and maintained in a secure environment;
- Maintain appropriate internal controls on the use of electronic signatures;
- Implement means of confirming transactions; and
- Train staff on related procedures as necessary.

DELETE POLICY

Trustees and Employees

The District shall purchase insurance as provided in CRB(LEGAL) to fund the cost of litigation to protect the District, its employees, and Trustees who are exposed to individual liability by virtue of their official duties. [See CRB(LEGAL)]

Tort Claims

In addition, the District shall purchase insurance to protect the District and employees from liability under the Tort Claims Act. [See CRB(LEGAL)]

PROPOSED REVISIONS

Specifications

The Superintendent ~~or designee~~ shall ensure that detailed specifications are prepared for any construction project for which competitive bids are sought.

Bid Process

All bids shall be submitted in sealed envelopes, plainly marked with the name of the bid and the time of the bid opening. Bids shall be opened at the time specified. All interested parties shall be invited to attend the bid opening. Any bid may be withdrawn prior to the scheduled time for opening. Bids received after the specified time shall not be considered.

Safety Record

If the District considers the safety record of bidders in determining to whom to award a contract, the safety record shall be defined as a bidder's OSHA (Occupational Safety and Health Administration) inspection logs for the last three years, a loss analysis from the bidder's insurance carrier, and a loss history covering all lines of insurance coverage carried by the bidder.

PROPOSED REVISIONS

Specifications

The Superintendent ~~or designee~~ shall prepare a request for proposals for any construction project for which competitive sealed proposals are sought.

Process

All proposals shall be submitted in sealed envelopes, plainly marked with the name of the proposal and the time of the deadline for submission. Proposals shall be opened at the time specified. All offerors shall be invited to attend the proposal opening. Changes in the content of a proposal, and in prices, may be negotiated after proposals are opened.

Withdrawal and Late Proposals

Any proposal may be withdrawn prior to the scheduled time for opening. Proposals received after the specified time shall not be considered.

Proposal Acceptance

The District may reject any and all proposals.

Safety Record

If the safety record of offerors is considered in selecting a proposal, the record shall be defined as an offeror's OSHA (Occupational Safety and Health Administration) inspection logs for the last three years, a loss analysis from the offeror's insurance carrier, and a loss history covering all lines of insurance coverage carried by the offeror.

PROPOSED REVISIONS

(See page 2 & 3)

The final decision on the naming of schools, other facilities, and any part of a school or facility rests with the Board.

Procedures

The Board shall announce at a regular Board meeting the intent to name a new school, an athletic facility, a school wing, a library, or another facility. The Board shall invite the community to submit nominations to the Superintendent for a period of not less than 30 days before any action is taken by the Board to name the facility.

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.

The Board may appoint a committee of citizens to review all nominations for the naming of schools and other facilities and may make recommendations to the Board based on the criteria outlined in this policy.

A unanimous vote by the Board is required to approve naming any facility after a living person; a majority vote is required for all other types of names.

No facility that has been named for a person shall be renamed without a unanimous vote by the Board.

Requirements

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.

Athletic Facilities

In addition to the requirements established in this policy for naming a facility after a person, a person whose name is considered for a sports complex or another athletic facility shall:

1. Have made significant contributions to the athletic program; and
2. Have coached or participated in a District sport for which the facility will be used.

Wings and Annexes

In addition to the requirements established in this policy for naming a facility after a person, a person whose name is considered for a wing, annex, or any other facility shall have made significant contributions to the programs that use the facility to be named.

Recognition

The District shall display in a key location an appropriate picture of the person after whom the school or facility has been named, along with a biography of the person, so that students, staff, visitors, and the general public may learn the origin of the school's or the facility's name.

Construction Plaques

The District shall affix to a building or other District facility a construction plaque when the building/facility is new, when there is a major addition to a building/facility, or when a building/facility is remodeled.

The Superintendent and the campus principal shall determine the exact location of the plaque on the building/facility.

The plaque shall include the following information:

1. Name of the school, building, or other facility.
2. Name of the District.
3. Names and offices held by the Superintendent and the members of the Board who were serving on the date the architectural contract was awarded.
4. Date the construction was completed.

Dedication Ceremonies

A new school building shall be dedicated at an appropriate ceremony conducted as soon as possible after occupancy.

Other Permanent Structures

Only the Board shall approve the installation of any permanent structure, such as a statue, at an individual school~~. [See FM for approval of school colors and mascots]~~

School Colors and Mascots	The Board shall approve for each individual campus a nickname, mascot, insignia, or emblem, as well as official school colors, as applicable.

PROPOSED REVISIONS

Personnel Duties

The Superintendent shall define the qualifications, duties, and responsibilities of all positions and shall ensure that job descriptions are current and accessible to employees and supervisors.

Posting Vacancies

The Superintendent or designee shall establish guidelines for advertising employment opportunities and posting notices of vacancies. These guidelines shall advance the Board's commitment to equal opportunity employment and to recruiting well-qualified candidates. Current District employees may apply for any vacancy for which they have appropriate qualifications.

Applications

All applicants shall complete the application form supplied by the District. Information on applications shall be confirmed before a contract is offered for a contractual position and before hiring or as soon as possible thereafter for a noncontractual position.

[For information related to the evaluation of criminal history records, see DBAA.]

~~Employing Related Employees~~

~~The District shall, in all cases, observe fair and equitable hiring practices. Each staff member responsible for employment in the District, including any employee responsible for recommending the employment of applicants, shall avoid any act or practice that may be interpreted as preferential consideration to another employee or to a potential employee and shall not be authorized to hire or recommend for employment any person who is related to that staff member within the third degree by consanguinity or the second degree by affinity [see DBE]. The Board may, upon recommendation from the Superintendent, make an exception to this prohibition when the Board decides that doing so would serve the best interest of the District.~~

Employment of Contractual Personnel

The Superintendent has sole authority to make recommendations to the Board regarding the selection of contractual personnel.

The Board retains final authority for employment of all contractual personnel. [See DCA, DCB, DCC, and DCE as appropriate]

Employment of Noncontractual Personnel

Note: For employment of a bus driver related to a Board member or the Superintendent, see DBE(LEGAL).

The Board delegates to the Superintendent final authority to employ and dismiss noncontractual employees on an at-will basis~~, except that the Board retains the final authority for employment and dismissal of any person in a position of director, executive director, assistant superintendent, or associate superintendent who is hired on an at-will basis~~. [See DCD]

Employment Assistance Prohibited

No District employee shall assist another employee of the District or of any school district in obtaining a new job if the employee knows, or has probable cause to believe, that the other employee engaged in sexual misconduct regarding a minor or student in violation of the law. Routine transmission of an administrative or personnel file does not violate this prohibition. [See CJ for prohibitions relating to contractors and agents and DH(EXHIBIT) for the Educators' Code of Ethics.]

PROPOSED REVISIONS

Personnel not hired under a contract shall be employed on an at-will basis.

[For information regarding contractual employment, see DCA, DCB, DCC, and DCE, as appropriate]

~~**Progressive Discipline**~~

~~Purpose~~

~~In the exercise of the progressive discipline process, the District's values of honesty, ethical behavior, and mutual respect should guide the content, presentation, and handling of all disciplinary situations and actions. Through a careful review process, the Superintendent intends to maintain objectivity, fairness, and consistency in the District's progressive discipline process.~~

~~Poor job performance, unacceptable or unprofessional behavior, policy violations, negative attendance trends, illegal or unethical actions, and/or misconduct shall be considered as a few examples but shall not be interpreted as an all-inclusive list of actions that may result in disciplinary action, up to and including termination.~~

~~Various types of disciplinary actions may be taken in order to help an employee assume responsibility and modify and correct unacceptable performance, behavior, or actions. The alternatives available, ranging from counseling to termination of employment, shall be dependent on the severity or recurring nature of the violation or behavior. Misconduct deemed sufficiently serious, including criminal and gross or ethical misconduct, may result in an employee's immediate termination of employment.~~

~~The District reserves the right to move to a higher level of the progressive discipline process, to suspend an employee without pay, or to demote an employee to a lower pay grade until sustained satisfactory performance or satisfactory behavior is achieved.~~

~~The employee shall always be asked to sign the warning documents to demonstrate that he or she had a discussion with the employee's supervisor. A signature is not intended to imply or indicate agreement of the issues noted. An employee may submit within ten business days of the applicable "step" meeting a rebuttal statement to his or her supervisor to explain the employee's point of view.~~

~~Process~~

~~No prior disciplinary action shall be a prerequisite for another disciplinary action, including termination of employment. The progressive discipline process shall be used according to the following "step" processes when appropriate in the judgement of the assistant superintendent for human resources or designee, except in certain cases, for example in cases of criminal, gross, or ethical misconduct.~~

~~*Step One: Counseling and Verbal Warning*~~	~~This step shall create an opportunity for the immediate supervisor to schedule a meeting with the employee to bring attention to the existing unacceptable performance, conduct, or behavior issue. The supervisor should discuss with the employee the nature of the problem and clearly describe expectations and required steps the employee must take to improve upon the problem and sustain the improvements. Within ten District business days of this meeting, the supervisor shall prepare written documentation of the Step One meeting.~~
~~*Step Two: Written Warning*~~	~~Although the District hopes that the employee will promptly correct issues noted in the Step One meeting, the District recognizes that this may not always occur. The Step Two written warning involves more formal documentation of the unacceptable situation and consequences of continued unacceptable actions or behavior. A warning outlining additional disciplinary actions the employee may be subject to, up to and including termination, should be included in the written warning document.~~ ~~During the Step Two meeting, the immediate supervisor shall meet with the employee to review any additional incidents or information, as well as prior relevant corrective action plans. The supervisor shall be encouraged to coordinate in advance with the human resources director about the situation and next steps. Management shall outline the consequences for the employee of his or her continued failure to meet performance or behavior expectations. Within ten District business days of this meeting, the supervisor shall prepare written documentation of the Step Two meeting.~~ ~~A growth plan may be issued that lists the required immediate and sustained corrective actions. If issued, a plan shall be issued within ten District business days of the Step Two meeting.~~
~~*Step Three: Final Written Warning*~~	~~If performance or behavior does not improve on a sustained basis, the immediate supervisor shall conduct a Step Three meeting with the employee and the human resources director. The employee shall be issued his or her final written warning during this meeting. The documentation shall include copies of previous warnings, indicate specific areas in which the employee must improve, and specify the time period in which the employee must make the necessary and sustained improvements.~~
~~*Step Four: Recommendation for Termination of Employment*~~	~~The last and most serious step in the progressive discipline process is a recommendation for termination of employment. When making a recommendation for termination of employment, the supervisor shall be responsible for providing the human resources department copies of supporting documentation pertaining to all actions taken to date to correct or modify the employee's actions, performance, or behavior. Recommendations for termination of~~

~~employment shall be reviewed and approved by the office of human resources, legal counsel, and the Superintendent prior to termination.~~

~~The termination meeting shall include informing the employee of his or her appeal rights and procedures.~~

~~**Severe or Dangerous Actions**~~

~~There may be performance, conduct, or safety incidents so problematic and harmful that the most effective action may be temporary removal of the employee from the workplace so that an investigation may be conducted. When immediate action is necessary to ensure the safety of the employee or others, the supervisor shall immediately contact the human resources director or assistant superintendent for human resources.~~

Dismissal

At-will employees may be dismissed at any time for any reason not prohibited by law or for no reason, as determined by the needs of the District. At-will employees who are dismissed shall receive pay through the end of the last day worked.

Appeal of Employment Actions

A dismissed employee may appeal the dismissal in accordance with DGBA(LOCAL).

ADD POLICY

Non-Chapter 21 Contracts

Non-Chapter 21 contracts shall be provided for positions included on the list approved by the Board. A non-Chapter 21 contract shall not be governed by Chapter 21 of the Education Code.

Termination During Contract Term

In accordance with DCE(LEGAL), an employee may request a hearing before the Board to appeal discharge during the contract period.

An employee whose contract is not reissued at the end of the contract period may appeal in accordance with DGBA(LOCAL).

PROPOSED REVISIONS

The Superintendent shall recommend an annual compensation plan for all District employees. The compensation plan may include wage and salary structures, stipends, benefits, and incentives. [See also DEAA] The recommended plan shall support District goals for hiring and retaining highly qualified employees. The Board shall review and approve the compensation plan to be used by the District. The Board shall also determine the total compensation package for the Superintendent. [See BJ series]

Pay Administration

The Superintendent shall implement the compensation plan and establish procedures for plan administration consistent with the budget. The classification of each job title within the compensation plan shall be based on the qualifications, duties, and market value of the position.

Annualized Salary

The District shall pay all salaried employees over 12 months in equal monthly or semi-monthly installments, regardless of the number of months employed during the school year. Salaried employees hired during the school year shall be paid in accordance with administrative regulations.

Pay Increases

The Superintendent shall recommend to the Board an amount for employee pay increases as part of the annual budget. Any pay adjustments for individual employees shall be determined within the approved budget following established procedures.

Midyear Pay Increases

Contract Employees

A contract employee's pay may be increased after performance on the contract has begun only if authorized by the compensation plan of the District or there is a change in the employee's job assignment or duties during the term of the contract that warrants additional compensation. Any such changes in pay that do not conform with the compensation plan shall require Board approval. [See DEA(LEGAL) for provisions on pay increases and public hearing requirements.]

Noncontract Employees

The Superintendent may grant a pay increase to a noncontract employee after duties have begun because of a change in the employee's job assignment or to address pay equity. The Superintendent shall report any such pay increases to the Board at the next regular meeting.

Pay During Closing

During an emergency closure, all ~~full-time~~ employees shall continue to be paid for their regular duty schedule unless otherwise provided by Board action. Following an emergency closure, the Board shall adopt a resolution or take other Board action establishing the purpose and parameters for such payments. [See EB for the authority to close schools.]

Premium Pay During Disasters

~~All~~ Nonexempt employees who are required to work to mitigate the reason for an emergency closing shall be paid at the rate of one and one-half times their regular rate of pay for all hours worked up to 40 hours per week. All other nonexempt employees who are required to work during an emergency closing shall be paid their regular rate of pay.

Overtime for time worked over 40 hours in a week shall be calculated and paid according to law. [See DEAB] The Superintendent shall approve payments and ensure that accurate time records are kept of actual hours worked during emergency closings.

PROPOSED REVISIONS

(See pages 3 & 6)

Leave Administration

The Superintendent shall develop administrative regulations addressing employee leaves and absences to implement the provisions of this policy.

Definitions

The term "immediate family" is defined as:

Immediate Family

1. Spouse.
2. Son or daughter, including a biological, adopted, or foster child, a son- or daughter-in-law, a stepchild, a legal ward, or a child for whom the employee stands *in loco parentis*.
3. Parent, stepparent, parent-in-law, or other individual who stands *in loco parentis* to the employee.
4. Sibling, stepsibling, and sibling-in-law.
5. Grandparent and grandchild.
6. Any person residing in the employee's household at the time of illness or death.

For purposes of the Family and Medical Leave Act (FMLA), the definitions of spouse, parent, son or daughter, and next of kin are found in DECA(LEGAL).

Family Emergency

The term "family emergency" shall be limited to disasters and life-threatening situations involving the employee or a member of the employee's immediate family.

Leave Day

A "leave day" for purposes of earning, using, or recording leave shall mean the number of hours per day equivalent to the employee's usual assignment, whether full-time or part-time.

School Year

A "school year" for purposes of earning, using, or recording leave shall mean the term of the employee's annual employment as set by the District for the employee's usual assignment, whether full-time or part-time.

Catastrophic Illness or Injury

A catastrophic illness or injury is a severe condition or combination of conditions affecting the mental or physical health of the employee or a member of the employee's immediate family that requires the services of a licensed practitioner for a prolonged period of time and that forces the employee to exhaust all leave time earned by that employee and to lose compensation from the District. Such conditions typically require prolonged hospitalization or recovery or are expected to result in disability or death. Conditions

relating to pregnancy or childbirth shall be considered catastrophic if they meet the requirements of this paragraph.

Note: For District contribution to employee insurance during leave, see CRD(LOCAL).

Availability

The District shall make state personal leave and local leave for the current year available for use at the beginning of the school year.

State Leave Proration

If an employee separates from employment with the District before his or her last duty day of the school year or begins employment after the first duty day of the school year, state personal leave shall be prorated based on the actual time employed.

If an employee separates from employment before the last duty day of the school year, the employee's final paycheck shall be reduced for state personal leave the employee used beyond his or her pro rata entitlement for the school year.

Medical Certification

An employee shall submit medical certification of the need for leave if:

1. The employee is absent more than three consecutive workdays because of personal illness or illness in the immediate family;
2. The District requires medical certification due to a questionable pattern of absences or when deemed necessary by the supervisor or Superintendent; or
3. The employee requests FMLA leave for the employee's serious health condition; a serious health condition of the employee's spouse, parent, or child; or for military caregiver leave.

In each case, medical certification shall be made by a health-care provider as defined by the FMLA. [See DECA(LEGAL)]

State Personal Leave

The Board requires employees to differentiate the manner in which state personal leave is used.

Nondiscretionary Use

Nondiscretionary use of leave shall be for the same reasons and in the same manner as state sick leave accumulated before May 30, 1995. [See DEC(LEGAL)]

Nondiscretionary use includes leave related to the birth or placement of a child and taken within the first year after the child's birth, adoption, or foster placement.

Discretionary Use

Discretionary use of leave is at the individual employee's discretion, subject to limitations set out below.

Request for Leave

In deciding whether to approve or deny a request for discretionary use of state personal leave, the supervisor shall not seek or consider the reasons for which an employee requests to use leave. The supervisor shall, however, consider the duration of the requested absence in conjunction with the effect of the employee's absence on the educational program and District operations, as well as the availability of substitutes.

Local Leave

Each employee shall earn five paid local leave days per school year in accordance with administrative regulations.

Local leave shall accumulate without limit.

Local leave shall be used according to the terms and conditions of state personal leave. [See State Personal Leave, above]

Extended Sick Leave

After all available paid leave days and any applicable compensatory time have been exhausted, a full-time employee shall be granted in a school year a maximum of 30 leave days of extended sick leave to be used on consecutive workdays and only for the employee's own personal illness or injury, including pregnancy-related illness or injury.

A written request for extended sick leave must be accompanied by medical certification of the illness or injury.

Extended sick leave shall be unpaid leave.

Sick Leave Pool

An employee who has exhausted all paid leave as well as any applicable compensatory time and who suffers from a catastrophic illness or injury or is absent due to the catastrophic illness or injury of a member of the employee's ~~spouse, parent, or child~~immediate family may request the establishment of a sick leave pool, to which District employees may donate local leave for use by the eligible employee.

The pool shall cease to exist when the employee no longer needs leave for the purpose requested, uses the maximum number of days allowed under a pool, or exhausts all leave days donated to the sick leave pool.

The Superintendent shall develop regulations for the implementation of the sick leave pool that address the following:

1. Procedures to request the establishment of a sick leave pool;
2. The maximum number of days an employee may donate to a sick leave pool;

3. The maximum number of days per school year an eligible employee may receive from a sick leave pool; and

4. The return of unused days to donors.

Appeal

An employee may appeal a decision regarding the establishment or implementation of the District's sick leave pool in accordance with DGBA(LOCAL), beginning with the Superintendent or appropriate administrator.

Mental Health Leave

A District peace officer or a full-time District telecommunicator, as defined by law, who experiences a traumatic event in the scope of employment shall be granted a maximum of five days of mental health leave per traumatic event. Such leave shall be provided in accordance with administrative regulations and shall not be deducted from the employee's pay or leave balance.

The Superintendent shall develop regulations regarding mental health leave that address the following:

1. Circumstances or reasons under which an eligible employee may use mental health leave;

2. Procedures for requesting mental health leave and maintaining the anonymity of the requestor;

3. The administrator authorized to approve requests for mental health leave; and

4. Other procedures deemed necessary for administering this provision.

Quarantine Leave

A District peace officer shall be granted quarantine leave when ordered by the local health authority or the peace officer's supervisor to quarantine or isolate due to possible or known exposure to a communicable disease while on duty. Such leave shall be provided in accordance with administrative regulations and shall not be deducted from the employee's pay or leave balance.

The Superintendent shall develop regulations regarding quarantine leave that address the following:

1. Continuation of all employment benefits and compensation for the duration of the leave;

2. Reimbursement for reasonable costs related to the quarantine; and

3. Other procedures deemed necessary for administering this provision.

Line of Duty Illness or Injury Leave of Absence

Following a leave of absence with full pay as required by law, the police officer may use accumulated leave in accordance with administrative guidelines. The District shall not extend the leave of absence for a police officer's line of duty illness or injury.

Family and Medical Leave

FMLA leave shall run concurrently with applicable paid leave and compensatory time, as applicable.

Note: See DECA(LEGAL) for provisions addressing FMLA.

Twelve-Month Period

For purposes of an employee's entitlement to FMLA leave, the 12-month period shall be measured backward from the date an employee uses FMLA leave.

Combined Leave for Spouses

When both spouses are employed by the District, the District shall limit FMLA leave for the birth, adoption, or placement of a child, or to care for a parent with a serious health condition, to a combined total of 12 weeks. The District shall limit military caregiver leave to a combined total of 26 weeks.

Intermittent or Reduced Schedule Leave

The District shall not permit use of intermittent or reduced schedule FMLA leave for the care of a newborn child or for the adoption or placement of a child with the employee.

Certification of Leave

When an employee requests leave, the employee shall provide certification, in accordance with FMLA regulations, of the need for leave.

Fitness-for-Duty Certification

In accordance with administrative regulations, when an employee takes FMLA leave due to the employee's own serious health condition, the employee shall provide, before resuming work, a fitness-for-duty certification.

Leave at the End of Semester

When a teacher takes leave near the end of the semester, the District may require the teacher to continue leave until the end of the semester.

Temporary Disability Leave

Any full-time employee whose position requires educator certification by the State Board for Educator Certification or by the District shall be eligible for temporary disability leave. The maximum length of temporary disability leave shall be 180 calendar days. [See DBB(LOCAL) for temporary disability leave placement and DEC(LEGAL) for return to active duty.]

An employee's notification of need for extended absence due to the employee's own medical condition shall be forwarded to the Superintendent as a request for temporary disability leave.

The District shall require the employee to use temporary disability leave and paid leave, including any compensatory time, concurrently with FMLA leave.

Workers' Compensation

Note: Workers' compensation is not a form of leave. The workers' compensation law does not require the continuation of the District's contribution to health insurance.

An absence due to a work-related injury or illness shall be designated as FMLA leave, temporary disability leave, and/or assault leave, as applicable.

No Paid Leave Offset

The District shall not permit the option for paid leave offset in conjunction with workers' compensation income benefits. [See CRE]

Court Appearances

Absences due to compliance with a valid subpoena or for jury duty shall be fully compensated by the District and shall not be deducted from the employee's pay or leave balance.

Payment for Accumulated Leave Upon Retirement

The following leave provisions shall apply to state and local leave accumulated beginning on the original effective date of this program.

An employee who retires from the District shall be eligible for payment for accumulated state and local leave under the following conditions:

1. The employee's retirement is voluntary, i.e., the employee is not being discharged or nonrenewed.
2. ~~1.~~ The employee is retiring under the Teacher Retirement System of Texas (TRS).
3. ~~2.~~ The employee has been employed by the District for at least the last eight consecutive years.

The employee shall receive payment for each day of accumulated state and local leave, to a maximum of 75 days, at a rate established by the Board. If the employee is reemployed with the District, days for which the employee received payment shall not be available to that employee.

The rate established by the Board shall be in effect until the Board adopts a new rate. Any changes to the rate shall apply beginning with the school year following the adoption of the rate change.

When a person who meets all eligibility criteria for this benefit dies while employed by the District, the District shall make the applicable payment to the estate of the deceased employee.

Neutral Absence Control

If an employee does not return to work after exhausting all available paid and unpaid leave, the District shall provide the employee written notice that he or she no longer has leave available for use. The District shall automatically pursue termination of an employee who has exhausted all available leave, regardless of the reason for the absence [see DF series]. The employee's eligibility for reasonable accommodations, as required by the Americans with Disabilities Act [see DAA(LEGAL)], shall be considered before termination. If terminated, the employee may apply for reemployment with the District.

PROPOSED REVISIONS

(See page 2)

Complaints

In this policy, the terms “complaint” and “grievance” shall have the same meaning.

Other Complaint Processes

Employee complaints shall be filed in accordance with this policy, except as required by the policies listed below. Some of these policies require appeals to be submitted in accordance with DGBA after the relevant complaint process:

1. Complaints alleging discrimination, including violations of Title IX (gender), Title VII (sex, race, color, religion, national origin), ADEA (age), or Section 504 (disability), shall be submitted in accordance with the DIA series.
2. Complaints alleging certain forms of harassment, including harassment by a supervisor and violation of Title VII, shall be submitted in accordance with the DIA series.
3. Complaints concerning retaliation relating to discrimination and harassment shall be submitted in accordance with the DIA series.
4. Complaints concerning instructional resources shall be submitted in accordance with the EF series.
5. Complaints concerning a commissioned peace officer who is an employee of the District shall be submitted in accordance with the CKE series.
6. Complaints concerning the proposed nonrenewal of a term contract issued under Chapter 21 of the Education Code shall be submitted in accordance with DFBB.
7. Complaints concerning the proposed termination or suspension without pay of an employee on a probationary, term, or continuing contract issued under Chapter 21 of the Education Code during the contract term shall be submitted in accordance with DFAA, DFBA, or DFCA.

Notice to Employees

The District shall inform employees of this policy through appropriate District publications.

Guiding Principles

Informal Process

The Board encourages employees to discuss their concerns with their supervisor, principal, or other appropriate administrator who has the authority to address the concerns. Concerns should be expressed as soon as possible to allow early resolution at the lowest possible administrative level.

Informal resolution shall be encouraged but shall not extend any deadlines in this policy, except by mutual written consent.

Direct Communication with Board Members

Employees shall not be prohibited from communicating with a member of the Board regarding District operations except when communication between an employee and a Board member would be inappropriate because of a pending hearing or appeal related to the employee.

Formal Process

An employee may initiate the formal process described below by timely filing a written complaint form.

Even after initiating the formal complaint process, employees are encouraged to seek informal resolution of their concerns. An employee whose concerns are resolved may withdraw a formal complaint at any time.

The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or "mini-trial" at any level.

Freedom from Retaliation

Neither the Board nor any District employee shall unlawfully retaliate against an employee for bringing a concern or complaint.

Whistleblower Complaints

Whistleblower complaints shall be filed within the time specified by law and may be made to the Superintendent or designee beginning at Level Two. Timelines for the employee and the District set out in this policy may be shortened to allow the Board to make a final decision within 60 calendar days of the initiation of the complaint. [See DG]

Complaints Against Supervisors

Complaints alleging a violation of law by a supervisor may be made to the Superintendent or designee. Complaint forms alleging a violation of law by the Superintendent may be submitted directly to the Board or designee.

General Provisions

Filing

Complaint forms and appeal notices may be filed by hand-delivery, by electronic communication, including email and fax, or by U.S. Mail. ~~Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee and the human resources department by the close of business on the deadline.~~ Filings submitted by electronic communication shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic communication. Mail filings shall be timely filed if they are postmarked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three days after the deadline.

Scheduling Conferences	The District shall make reasonable attempts to schedule conferences at a mutually agreeable time. If the employee fails to appear at a scheduled conference, the District may hold the conference and issue a decision in the employee's absence.
Response	At Levels One and Two, "response" shall mean a written communication to the employee from the appropriate administrator. Responses may be hand-delivered, sent by electronic communication to the employee's email address of record, or sent by U.S. Mail to the employee's mailing address of record. Mailed responses shall be timely if they are postmarked by U.S. Mail on or before the deadline.
Days	"Days" shall mean District business days, unless otherwise noted. In calculating timelines under this policy, the day a document is filed is "day zero." The following business day is "day one."
Representative	"Representative" shall mean any person who or an organization that does not claim the right to strike and is designated by the employee to represent him or her in the complaint process. The employee may designate a representative through written notice to the District at any level of this process. The representative may participate in person or by telephone conference call. If the employee designates a representative with fewer than three days' notice to the District before a scheduled conference or hearing, the District may reschedule the conference or hearing to a later date, if desired, in order to include the District's counsel. The District may be represented by counsel at any level of the process.
Consolidating Complaints	Complaints arising out of an event or a series of related events shall be addressed in one complaint. Employees shall not file separate or serial complaints arising from any event or series of events that have been or could have been addressed in a previous complaint. When two or more complaints are sufficiently similar in nature and remedy sought to permit their resolution through one proceeding, the District may consolidate the complaints.
Untimely Filings	All time limits shall be strictly followed unless modified by mutual written consent. If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the employee, at any point during the complaint process. The employee may appeal the dismissal by seeking review in writing within ten days from the date of the written dismissal notice, starting at the level at which the complaint was dismissed. Such appeal shall be limited to the issue of timeliness.

Costs Incurred

Each party shall pay its own costs incurred in the course of the complaint.

Complaint and Appeal Forms

Complaints and appeals under this policy shall be submitted in writing on a form provided by the District.

Copies of any documents that support the complaint should be attached to the complaint form. If the employee does not have copies of these documents, they may be presented at the Level One conference. After the Level One conference, no new documents may be submitted by the employee unless the employee did not know the documents existed before the Level One conference.

A complaint or appeal form that is incomplete in any material aspect may be dismissed but may be refiled with all the required information if the refiling is within the designated time for filing.

Audio Recording

As provided by law, an employee shall be permitted to make an audio recording of a conference or hearing under this policy at which the substance of the employee's complaint is discussed. The employee shall notify all attendees present that an audio recording is taking place.

Level One

Complaint forms must be filed:

1. Within 15 days of the date the employee first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and
2. With the lowest level administrator who has the authority to remedy the alleged problem.

   In most circumstances, employees on a school campus shall file Level One complaints with the campus principal; other District employees shall file Level One complaints with their immediate supervisor.

   If the only administrator who has authority to remedy the alleged problem is the Superintendent or designee, the complaint may begin at Level Two following the procedure, including deadlines, for filing the complaint form at Level One.

If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.

The appropriate administrator shall investigate as necessary and schedule a conference with the employee within ten days after receipt of the written complaint. The administrator may set reasonable time limits for the conference.

Absent extenuating circumstances, the administrator shall provide the employee a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the administrator may consider information provided at the Level One conference and any other relevant documents or information the administrator believes will help resolve the complaint.

Level Two

If the employee did not receive the relief requested at Level One or if the time for a response has expired, the employee may request a conference with the Superintendent or designee to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level One response or, if no response was received, within ten days of the Level One response deadline.

After receiving notice of the appeal, the Level One administrator shall prepare and forward a record of the Level One complaint to the Level Two administrator. The employee may request a copy of the Level One record.

The Level One record shall include:

1. The original complaint form and any attachments.
2. All other documents submitted by the employee at Level One.
3. The written response issued at Level One and any attachments.
4. All other documents relied upon by the Level One administrator in reaching the Level One decision.

The Superintendent or designee shall schedule a conference within ten days after the appeal notice is filed. The conference shall be limited to the issues and documents considered at Level One. At the conference, the employee may provide information concerning any documents or information relied upon by the administration for the Level One decision. The Superintendent or designee may set reasonable time limits for the conference.

The Superintendent or designee shall provide the employee a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the Superintendent or designee may consider the Level One record, information provided at the Level Two conference, and any other relevant documents or information the Superintendent or designee believes will help resolve the complaint.

Recordings of the Level One and Level Two conferences, if any, shall be maintained with the Level One and Level Two records.

Level Three

If the employee did not receive the relief requested at Level Two or if the time for a response has expired, the employee may appeal the decision to the Board.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level Two response or, if no response was received, within ten days of the Level Two response deadline.

The Superintendent or designee shall inform the employee of the date, time, and place of the Board meeting at which the complaint will be on the agenda for presentation to the Board.

The Superintendent or designee shall provide the Board the record of the Level Two appeal. The employee may request a copy of the Level Two record.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
3. The written response issued at Level Two and any attachments.
4. All other documents relied upon by the administration in reaching the Level Two decision.

The appeal shall be limited to the issues and documents considered at Level Two, except that if at the Level Three hearing the administration intends to rely on evidence not included in the Level Two record, the administration shall provide the employee notice of the nature of the evidence at least three days before the hearing.

The District shall determine whether the complaint will be presented in open or closed meeting in accordance with the Texas Open Meetings Act and other applicable law. [See BE]

The presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the employee and administration to each make a presentation and provide rebuttal and an opportunity for questioning by the Board. The Board shall hear the complaint and may request that the administration provide an explanation for the decisions at the preceding levels.

In addition to any other record of the Board meeting required by law, the Board shall prepare a separate record of the Level Three

presentation. The Level Three presentation, including the presentation by the employee or the employee's representative, any presentation from the administration, and questions from the Board with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board shall then consider the complaint. It may give notice of its decision orally or in writing at any time up to and including the next regularly scheduled Board meeting. If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Two.

PROPOSED REVISIONS

(See pages 1, 4 & 5)

Each District employee shall perform his or her duties in accordance with state and federal law, District policy, and ethical standards. The District holds all employees accountable to the Educators' Code of Ethics. [See DH(EXHIBIT)]

Each District employee shall recognize and respect the rights of students, parents, other employees, and members of the community and shall work cooperatively with others to serve the best interests of the District.

An employee wishing to express concern, complaints, or criticism shall do so through appropriate channels. [See DGBA]

Violations of Standards of Conduct

Each employee shall comply with the standards of conduct set out in this policy and with any other policies, regulations, and guidelines that impose duties, requirements, or standards attendant to his or her status as a District employee. Violation of any policies, regulations, or guidelines, including intentionally making a false claim, offering a false statement, or refusing to cooperate with a District investigation, may result in disciplinary action, including termination of employment. [See DCD and DF series]

Weapons Prohibited

The District prohibits the use, possession, or display of any firearm, location-restricted knife, club, or prohibited weapon, as defined at FNCG, on District property at all times.

Exceptions

No violation of this policy occurs when:

1. Use or possession of a firearm by a specific employee is authorized by Board action. [See CKE series]
2. A District employee who holds a Texas handgun license stores a handgun or other firearm in a locked vehicle in a parking lot, parking garage, or other parking area provided by the District, provided the handgun or other firearm is not in plain view; or
3. The use, possession, or display of an otherwise prohibited weapon takes place as part of a District-approved activity supervised by proper authorities. [See FOD]

Electronic Communication

Use with Students

A certified employee, licensed employee, or any other employee designated in writing by the Superintendent or a campus principal may use electronic communication, as this term is defined by law, with currently enrolled students only about matters within the scope of the employee's professional responsibilities.

Unless an exception has been made in accordance with the employee handbook or other administrative regulations, an employee shall not use a personal electronic communication platform, application, or account to communicate with currently enrolled students.

Unless authorized above, all other employees are prohibited from using electronic communication directly with students who are currently enrolled in the District. The employee handbook or other administrative regulations shall further detail:

1. Exceptions for family and social relationships;
2. The circumstances under which an employee may use text messaging to communicate with individual students or student groups;
3. Hours of the day during which electronic communication is discouraged or prohibited; and
4. Other matters deemed appropriate by the Superintendent or designee.

In accordance with ethical standards applicable to all District employees [see DH(EXHIBIT)], an employee shall be prohibited from using electronic communications in a manner that constitutes prohibited harassment or abuse of a District student; adversely affects the student's learning, mental health, or safety; includes threats of violence against the student; reveals confidential information about the student; or constitutes an inappropriate communication with a student, as described in the Educators' Code of Ethics.

An employee shall have no expectation of privacy in electronic communications with students. Each employee shall comply with the District's requirements for records retention and destruction to the extent those requirements apply to electronic communication. [See CPC]

Personal Use

All employees shall be held to the same professional standards in their public use of electronic communication as for any other public conduct. If an employee's use of electronic communication violates state or federal law or District policy or interferes with the employee's ability to effectively perform his or her job duties, the employee is subject to disciplinary action, up to and including termination of employment.

Reporting Improper Communication

In accordance with administrative regulations, an employee shall notify his or her supervisor when a student engages in improper electronic communication with the employee.

Disclosing Personal Information	An employee shall not be required to disclose his or her personal email address or personal phone number to a student.
Safety Requirements	Each employee shall adhere to District safety rules and regulations and shall report unsafe conditions or practices to the appropriate supervisor.
Harassment or Abuse	An employee shall not engage in prohibited harassment, including sexual harassment, of: 1. Other employees. [See DIA] 2. Students. [See FFH; see FFG regarding child abuse and neglect.] While acting in the course of employment, an employee shall not engage in prohibited harassment, including sexual harassment, of other persons, including Board members, vendors, contractors, volunteers, or parents. An employee shall report child abuse or neglect as required by law. [See FFG]
Relationships with Students	An employee shall not form romantic or other inappropriate social relationships with students. Any sexual relationship between a student and a District employee is always prohibited, even if consensual. [See FFH] As required by law, the District shall notify the parent of a student with whom an educator is alleged to have engaged in certain misconduct. [See FFF]
Tobacco and E-Cigarettes	An employee shall not smoke or use tobacco products or e-cigarettes on District property, in District vehicles, or at school-related activities. [See also GKA]
Alcohol and Drugs / Notice of Drug-Free Workplace	As a condition of employment, an employee shall abide by the terms of the following drug-free workplace provisions. An employee shall notify the Superintendent in writing if the employee is convicted for a violation of a criminal drug statute occurring in the workplace in accordance with Arrests, Indictments, Convictions, and Other Adjudications, below. An employee shall not manufacture, distribute, dispense, possess, use, or be under the influence of any of the following substances during working hours while on District property or at school-related activities during or outside of usual working hours: 1. Any controlled substance or dangerous drug as defined by law, including but not limited to marijuana, any narcotic drug,

hallucinogen, stimulant, depressant, amphetamine, or barbiturate.

2. Alcohol or any alcoholic beverage.

3. Any abusable glue, aerosol paint, or any other chemical substance for inhalation.

4. Any other intoxicant or mood-changing, mind-altering, or behavior-altering drug.

An employee need not be legally intoxicated to be considered "under the influence" of a controlled substance.

Exceptions

It shall not be considered a violation of this policy if the employee:

1. Manufactures, possesses, or dispenses a substance listed above as part of the employee's job responsibilities;

2. Uses or possesses a controlled substance or drug authorized by a licensed physician prescribed for the employee's personal use; or

3. Possesses a controlled substance or drug that a licensed physician has prescribed for the employee's child or other individual for whom the employee is a legal guardian.

Sanctions

An employee who violates these drug-free workplace provisions shall be subject to disciplinary sanctions. Sanctions may include:

1. Referral to drug and alcohol counseling or rehabilitation programs;

2. Referral to employee assistance programs;

3. Termination from employment with the District; and

4. Referral to appropriate law enforcement officials for prosecution.

Notice

Employees shall receive a copy of this policy.

Arrests, Indictments, Convictions, and Other Adjudications

An employee shall notify his or her principal or immediate supervisor within three calendar days of any arrest, indictment, conviction, no contest or guilty plea, or other adjudication of the employee for any felony, any offense involving moral turpitude, and any of the other offenses as indicated below:

1. Crimes involving school property or funds;

2. Crimes involving attempt by fraudulent or unauthorized means to obtain or alter any certificate or permit that would entitle any person to hold or obtain a position as an educator;

3. Crimes that occur wholly or in part on school property or at a school-sponsored activity; or

4. Crimes involving moral turpitude, which include:

- Dishonesty; fraud; deceit; theft; misrepresentation;
- Deliberate violence;
- Base, vile, or depraved acts that are intended to arouse or gratify the sexual desire of the actor;
- Felony possession or conspiracy to possess, or any misdemeanor or felony transfer, sale, distribution, or conspiracy to transfer, sell, or distribute any controlled substance defined in Chapter 481 of the Health and Safety Code;
- Felony driving while intoxicated (DWI) or driving under the influence (DUI); or
- Acts constituting abuse or neglect under the Texas Family Code.

Dress and Grooming

An employee's dress and grooming shall be clean, neat, in a manner appropriate for his or her assignment, and in accordance with any additional standards established by his or her supervisor and approved by the Superintendent.

PROPOSED REVISIONS

Superintendent's Authority

All personnel are employed subject to assignment and reassignment by the Superintendent or designee when the Superintendent determines that the assignment or reassignment is in the best interest of the District. Reassignment shall be defined as a transfer to another position, department, or facility that does not necessitate a change in the employment contract of a contract employee. Any change in an employee's contract shall be in accordance with policy DC.

Any employee may request reassignment within the District to another position for which he or she is qualified.

Assignment of Relatives

No employee shall be assigned to a position in which he or she would supervise or would otherwise be directly ~~or indirectly~~ responsible for the evaluation of a member of his or her immediate family, as defined in DEC(LOCAL). ~~any person related to the employee~~.

~~For purposes of this policy, a relative shall be defined as the employee's spouse, child, parent, sibling, grandchild, mother- or father-in-law, brother- or sister-in-law, aunt, uncle, niece, or nephew~~.

Campus Assignments

The principal's criteria for approval of campus appointments and reassignments shall be consistent with District policy regarding equal opportunity employment, and with staffing patterns approved in the District and campus plans. [See BQ series] In exercising their authority to approve appointments and reassignments, principals shall work cooperatively with the central office staff to ensure the efficient operation of the District as a whole.

Supplemental Duties

Noncontractual supplemental duties for which supplemental pay is received may be discontinued by either party at any time. An employee who wishes to relinquish a paid supplemental duty may do so by notifying the Superintendent or designee in writing. Paid supplemental duties are not part of the District's contractual obligation to the employee and an employee shall hold no expectation of continuing assignment to any paid supplemental duty.

Work Calendars and Schedules

Subject to the Board-adopted budget and compensation plan and in harmony with employment contracts, the Superintendent shall determine required work calendars for all employees. [See DC, EB]

Daily time schedules for all employees shall be determined by the Superintendent or designee and principals.

PROPOSED REVISIONS

T-TESS

The District shall appraise teachers using the Texas Teacher Evaluation and Support System (T-TESS) in accordance with law and administrative regulations.

The Board shall approve a list of certified appraisers who can appraise a teacher in place of the teacher's supervisor.

Annual Appraisal

A teacher who is a member of a campus cohort participating in the teacher incentive allotment program shall be appraised annually.

All other District teachers shall be appraised annually unless they ~~.~~

~~*Exception*~~

~~Teachers who~~ are eligible for less frequent evaluations in accordance with law [see DNA(LEGAL)] and the local criteria established in this policy shall be appraised in accordance with the provisions below.

Less-Than-Annual *Eligibility*

In addition to meeting the eligibility requirements in state rules, to be eligible for less-than-annual evaluations under the T-TESS, a teacher shall:

1. Be employed on an educator term contract;
2. Hold SBEC certification;
3. Be assigned in his or her certification area;
4. Have been employed by the District for at least three years;
5. Have served at the current campus for at least two years; and
6. Have overall teaching experience of at least ~~ten~~ 10 years.

Frequency

Eligible teachers shall be appraised every three years.

During any school year when a complete appraisal is not scheduled for an eligible teacher, either the teacher or the principal may require that an appraisal be conducted by providing written notice to the other party.

A teacher's supervisor shall have the authority to return a teacher to the traditional appraisal cycle as a result of performance deficiencies documented in accordance with state rule.

Annual Review Process

In the years in which a T-TESS appraisal is not scheduled for an eligible teacher, the teacher shall participate in an annual review process that includes the elements listed in state rule.

The annual review process shall produce a written document to be presented to the teacher, signed by the teacher and supervisor, and maintained in the personnel file.

PROPOSED REVISIONS

Principals

The District shall appraise principals using the Texas Principal Evaluation and Support System (T-PESS) in accordance with law and administrative regulations.

Other Campus Administrators

The appraisal system used for campus administrators other than principals shall be determined by each administrator's position and job responsibilities and shall consist of either a local appraisal system developed in accordance with law and administrative regulations or a modified version of the T-PESS.

Frequency

District principals and other campus administrators shall be appraised annually.

~~**Employment Decisions**~~

~~When relevant to the decision, written evaluations of a professional employee's performance, as documented to date, and any other information the administration determines to be appropriate shall be considered in decisions affecting contract status.~~

~~Exception~~

~~Written evaluations and other evaluative information need not be considered prior to a decision to terminate a probationary contract at the end of the contract term.~~

DELETE POLICY

Hunter Education

Hunter education instructors shall be permitted to bring unloaded firearms onto school premises for instructional purposes upon strict compliance with the following procedures:

1. The instructor shall obtain written authorization from the campus principal listing each time a firearm will be brought onto school premises. This authorization shall include both the instructor's and the principal's names and signatures; specify the number, types, and serial numbers of firearms to be used for instructional aides; and indicate when the firearms may be used and when they must be removed from campus.
2. The instructor shall carry the authorization when firearms are on school premises.
3. A copy of each authorization shall be maintained on file in the campus administrative office.
4. The instructor shall ensure that no live ammunition is brought onto school premises.

Notification

The principal shall notify local law enforcement officials when a hunter education program is offered at the campus and that instructors are authorized to be in possession of unloaded firearms on school premises.

PROPOSED REVISIONS

Additional Definitions of At-Risk Student

In addition to applying state criteria, the District shall classify as "at risk" any student who:

1. Receives services from supplementary/intervention programs; or

~~2. Is performing at least two years below grade level in mathematics or reading;~~

~~3. Has been psychologically, sexually, or physically abused;~~

~~4.~~2. Has been absent more than ~~ten~~ 10 days in a semester.~~;~~

~~5. Has earned a passing score on a state-mandated assessment that is not more than ten percent above the state-established passing standard; or~~

~~6. Has identified himself or herself as a gang member.~~

As permitted by law, the District shall use compensatory education funds to provide services to such students. [See EHBC(LEGAL)]

PROPOSED REVISIONS

Certificate of Coursework Completion

The District shall issue a certificate of coursework completion to a student who has successfully completed state and local credit requirements for graduation but has failed to meet all applicable state testing requirements. [See EIF, FMH]

Partial Credit

When a student earns a passing grade in only half of a course and the combined grade for both halves is lower than 70, the District shall award the student credit for the half with the passing grade.

Credentialing

The District shall award credit for a credentialed lower-level course in a language other than English (LOTE) on a pass/fail basis if a student completes the higher-level LOTE course with an overall grade of 70 or higher or earns credit for the higher-level LOTE course through credit by examination.

PROPOSED REVISIONS

Relation to Essential Knowledge and Skills

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

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

Guidelines for Grading

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

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

~~A student who has a grade of "Incomplete" at the end of a grading period, and who is eligible under the grading guidelines to redo an assignment or retake a test, shall complete all work, including any retest, within two school days after the end of the grading period in order to replace the "Incomplete" grade.~~

Progress Reporting

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

Interim Reports

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

Conferences

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

~~Each elementary school teacher shall make a good faith effort to have a conference with parents at least once each year and shall have additional conferences as needed. Each secondary school teacher shall make a good faith effort to have a conference with parents of any student who is having difficulties in class.~~

~~Student Responsibility~~

~~District students shall be expected to take individual responsibility for all class assignments, projects, and examinations and to do their own work unless a teacher has made specific provisions for working cooperatively in pairs or in groups.~~

Academic Dishonesty

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

PROPOSED REVISIONS

Curriculum Mastery

Promotion and course credit shall be based on mastery of the curriculum. Expectations and standards for promotion shall be established for each grade level, content area, and course and shall be coordinated with compensatory, intensive, and/or accelerated services. [See EHBC] The District shall comply with applicable state and federal requirements when determining methods for students with disabilities [see FB] or students who are English language learners [see EHBE and EKBA] to demonstrate mastery of the curriculum.

Students Receiving Special Education Services

Any modified promotion standards for a student receiving special education services shall be determined by the student's admission, review, and dismissal (ARD) committee and documented in the student's individualized education program (IEP). [See EHBA series and EKB]

Standards for Mastery

In addition to the factors in law that must be considered for promotion, mastery shall be determined as follows:

1. Course assignments and unit evaluation shall be used to determine student grades in a subject. An average of 70 or ~~higher~~ above on a scale of 100 based on course-level, grade-level standards (essential knowledge and skills) shall be considered a passing grade.

2. Mastery of the skills necessary for success at the next level shall be validated by assessments that may either be incorporated into unit or final exams or may be administered separately. Mastery of at least 70 percent of the objectives shall be required.

Grades 1-8

In grades 1-8, promotion to the next grade level shall be based on an overall average of 70 ~~on a scale of 100 based on course-level, grade-level standards (essential knowledge and skills)~~or above for all subject areas, a grade of 70 or above in language arts and mathematics, and ~~a grade of 70 or above in~~ either science or social studies.

Grades 9-12

Grade-level advancement for students in grades 9-12 shall be earned by course credits. [See EI]

PROPOSED REVISIONS

Persons Age 21 and Over

The District shall not admit into its public schools any person age 21 or over unless otherwise required by law.

~~The District shall admit persons who are at least age 21 and under age 26 for the purpose of completing the requirements for a high school diploma.~~

Registration Forms

The student's parent, legal guardian, or other person having lawful control shall annually complete registration forms. A student who has reached age 18 shall be permitted to complete these forms.

Proof of Residency

In accordance with administrative regulations, the parent, guardian, or other person having lawful control of the student under order of a court shall present proof of residency. The District may investigate stated residency as necessary.

Minor Living Apart

Person Standing in Parental Relation

A minor student residing in the District but whose parent, guardian, or other person having lawful control under a court order does not reside in the District shall present a power of attorney or an authorization agreement as provided in Chapter 34 of the Family Code assigning responsibility for the student in all school-related matters to an adult resident of the District.

Misconduct

A minor student living apart who has engaged in misconduct that results in any of the consequences found in Education Code 25.001(d) shall not be permitted to attend a District school.

Exceptions

Based on an individual student's circumstance, the Superintendent shall have authority to grant exceptions to the requirement for a power of attorney or authorization agreement and to the exclusion for misconduct.

Extracurricular Activities

The Superintendent shall determine whether a minor student living apart is present in the District for the primary purpose of participating in extracurricular activities.

Students Not Enrolled

A student enrolled in another public school district or a private school, including a homeschool, shall not be eligible for concurrent enrollment in the District nor for participation in curricular or extracurricular activities, except as required by law. [See EEL and FM]

Nonresident Student in Grandparent's After-School Care

The parent and grandparent of a nonresident student requesting admission under Education Code 25.001(b)(9) shall provide to the Superintendent the required information on the grandparent's residency and complete a form provided by the District describing the extent of after-school care to be provided by the grandparent.

The Superintendent shall have authority to approve or deny such admissions requests in accordance with criteria approved by the Board.

"Accredited" Defined

For the purposes of this policy, "accredited" shall be defined as accreditation by TEA, an equivalent agency from another state, or an accrediting association recognized by the commissioner of education.

Grade-Level Placement

Accredited Schools

The parent, guardian, or other person having lawful control of a student enrolling in a District school from an accredited public, private, or parochial school shall provide evidence of the prior schooling outside the District. The student shall be placed initially at the grade level reached elsewhere, pending observation by the classroom teacher, guidance personnel, and the principal. On the basis of these observations and results of tests that may be administered by appropriate District personnel, the principal shall determine the final grade placement.

Nonaccredited Schools

A student enrolling in a District school from a nonaccredited public, private, or parochial school, including a homeschool, shall be placed initially at the discretion of the principal, pending observation by classroom teachers, guidance personnel, and the principal. Criteria for placement may include:

1. Scores on achievement tests, which may be administered by appropriate District personnel.
2. Recommendation of the sending school.
3. Prior academic record.
4. Chronological age and social and emotional development of the student.
5. Other criteria deemed appropriate by the principal.

Transfer of Credit

Accredited Texas Public Schools

Credit toward state graduation requirements earned in an accredited public school district in Texas shall be transferable and recognized by the District.

Other Accredited or Nonaccredited Schools

Before recognizing credit in a course earned in an accredited nonpublic school, an accredited school outside of Texas, or a nonaccredited school, appropriate personnel shall evaluate a student's records and transcript. The District may require the student to demonstrate mastery of the content or use alternative methods to verify course content for the award of credit.

Transition Assistance

In accordance with law, when a student who is identified as homeless or in substitute care enrolls in the District, the District shall assess the student's available records and other relevant information

to ensure credit, including proportionate credit, is awarded appropriately for all subjects and courses taken prior to enrollment.

[See EI]

Withdrawal

A parent or guardian wishing to withdraw a minor student shall present a signed statement that includes the reason for the withdrawal. A student who is 18 or older may submit a withdrawal statement without a parent's or guardian's signature.

[For District withdrawal of students no longer in attendance, see FEA(LOCAL).]

PROPOSED REVISIONS

Authority

The Superintendent ~~or designee~~ is authorized to accept or reject any transfer requests, provided that such action is without regard to race, religion, color, sex, disability, national origin, or ancestral language.

A resident student who becomes a nonresident during the course of a semester shall be permitted to continue in attendance for the remainder of the semester.

Transfer Requests

A nonresident student wishing to transfer into the District shall file an application for transfer each school year with the Superintendent or designee. Transfers shall be granted for one regular school year at a time.

Factors

In approving transfers, the Superintendent shall consider availability of space and instructional staff and the student's disciplinary history and attendance records.

Transfer Agreements

A transfer student shall be notified in the written transfer agreement that he or she must follow all rules and regulations of the District. Violation of the terms of the agreement may result in a transfer request not being approved the following year.

~~In approving or denying an interdistrict transfer, the Superintendent or designee shall consider the student's disciplinary history and attendance records, as well as:~~

- ~~Building capacity;~~
- ~~Enrollment levels at each campus, in each grade level, and in each program;~~
- ~~Growth projections;~~
- ~~Teacher allocations;~~
- ~~Allocations of other professional staff; and~~
- ~~Other criteria applicable to individual campuses.~~

~~**Revocation of Transfer**~~

~~A transfer student shall be notified in the written transfer agreement that he or she must follow all rules and regulations of the District. Violation of the terms of the agreement may result in a transfer request not being approved the following year.~~

~~The effective date of the revocation shall be set in accordance with the written transfer agreement. Written notification of any interdistrict transfer revocation shall be sent to the district of residence.~~

Tuition

If the District charges tuition, the amount shall be set by the Board, within statutory limits.

Waivers	The Board may waive tuition for a student based on financial hardship upon written application by the student, parent, or guardian. [See FP]
Nonpayment	The District may initiate withdrawal of students whose tuition payments are delinquent.
Transportation	The District shall not provide transportation for interdistrict transfer students, except as required by law.
~~**UIL Eligibility**~~	~~Eligibility for participation in UIL activities shall be determined in accordance with applicable UIL rules.~~
Appeals	Any appeals shall be made in accordance with FNG(LOCAL) and GF(LOCAL), as appropriate.

PROPOSED REVISIONS

A student shall be assigned to a school in the ~~feeder pattern that serves the~~ attendance ~~zone~~ area in which he or she resides.

~~Students Who Engage in Bullying~~

~~The Board or the Board's designee may transfer a student who has engaged in bullying in accordance with FDB(LEGAL) and FFI.~~

Class Changes

The campus principal shall be authorized to investigate and approve the transfer of a student from one classroom to another on that campus.

Transfers Between Schools

The Superintendent shall be authorized to investigate and approve or deny transfers between schools~~, provided that such action is without regard to race, religion, color, sex, disability, national origin, or ancestral language~~.

~~Transfer Requests~~

~~A resident student wishing to transfer to another school within the District shall file an application for transfer with the Superintendent or designee.~~

~~*Factors*~~

~~Approval or denial of a request for an intradistrict transfer shall be based on consideration of the student's disciplinary history and attendance records, as well as:~~

- ~~Building capacity;~~
- ~~Enrollment levels at each campus, in each grade level, and in each program;~~
- ~~Growth projections;~~
- ~~Teacher allocations;~~
- ~~Allocations of other professional staff; and~~
- ~~Other criteria applicable to individual campuses.~~

~~Renewal of Transfer~~

~~Once the District has approved a student's transfer request, the approval shall automatically renew each year. The student shall be allowed to continue enrollment at the receiving school until he or she has completed the highest grade level offered at that school, except as provided at REVOCATION OF TRANSFER, below.~~

~~Change of Residence Within the District~~

~~A student who moves from one attendance zone to another within the District during a school year shall be granted, upon request, an intradistrict transfer to complete that school year at the same school before being reassigned to the school serving the attendance zone of the new residence. However, the student and parent shall be required to complete a written intradistrict transfer agreement, and the REVOCATION OF TRANSFER provisions of this policy shall apply.~~

~~Changes in Attendance Zones~~

~~When the Board approves changes to District attendance zone boundaries, students shall attend the schools specified. Exceptions shall be granted as follows:~~

~~1. A student attending a high school at the time of zone boundary changes shall be granted, upon request, an intradistrict transfer to continue enrollment at that high school until graduation.~~

~~2. If the school year is in progress at the time of the zone boundary changes, an elementary or middle school student shall be granted, upon request, an intradistrict transfer to complete the current year at that same school.~~

~~Revocation of Transfer~~

~~An intradistrict transfer student shall be notified in the written intradistrict transfer agreement that he or she must follow all rules and regulations of the District, including those for student conduct and attendance, and that violation of the District's rules and regulations may result in revocation of the intradistrict transfer agreement. The effective date of the revocation will be set in accordance with the written transfer agreement.~~

Note: For the transfer of a student who is the victim of bullying or who engaged in bullying, see FDB(LEGAL). For the transfer of a student who attends a persistently dangerous school, becomes a victim of a violent criminal offense, or becomes a victim of sexual assault, see FDE.

DELETE POLICY

Leaving Campus During Lunch Time

No student shall be permitted to leave campus during lunch except as approved by the principal, on a case-by-case basis in response to a parent's written request.

All Students

Students who leave campus during lunch or at any other time without administrative approval shall be subject to disciplinary action in accordance with the Student Code of Conduct.

PROPOSED REVISIONS

The District shall support the general wellness of all students by implementing ~~measureable~~measurable goals to promote sound nutrition, physical activity, and student health and to reduce childhood obesity.

[See EHAA for information regarding the District's coordinated school health program.]

Development, Implementation, and Review of Guidelines and Goals

The local school health advisory council (SHAC), on behalf of the District, shall review and consider evidence-based strategies and techniques and shall develop nutrition guidelines and wellness goals as required by law. In the development, implementation, and review of these guidelines and goals, the SHAC shall permit participation by parents, students, representatives of the District's food service provider, physical education teachers, school health professionals, members of the Board, school administrators, and members of the public.

[See BDF for required membership of the SHAC.]

Wellness Plan

The SHAC shall develop a wellness plan to implement the District's nutrition guidelines and wellness goals. The wellness plan shall, at a minimum, address:

1. Strategies for soliciting involvement by and input from persons interested in the wellness plan and policy;
2. Objectives, benchmarks, and activities for implementing the wellness goals;
3. Methods for measuring implementation of the wellness goals;
4. The District's standards for foods and beverages provided, but not sold, to students during the school day on a school campus; and
5. The manner of communicating to the public applicable information about the District's wellness policy and plan.

The SHAC shall review and revise the plan on a regular basis and recommend revisions to the wellness policy when necessary.

Nutrition Guidelines

Foods and Beverages Sold

The District's nutrition guidelines for reimbursable school meals and all other foods and beverages sold or marketed to students during the school day shall be designed to promote student health and reduce childhood obesity and shall be at least as restrictive as federal regulations and guidance, except when the District allows an exemption for fundraising activities as authorized by state and federal rules. [See CO and FJ]

Foods and Beverages Provided

The District shall establish standards for all foods and beverages provided, but not sold, to students during the school day. These standards shall be addressed in the District's wellness plan.

Wellness Goals

Nutrition Promotion and Education

The District shall implement, in accordance with law, a coordinated school health program with a nutrition education component. [See EHAA] The District's nutrition promotion activities shall encourage participation in the National School Lunch Program, the School Breakfast Program, and any other supplemental food and nutrition programs offered by the District.

The District establishes the following goal~~s~~ for nutrition promotion: The District's food service staff, teachers, and other District personnel shall consistently promote healthy nutrition messages in cafeterias, classrooms, and other appropriate settings.

~~1. The District's food service staff, teachers, and other District personnel shall consistently promote healthy nutrition messages in cafeterias, classrooms, and other appropriate settings.~~

~~2. The District shall share educational nutrition information with families and the general public to promote healthy nutrition choices and positively influence the health of students.~~

The District establishes the following goal~~s~~ for nutrition education: The District shall deliver nutrition education that fosters the adoption and maintenance of healthy eating behaviors.

~~1. The District shall deliver nutrition education that fosters the adoption and maintenance of healthy eating behaviors.~~

~~2. The District shall make nutrition education a District-wide priority and shall integrate nutrition education into other areas of the curriculum, as appropriate.~~

Physical Activity

The District shall implement, in accordance with law, a coordinated health program with physical education and physical activity components and shall offer at least the required amount of physical activity for all grades. [See BDF, EHAA, EHAB, and EHAC]

The District establishes the following goal~~s~~ for physical activity: The District shall make appropriate before-school and after-school physical activity programs available and shall encourage students to participate.

~~1. The District shall provide an environment that fosters safe, enjoyable, and developmentally appropriate fitness activities for all students, including those who are not participating in physical education classes or competitive sports.~~

~~2. The District shall provide appropriate staff development and encourage teachers to integrate physical activity into the academic curriculum where appropriate.~~

~~3. The District shall make appropriate before-school and after-school physical activity programs available and shall encourage students to participate.~~

~~4. The District shall encourage students, parents, staff, and community members to use the District's recreational facilities, such as tracks, playgrounds, and the like, that are available outside of the school day. [See GKD]~~

Other School-Based Activities

The District establishes the following goal~~s~~ to create an environment conducive to healthful eating and physical activity and to promote and express a consistent wellness message through other school-based activities: The District shall allow sufficient time for students to eat meals in cafeteria facilities that are clean, safe, and comfortable.

~~1. The District shall allow sufficient time for students to eat meals in cafeteria facilities that are clean, safe, and comfortable.~~

~~2. The District shall promote wellness for students and their families at suitable District and campus activities.~~

~~3. The District shall promote employee wellness activities and involvement at suitable District and campus activities.~~

Implementation

The District's ~~health and wellness~~school health advisory council coordinator shall oversee the implementation of this policy and the development and implementation of the wellness plan and appropriate administrative procedures.

Evaluation

The District shall comply with federal requirements for evaluating this policy and the wellness plan.

Public Notification

The District shall annually inform and update the public about the content and implementation of the wellness policy, including posting on its website copies of the wellness policy, the wellness plan, and the required implementation assessment.

Records Retention

The District shall retain all the required records associated with the wellness policy, in accordance with law and the District's records management program. [See CPC and FFA(LEGAL)]

PROPOSED REVISIONS

~~**Tuberculosis Screening**~~	~~All students entering District schools for the first time in any grade shall provide evidence of having received a tuberculosis screening in accordance with regional and county health department guidelines.~~
Required Medical Clearance	Prior to participating in a designated University Interscholastic League (UIL) program or other District extracurricular program identified by the Superintendent, a student shall undergo a physical examination annually and shall submit a statement from an authorized health-care provider indicating that the student has been examined and medically cleared to participate in the program.
Additional Screening	The District may provide additional screening as District and community resources permit.
Referrals	Parents of students identified through any screening programs as needing treatment or further examination shall be advised of the need and referred to appropriate health agencies.
Notice of Lice	A school nurse or administrator who discovers or becomes aware that a child enrolled in a District elementary school has lice shall provide written or electronic notice to parents within the time frames prescribed in law.

PROPOSED REVISIONS

No employee shall give any student prescription medication, nonprescription medication, herbal substances, anabolic steroids, or dietary supplements of any type, except as authorized by this or other District policy.

Medication Provided by Parent

The Superintendent shall designate the employees who are authorized to administer medication that has been provided by a student's parent. An authorized employee is permitted to administer the following medication in accordance with administrative regulations:

1. Prescription medication in accordance with legal requirements.
2. Nonprescription medication, upon a parent's written request and with a physician's written orders, when properly labeled and in the original container.
3. Herbal substances or dietary supplements provided by the parent and only if required by the individualized education program or Section 504 plan for a student with disabilities.

Medication Provided by District

Except as required by law and provided by this policy, the District shall not purchase medication to administer to a student.

Athletic Program

The District shall purchase nonprescription medication that may be used to prevent or treat illness or injury in the District's athletic program. Only a licensed athletic trainer or a physician licensed to practice medicine in the state of Texas may administer this medication and may do so only if:

1. The District has prior written consent for medication to be administered [see Medical Treatment, below]; and
2. The administration of a medication by an athletic trainer is in accordance with a standing order or procedures approved by a physician licensed to practice medicine in the state of Texas.

Epinephrine

The District authorizes school personnel who have agreed in writing and been adequately trained to administer an unassigned epinephrine auto-injector in accordance with law and this policy. Administration of epinephrine shall only be permitted when an authorized and trained individual reasonably believes a person is experiencing anaphylaxis.

On Campus

Authorized and trained individuals may administer an unassigned epinephrine auto-injector at any time to a person experiencing anaphylaxis on a school campus.

	The District shall ensure that at each campus a sufficient number of authorized individuals are trained to administer epinephrine so that at least one trained individual is present on campus during all hours the campus is open. In accordance with state rules, the campus shall be considered open for this purpose during regular on-campus school hours and whenever school personnel are physically on site for school-sponsored activities.
~~*Off Campus*~~	~~Authorized and trained individuals may administer an unassigned epinephrine auto-injector to a person experiencing anaphylaxis at an off-campus school event or while in transit to or from a school event when an unassigned epinephrine auto-injector is available.~~
Maintenance, Availability, and Training	The Superintendent shall develop administrative regulations designating a coordinator to manage policy implementation and addressing annual training of authorized individuals in accordance with law; procedures for auto-injector use; and acquisition or purchase, maintenance, expiration, disposal, and availability of unassigned epinephrine auto-injectors at each campus~~, at off-campus events, and while in transit to and from a school event~~.
Notice to Parents	In accordance with law, the District shall provide notice of the policy to parents regarding the epinephrine program, including notice of any change to or discontinuation of this program.
Opioid Antagonist	This provision shall be applicable to every campus.
On Campus	The District authorizes school personnel who have been adequately trained to administer an opioid antagonist in accordance with law and this policy. Administration of an opioid antagonist shall only be permitted when an authorized and trained individual reasonably believes a person is experiencing an opioid-related overdose. Each applicable campus shall have at least one individual who is authorized and trained to administer an opioid antagonist present during regular school hours.
Maintenance, Availability, Training, and Reporting	Each applicable campus shall have at least two unused, unexpired opioid antagonist doses available. All opioid antagonists shall be stored in a secure location and shall be easily accessible by individuals who are authorized and trained to administer an opioid antagonist. The Superintendent shall develop administrative regulations addressing acquisition, maintenance, expiration, and disposal of opioid antagonists in the District, as well as reporting, employee training, and emergency notification requirements.

Psychotropics

Except as permitted by law, an employee shall not:

1. Recommend to a student or a parent that the student use a psychotropic drug;
2. Suggest a particular diagnosis; or
3. Exclude the student from a class or a school-related activity because of the parent's refusal to consent to psychiatric evaluation or examination or treatment of the student.

Medical Treatment

A student's parent, legal guardian, or other person having lawful control shall annually complete and sign a form that provides emergency information and addresses authorization regarding medical treatment. A student who has reached age 18 shall be permitted to complete this form.

The District shall seek appropriate emergency care for a student as required or deemed necessary.

PROPOSED REVISIONS

(See pages 1 & 5)

Comprehensive System

The Superintendent shall develop and maintain a comprehensive system of student records and reports dealing with all facets of the school program operation and shall ensure through reasonable procedures that records are accessed by authorized persons only, as allowed by this policy. These data and records shall be stored in a safe and secure manner and shall be conveniently retrievable for use by authorized school officials.

Cumulative Record

A cumulative record shall be maintained for each student from entrance into District schools until withdrawal or graduation from the District.

This record shall move with the student from school to school and be maintained at the school where currently enrolled until graduation or withdrawal. Records for nonenrolled students shall be retained for the period of time required by law. No permanent records may be destroyed without explicit permission from the Superintendent. [See CPC]

Custodian of Records

The ~~Superintendent~~ principal is custodian of all records for currently enrolled students. The ~~Superintendent~~ director of student operations is the custodian of records for students who have withdrawn or graduated. The student handbook made available to all students and parents shall contain a listing of the addresses of District schools, as well as the Superintendent's business address.

Types of Education Records

The record custodian shall be responsible for the education records of the District. These records may include:

1. Admissions data, personal and family data, including certification of date of birth.
2. Standardized test data, including intelligence, aptitude, interest, personality, and social adjustment ratings.
3. All achievement records, as determined by tests, recorded grades, and teacher evaluations.
4. All documentation regarding a student's testing history and any accelerated instruction he or she has received, including any accelerated education plan developed for the student.
5. Health services record, including:
    a. The results of any tuberculin tests required by the District.

b. The findings of screening or health appraisal programs the District conducts or provides. [See FFAA]

c. Immunization records. [See FFAB]

6. Attendance records.
7. Student questionnaires.
8. Records of teacher, school counselor, or administrative conferences with the student or pertaining to the student.
9. Verified reports of serious or recurrent behavior patterns.
10. Copies of correspondence with parents and others concerned with the student.
11. Records transferred from other districts in which the student was enrolled.
12. Records pertaining to participation in extracurricular activities.
13. Information relating to student participation in special programs.
14. Records of fees assessed and paid.
15. Records pertaining to student and parent complaints.
16. Other records that may contribute to an understanding of the student.

Access by Parents

The District shall make a student's records available to the student's parents, as permitted by law. The records custodian or designee shall use reasonable procedures to verify the requester's identity before disclosing student records containing personally identifiable information.

Records may be reviewed in person during regular school hours without charge upon written request to the records custodian. For in-person viewing, the records custodian or designee shall be available to explain the record and to answer questions. The confidential nature of the student's records shall be maintained at all times, and records to be viewed shall be restricted to use only in the Superintendent's, principal's, or school counselor's office, or other restricted area designated by the records custodian. The original copy of the record or any document contained in the cumulative record shall not be removed from the school.

Copies of records are available at a per copy cost, payable in advance. Copies of records must be requested in writing. Parents

may be denied copies of records if they fail to follow proper procedures or pay the copying charge. If the student qualifies for free or reduced-price lunches and the parents are unable to view the records during regular school hours, upon written request of a parent, one copy of the record shall be provided at no charge.

A parent may continue to have access to his or her child's records under specific circumstances after the student has attained 18 years of age or is attending an institution of postsecondary education. [See FL(LEGAL)]

Access by School Officials

A school official shall be allowed access to student records if he or she has a legitimate educational interest in the records.

For the purposes of this policy, "school officials" shall include:

1. An employee, Board member, or agent of the District, including an attorney, a consultant, a contractor, a volunteer, a school resource officer, and any outside service provider used by the District to perform institutional services.
2. An employee of a cooperative of which the District is a member or of a facility with which the District contracts for placement of students with disabilities.
3. A contractor retained by a cooperative of which the District is a member or by a facility with which the District contracts for placement of students with disabilities.
4. A parent or student serving on an official committee, such as a disciplinary or grievance committee, or assisting another school official in performing his or her tasks.
5. A person appointed to serve on a team to support the District's safe and supportive school program.

All contractors provided with student records shall follow the same rules as employees concerning privacy of the records and shall return the records upon completion of the assignment.

A school official has a "legitimate educational interest" in a student's records when he or she is:

1. Working with the student;
2. Considering disciplinary or academic actions, the student's case, or an individualized education program for a student with disabilities;
3. Compiling statistical data;

4. Reviewing an education record to fulfill the official's professional responsibility; or

5. Investigating or evaluating programs.

Transcripts and Transfers of Records

The District may request transcripts from previously attended schools for students transferring into District schools; however, the ultimate responsibility for obtaining transcripts from sending schools rests with the parent or student, if 18 or older.

For purposes of a student's enrollment or transfer, the District shall promptly forward in accordance with the timeline provided in law education records upon request to officials of other schools or school systems in which the student intends to enroll or enrolls. [See FD(LEGAL), Required Documentation] The District may return an education record to the school identified as the source of the record.

Records Responsibility for Students in Special Education

The director of special education shall be responsible for ensuring the confidentiality of any personally identifiable information in records of students in special education.

A current listing of names and positions of persons who have access to records of students in special education is maintained at the special education office.

Procedure to Amend Records

Within 15 District business days of the record custodian's receipt of a request to amend records, the District shall notify the parents in writing of its decision on the request and, if the request is denied, of their right to a hearing. If a hearing is requested, it shall be held within 10 District business days after the request is received.

Parents shall be notified in advance of the date, time, and place of the hearing. An administrator who is not responsible for the contested records and who does not have a direct interest in the outcome of the hearing shall conduct the hearing. The parents shall be given a full and fair opportunity to present evidence and, at their own expense, may be assisted or represented at the hearing.

The parents shall be notified of the decision in writing within 10 District business days of the hearing. The decision shall be based solely on the evidence presented at the hearing and shall include a summary of the evidence and reasons for the decision. If the decision is to deny the request, the parents shall be informed that they have 30 District business days within which to exercise their right to place in the record a statement commenting on the contested information and/or stating any reason for disagreeing with the District's decision.

Directory Information

Directory information for District students has been classified into two separate categories:

1. Items for use only for school-sponsored purposes; and
2. Items for all other purposes.

School-Sponsored Purposes

For the following school-sponsored purposes — all District publications and announcements — directory information shall include student name, photograph, date of birth, honors and awards, dates of attendance, grade level, most recent school previously attended, enrollment status, participation in officially recognized activities and sports, and weight and height of members of athletic teams~~, and student identification numbers or identifiers that cannot be used alone to gain access to electronic education records~~.

All Other Purposes

For all other purposes, directory information shall include student name, honors and awards, grade level, enrollment status, participation in officially recognized activities and sports, and weight and height of members of athletic teams.

PROPOSED REVISIONS

Extracurricular Activity Absences

The District shall make no distinction between absences for UIL activities and absences for other extracurricular activities approved by the Board. ~~A student shall be allowed in a school year a maximum of ten extracurricular absences not related to post-district competition; however, a student shall be allowed unlimited absences for participation in post-district, state, or national competition.~~

The District shall not limit an eligible student's absences related to participation in extracurricular activities. [See FM(LEGAL)]

[For eligibility of a student enrolled in another public school district or of a private school student, including a homeschool student, to participate in extracurricular activities, see FD(LOCAL).]

~~**Exemptions from 'No Pass, No Play' Rule**~~

~~The principal shall grant an exemption to the 'no pass, no play' rule that would normally require a suspension from extracurricular activities when a student receives a grade below 70 in a course or subject under the following conditions:~~

~~1. The class has been identified as an honors course, in accordance with state rules;~~

~~2. The student's grade in the course is not below 65;~~

~~3. The student submits to the principal a written request for the exemption on a form provided by the District; and~~

~~4. No other exemption from the 'no pass, no play' rule has been approved for the student in the same semester.~~

Use of District Facilities

School-sponsored student groups may use District facilities with prior approval of the appropriate administrator. Other student groups may use District facilities in accordance with policy FNAB.

~~**School Colors and Mascots**~~

~~The Board shall approve for each individual campus a nickname, mascot, insignia, or emblem, as well as official school colors, as applicable.~~

PROPOSED REVISIONS

Transportation for Student Travel

Students who participate in school-sponsored trips shall be required to use transportation provided by the District to and from the event, except as otherwise permitted in administrative regulations.

In-State Overnight Trips

Any in-state overnight trips taken by student organizations and other student groups shall require approval from the Superintendent ~~or designee~~.

Out-of-State Trips

Any out-of-state trips taken by student organizations or other student groups shall require approval from the Superintendent ~~or designee~~.

Out-of-Country Trips ~~(or Alaska or Hawaii)~~

Any trips out of the country or beyond the contiguous 48 states shall require approval from the Board.

PROPOSED REVISIONS

Commencement Exercises

A student who has satisfactorily completed all coursework requirements for graduation but has failed to meet applicable state-testing requirements shall be allowed to participate in commencement activities and ceremonies. [See EI, EIF]

~~Dress for the Ceremony~~

~~The Superintendent shall develop and enforce for the graduation ceremony stricter dress and grooming standards than the District's dress code standards for a school day and may condition participation in the graduation ceremony on adherence to those standards.~~

~~During preparations for the graduation ceremony, each student shall be informed in writing of the applicable dress and grooming standards. Each student and his or her parent shall sign and return to the principal a statement that they have read the dress and grooming standards and agree to them as a condition of participation in the graduation ceremony.~~

~~A student who violates the dress and grooming standards shall be removed from participation in the graduation ceremony.~~

Awards of Diplomas

Exceptions

During the graduation exercises, Board members shall award the diplomas or certificates of coursework completion to the students participating in the ceremony; however, any of the following shall be permitted to award a diploma or certificate of coursework completion to his or her child or grandchild participating in the ceremony:

1. Former Board member or the surviving spouse of a deceased former Board member;
2. Superintendent;
3. ~~Assistant~~ Associate superintendent; ~~or~~
4. ~~3.~~ Deputy superintendent;
5. High school principal or
6. ~~4.~~ Other person designated by the Board.

PROPOSED REVISIONS

Purpose

The District's dress code is established to instill discipline, prevent disruption, avoid safety hazards, and teach respect for authority.

General Guidelines

Students shall be dressed and groomed in a manner that is clean and neat and that will not be a health or safety hazard to themselves or others. The District prohibits any clothing or grooming that in the principal's judgment may reasonably be expected to cause disruption of or interference with normal school operations.

The District prohibits pictures, emblems, or writings on clothing that:

1. Are lewd, offensive, vulgar, or obscene.
2. Advertise or depict tobacco products, alcoholic beverages, drugs, or any other substance prohibited under FNCF(LEGAL).

The student and parent may determine the student's personal dress and grooming standards, provided that they comply with the general guidelines set out above and with the student dress code and any uniform rules outlined in the student handbook.

Extracurricular Activities

The principal, in cooperation with the sponsor, coach, or other person in charge of an extracurricular activity, may regulate the dress and grooming of students who participate in the activity. Students who violate dress and grooming standards established for such an activity may be removed or excluded from the activity for a period determined by the principal or sponsor and may be subject to other disciplinary action, as specified in the Student Code of Conduct. [See FO series]

School Uniforms

With prior Board approval, a campus shall be permitted to implement a mandatory school uniform program in accordance with administrative regulations.

Upon adoption of a mandatory school uniform program, the parent or guardian shall be notified at least 90 days prior to implementation of the program. [See FNCA(LEGAL)]

~~The Superintendent or designee shall establish administrative regulations allowing each campus to decide whether to implement a mandatory school uniform program with prior Board approval. A campus that implements a mandatory school uniform program shall do so in accordance with administrative regulations.~~

~~In accordance with law, parents and students shall be notified of the adoption of the uniform rule or any change in a uniform rule at~~

~~least 90 days prior to the effective date of such rule or change. [See FNCA(LEGAL)]~~

Funding

The Superintendent shall maintain federal and local funds for the clothing needs of students who cannot afford to purchase the uniforms. Any funds donated for the purpose of purchasing uniforms shall be used only for that purpose. [See CDC]

Exemptions

In accordance with administrative regulations, a parent or guardian may request that their student be exempted from the mandatory school uniform program.

~~In accordance with law, a parent or guardian may request that his or her child be exempted from the uniform requirement. In order to exercise this option, the parent or guardian shall submit a written statement of a religious or philosophical objection to the uniform requirement. The Superintendent shall establish procedures and forms for this purpose.~~

Non-Discrimination

District and campus personnel shall not discriminate against any student whose parent or guardian submits a request for an exemption to the uniform rules because of religious or philosophical objections.

PROPOSED REVISIONS

(See pages 2 & 6)

Complaints

In this policy, the terms “complaint” and “grievance” shall have the same meaning.

Other Complaint Processes

Student or parent complaints shall be filed in accordance with this policy, except as required by the policies listed below. Some of these policies require appeals to be submitted in accordance with FNG after the relevant complaint process:

1. Complaints alleging discrimination or harassment based on race, color, religion, sex, gender, national origin, age, or disability shall be submitted in accordance with the FFH series.
2. Complaints concerning dating violence shall be submitted in accordance with the FFH series.
3. Complaints concerning retaliation related to discrimination and harassment shall be submitted in accordance with the FFH series.
4. Complaints concerning bullying or retaliation related to bullying shall be submitted in accordance with FFI.
5. Complaints concerning failure to award credit or a final grade on the basis of attendance shall be submitted in accordance with FEC.
6. Complaints concerning expulsion shall be submitted in accordance with FOD and the Student Code of Conduct.
7. Complaints concerning any final decisions of the gifted and talented selection committee regarding selection for or exit from the gifted program shall be submitted in accordance with EHBB.
8. Complaints within the scope of Section 504, including complaints concerning identification, evaluation, or educational placement of a student with a disability, shall be submitted in accordance with FB and the procedural safeguards handbook.
9. Complaints within the scope of the Individuals with Disabilities Education Act, including complaints concerning identification, evaluation, educational placement, or discipline of a student with a disability, shall be submitted in accordance with EHBAE, FOF, and the procedural safeguards handbook provided to parents of all students referred to special education.

10. Complaints concerning instructional resources shall be submitted in accordance with the EF series.

11. Complaints concerning a commissioned peace officer who is an employee of the District shall be submitted in accordance with the CKE series.

12. Complaints concerning intradistrict transfers or campus assignment shall be submitted in accordance with FDB.

13. Complaints concerning admission, placement, or services provided for a homeless student shall be submitted in accordance with FDC.

14. Complaints concerning disputes regarding a student's eligibility for free or reduced-priced meal programs shall be submitted in accordance with COB.

Complaints regarding refusal of entry to or ejection from District property based on Education Code 37.105 shall be filed in accordance with this policy. However, the timelines shall be adjusted as necessary to permit the complainant to address the Board in person within 90 calendar days of filing the initial complaint, unless the complaint is resolved before the Board considers it. [See GKA(LEGAL)]

Extracurricular Activity Complaints

For a complaint concerning a student's participation in an extracurricular activity that does not involve a violation of a right guaranteed by Education Code Chapter 26, the Level Two decision is final and may not be appealed to the Board.

Notice to Students and Parents

The District shall inform students and parents of this policy through appropriate District publications.

Guiding Principles

Informal Process

The Board encourages students and parents to discuss their concerns with the appropriate teacher, principal, or other campus administrator who has the authority to address the concerns. Concerns should be expressed as soon as possible to allow early resolution at the lowest possible administrative level.

Informal resolution shall be encouraged but shall not extend any deadlines in this policy, except by mutual written consent.

Formal Process

A student or parent may initiate the formal process described below by timely filing a written complaint form.

Even after initiating the formal complaint process, students and parents are encouraged to seek informal resolution of their concerns. A student or parent whose concerns are resolved may withdraw a formal complaint at any time.

The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or "mini-trial" at any level.

Freedom from Retaliation

Neither the Board nor any District employee shall unlawfully retaliate against any student or parent for bringing a concern or complaint.

General Provisions

Filing

Complaint forms and appeal notices may be filed by hand-delivery, by electronic communication, including email and fax, or by U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. Filings submitted by electronic communication shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic communication. Mail filings shall be timely filed if they are postmarked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three days after the deadline.

Scheduling Conferences

The District shall make reasonable attempts to schedule conferences at a mutually agreeable time. If a student or parent fails to appear at a scheduled conference, the District may hold the conference and issue a decision in the student's or parent's absence.

Response

At Levels One and Two, "response" shall mean a written communication to the student or parent from the appropriate administrator. Responses may be hand-delivered, sent by electronic communication to the student's or parent's email address of record, or sent by U.S. Mail to the student's or parent's mailing address of record. Mailed responses shall be timely if they are postmarked by U.S. Mail on or before the deadline.

Days

"Days" shall mean District business days, unless otherwise noted. In calculating timelines under this policy, the day a document is filed is "day zero." The following business day is "day one."

Representative

"Representative" shall mean any person who or organization that is designated by the student or parent to represent the student or parent in the complaint process. A student may be represented by an adult at any level of the complaint.

The student or parent may designate a representative through written notice to the District at any level of this process. If the student or parent designates a representative with fewer than three days' notice to the District before a scheduled conference or hearing, the District may reschedule the conference or hearing to a later date, if

desired, in order to include the District's counsel. The District may be represented by counsel at any level of the process.

Consolidating Complaints

Complaints arising out of an event or a series of related events shall be addressed in one complaint. A student or parent shall not file separate or serial complaints arising from any event or series of events that have been or could have been addressed in a previous complaint.

Untimely Filings

All time limits shall be strictly followed unless modified by mutual written consent.

If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the student or parent, at any point during the complaint process. The student or parent may appeal the dismissal by seeking review in writing within ten days from the date of the written dismissal notice, starting at the level at which the complaint was dismissed. Such appeal shall be limited to the issue of timeliness.

Costs Incurred

Each party shall pay its own costs incurred in the course of the complaint.

Complaint and Appeal Forms

Complaints and appeals under this policy shall be submitted in writing on a form provided by the District.

Copies of any documents that support the complaint should be attached to the complaint form. If the student or parent does not have copies of these documents, copies may be presented at the Level One conference. After the Level One conference, no new documents may be submitted by the student or parent unless the student or parent did not know the documents existed before the Level One conference.

A complaint or appeal form that is incomplete in any material aspect may be dismissed but may be refiled with all the required information if the refiling is within the designated time for filing.

Level One

Complaint forms must be filed:

1. Within 15 days of the date the student or parent first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and
2. With the lowest level administrator who has the authority to remedy the alleged problem.

   In most circumstances, students and parents shall file Level One complaints with the campus principal.

If the only administrator who has authority to remedy the alleged problem is the Superintendent or designee, the complaint may begin at Level Two following the procedure, including deadlines, for filing the complaint form at Level One.

If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.

The appropriate administrator shall investigate as necessary and schedule a conference with the student or parent within ten days after receipt of the written complaint. The administrator may set reasonable time limits for the conference.

Absent extenuating circumstances, the administrator shall provide the student or parent a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the administrator may consider information provided at the Level One conference and any other relevant documents or information the administrator believes will help resolve the complaint.

Level Two

If the student or parent did not receive the relief requested at Level One or if the time for a response has expired, the student or parent may request a conference with the Superintendent or designee to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level One response or, if no response was received, within ten days of the Level One response deadline.

After receiving notice of the appeal, the Level One administrator shall prepare and forward a record of the Level One complaint to the Level Two administrator. The student or parent may request a copy of the Level One record.

The Level One record shall include:

1. The original complaint form and any attachments.
2. All other documents submitted by the student or parent at Level One.
3. The written response issued at Level One and any attachments.
4. All other documents relied upon by the Level One administrator in reaching the Level One decision.

The Superintendent or designee shall schedule a conference within ten days after the appeal notice is filed. The conference shall be limited to the issues and documents considered at Level One. At the conference, the student or parent may provide information concerning any documents or information relied upon by the administration for the Level One decision. The Superintendent or designee may set reasonable time limits for the conference.

The Superintendent or designee shall provide the student or parent a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the Superintendent or designee may consider the Level One record, information provided at the Level Two conference, and any other relevant documents or information the Superintendent or designee believes will help resolve the complaint.

Recordings of the Level One and Level Two conferences, if any, shall be maintained with the Level One and Level Two records.

Level Three

With the exception of complaints regarding extracurricular activities, described above, if~~I~~f the student or parent did not receive the relief requested at Level Two or if the time for a response has expired, the student or parent may appeal the decision to the Board.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level Two response or, if no response was received, within ten days of the Level Two response deadline.

The Superintendent or designee shall inform the student or parent of the date, time, and place of the Board meeting at which the complaint will be on the agenda for presentation to the Board.

The Superintendent or designee shall provide the Board the record of the Level Two appeal. The student or parent may request a copy of the Level Two record.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
3. The written response issued at Level Two and any attachments.
4. All other documents relied upon by the administration in reaching the Level Two decision.

The appeal shall be limited to the issues and documents considered at Level Two, except that if at the Level Three hearing the administration intends to rely on evidence not included in the Level Two record, the administration shall provide the student or parent notice of the nature of the evidence at least three days before the hearing.

The District shall determine whether the complaint will be presented in open or closed meeting in accordance with the Texas Open Meetings Act and other applicable law. [See BE]

The presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the student or parent and administration to each make a presentation and provide rebuttal and an opportunity for questioning by the Board. The Board shall hear the complaint and may request that the administration provide an explanation for the decisions at the preceding levels.

In addition to any other record of the Board meeting required by law, the Board shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the student or parent or the student's representative, any presentation from the administration, and questions from the Board with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board shall then consider the complaint. It may give notice of its decision orally or in writing at any time up to and including the next regularly scheduled Board meeting. If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Two.

PROPOSED REVISIONS

District-affiliated school-support organizations and booster organizations, and other parent groups, shall organize, fundraise or solicit donations, and function in a way that is consistent with the District's philosophy and objectives, Board policies, District administrative regulations, applicable UIL or other governing association guidelines, and financial and audit regulations. [See also CDC and CFC]

Before engaging in fundraising or soliciting gifts, an organization or group shall notify the principal or other appropriate administrator identified in administrative regulations. [See CDC(LOCAL) for District acceptance of gifts and solicitations.]

Use of District Facilities

District-affiliated school-support or booster organizations may use District facilities with prior approval of the appropriate administrator. Other parent groups may use District facilities in accordance with policy GKD.

~~**Requirements for Booster Organizations**~~

~~Each booster organization shall submit to the Superintendent or designee a list of officers and a statement of the purpose of the organization, as well as the organizational guidelines of the organization. The guidelines may include bylaws, a list of procedures, or a constitution. In addition, the organization shall submit a written statement giving consent for the District to review the organization's financial documents.~~

~~Each booster organization shall annually submit to the Superintendent or designee a statement of financial goals, including anticipated income and expenses, and the most recent income statement and balance sheet. Upon recommendation from the Superintendent or designee, the Board may at any time order a review of all funds and financial statements of the organization by the District's internal auditor.~~

~~In order to be recognized as a District-affiliated school-support or booster organization, an organization shall agree to comply with the following additional rules:~~

~~1. The Superintendent and the principal, as applicable, shall have the authority to veto any proposed action of the organization.~~

~~2. The organization shall have no authority to direct any District employee in any of his or her duties, nor any authority to guide, direct, or establish rules for any campus activity or student activity.~~

~~3. All meetings of the organization shall be open to the public.~~

~~4. All District residents who meet criteria detailed in the organization's guidelines shall be eligible for membership in the organization.~~

~~5. The election of the organization's officers shall be conducted in a manner that allows any eligible person to be nominated for an office.~~

~~6. The organization may recommend a use for funds it donates to the District; however, the Superintendent or the principal, as applicable, shall have discretion in expenditure of all donated funds. [See CDC]~~

~~No donation from a booster organization shall be used to alter or modify any District-owned property or facility without prior approval from the Superintendent or designee.~~

~~Upon recommendation from the Superintendent, the Board may cease to recognize and may withdraw affiliation with any booster organization that, in the opinion of the Board, does not adhere to applicable policies and administrative regulations. In the event of such Board action, any privileges afforded to the organization as a District-affiliated organization shall cease. [See CY and GKD]~~

PROPOSED REVISIONS

The District has established a limited open forum for nonschool use of District facilities in accordance with this policy.

The District shall provide equal access to youth groups designated in federal law, including the Boy Scouts, as it provides to other nonschool users of District facilities. [See Patriotic Societies in GKD(LEGAL)]

Scope of Use

The District shall permit nonschool use of designated District facilities for educational, recreational, civic, or social activities when these activities do not conflict with school use or with this policy.

Approval shall not be granted for any purpose that would damage ~~school~~ District property or to any group that has damaged District property.

Note: See the following policies for other information regarding facilities use:

- Use by employee professional organizations: DGA
- Use of facilities for school-sponsored and school-related activities: FM
- Use by noncurriculum-related student groups: FNAB
- Use by District-affiliated school-support organizations: GE

Nonprofit Fund-Raising

The District shall permit nonprofit organizations to conduct fund-raising events on District property when these activities do not conflict with school use or with this policy.

For-Profit Use

The District shall not permit individuals or for-profit organizations to use its facilities for financial gain; however, the District shall permit public performances, recitals, or presentations so long as no admission fee is charged and when these activities do not conflict with school use or with this policy.

Campaign-Related Use

Except to the extent a District facility is used as an official polling place, District facilities shall not be available for use by individuals or groups for political advertising, campaign communications, or electioneering, as those terms are used in state law. This prohibition shall not preclude the use of a District facility for a debate among political candidates.

Scheduling

Requests for nonschool use of District facilities shall be considered on a first-come, first-served basis.

Academic and extracurricular activities sponsored by the District shall always have priority when any use is scheduled. [See FM] The ~~director of plant operations~~Superintendent shall have authority to cancel a scheduled nonschool use if an unexpected conflict arises with a District activity.

Approval of Use

The ~~director of plant operations~~Superintendent is authorized to approve any nonschool use of any District facility.

Exception

No approval shall be required for nonschool-related recreational use of the District's unlocked, outdoor recreational facilities, such as tracks, playgrounds, tennis courts, and the like, ~~during nonschool hours and~~ when the facilities are not in use by the District or for a scheduled nonschool purpose.

Emergency Use

In case of emergencies or disasters, the Superintendent ~~or designee~~ may authorize the use of ~~school~~ District facilities by civil defense, health, or emergency service authorities.

Use Agreement

Any organization or individual approved for a nonschool use of District facilities shall be required to complete ~~at least once each year~~ a written agreement indicating receipt and understanding of this policy and any appliable administrative regulations~~District facility use procedures~~, and ~~acknowledging~~ acknowledges that the District is not liable for any personal injury or damages to personal property related to the nonschool use.

Fees for Use

Nonschool users shall be charged a fee for the use of designated District facilities.

Fee Schedule

The executive director of ~~plant operations~~facilities for maintenance operations shall establish and publish a schedule of fees based on the cost of the physical operation of the facilities, as well as any applicable personnel costs for supervision, custodial services, food services, security, and technology services.

Exceptions

Fees shall not be charged when District facilities are used:

- ~~1. For nonschool uses scheduled during the 2.25 hours following the end of the instructional day;~~
- ~~1. When school buildings are used for~~ For public meetings sponsored by state or local governmental agencies; or

2. ~~For use by~~ By District employee professional organizations. [~~See~~ see DGA].

3. For nonschool uses scheduled during the 2.25 hours following the end of the instructional day;

Required Conduct

Persons or groups using ~~school~~ District facilities shall:

1. Conduct business in an orderly manner.
2. Abide by all laws and policies, including but not limited to those prohibiting the use, sale, or possession of alcoholic beverages, illegal drugs, and firearms, and the use of tobacco products or e-cigarettes on school property. [See GKA]
3. Make no alteration, temporary or permanent, to school property without prior written consent from the Superintendent.

All groups using school facilities shall be responsible for the cost of repairing any damages incurred during use and shall be required to indemnify the District for the cost of any such repairs.

ADD POLICY

The District shall use volunteers to provide assistance in areas that:

1. Support and enhance teaching and learning;
2. Support the welfare of the students and/or staff; and
3. Support the District in other areas of need.

Application

All prospective volunteers shall submit an application form as provided by the District.

Criminal History Record Check

The District shall obtain the criminal history record for prospective volunteers when required by law or the District. Once received, the District shall determine the person's eligibility and inform approved volunteers when their services are to begin.

Authority

District volunteers shall work directly under the supervision of the campus principal or a District employee in accordance with administrative regulations.

Administrative regulations shall be established regarding the volunteer application process, qualifications, training, duties, and other relevant information about the District's volunteer program.

Training

Volunteers shall complete District training requirements prior to participating in the District's volunteer program.

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Report Regarding the Delinquent Tax Collections for the Period of July 1, 2024 to September 30, 2024 including the 2024 Property Value Study Appeals Services Report

REFERENCE: Goal 4, Strategy 7 - Financial Priorities

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

In order to keep the Board of Trustees informed, the firm of Linebarger, Goggan, Blair & Sampson LLP has prepared the enclosed Delinquent Tax Collection Report including the 2024 Property Value Study Appeals Services Report
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ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

The report summarizes the results achieved by Linebarger, Goggan, Blair & Sampson LLP on the delinquent tax collection efforts for the 2024 - 2025 fiscal year and the current property value study appeals services.

LEGAL REVIEW:

Not required.

BUDGETARY CONSIDERATIONS:

None.

RECOMMENDED BOARD ACTION:

The Report Regarding the Delinquent Tax Collections for the Period of July 1, 2024 to September 30, 2024 including the 2024 Property Value Study Appeals Services Report is submitted to the Board for information purposes only and requires no Board action.

Attachment: ☑

SUBMITTED BY: Iris Luna

SUPERVISOR: Lorena Garcia

For further information contact:
Name: Iris Luna, RTSBA
Office: (956) 618-6016
Email: iris.luna@mcallenisd.net

Approved for presentation to the Board of Education:

RENE GUTIERREZ (Nov 5, 2024 15:42 CST)

Superintendent of Schools

McALLEN INDEPENDENT SCHOOL DISTRICT

McALLEN ISD

DELINQUENT TAX COLLECTION REPORT

NOVEMBER 12, 2024

LINEBARGER
ATTORNEYS AT LAW

1512 South Lone Star Way, Edinburg, Texas 78539 ✪ Tel. (956) 383-4500

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP
ATTORNEYS AT LAW

1512 S. Lone Star Way ★ Edinburg, Texas 78539
Tel: (956) 383-4500 Fax: (956) 383-7820

November 12, 2024

Mrs. Sofia M. Peña, President
Mrs. Lucia Regalado Vice-President
Mrs. Erica De La Garza, Secretary
Mrs. Debbie Crane Aliseda, Trustee
Mrs. Elizabeth (Lizzie) Kittleman, Trustee
Mr. Aaron D. Rivera, Trustee
Mrs. Lucia Thompson, Trustee
Dr. René Gutiérrez, Superintendent
McAllen Independent School District
2000 North 23rd Street
McAllen, Texas 78501

RE: Delinquent Tax Collection for July 01, 2024 through September 30, 2024

Dear Dr. Gutiérrez and Board of Trustees:

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

Please know that we truly appreciate the opportunity to represent the McAllen Independent School District on all delinquent ad valorem tax matters. As always, we will continue to provide the McAllen Independent School District with quality representation, consistent results, and an ample experienced staff of attorneys and legal assistants 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
Capital Partner

LINEBARGER
ATTORNEYS AT LAW

Our delinquent tax collection program for the McAllen Independent School District continues to emphasize two basic premises: to work with individual taxpayers to collect taxes owed to the 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 Mailing – 6,731 Statements Mailed

CONTACTS

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

1,710
Phone Calls

15
Pay Off Requests

162
On-Site Visits

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	21	$124,897
• Lawsuits Disposed	32	$109,590
• Judgments Taken	27	$121,877
• Pending Litigation as of Nov. 24	259	$1,504,665

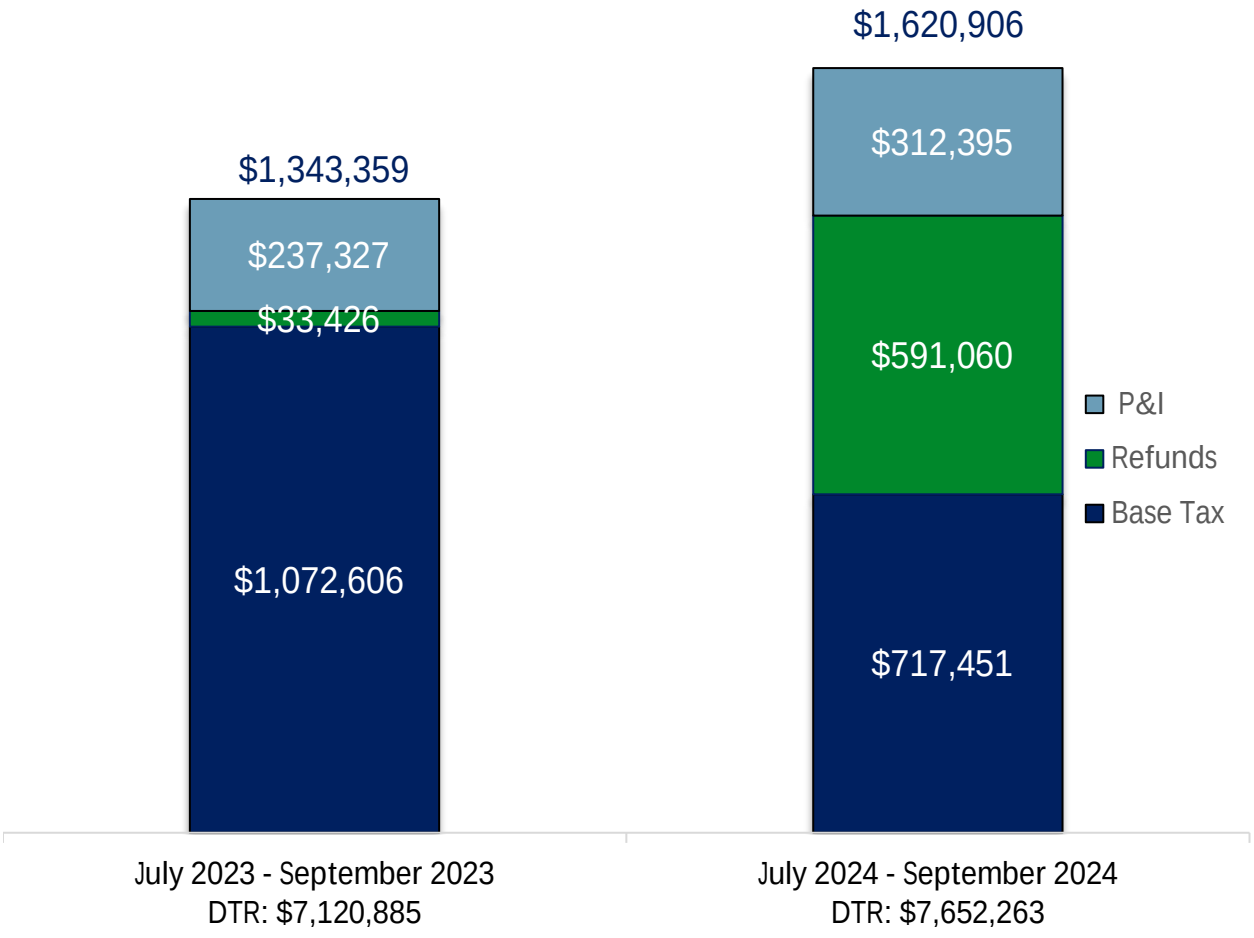
TAX SALES/RESALES

Our Office regularly monitors all judgments we take on behalf of the McAllen Independent School District. During this quarter, two (2) tax sales were conducted, placing four (4) properties for sale.

Tax Sale Result	Number of Properties	Base, Penalty and Interest
Sold	2	$13,042
Pulled – Paid In Full	1	$12,701
Pulled – Verbal Agreements	1	$17,922

COLLECTIONS

1ST QUARTER COLLECTION COMPARISON
JULY - SEPTEMBER



Source: Hidalgo County Tax Office Reports

FUTURE OVERVIEW

Our office is committed to making necessary adjustments to our collection procedures and methods to best advocate for McAllen Independent School District. We will continue to offer firm yet flexible payment options for the McAllen Independent School District taxpayers.

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, our in-house letter program sends letters to taxpayers who are otherwise non-responsive to phone calls. These letters inform the delinquent taxpayer of options available for payment during this 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.

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP
ATTORNEYS AT LAW
1517 WEST FRONT STREET
SUITE 202
TYLER, TEXAS 75702

512/447-6675 EXT. 3804

October 9, 2024

Board of Trustees
McAllen Independent School District
2000 North 23rd St
McAllen, TX 78501

Dear Trustee:

Linebarger Goggan Blair & Sampson, LLP appreciates the opportunity to report changes made as a result of our 2012 to 2023 School District Property Value Study appeals. Although an appeal was not required for the 2023 School District Property Value Study, our appeals for the 2012 to 2023 studies have resulted in total value reductions of **$869,202,189** and approximately **$11,469,000** in additional state aid.

We appreciate your review of our report and the opportunity to continue providing appeal services to the district for the 2024 School District Property Value Study. While the Comptroller has not released results of the 2024 study, they have been gathering data since January 2024. We will begin our preliminary review of the Comptroller's study and gather the evidence necessary to file an effective appeal to ensure the district qualifies for its full fair share of state aid based on its actual taxable wealth.

Sincerely,

Robby Harbuck

Robby Harbuck, RPA
Director, Property Value Study Appeals Division

2024

LINEBARGER
ATTORNEYS AT LAW

Property Value Study Appeals Services

1517 W. Front Street, Suite 202 ● Tyler, TX 75702 | 512.634.3804 | Fax: 512.447.2433
Prepared by: Robby Harbuck, Director, Property Value Study Appeals Division

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Section I

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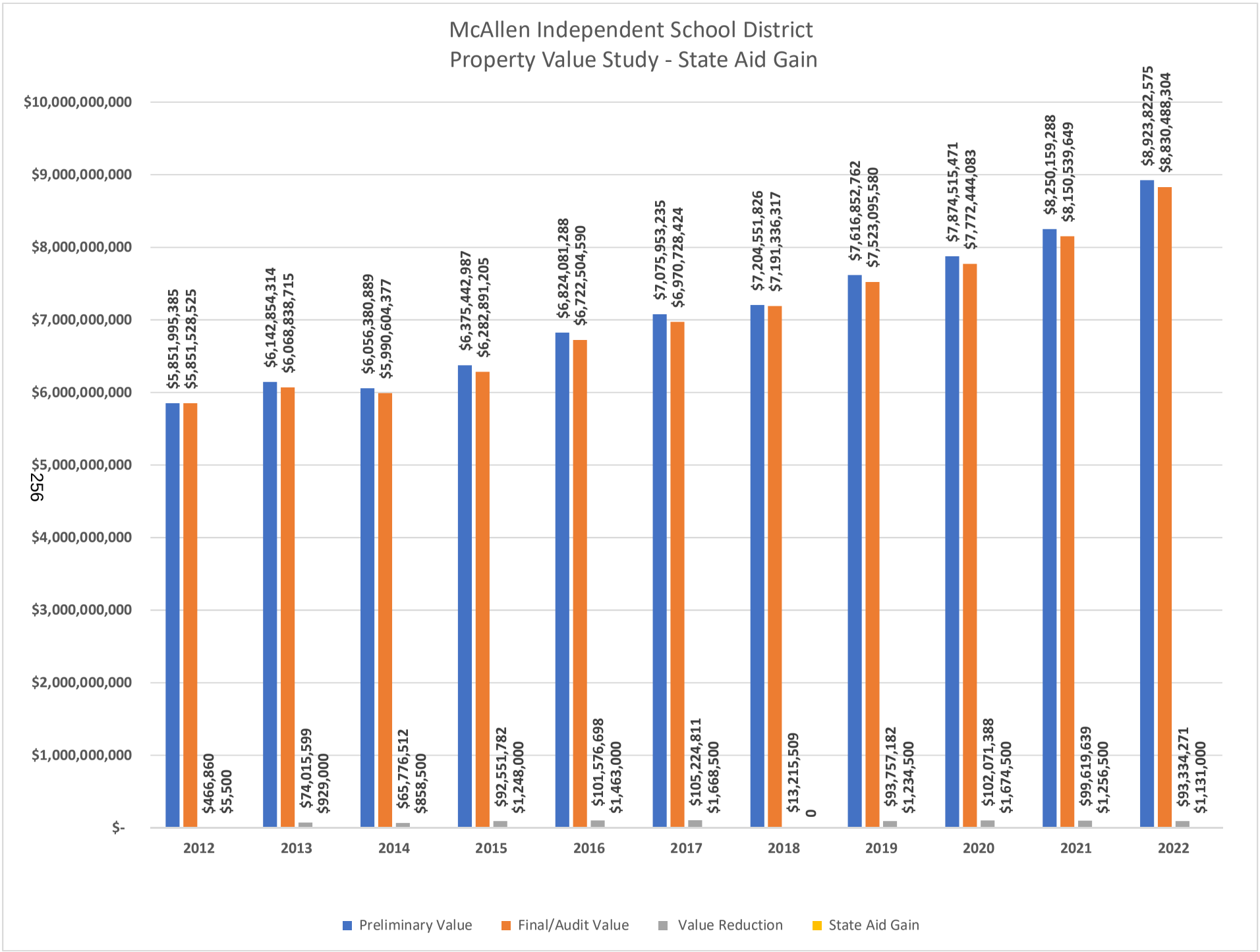
2013-2024 State Aid Information

108-906

McAllen Independent School District

Item	Page
2013 to 2023 Property Value Study Appeals	1
2023 PVS Final School District Summary Worksheet	2


McAllen Independent School District
Property Value Study - State Aid Gain
$10,000,000,000
$9,000,000,000
$8,000,000,000
$7,000,000,000
$6,000,000,000
$5,000,000,000
$4,000,000,000
$3,000,000,000
$2,000,000,000
$1,000,000,000
$-
$5,851,995,385
$5,851,528,525
$466,860
$5,500
$6,142,854,314
$6,068,838,715
$74,015,599
$929,000
$6,056,380,889
$5,990,604,377
$65,776,512
$858,500
$6,375,442,987
$6,282,891,205
$92,551,782
$1,248,000
$6,824,081,288
$6,722,504,590
$101,576,698
$1,463,000
$7,075,953,235
$6,970,728,424
$105,224,811
$1,668,500
$7,204,551,826
$7,191,336,317
$13,215,509
0
$7,616,852,762
$7,523,095,580
$93,757,182
$1,234,500
$7,874,515,471
$7,772,444,083
$102,071,388
$1,674,500
$8,250,159,288
$8,150,539,649
$99,619,639
$1,256,500
$8,923,822,575
$8,830,488,304
$93,334,271
$1,131,000
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
Preliminary Value
Final/Audit Value
Value Reduction
State Aid Gain

256

COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION

2023 ISD SUMMARY WORKSHEET

108-Hidalgo/Hidalgo County

108-906-02 / McAllen ISD **Final 8/8/2024**

CATEGORY	LOCAL TAX ROLL VALUE	2023 WTD MEAN RATIO	2023 PTAD VALUE ESTIMATE	2023 VALUE ASSIGNED
A - SINGLE-FAMILY	6,500,477,627	0.9696	6,704,287,982	6,500,477,627
B - MULTIFAMILY	683,968,451	0.9241	740,145,494	683,968,451
C1 - VACANT LOTS	241,683,618	N/A	241,683,618	241,683,618
C2 - COLONIA LOTS	91,350	N/A	91,350	91,350
D1 ACRES - QUALIFIED OPEN-SPACE LAND	929,423	1.0455	889,017	929,423
D2 - FARM & RANCH IMP	377,605	N/A	377,605	377,605
E - NON-AG LAND AND IMPROVEMENTS	50,098,225	N/A	50,098,225	50,098,225
F1 - COMMERCIAL REAL	3,033,146,622	0.9007	3,367,543,713	3,033,146,622
F2 - INDUSTRIAL REAL	38,517,341	N/A	38,517,341	38,517,341
G - ALL MINERALS	2,283,794	N/A	2,283,794	2,283,794
J - ALL UTILITIES	107,706,652	N/A	107,706,652	107,706,652
L1 - COMMERCIAL PERSONAL	962,170,538	1.0522	914,436,930	962,170,538
L2 - INDUSTRIAL PERSONAL	118,346,563	N/A	118,346,563	118,346,563
M1 - MOBILE HOMES	20,956,445	N/A	20,956,445	20,956,445
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	7,862,829	N/A	7,862,829	7,862,829
S - SPECIAL INVENTORY	71,180,823	N/A	71,180,823	71,180,823
SUBTOTAL	**11,839,797,906**		**12,386,408,381**	**11,839,797,906**
LESS TOTAL DEDUCTIONS	**3,084,981,268**		**3,146,288,308**	**3,084,981,268**
TOTAL TAXABLE VALUE	**8,754,816,638**		**9,240,120,073**	**8,754,816,638**

THE TAXABLE VALUES SHOWN HERE WILL NOT MATCH THE VALUES REPORTED BY YOUR APPRAISAL DISTRICT

SEE THE ISD DEDUCTION REPORT FOR A BREAKDOWN OF DEDUCTION VALUES

GOVERNMENT CODE SUBSECTIONS 403.302 (J) AND (K) REQUIRE THE COMPTROLLER TO CERTIFY ALTERNATIVE MEASURES OF SCHOOL DISTRICT WEALTH. THESE MEASURES ARE REPORTED FOR TAXABLE VALUES FOR MAINTENANCE AND OPERATIONS (M&O) TAX PURPOSES AND FOR INTEREST AND SINKING FUND (I&S) TAX PURPOSES. FOR DISTRICTS THAT HAVE NOT ENTERED INTO VALUE LIMITATION AGREEMENTS, T1 THROUGH T4 WILL BE THE SAME AS T7 THROUGH T10.

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID AS A RESULT OF THE SDPVS, AND LOCAL VALUE WAS CERTIFIED

VALUE TAXABLE FOR M&O PURPOSES		
T1	9,860,901,764	School district taxable value for M&O purposes before the loss to the increase in the state-mandated homestead exemption
T2	8,754,816,638	School district taxable value for M&O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction
T3	9,860,901,764	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	8,754,816,638	T2 minus 50% of the loss to the local optional percentage homestead exemption
T13	10,164,291,764	T-1 plus the cost of the second most recent increase for that pvs year in the mandatory homestead exemptions
T15	10,366,551,764	T-13 Plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T17	8,964,707,858	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss
VALUE TAXABLE FOR I&S PURPOSES		
T7	9,860,901,764	School district taxable value for i&s purposes before the loss to the increase in the state-mandated homestead exemption
T8	8,754,816,638	School district taxable value for i&s purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction
T9	9,860,901,764	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	8,754,816,638	T8 minus 50% of the loss to the local optional percentage homestead exemption
T14	10,164,291,764	T13 plus the loss to the chapter 313 agreement
T16	10,366,551,764	T-1 plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T18	8,964,707,858	T17 plus the loss to the chapter 313 agreement
MISCELLANEOUS LOSS AMOUNTS		
LOSS_INCR_HMSTD	1,106,085,126	Loss to the increase in the state-mandated homestead
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	303,390,000	Loss to the previous increase in the state-mandated homestead
LOSS_SCND_INCR_HMSTD	202,260,000	Loss to Second Previous Homestead Increase

2023 ISD DEDUCTION DETAIL

108-Hidalgo **Hidalgo County**

108-906-02/McAllen ISD

DEDUCTIONS ALLOWED IN PVS	LOCAL VALUE	PTAD VALUE	ASSIGNED VALUE
Homestead - State-Mandated Homestead Exemption	1,915,125,126	1,915,125,126	1,915,125,126
Homestead - State-Mandated Over-65 or Disabled $10,000	64,248,852	64,248,852	64,248,852
Homestead - 100% Disabled or Unemployable Veterans	49,726,908	49,726,908	49,726,908
Homestead - Disabled Veterans and Surviving Spouse	5,835,007	5,835,007	5,835,007
Homestead - Over-65 or Disabled Freeze Loss	399,960,444	445,023,175	399,960,444
Homestead - 10% Appraisal Cap Loss	518,107,961	534,352,270	518,107,961
Freeport	102,873,506	102,873,506	102,873,506
Pollution Control	1,168,185	1,168,185	1,168,185
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	629,348	629,348	629,348
Deferred Taxes	23,209,170	23,209,170	23,209,170
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	3,430,685	3,430,685	3,430,685
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	666,076	666,076	666,076
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0
TOTAL DEDUCTIONS ALLOWED IN PVS	**3,084,981,268**	**3,146,288,308**	**3,084,981,268**

Section II

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Property Value Study Appeals Services
General Information

Item	Page
Property Value Study Appeal Services	1
Qualifications	7

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Linebarger's School District Property Value Study (SDPVS) Appeal Services

An Overview of the 2024 SDPVS

At this time, we have not seen significant changes from the 88th legislative session in 2023 that would affect the property value study. The 88th legislative session completed four special sessions. Changes that were voted on and passed in November, 2023 were the Homestead increase from $40,000 to $100,000, the tax rate reduction for all homeowners and business properties by 10.7 cents, as well as a new 20 percent circuit breaker program on appraised values for non-homesteaded properties valued at $5 million or less passed in the November Constitutional Amendment Election.

In May 2022, voters approved two property tax relief measures. Proposition 1, a measure to cut school district property taxes for homeowners over 65 and older or disabled and Proposition 2, which raised the state's homestead exemption from $25,000 to $40,000.

In 2019, the 86th legislative session included both property tax reform and school finance reform. These changes provided more Basic Allotment per student, money for classrooms, teacher compensation increases, reduces recapture, and cuts local property taxes. Also in 2019, a significant change that affects the 2022 Comptroller's School District Property Value Study (SDPVS) from HB3 involved moving to current-year values (2024) for the calculation of state aid (2024-2025). School districts will need to estimate the taxable T2 property value that will come from the 2023 school district property value study, prior to the adoption of their budgets. In the past, the Comptroller would use a prior year's SDPVS to set values for current year funding. This switch to current-year values means that the values will not officially be available until after the Comptroller certifies the 2023 SDPVS values to TEA around August 15, 2024.

Service Highlights

- Over 105 Years of combined SDPVS Appeals Experience
- Comprehensive Administrative Appeals
- Litigation Services when required
- Eligibility Assignment Appeals
- School District Property Value Study Audits
- Over $303.8 million in additional state aid/gain in past 5 1/2 years
- Over $31.7 billion in valuation reduced in same timeframe

Property Value Appeal Services

Another challenge facing school districts stems from legislative changes made years ago that changed the Comptroller's annual review schedule. The biggest changes were biennial SDPVS reviews for most school districts and biennial compliance review for appraisal districts. Last year the Comptroller reviewed approximately one-half of the appraisal districts to determine their compliance with generally accepted standards, procedures, and methodology. School districts located in these appraisal districts were not reviewed in the 2023 School District Property Value Study and were assigned local value. However, these school districts are being reviewed in the Comptroller's 2024 School District Property Value Study (this year's study) and the study will determine whether to assign state value, local value, or substitute local value for state value under hold harmless provisions. Every school district that is assigned state value could be subject to losses in school funding.

The other half of Texas school districts, those selected for the 2023 School District Property Value Study review and assigned valid local values, are excluded from the 2024 School District Property Value Study while their appraisal districts undergo the compliance review. These excluded school districts will be assigned local value in the 2024 School District Property Value Study. However, if any of these school districts had invalid 2023 SDPVS findings, they will be subject to an annual review and will be included in the 2024 School District Property Value Study. Under this annual review, the Comptroller's staff will determine whether to assign state value, local value, or substitute local value for state value under hold harmless provisions. Any time the Comptroller assigns state value to a school district, it stands to lose school funding.

The Importance of a SDPVS for 2024

Changes from the 88th legislative regular session have not reduced the importance of the Comptroller's SDPVS. Based on historical school funding distribution and equalization methods, the Comptrollers estimate of total taxable value for every school district should continue to be a significant component in the state funding formula. The 2024 SDPVS estimate will determine the total taxable value used for all 2024-2025 school district funding. Ultimately, the 2024 SDPVS value estimate will become one of the most crucial components in determining the cost to every school district and the State for all shared 2024-2025 funding.

Property Value Appeal Services

2024 SDPVS Possible Outcomes

If a school district is part of the 2024 SDPVS, the Comptroller's finding is based on Section 403.3011 of the Government Code. The four possible actions under this section include:

- Local value is valid and local value is assigned. Local value is invalid but greater than state value and local value is assigned.
- Local value is invalid, but the school district is eligible to substitute local value for state value for the first year of the two-year hold harmless period. An eligible school district's local value must have been valid in the two previous PVS reports, and its 2024 local value cannot be less than 90% of the lower limit of the Comptroller's margin of error. Eligible school districts qualifying for the second year of the hold harmless period will also have local value substituted for state value.
- Local value is invalid and state value is assigned.
- A provision effective January 1, 2010, requires appraisal districts to comply with the scoring requirement in their most recent Comptroller review.

Challenging Invalid Local Values

The critical issue is losing local value (declared invalid) and being assigned state value. In this case, a school district could lose state aid or be subject to increased recapture. Any school district assigned state value in the Comptroller's 2024 SDPVS will have to appeal to prevent unnecessary losses in state funding.

Complicating the matter are the limited timeframes and the constant revisions to the rules for filing a protest.

Once the 2024 SDPVS is released on January 31, 2025, school districts have only 40 days to prepare and submit their appeals. The appeal must comply with the Comptroller's protest rules for evidence submission and State Office of Administrative Hearings review. The Comptroller continues to revise the protest rules, thereby increasing evidence requirements. These rules make compliance difficult and allow the Comptroller to reject protests deemed not in compliance. In addition to complying with the Comptroller's changing protest rules, each school district protest must include evidence sufficient for review by the State Office of Administrative Hearings. Ultimately, if all of these steps fail, school districts may challenge the ruling in district court.

Property Value Appeal Services

Our school finance system fails to function as intended when estimates of total taxable value are inaccurate or inequitable. Your school district can prevent unfair estimates of total taxable value that reduce state funding and increase local taxes with an effective appeal identifying any inaccuracies in the Comptroller's Property Value Study. We file successful PVS Appeals for numerous school districts across the State and are prepared to assist your district.

Comprehensive Administrative Appeals

When values determined by the Comptroller are inaccurate or inequitable, Linebarger Goggan Blair & Sampson, LLP (Linebarger) is prepared to appeal on behalf of any school district to ensure accurate state funding and prevent unnecessary demands on its taxpayers. As in previous years, successful appeals require solutions to technical, procedural, and legal issues identified in the SDPVS. We are committed to providing quality appeals services capable of producing the results that every school district deserves. To ensure that we provide results, Linebarger maintains a full-time appeals staff with direct experience in appraising and evaluating categories included in the Comptroller's SDPVS. In addition, our staff has direct experience in all facets of ratio study methodology and Comptroller procedures.

When necessary, we are prepared to seek additional relief through district court or as an advocate for issues with the Comptroller and Texas Education Agency (TEA). Our experience includes successful litigation on numerous value issues in previous SDPVSs including correcting the Comptroller's estimate of value lost and the $40,000 homestead exemption for our clients.

In addition to your school district, our SDPVS appeals division represents approximately 201 school districts of various sizes throughout the state. In each case, we provide complete administrative appeals services beginning with a review of unedited preliminary data before the release of the SDPVS and continues to representation in post-appeal remedies including audits and litigation. You can be confident that Linebarger will monitor all aspects of the PVS and will be prepared to effectively appeal any issues adversely affecting your state funding.

We believe that our commitment to quality appeals services is demonstrated by our performance and continuing relationships with

our clients. The vast majority of school districts have continually retained our firm for PVS appeals services for many years. Our best performance indicator is our clients' satisfaction with the services we provided. They demonstrate that satisfaction through their repeated renewal of our service contracts.

Our successful appeals and audits have provided clients with over $31.7 billion in reductions to the Comptroller's estimate of total taxable value as well as $303.8 million in additional state aid. These unparalleled results are indicative of our appeals division's commitment and technical expertise.

Administrative Appeals Services

Specific administrative appeals services included in our proposal are:

1. Review sales and appraisals of properties contributing to the Comptroller's invalid local value finding including compliance with Comptroller rules and International Association of Assessing Officers standards.
2. Review Comptroller in-house studies contributing to the invalid local value finding.
3. Review Comptroller statistical measures and sampling procedures.
4. Review tax roll values and submit evidence to ensure Property Value Study accuracy.
5. Gather, prepare, and submit protest evidence for issues related to Items 1-4.
6. Gather, prepare, and submit additional evidence requested by the Comptroller.
7. Represent the school district in all staff resolution conferences related to the appeal.
8. Represent the school district in protest hearings to the State Office of Administrative Hearings including gathering, preparing, and submitting evidence.
9. Advise the school district on post-administrative hearing remedies or judicial action available for unresolved appeal issues.
10. Perform all functions necessary to initiate and complete available post-administrative hearing remedies or judicial review.
11. Gather and prepare all evidence, depositions, retain expert witnesses, and perform other functions necessary to support relief sought under Items 8 and 10.

12. Gather, prepare, and submit audits of PVS findings under Section 403.302 of the Texas Government Code.
13. Provide assistance and advice on all issues related to the Comptroller's 2024 PVS and its impact on 2024-2025 school finance.

Although appeals can be prepared after the release of the PVS, their effectiveness may be diminished. Time restraints may prevent a complete analysis of technical appeal issues or the gathering of critical evidence. To ensure the quality of our services to existing clients, we do not perform statewide mass mailings or blind solicitations after the release of the preliminary PVS.

Self-Report Appeals

For each of our school district clients, we conduct a review of self-reported local tax roll values to ensure their accuracy in the Comptroller's PVS. Since original certification, every tax roll has been adjusted due to late exemptions, post-certification changes, and court-ordered reductions. The PVS only removes these losses if a school district prepares and files a self-report appeal. We will continue to file self-report appeals to ensure an accurate assigned value when it is financially beneficial to your school district.

Eligibility Assignment Appeals

Although eligible school districts do not incur any loss in school funding, some school districts appeal to preserve future eligibility. If you believe this type of appeal would be beneficial to your school district, we have the staff and resources to assist in preparing an effective appeal.

PVS Audits

After the appeal deadline, typically in late summer, we review your school district's local tax roll values for a potential audit. Our audit review identifies cases in which reporting tax roll adjustments would improve state funding. If needed, we can also file an audit for some previous tax years to remove court-ordered value losses. As with self-report appeals, these losses are only removed from the PVS when a school district files an audit.

Property Value Appeal Services

At Linebarger, we understand the financial limits facing your school district. We recognize the necessity of maximizing state funding to reduce local revenue demands, and avoid revenue cap limitations. Perhaps of greatest importance is the desire to ensure equity in the distribution of state financial aid to all Texas schools and the students they serve.

Linebarger's Qualified Personnel

Property Value Study Expertise

Our firm offers a full-time appeals staff with direct experience in appraising and evaluating categories included in the School District Property Value Study. In addition, our staff has direct experience in all facets of ratio study methodology and compliant Comptroller procedures. Over the past five and a half years, our PVS team has achieved an estimated $31.7 Billion in value reduction with an estimated $303.8 Million in additional state aid gain/funding.

Robby Harbuck, our division director, has participated in numerous informal conferences and formal hearings as an advocate for the Comptroller of Public Accounts Property Tax Assistance Division and with the firm.

Experienced Personnel

Robby Harbuck

Director, Property Value Studies Division

From Palestine, Texas, Mr. Harbuck graduated from South Grand Prairie High School, Grand Prairie, Texas. While attending High school and Tyler Junior College, he worked for Colvin & Associates, Property Tax Consultants. He worked for the Anderson County Appraisal District as a field appraiser immediately out of high school. He left Anderson County in 1990 to work for Henderson County Appraisal District as a field appraiser. In 1995 he became the Appraisal Supervisor/Senior Appraiser for Henderson County Appraisal District. He left Henderson County Appraisal District in 2000 and went to work for the Texas Comptroller of Public Accounts in the Property Tax Assistance Division as a field appraiser. He became a Lead Appraiser for the Property Tax Assistance Division in 2009.

Mr. Harbuck left the Property Tax Assistance Division to join the firm in 2013 as Director for our Property Value Study Appeals Division. He represents 201 school districts in all matters related to the Comptroller's Property Value Study.

He also directs our PVS Division staff to ensure our ability to provide the highest quality appeals services available statewide. Robby currently holds the designations of Registered Professional Appraiser from the Board of Tax Professional Examiners and the Certified Tax Administrator, (inactive) from the Texas Association of Assessing Officers. He currently holds several certificates and is a CAE candidate through the International Association of Assessing Officers.

Anna M. Jones

Assistant Director, Property Value Studies Division

Ms. Jones currently lives in Center, Texas and has lived in Shelby County for most of her life. She graduated from Panola College with an Associate of Science degree. While attending college, she worked at Shelby County Appraisal District, (SCAD), as data entry clerk and Deputy Chief Assistant.

While working at SCAD, Anna earned her Residential Professional Appraiser designation from the Board of Tax Professional Examiners in 2001. She went to work for Nacogdoches Central Appraisal District in 2006 as an appraiser, before joining the Property Tax Assistance Division in 2008 as a field appraiser. She currently holds several certificates through the International Association of Assessing Officers.

Anna took the opportunity to join the firm in 2015 as an Assistant Director for the Property Value Study Appeals Division. She assists in representing approximately 201 school districts in all matters related to the Comptroller's Property Value Study. Ms. Jones brings 36 years' experience in property tax.

Property Value Appeal Services

Bill Messick

Coordinator, Property Value Study Appeals Division

Mr. Messick has spent his entire career in the property appraisal arena, with experience at all levels of the industry, from field appraiser to supervisor. Mr. Messick spent more than a decade as the manager of Property Tax Assistance Division of the Texas Comptroller's office, where he oversaw the completion of the annual Property Value Study which determines the taxable value of all property in each school district in Texas.

As the coordinator of Linebarger's Property Value Study Appeals Division, Mr. Messick will assist with property value study appeals, market research appraisal methods and procedures, along with reporting appeals data.

Mr. Messick graduated from Oklahoma State University in Stillwater, Oklahoma. He lives in Flower Mound, enjoys fishing, and is an avid Dallas Cowboy fan.

Valarie Kirkwood

Assistant Director, Property Value Study Appeals Division

Valarie Kirkwood, originally from Logansport, Louisiana, has spent decades in East Texas.

Ms. Kirkwood began her career working for Texas State Bank as a computer manager, in the early days of electronic data processing. She has filled roles from benefits coordinator for a large hospital to billing supervisor managing accounts for multiple large insurance clients. Her attention to detail and customer service focus has made her a valuable team member in each role.

As the assistant director of Linebarger's Property Value Study Appeals Division, Ms. Kirkwood will assist with property value study appeals, filing self-report appeals, filing audits and preparing proposals.

Ms. Kirkwood attended Panola College in Carthage, Texas and has an Associate of Science. She lives in Tenaha and enjoys playing piano and is an active member of her local church.

Property Value Appeal Services

Jim L. Lambeth

Capital Partner, Management Committee Member, and Managing Attorney for the Tyler Office

Mr. Lambeth manages Linebarger's Tyler and Northeast Texas offices, overseeing law firm operations and maintaining good client relations with all Corsicana, Longview, Lufkin and Tyler law offices' clients.

Jim worked as an Assistant District Attorney in Smith County, advising the County Judge and Commissioners' Court on legal matters before joining Linebarger in 2000. He provided legal advice to elected officials, department heads, district judges and the Smith County Juvenile Board. Before his promotion to Assistant District Attorney, he served as the Chief Misdemeanor Prosecutor, a Felony Prosecutor, and a Grand Jury Attorney for Smith County, prosecuting over 50 jury trials to verdict, in both the trial court and the Court of Appeals.

Mr. Lambeth graduated from Texas Tech University School of Law in 1995 with his Juris Doctorate, receiving the prestigious American Jurisprudence Award in Constitutional Studies. During law school, he worked as a Student Researcher, Lecturer, and was a member of the Board of Barristers.

Jim is active in his community as a member of the Smith County Peace Officers Association and was an Advisory Board member of the Tyler Junior College Law Enforcement Academy during its inception. He has served in leadership roles on numerous boards and committees, such as the Tyler Economic Development Council, and has been the Chairman of the Tyler Area Chamber of Commerce. He has volunteered with the Tyler Literacy Council, the CASA program of Smith, Van Zandt, and Wood Counties, and is the Lay Leader and former Trustee of Lanes Chapel United Methodist Church. Jim resides in Tyler and is married with three children.

Jose Padilla

Capital Partner

Mr. Padilla has a strong background in tax and appellate law and is responsible for prosecuting suits filed on behalf of the El Paso Consolidated Tax Office, Hudspeth County and Culberson County. He also serves on the firm's Litigation and Legal Standards Sub-

committee and will ensure that all collection activities are compliant with all federal, state and local laws and regulations.

Mr. Padilla graduated from Bowie High School in El Paso and received a Bachelor of Arts degree in History/Political Science from Baylor University in 1997. He received his Juris Doctorate in 2001 from Texas Tech University, where he was a member of Phi Alpha Delta Law Fraternity and the Hispanic Law Student Association.

After obtaining his law degree, Mr. Padilla spent two years with the El Paso County District Attorney's Office in the Appellate Division. During this time, he wrote appellate briefs to the 8th District Court of Appeals and legal memoranda on current developments in criminal law and procedure. Mr. Padilla joined Linebarger in 2003. He represents our clients throughout the State of Texas in various courts of appeals and before the Texas Supreme Court. He is also licensed to practice law in the States of New Mexico and California, as well as in Federal Court for the Western District of Texas.

Mr. Padilla is a member of the El Paso Bar Association, the Mexican-American Bar Association, the West Texas Chapter of the Texas Association of Assessing Officers, and is a fellow and nominating chair of the Texas Bar Foundation.

Property Value Appeal Services

Statewide Resources

Linebarger has been representing school districts, cities, and other political entities in all ad valorem taxation matters including collections since 1976. For over 48 years, our firm has established a reputation for unmatched experience and quality work that generates tangible results. We are committed to providing services that are unsurpassed in both quality and scope to meet the changing needs of our clients.

Although our Appeals Division is located in our Austin office, we also maintain fully-staffed offices in San Antonio, Houston, Dallas, Corpus Christi, El Paso, Fort Worth, Mesquite, Orange, Odessa, San Angelo, Tyler, Edinburg, Corsicana, Waco, Lufkin, Conroe, Beaumont, Longview, Richmond, Texas City, Victoria, Waxahachie, and Brownsville to ensure our 1,906 *ad valorem* tax clients receive prompt and personal service.

Of these clients, 448 are school districts ranging from smaller districts up to districts as large as Houston, Dallas, and El Paso ISDs. Each of these offices and our more than 950 Texas staff members are prepared to provide assistance to our appeals division.

In summary, Linebarger offers experienced and qualified personnel in Texas to prepare an appeal or audit of a property value study that will effectively maximize state funding and reduce unnecessary demands on your taxpayers.

Our Property Value Study Appeal Clients

Our Property Value Study Appeals Division represents 201 school districts for their 2023 Property Value Study Appeals. The vast majority of our school district clients have continually retained our firm for Property Value Study appeals services for many years.

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion and Possible Action of the Annual Comprehensive Financial Report for the Year Ended June 30, 2024

REFERENCE: Goal 4, Strategy 7 - Financial Priorities

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

The Texas Education Agency and Board Policy CFC requires that an annual audit report be prepared and approved by the Board. The annual audit report shall be filed with the Texas Education Agency within 150 days of the close of the fiscal year for which the audit was made.

Mr. Ricky Longoria, Partner and Mr. Luis Lopez, Audit Manager, from Burton, McCumber & Longoria, LLP will present the Annual Comprehensive Financial Report for the year ended June 30, 2024.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

The Annual Comprehensive Financial Report for the year ended June 30, 2024 audit shall indicate whether the statements are presented in accordance with generally accepted accounting principles. Further, it shall identify those circumstances in which those principles have not been consistently observed in the current period relative to the preceding period. The report shall contain either an expression of opinion regarding the financial statements, taken as a whole, or an assertion that an opinion cannot be expressed.

LEGAL REVIEW:

None required.

BUDGETARY CONSIDERATIONS:

Costs related to the submission of the Annual Comprehensive Financial Report for the Year Ended June 30, 2024 to the Government Finance Officers Association (GFOA) are budgeted in the General Fund.

RECOMMENDED BOARD ACTION:

That the Board of Trustees approve the Annual Comprehensive Financial Report for the Year Ended June 30, 2024.

Attachment: ☑

SUBMITTED BY: Iris Luna

SUPERVISOR: Lorena Garcia

For further information contact:
Name: Iris Luna, RTSBA
Office: (956) 618-6016
Email: iris.luna@mcallenisd.net

Approved for presentation to the Board of Education:

RENE GUTIERREZ (Nov 7, 2024 08:49 CST)

Interim Superintendent of Schools

McALLEN ISD

2023-2024

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For Year Ended June 30, 2024

2000 N 23rd Street | McAllen, TX 78501 | Hidalgo County
(956) 618-6000 | mcallenisd.org

Annual Comprehensive Financial Report

For the Fiscal Year Ended

June 30, 2024

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, 2024

TABLE OF CONTENTS

	EXHIBIT	PAGE NO.
INTRODUCTORY SECTION		
Letter of Transmittal		1
GFOA Certificate of Achievement		10
Principal Officers		12
Organizational Chart		14
Certificate of the Board		16
FINANCIAL SECTION		
Independent Auditor's Report		20
Management's Discussion and Analysis		24
Basic Financial Statements:		
Government-wide Financial Statements:		
Statement of Net Position	A-1	36
Statement of Activities	B-1	37
Fund Financial Statements:		
Balance Sheet – Governmental Funds	C-1	39
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	C-2	40
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	C-3	41
Reconciliation of Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	C-4	42
Statement of Net Position – Proprietary Funds	D-1	43
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds	D-2	44
Statement of Cash Flows – Proprietary Funds	D-3	45
Statement of Fiduciary Net Position – Fiduciary Funds	E-1	46
Statement of Changes in Fiduciary Fund Net Position – Fiduciary Funds	E-2	47
Notes to Financial Statements		48
Required Supplementary Information:		
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – General Fund	G-1	102
Schedule of the District's Proportionate Share of the Net Pension Liability – Teacher Retirement System of Texas	G-2	103
Schedule of District's Contributions For Pensions – Teacher Retirement System of Texas	G-3	105

MCALLEN INDEPENDENT SCHOOL DISTRICT
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2024

TABLE OF CONTENTS *(Continued)*

	EXHIBIT	PAGE NO.
FINANCIAL SECTION *(Continued)*		
Schedule of the District's Proportionate Share of the Net OPEB Liability – Teacher Retirement System of Texas….	G-4	107
Schedule of the District's OPEB Contributions – Teacher Retirement System of Texas…	G-5	108
Notes to Required Supplementary Information….		109
Combining Fund Statements:		
Combining Balance Sheet – Nonmajor Governmental Funds….	H-1	117
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds….	H-2	121
Combining Statement of Net Position – Internal Service Funds….	H-3	127
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position – Internal Service Funds….	H-4	128
Combining Statement of Cash Flows – Internal Service Funds….	H-5	129
Combining Statement of Net Position – Nonmajor Enterprise Funds….	H-6	132
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Nonmajor Enterprise Funds….	H-7	133
Combining Statement of Cash Flows – Nonmajor Enterprise Funds….	H-8	134
Combining Statement of Private-Purpose Trust Funds Net Position….	H-9	135
Combining Statement of Changes Private-Purpose Trust Funds Net Position….	H-10	136
Other Supplementary Information:		
Schedule of Delinquent Taxes Receivable….	J-1	139
Fund Balance and Cash Flow Calculation Worksheet - Unaudited….	J-3	141
Compensatory Education Program and Bilingual Education Program Expenditures – Unaudited….	J-4	142
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – Debt Service Fund….	J-5	143
STATISTICAL SECTION		
	TABLE	PAGE NO.
Financial Trends Information:		
Net Position By Component – Last Ten Years….	L-1	149
Governmental/Business Type Activities Expenses and Program Revenues – Last Ten Years….	L-2	151
General/Business Revenue and Changes in Net Position – Last Ten Years….	L-3	153

TABLE OF CONTENTS *(Continued)*

	TABLE	PAGE NO.
STATISTICAL SECTION *(Continued)*		
Fund Balances of Governmental Funds – Last Ten Years….	L-4	155
Governmental Fund Revenue By Source – Last Ten Years….	L-5	158
Governmental Fund Expenditures By Function – Last Ten Years	L-6	159
Governmental Funds Other Sources, Uses and Changes in Fund Balances – Last Ten Years….	L-7	161
Governmental Fund Expenditures By Function Per Average Daily Attendance – Last Ten Years….	L-8	163
Revenue Capacity Information:		
Assessed Value and Estimated Actual Value of Taxable Property – Last Ten Years….	L-9	167
Property Levies and Collections – Last Ten Years….	L-10	169
Allocation of Property Tax Rates and Levies – Last Ten Years….	L-11	170
Property Tax Rates-Direct and Overlapping Governments (Per $100 Assessed Valuation) – Last Ten Years….	L-12	171
Principal Property Taxpayers Tax Year 2023 and 2014….	L-13	172
Debt Capacity Information:		
Outstanding Debt By Type – Last Ten Years….	L-14	175
Direct and Overlapping Governmental Activities Debt….	L-15	177
Computation of Legal Debt Margin – Last Ten Years….	L-16	179
Ratio of Net General Obligation Bonded Debt to Estimated Actual Taxable Value and Per Average Daily Membership – Last Ten Years….	L-17	181
Ratio of Annual Debt Service for General Bonded Debt to Total General Fund Expenditures – Last Ten Years….	L-18	183
Demographic and Economic Information:		
Principal Employers – 2024 and 2015….	L-19	186
Demographic and Economic Statistics – Last Ten Years….	L-20	188
Operating Information:		
Workforce Composition By Employee Classification – Last Ten Years….	L-21	191
Schedule of Teacher Information – Last Ten Years….	L-22	193
Schedule of Attendance and Membership – Last Ten Years….	L-23	195
Operating Statistics – Last Ten Years….	L-24	196
Schedule of Student Information – Last Ten Years….	L-25	197
Schedule of School Buildings and Portables – Last Ten Years….	L-26	198

TABLE OF CONTENTS *(Continued)*

	EXHIBIT	PAGE NO.
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*		202
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance		204
Schedule of Findings and Questioned Costs		206
Schedule of Expenditures of Federal Awards	K-1	208
Notes to Schedule of Expenditures of Federal Awards		211

INTRODUCTORY SECTION

MCALLEN
INDEPENDENT SCHOOL DISTRICT

Iris Luna, RTSBA
Chief Financial Officer

November 4, 2024

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

Dear Members of the Board of Trustees and Citizens of McAllen ISD:

We are pleased to present the McAllen Independent School District (the "District") Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2024. 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 the fiscal year ended June 30, 2024, are free of material misstatement and are presented in conformity with generally accepted accounting principles (GAAP). The independent auditor's 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 sixteen 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.

2000 N 23rd Street McAllen, Texas 78501-6126 Office (956) 618-6016

The District is made up of 18 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 30 campuses. In 2023-2024, the District enrolled and educated 20,095 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 2023-2024 was .06% American Indian or Alaskan, 1.13% Asian, .43% Black or African American, 94% Hispanic or Latino, 3.97% White, .02% Hawaiian or Pacific Islander and .39% other.

The McAllen Independent School District is an inclusive community where all students are empowered to reach their full potential. The district educates all students to be creative and digital thinkers who impact a global society.

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 61. 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 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 that remains the same ($6,160 in 2022-2023 and in 2023-2024 per student), a decreased Per Capita Rate (from $631.045 in 2022-2023 to $423.75 in 2023-2024), and an increase in Guaranteed Yield weight (from $98.56 in 2022-2023 to $126.21 in 2023-2024). For the 2023-2024, the final Average Daily Attendance (ADA) decreased by 143 from the original budget.

For 2023-2024, 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 $1,420. The compensation plan indicates the entry level salary for beginning "zero" year teachers at a minimum of $52,150 and new to McAllen ISD with "20+" years' experience at a maximum of $66,395 salary. The compensation plan indicates a salary increase of 1% of pay range midpoint for Administrative Education and Administrative Management midpoint and 2% pay range of midpoint for paraprofessionals and auxiliary staff.

Administration approved a one-time Longevity pay for all full-time employees that have completed the tiered years of service criteria (as designed by the District). If the employee terminated prior to the December disbursement, the employee received payment with their final check.

Administration also approved a one-time Voter-Approval Tax Ratification Election (VATRE) stipend for full-time employees as of November 30, 2023, based on tiered years of service criteria (as designed by the District). If the employee terminated prior to the December disbursement, the employee received payment with their final check.

State Program Revenues for the General Fund are lower compared to last year due to a decrease in ADA based on trend analysis.

Federal Program Revenues are lower compared to last year due to decreases in the Child Nutrition Program and School Health Related Services (SHARS) revenues.

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 2023-2024 fiscal year, the Hidalgo County Appraisal District reported that the 2023 Certified Totals for the approved Freeze Adjusted Taxable values increased by $270,649,951 compared to the previous year. The tax collections were based on 96% of the estimated tax levy calculated on trend analysis.

Interest Revenues are higher due to current market conditions.

For all funds invested by the District, the annual average interest rate for the 2023-2024 fiscal year was 4.6645% compared to 3.1660% the previous year, which represents an increase of 1.4985%.

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 was released on February 21, 2022. This will end on September 30, 2024.

Local Economy

The City of McAllen compiled the key points for mid-year 2024 for the local economy as follows: The Federal Reserve Bank of Dallas compiles an economic measurement tool called the McAllen-Edinburg-Mission Business-Cycle Index. This tool uses several economic indicators to formulate the overall economic index.

- The cycle of expansion on the McAllen metro area economy extended to May 2024 with another increase in the McAllen-Edinburg-Mission Business-Cycle Index. The index was at 321.3 in May up from 319.4 (0.59% increase) in same month previous year. Since reaching its COVID-19 low point of 257.9 in April 2020, the McAllen-Edinburg-Mission Business-Cycle Index fully recovered from this trough experiencing a 20-month expansion and then stabilizing December 2021 at 316.1. Since then, the index reached 321.3 in May 2024 for 22.6% increase 49 months after the COVID-19 low point.
  Source: https://www.dallasfed.org/research/econdata/coini/mcacoini

- The McAllen-Edinburg-Mission, Metropolitan Statistical Area (MSA), saw a 1.5% annual growth rate in Total Non-agricultural employment from June 2024 to June 2023. *Source-Workforce Data-Employment https://texaslmi.com/.*

- The average occupancy percentage of the McAllen Hospitality Market (Hotels) in the past 12 months from June Report 2024 has been at 66%. The Average Daily Rate in June Report 2024 is down -0.2% from same time previous year. Census of available rooms during June Report 2024 is 4,101. *Source Data provided by City of McAllen using Hospitality Industry-Costar data.*

- Southbound bridge crossings for Hidalgo and Anzalduas' bridges had a 24% increase in aggregate pedestrian, cars, buses & others, and commercial empties for the first six months of 2024 compared to same period during 2023. *South Bound Data provided by Agenda items for McAllen Bridge Board- https://www.mcallen.net/departments/bridge/agendas*

- Northbound bridge crossing for Hidalgo bridge had a 4.6% increase in aggregate bus passengers, buses, pedestrians, personal vehicle passengers, personal vehicles, truck containers empty, truck containers loaded, and trucks for the first six months of 2024 compared to same period during 2023. *Northbound data CBP: https://www.bts.gov/browse-statistical-products-and-data/border-crossing-data/border-crossingentry-data*

- General spending activity compared to rates of growth in 2023. July 2024 sales tax receipts in McAllen, Edinburg, Mission, and Pharr area were up by 1.5% compared to July 2023, which in turn was up by 10.7% compared to July 2022. Sales tax receipts in McAllen, Edinburg, Mission, and Pharr for July 2024 year-to-date, that is the aggregate first seven months was up 5.0% from same period in 2023, which in turn was up by 3.4% compared to year-to-date for same period 2022. *Source: https://mycpa.cpa.state.tx.us/allocation/CtyCntyAllocResults*

- Month of July 2024 airport passenger enplanements increased 29.5% from same time last year. The midyear total remains up by nearly 21.6% year-over-year thanks to early year strength in numbers. *McAllen International Airport (MFE) Enplanements Data.*
- According to a Housing Report for the McAllen-Edinburg-Mission MSA compiled by the Greater McAllen Association of Realtors for June 2024, with data provided by the Texas Association of Realtors in a research agreement with the Real Estate Center at Texas A&M University, median home prices in the area increased to $245,000 up 2.1 percent compared to June 2023. During this period the number of months of inventory of housing stock was 6.8 months compared to 4.5 in June 2023. Homes were 73 days on the market which is 3 more days on the market compared to June 2023.
- According to the Texas Workforce Commission, over the last 10 years the McAllen-Edinburg-Mission MSA metro employment has grown from 302,287 in 2014 to 361,840 in 2024—a 20% increase. The City of McAllen's employment has grown from 58,947 in 2014 to 69,495 in 2024—a 18% increase. The metro's unemployment rate is now 7.0% vs a City of McAllen Rate of 5.0%. Source: *https://texaslmi.com/LMIbyCategory/LAUS*

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 collaborative efforts of campuses and district committees the district has rebranded the McAllen ISD Leadership Model. The new approaches to Leadership & Learning Model encompasses the following goals, strategies and Successful Schools Model:

Goal 1: ***Student Achievement/Student Focus***
Goal 2: ***People Development***
Goal 3: ***Facility Priorities***
Goal 4: ***Financial Priorities***

Strategy 1: ***Communication*** - We will effectively and continuously communicate and market the district's mission, strengths, successes and diverse opportunities for every learner.
Strategy 2: ***Experienced Staff*** - We will attract, recruit, develop and retain high quality staff.
Strategy 3: ***Culture*** - We will foster a secure, supportive, rigorous and engaging learning environment.
Strategy 4: ***Learning Experiences*** **-** We will utilize national and global standards to customize learning for every learner.
Strategy 5: ***Partnerships*** - We will develop and strengthen bonds with the business, education and civic community to provide engaging learning opportunities.
Strategy 6: ***Preparedness*** **-** We will foster principled students who learn, adapt and innovate in response to their ever-changing environment.

Strategy 7: ***Fiscal Responsibility*** **-** We will conduct a budget development, implementation, and monitoring process that reflects sound business and fiscal practices that support district goals.

Successful Schools:
Model 1: ***Academic Achievement***
Model 2: ***Community Engagement***
Model 3: ***High Expectations***
Model 4: ***Future Focused***
Model 5: ***Effective Leadership***
Model 6: ***State Facilities***
Model 7: ***Teamwork***

The District's goals and strategies are significant and measurable through student outcomes (Successful Schools Model). 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 2024-2025 budget include:

- Preliminary Certified Assessed Values increased 4.97% from 2023 to 2024. For future year budgets, an estimated 5% 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 2024-2025, the Maintenance and Operations (M&O) tax rate will remain at $0.8448. The Interest and Sinking (I&S) tax rate decreased from $0.1563 to $0.1518 for a total tax rate decrease of $0.0045 from $1.0011 in 2023-2024 to $0.9966 for 2024-2025.
- Decrease in interest revenue due to current market conditions with interest rates expected to decrease.
- Child Nutrition Program revenues are projected to increase due to an increase of six more operating days and the opening of an additional campus, UTRGV McAllen ISD Collegiate Academy, which will result in a positive impact on the Child Nutrition Program.
- Decrease in state funding due to a decrease in ADA (Average Daily Attendance).
- Decrease in School Health and Related Services (SHARS) prior year settle-up revenues due to uncertain funding conditions.
- Staffing levels and positions will continuously be monitored and reviewed. The District will strive to continue to make future staff reductions through attrition.

For 2024-2025, 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 $1,240. The compensation plan indicates the entry level annual salary for beginning "zero" year teachers at a minimum of $54,000 and new to McAllen ISD with "25+" years' experience at a maximum of $67,741 annual salary. The compensation plan indicates a 2.0% pay range midpoint increase for non-teaching professionals and an hourly rate increase of $0.75 for paraprofessionals and auxiliary staff.

The Facilities Maintenance & Operations Department identified projects as "in progress" as of June 30, 2024, and subsequently allocated funding to assigned fund balance in 2024-2025.

Projects for the Facilities Maintenance & Operations Department consist of light poles, press box for the McAllen Veterans Memorial Stadium and press box for Memorial High School. Other projects include replacements of intercoms at Memorial High School, Instruction & Guidance Center, Travis Middle School, Morris Middle School, Escandon Elementary School, Rayburn Elementary School, Roosevelt Elementary School, Sanchez Elementary School and Thigpen-Zavala Elementary School; replacements of marquees at Morris Middle School, Alvarez Elementary School, Seguin Elementary School, Sanchez Elementary School, Perez Elementary School and Thigpen-Zavala Elementary School; and replacement of cameras at Morris Middle School, McAllen High School, Rowe High School, Lamar Academy and Achieve Early College High School.

Projects for the Tax Ratification Election that are "in progress" for Facilities Maintenance & Operations Department consist of surveillance camera upgrades at Morris Middle School and De Leon Middle School.

The Facilities Maintenance & Operations Department identified projects as "in progress" as of June 30, 2024, and subsequently allocated funding to committed fund balance in 2024-2025 for Hail Damage projects due to severe hailstorms that hit the District on March 29, 2012, and April 20, 2012. Hail damage projects consist of roof replacement at Crockett Administration Annex.

Additionally, due to the issuance of the 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.

Awards

School FIRST- This is the 22nd 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 Achievement",* followed by *"B"* for *"Above Standard Achievement", "C"* for *"Meets Standard Achievement"* 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 McAllen Independent School District has consistently demonstrated excellence in financial management. Under Texas' School FIRST financial accountability rating system, the District has earned an "**A" for "Superior Achievement"** in 2023, the state's highest rating. This accolade highlights the quality of the District's financial management and reporting system.

Additionally, the District received an "A" for "Superior Achievement" from 2002 through 2008, 2010 through 2013, and 2015 through 2020. The District received a "Pass" in 2014, and "Above Standard Achievement" in 2009.

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, 2023. This is the fourteenth year that the District has achieved this prestigious award. 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.

The Certificate of Achievement is valid for only one year. We believe our current annual comprehensive financial report still meets the requirements of the Certificate of Achievement Program, and we are submitting it to the GFOA for consideration 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, 2025, annual budget. This is the eighth 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. To qualify for this prestigious award, a governmental unit must publish a

budget document that fulfills the program criteria in four key areas: as a policy document, an operational guide, a financial plan, and a communication tool.

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.

Dr. René Gutiérrez
Superintendent

Iris Luna, RSTBA
Chief Financial Officer

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

McAllen Independent School District
Texas

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morrill

Executive Director/CEO

MCALLEN
INDEPENDENT SCHOOL DISTRICT

Principal Officers

Board of Trustees *as of May 20, 2024*	**Length of Service**	**Term Expires**
Ms. Sofia M. Peña, Place 6 President	3 Years	2025
Ms. Lucia Regalado, Place 2 Vice President	1 Year	2027
Mrs. Erica De La Garza- Lopez, Place 4 Secretary	5 Years	2027
Mrs. Debbie Crane Aliseda, Place 3 Trustee	11 Years	2025
Mrs. Elizabeth (Lizzie) Kittleman, Place 1 Trustee	1 Year	2027
Mr. Aaron D. Rivera, Place 5 Trustee	1 Year	2027
Ms. Lucia Thompson, Place 7 Trustee	1 Month	2025

Administrative Officials	**Position**	**Length of Service**
Dr. René Gutiérrez	Superintendent of Schools	7 Months
Lorena Garcia	Deputy Superintendent for Business and Operations	23 Years
Rosalba De Hoyos, Ed. D.	Associate Superintendent for Instructional Services	12 Years
Jeanette Nino	Associate Superintendent for Instructional Leadership	10 Years
Dr. Alberto Canales	Chief Human Resources Officer	26 Years
Iris Luna, RTSBA	Chief Financial Officer	10 Years

MCALLEN
INDEPENDENT SCHOOL DISTRICT

2024 - 2025 Organizational Chart

McALLEN INDEPENDENT SCHOOL DISTRICT

Board of Trustees

Dr. René Gutiérrez
Superintendent of Schools

Stephanie Garcia
Internal Auditor

Johnathan Ball
Staff Attorney

Dr. Rosalba De Hoyos
Associate Superintendent

Secondary Principals

McAllen High School
Stephanie Friedlein

Memorial High School
Pedro Alvarez, Jr.

Rowe High School
Alfredo Gutierrez, Jr.

Lamar Academy
Nora Sanchez

Achieve Early College HS
Miguel Carmona

UTRGV McAllen ISD Collegiate Academy (Director)
Elizabeth Gonzalez

Instruction & Guidance Center
Fernando X. Gutierrez

Brown Middle School
Manuel Garcia

Cathey Middle School
Miguel Herrera

De Leon Middle School
Ignacio Alaniz, Jr.

Fossum Middle School
Nora Trevino

Morris Middle School
Rebecca O. Bechtold

Travis Middle School
Aaron Gracia

Secondary Coordinators

Math \(Secondary)
Lynda Farias

Social Studies (Secondary)
Clarissa Abbott

Science (Secondary)
Celeste Garza

ELA (Secondary)
Richard Roberts

Jeanette C. Nino
Associate Superintendent

Instructional Services

Special Education Services Executive Director
Maribelle Elizondo

Regional Day School for the Deaf Director
Liza Lara

Professional Learning & Literacy Director
Patricia Pena

Counseling Director
Norma Cabrera

Assessment Director
Thelma Rosel

Bilingual/ESL/Foreign Languages Director
Rocio Nava

Advanced Academics Director
Karen Nitsch

State & Federal Programs Director
Dr. Cynthia Olivarez

Career Technical Education Director
Leo Saenz

Digital Learning & Library Services Director
Ann Vega

Accountability & 504/RTI/Dyslexia Director
Christian Quintanilla

Elementary Principals

Alvarez Elementary
Melissa Lara

Castañeda Elementary
Jessica P. Rodriguez

Escandon Elementary
Karla Rodriguez

Fields Elementary
Teresa Trdla

Garza Elementary
Nancy Valenzuela

Gonzalez Elementary
Christina Hernandez

Hendricks Elementary
Monica Garza

Houston Elementary
Jessica K. Lowe

Jackson Elementary
Erika Salinas

Elementary Principals

McAuliffe Elementary
Yvonne Caldwell

Milam Elementary
Edna Hernandez

Perez Elementary
Veronica Delgado

Rayburn Elementary
Clarissa Partida

Roosevelt Elementary
Rachel Montgomery

Sanchez Elementary
Veronica Rodriguez

Seguin Elementary
Juan Nevarez

Thigpen-Zavala Elementary
Marisela Chapa

Wilson Elementary
Erika Garcia

Elementary Coordinators

Math (Elementary)
Ricardo Palomin

ELA (Elementary)
Sandra Garcia

Early Childhood
Erica Cantu

Science/Soc. Stud. (Elem.)
Stephanie Beltran

Lorena Garcia
Deputy Superintendent for Business & Operations

Chief Financial Officer
Iris Luna

Payroll Director
Ashley Jaime

Accounting Director
Dyanira Diaz

Technology Executive Director
Judith Escamilla

Technology Director
Domingo Ramos

Purchasing Director
Laura Williams

Facilities, Maintenance & Operations Executive Director
Ruben Trevino

Strategic Partnerships & Student Outreach Director
Elizabeth Cavazos

Transportation Director
Eduardo Barnhart

Student Operations Director
Angela Allen

Health Services Director
Elizabeth Gutierrez

Child Nutrition Director
Sonia Esquivel

Dr. Albert Canales
Chief Human Resources Officer

Human Resources Director
Dr. Consuelo Camacho

Human Resources Director
Olga Mendez

Employee Benefits & Safety Risk Management Director
Andres Silva

Marketing & Communications Director
Mark May

Fine Arts Director
Debra Loya

Athletics Director
Brian McClenny

Chief of Police
Jose Silva

REVISED 7/23/2024

MCALLEN
INDEPENDENT SCHOOL DISTRICT

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, 2024 was reviewed and __X__ approved _____ disapproved at a meeting of the Board of such local education agency on the _12th_ day of November, 2024.

_____	_____
Ms. Sofia M. Peña President, Board of Trustees	Mrs. Erica De La Garza- Lopez, Secretary, Board of Trustees

MCALLEN
INDEPENDENT SCHOOL DISTRICT

FINANCIAL SECTION

300

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
McAllen Independent School District

Report on the Audit of the Financial Statements

Opinions

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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the McAllen Independent School District, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 24 through 33 and budgetary comparison information, pension information and other postemployment benefits information on pages 102–109 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, other supplementary information, as listed in the table of contents, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, other supplementary information, unless marked unaudited, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

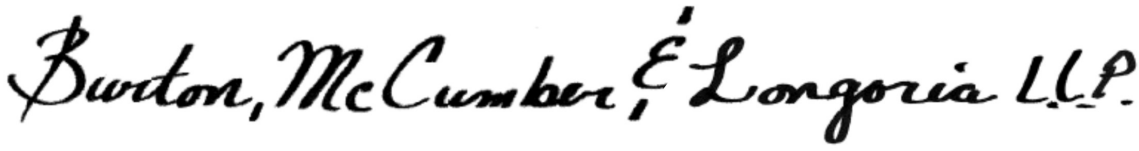
Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.



McAllen, Texas
November 4, 2024

MCALLEN
INDEPENDENT SCHOOL DISTRICT

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, 2024. Please read it in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

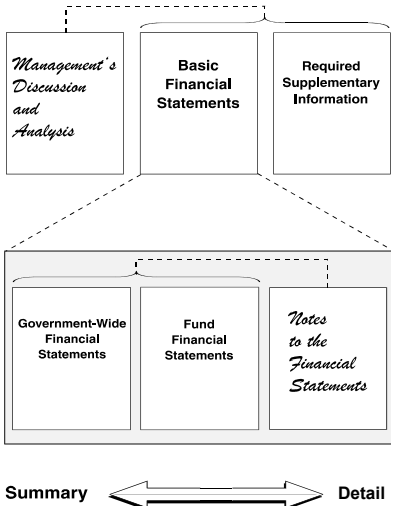
- The District's total net position as of June 30, 2024, was $183,326,954, up from last year's net position of $148,600,739. The change of net position increased by $34,250,736 and prior period adjustments led to an additional increase in net position of $475,479 (refer to Exhibit B-1, Table A-2, and Note 25). The increase in net position is due to the federal government providing supplemental grants to school districts in response to the COVID-19 pandemic.
- During the year, the District's expenses were $34,250,736 less than the revenues generated in taxes and other revenues for governmental and business-type activities. The prior year expenses were $14,933,503 less than the revenues.
- The costs of the District's programs had an increase of 4.92% or $14,201,743 from the prior year, and the District's average daily attendance decreased by 1.19%.
- The general fund reported a fund balance this year of $145,853,587 with $93,073,671 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:

Figure A-1, Required Components of the District's Annual Financial Report



- 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.

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

		Fund Statements		
Type of Statements	**Government-wide**	**Governmental Funds**	**Proprietary Funds**	**Fiduciary Funds**
Scope	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
Required financial statements	◆ Statement of net position ◆ Statement of activities	◆ Balance sheet ◆ Statement of revenues, expenditures & changes in fund balances	◆ Statement of net position ◆ Statement of revenues, expenses and changes in fund net position ◆ Statement of cash flows	◆ Statement of fiduciary net position ◆ Statement of changes in fiduciary net position
Accounting basis and measurement focus	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
Type of asset/liability information	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
Type of inflow/outflow information	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. The District uses *internal service funds* (also a type 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.

- *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. The District excludes these activities from the District's government-wide financial statements because the District cannot use these assets to finance its operations. The District has student activity accounts.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position. The District's *net position* increased by $34,250,736 between fiscal years 2023 and 2024 to $183,326,954 at June 30, 2024. (Refer to Table A-1)

Table A-1
District's Net Position

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2024	2023 (Restated)	2024	2023 (Restated)	2024	2023 (Restated)	2024-23
Current and Other Assets	$ 164,906,722	$ 174,724,940	$ 968,669	$ 849,812	$ 165,875,391	$ 175,574,752	-5.52%
Capital Assets	253,848,809	236,743,335	-	-	253,848,809	236,743,335	7.23%
Other Non-Current Assets	41,502,564	34,153,910	-	-	41,502,564	34,153,910	21.52%
Total Assets	460,258,095	445,622,185	968,669	849,812	461,226,764	446,471,997	3.30%
Deferred Outflows of Resources	85,849,075	105,581,283	-	-	85,849,075	105,581,283	-18.69%
Current Liabilities	35,106,577	38,239,261	17,702	17,479	35,124,279	38,256,740	-8.19%
Long-Term Liabilities	216,478,112	262,899,638	-	-	216,478,112	262,899,638	-17.66%
Total Liabilities	251,584,689	301,138,899	17,702	17,479	251,602,391	301,156,378	-16.45%
Deferred Inflows of Resources	112,146,494	101,820,684	-	-	112,146,494	101,820,684	10.14%
Net Position:							
Net Investment in Capital Assets	187,574,652	157,306,359	-	-	187,574,652	157,306,359	19.24%
Restricted	38,758,395	36,972,435	-	-	38,758,395	36,972,435	4.83%
Unrestricted	(43,957,060)	(46,034,909)	950,967	832,333	(43,006,093)	(45,202,576)	4.86%
Total Net Position	$ 182,375,987	$ 148,243,885	$ 950,967	$ 832,333	$ 183,326,954	$ 149,076,218	22.98%

`

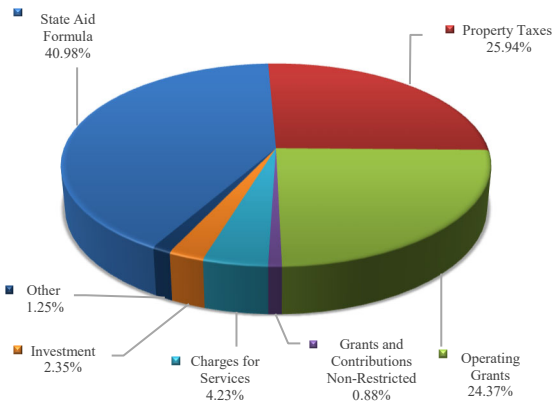
Net position of the District's governmental activities increased 23.02% to $182,375,987. Most of the total net position is either invested in capital assets or is restricted. Unrestricted net position totaled $(43,957,060) at the end of this year. The unrestricted balance decreased by 5.31% from the prior year.

The net position of the District's business-type activities increased by 14.25% to $950,967 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 increased by 10.86% to $337,204,300 (Refer to Table A-2).

Operating Grants represent 24.37% of total revenue. State Aid-Formula revenues represent 40.98% of total revenue. Property Taxes make up 25.94% of total revenue. Charges for Services represent 4.23% of total revenue while 0.88% comes from Grants and Contributions Not Restricted (Refer to Figure A-3).

Figure A-3 District Sources of Revenue for Fiscal Year 2024



The total cost of all programs and services was $302,953,564; 82.02% of these costs are for

Governmental Activities

The total property tax rate was $1.0011 in 2023-2024 and will decrease to $0.9966 per $100 assessed property valuation for the 2024-2025 fiscal year. The Maintenance and Operation (M&O) tax rate was $0.8448 in 2023-2024 and will decrease to $0.8350 in 2024-2025 as a result of House Bill 3 (HB3) Tier I M&O Tax Compression. The Debt Service tax rate was $0.1563 in 2023-2024 and will increase to $0.1616 for 2024-2025 due to the Board of Trustees adopting a resolution providing for the defeasance to maturity of certain currently outstanding District obligations. The tax rate change is due to House Bill 3 (HB3) Tier I M&O Tax Compression.

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
	2024	2023 (Restated)	2024	2023 (Restated)	2024	2023 (Restated)	2024-23
Program Revenues:							
Charges for Services	$ 13,661,416	$ 8,334,828	$ 604,941	$ 558,390	$ 14,266,357	$ 8,893,218	60.42%
Operating Grants & Contributions	82,130,947	72,379,168	30,889	27,159	82,161,836	72,406,327	13.47%
General Revenues:							
Property Taxes	87,482,262	97,755,486	-	-	87,482,262	97,755,486	-10.51%
State Aid-Formula	138,185,441	111,302,894	-	-	138,185,441	111,302,894	24.15%
Grants & Contributions Not Restricted	2,956,919	6,465,274	-	-	2,956,919	6,465,274	-54.26%
Investment Earnings (Losses)	7,938,753	6,083,947	-	-	7,938,753	6,083,947	-30.49%
Miscellaneous	4,212,732	1,253,319	-	338	4,212,732	1,253,657	236.04%
Total Revenues	$ 336,568,470	$ 303,574,916	$ 635,830	$ 585,887	$ 337,204,300	$ 304,160,803	10.86%
Expenses							
Instruction	$ 159,191,788	$ 147,877,828	$ 108,207	$ 101,511	$ 159,299,995	$ 147,979,339	7.65%
Instructional Resources and Media Services	3,634,137	8,107,400	-	-	3,634,137	8,107,400	-55.18%
Curriculum and Staff Development	8,389,280	10,587,173	-	-	8,389,280	10,587,173	-20.76%
Instructional Leadership	4,161,237	4,493,799	-	-	4,161,237	4,493,799	-7.40%
School Leadership	13,833,332	13,332,046	3,697	1,842	13,837,029	13,333,888	3.77%
Guidance, Counseling and Evaluation Service	12,951,591	13,033,639	-	-	12,951,591	13,033,639	-0.63%
Social Work Services	2,583,404	2,650,888	-	-	2,583,404	2,650,888	-2.55%
Health Services	2,977,979	3,080,000	-	-	2,977,979	3,080,000	-3.31%
Student (Pupil) Transportation	5,608,781	5,073,721	-	-	5,608,781	5,073,721	10.55%
Food Services	21,888,552	20,795,369	-	-	21,888,552	20,795,369	5.26%
Extracurricular Activities	13,148,426	11,751,284	-	-	13,148,426	11,751,284	11.89%
General Administration	8,159,577	9,961,719	-	-	8,159,577	9,961,719	-18.09%
Facilities Maintenance & Oper.	28,451,760	20,905,721	-	-	28,451,760	20,905,721	36.10%
Security and Monitoring Services	5,693,353	5,537,712	-	-	5,693,353	5,537,712	2.81%
Data Processing Services	5,384,991	5,601,891	-	-	5,384,991	5,601,891	-3.87%
Community Services	2,839,281	1,622,024	360,863	325,456	3,200,144	1,947,480	64.32%
Debt Service - Interest on Long-Term Debt	2,635,980	2,923,853	-	-	2,635,980	2,923,853	-9.85%
Debt Service - Bond Issuance Cost and Fees	21,263	18,573	-	-	21,263	18,573	14.48%
Capital Outlay	2,685	-	-	-	2,685	-	100.00%
Payments to Juvenile Justice Alternative Ed. Program	20,000	40,000	-	-	20,000	40,000	-50.00%
Appraisal of Property	903,400	928,372	-	-	903,400	928,372	-2.69%
Total Expenses	$ 302,480,797	$ 288,323,012	$ 472,767	$ 428,809	$ 302,953,564	$ 288,751,821	4.92%
Increase in Net Position	$ 34,087,673	$ 15,251,904	$ 163,063	$ 157,078	$ 34,250,736	$ 15,408,982	122.28%
Transfers	44,429	54,335	(44,429)	(54,335)	-	-	0.00%
Total Increase	$ 34,132,102	$ 15,306,239	$ 118,634	$ 102,743	$ 34,250,736	$ 15,408,982	122.28%
Net Position Beginning	148,243,885	132,937,646	832,333	729,590	149,076,218	133,667,236	11.53%
Net Position Ending	$ 182,375,987	$ 148,243,885	$ 950,967	$ 832,333	$ 183,326,954	$ 149,076,218	22.98%

- The cost of all *governmental* activities this year was $302,480,797.
- Some costs were paid by those who directly benefited from the programs through Charges for Services in the amount of $13,661,416.
- Other costs were paid by Operating Grants and Contributions of $82,130,947.
- The amount our taxpayers paid for these activities through Property Taxes was $87,482,262.
- The increase in Investment Earnings was due to increases in interest rates as a result of current market conditions which increased the District's yearly average weighted yield from 3.166% in 2022-2023 to 4.66% in 2023-2024.

Business-Type Activities

Revenues of the District's business-type activities increased 8.52% to $635,830 and expenses increased 10.25% to $472,767. (Refer to Table A-2) The factor contributing to the increase in revenues was primarily due to an increase in enrollment in both the Project Safe and Secure and the Tuition Based Pre-Kindergarten Program. The increase in expenses resulted from an increase in support staff extra-duty/overtime pay due to the increase in enrollment as well as salary increases.

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		
	2024	2023 (Restated)	% Change	2024	2023 (Restated)	% Change
Instruction	$ 159,191,788	$ 147,877,828	7.65%	$ 117,527,182	$ 112,029,870	4.91%
School Leadership	13,833,332	13,332,046	3.76%	12,792,066	12,729,290	0.49%
Guidance, Counseling and Evaluation	12,951,591	13,033,639	-0.63%	9,343,514	10,027,722	-6.82%
Food Services	21,888,552	20,795,369	5.26%	60,495	(1,008,401)	106.00%
Extracurricular Activities	13,148,426	11,751,284	11.89%	11,671,813	9,395,303	24.23%
Facilities Maintenance & Operations	28,451,760	20,905,721	36.10%	18,196,923	17,348,078	4.89%

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.

For the fiscal year ended June 30, 2024, the District's governmental funds reported ending fund balances of $160,121,065. Of the current ending fund balances, the following categories are recorded and primary uses noted in accordance with GASB No. 54.

- $1,345,156 is recorded as Nonspendable for Inventories, of which $989,333 is in Food Service and $355,823 is in General Fund.
- $2,781,642 is recorded as Nonspendable for Prepaids, of which $22,916 is in Food Service; $37,296 is in Career Technical Education; $18,316 is in Special Education and $2,703,114 is in General Fund.
- $44,543,575 is recorded as Restricted, of which $2,932,299 is in Food Service; $15,567,633 is in Federal and State Programs; $4,351,336 is in Debt Service; and $15,339,706 is in Retirement of Maintenance Tax Notes; and $6,352,604 is in Maintenance Tax Notes 2020.
- $5,959,498 is recorded as Committed, of which $1,474,983 is for Construction which includes ESSER II - Local; $1,379,910 is for Campus Activity Funds; and $3,104,605 is for Other which includes ESSER II - Local.
- $12,943,580 is recorded as Assigned, of which $645,634 is for Construction; $5,987,266 is for Equipment; and $6,310,680 is for Other Assigned Fund Balance.
- $92,547,611 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 $145,853,587. This represents an increase of $11,017,376 or 8.17%. Factors listed below contributed to the overall increase in fund balance to the General Fund.

- The Fund 199 General fund balance increased by $27,445,259 due to the transfer of ESSER II – Local uncommitted fund balance to Fund 199 General Fund and district cost savings initiatives.
- The ESSER II – Local committed fund balance decreased by $17,297,452 due to completed committed projects and transfer of uncommitted fund balance to Fund 199 General Fund.
- The Restricted Fund Balance increased by $494,263 for Early Education Allotment and $417,928 for School Safety Allotment.

General Fund Budgetary Highlights

At year-end, actual Revenues/Other Resources available were $500 thousand more than the final budget amount.

- Actual Current Year Levy Taxes was more than the budget in the amount of $300 thousand
- Actual Prior Years Taxes was less than the budget in the amount of $700 thousand
- Actual Local Food Service revenue was less than the budget in the amount of $100 thousand
- Actual State Foundation Entitlement revenue was more than the budget in the amount of $2.5 million
- Actual Teacher Retirement/TRS Care revenue was less than the budget in the amount of $1.5 million

At year end, actual Expenditures/Other Uses were $24 million less than the final budgeted amount. This budget balance represents non-materialized expenditures of 8.75% due to projects carried forward to 2024-2025 and district cost savings initiatives.

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 in State Funding due to State Legislature providing additional state aid as a result of tax rate compression and increase in homestead exemption
- Increase in Food Service Revenues
- Increase in Interest Income
- Increase in Insurance Recovery
- Increase in Indirect Cost
- Increase in Federal Revenue through Federal Government for COVID-19 Tests
- Increase in TRS On-behalf
- Increase in Sale of Real/Personal Property
- Decrease in Tax Collections

The District made the following major amendments to appropriations:

- Increase to Food for Food Service
- Increase to Salaries for Special Education
- Increase for Additional Staff Compensation as a result of a favorable Voter Approved Tax Rate Election (VATRE)
- Increase for UTRGV-MISD Collegiate Academy
- Increase for COVID-19 Tests
- Increase for Stipends as a result of a favorable Voter Approved Tax Rate Election (VATRE)
- Increase to TRS On-behalf

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2023-2024, the District's governmental activities had invested $253,848,809 in capital assets, including land, building and improvements, construction in progress, vehicles, furniture and equipment, lease assets and subscription based information technology arrangements (SBITA). (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 Activities		Business-type Activities		Total		Total Percentage Change
	2024	2023 (Restated)	2024	2023 (Restated)	2024	2023 (Restated)	2024-23
Land	$ 12,166,772	$ 12,166,772	$ -	$ -	$ 12,166,772	$ 12,166,772	0.00%
Construction in Progress	1,478,183	35,312,648	-	-	1,478,183	35,312,648	-95.81%
Furniture and Equipment in Progress	179,638	3,093,046	-	-	179,638	3,093,046	-94.19%
Buildings and Improvements	370,157,050	317,145,592	-	-	370,157,050	317,145,592	16.72%
Furniture and Equipment	59,280,945	57,679,374	50,909	75,290	59,331,854	57,754,664	2.73%
Vehicles	12,031,212	13,558,101	-	-	12,031,212	13,558,101	-11.26%
Lease Assets	2,022,750	1,657,961	-	-	2,022,750	1,657,961	22.00%
SBITA	2,000,955	1,339,275	-	-	2,000,955	1,339,275	0.00%
Total at Historical Cost	$ 459,317,505	$ 441,952,769	$ 50,909	$ 75,290	$ 459,368,414	$ 442,028,059	3.92%
Total Accumulated Depreciation	205,468,696	205,209,438	50,909	75,290	205,519,605	205,284,728	0.11%
Net Capital Assets	$ 253,848,809	$ 236,743,331	$ -	$ -	$ 253,848,809	$ 236,743,331	7.23%

Construction in Progress consists of Intercom and Surveillance projects at Memorial High School, Instructional and Guidance and Travis Middle School; Network Operating Center (NOC); Fire Alarm at Cathey Middle School; and Sports Lighting at Brown Middle School. 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

	Governmental Activities		Total Percentage Change
	2024	2023 (Restated)	2024-23
Leases	$ 1,049,232	$ 1,337,142	-21.53%
SBITA	925,123	696,555	32.81%
Compensated Absences	1,591,480	1,717,943	-7.36%
Claims Payable	3,991,247	3,517,143	13.48%
Bonds and Notes Payable:			
General Obligation Debt	30,394,318	45,137,833	-32.66%
Maintenance Tax Notes	37,261,000	38,251,000	-2.59%
Premium on Tax Notes	4,293,156	4,450,853	-3.54%
Total Bonds and Notes Payable	71,948,474	87,839,686	-18.09%
Total Long Term Debt Payable	$ 79,505,556	$ 95,108,469	-16.41%

At year-end, the District had $79,505,556 in long-term debt outstanding. This represents a decrease of 16.41% over last year as a result of leases, subscription based information technology arrangements (SBITA), 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 2024-2025 budget increased by $314,461,503 or 3.64% from $8,635,742,218 to $8,950,203,721.

- The District's 2024-2025 budget was planned on 17,716.50 refined average daily attendance, down 321.82 from the near final 2023-2024 actual, a 1.78% decrease.

- General operating fund budgeted revenue per student decreased from $14,587 in 2023-2024 to $14,060 in 2024-2025.

These indicators were taken into account when adopting the general fund budget for 2024-2025.

The 2024-2025 budget for the General Fund was approved by the Board of Trustees on June 18, 2024. The 2024-2025 budget was balanced as follows: Revenues of $249,100,151 equals Expenditures of $253,600,151 minus Fund Balance of $4,500,000.

Revenues in the general fund budget for 2024-2025 decreased by 4.40% to $249,100,151 as compared to the final 2023-2024 final budget of $260,557,859.

Expenditures in the general fund budget for 2024-2025 decreased by 7.59% to $253,600,151 as compared to the 2023-2024 final budget of $274,433,788.

The changes to funding formula elements include: A basic allotment that remains the same (from $6,160 in 2022-2023 to $6,160 in 2023-2024 and $6,160 in 2024-2025 per student), a decreased Per Capita Rate (from $631.045 in 2022-2023 to $423.747 in 2023-2024 to $400.00 in 2024-2025), and an increase in the Guaranteed Yield weight (from $98.56 in 2022-2023 to $126.21 in 2023-2024 and $129.52 in 2024-2025).

There is an increase in the Child Nutrition Program compared to last year due to an increase of six more operating days and the opening of an additional campus in the District which will result in a positive impact on the child nutrition revenue projections.

For 2024-2025, 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 $1,240. The compensation plan indicates the entry level annual salary for beginning "zero" year teachers at a minimum of $54,000 and new to McAllen ISD with "25+" years' experience at a maximum of $67,741 annual salary. The compensation plan indicates a 2% of pay range midpoint increase for non-teaching professionals and an hourly rate increase of $0.75 for paraprofessionals and auxiliary staff.

The Health Fund, Workers Compensation Fund and Unemployment Fund are self-funded funds. The employer health contribution rate will remain at $5,828.40 for 2024-2025. The employer contribution of Workers Compensation for 2024-2025 will remain the same at 0.000771 with the exception for Food Service, Maintenance, Police and Transportation which remained the same at 0.006763. For the fourth year, the District has elected to fund the employer contribution of unemployment compensation for 2024-2025 at a rate of $2.60 per employee per month.

Taxes

The tax rate for 2024-2025 is $0.8350 for Maintenance & Operations and $0.1616 for Interest & Sinking for a total tax rate of $0.9966. The Hidalgo County Appraisal District estimated a 4.00% increase in 2024 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, 2024, and subsequently allocated funding to assigned fund balance in 2024-2025.

Projects for the Facilities Maintenance & Operations Department consist of light poles, press box for the McAllen Veterans Memorial Stadium and press box for Memorial High School. Other projects include replacements of intercoms at Memorial High School, Instruction & Guidance Center, Travis Middle School, Morris Middle School, Escandon Elementary School, Rayburn Elementary School, Roosevelt Elementary School, Sanchez Elementary School and Thigpen-Zavala Elementary School; replacements of marquees at Morris Middle School, Alvarez Elementary School, Seguin Elementary School, Sanchez Elementary School, Perez Elementary School and Thigpen-Zavala Elementary School; and replacement of cameras at Morris Middle School, McAllen High School, Rowe High School, Lamar Academy and Achieve Early College High School.

Projects for the Tax Ratification Election that are "in progress" for Facilities Maintenance & Operations Department consist of surveillance camera upgrades at Morris Middle School and De Leon Middle School.

The Facilities Maintenance & Operations Department identified projects as "in progress" as of June 30, 2024, and subsequently allocated funding to committed fund balance in 2024-2025 for Hail Damage projects due to severe hailstorms that hit the District on March 29, 2012, and April 20, 2012. Hail damage projects consist of roof replacement at Crockett Administration Annex.

Additionally, due to the issuance of the 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.

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
INDEPENDENT SCHOOL DISTRICT

EXHIBIT A-1

MCALLEN INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2024

Data Control Codes		1	2	3
		Primary Government		
		Governmental Activities	Business-Type Activities	Total
	ASSETS			
1110	Cash and cash equivalents	$ 10,359,539	$ 468,494	$ 10,828,033
1120	Current investments	97,542,605	500,000	98,042,605
1225	Property taxes receivable, net	5,015,135	-	5,015,135
1240	Receivables from other governments	46,084,071	-	46,084,071
1250	Accrued interest	357,792	-	357,792
1260	Internal balances	2,965	175	3,140
1290	Other receivables	1,316,384	-	1,316,384
1300	Inventories	1,345,156	-	1,345,156
1410	Prepaid items	2,883,075	-	2,883,075
1890	Other restricted assets	15,579,827	-	15,579,827
1910	Long-term investments	25,922,737	-	25,922,737
	Capital assets not subject to depreciation:			
1510	Land	12,166,772	-	12,166,772
1580	Construction in progress	1,657,821	-	1,657,821
	Capital assets net of depreciation:			
1520	Buildings, net	217,769,416	-	217,769,416
1530	Furniture and equipment, net	19,645,077	-	19,645,077
1550	Right-to-use lease asset, net	1,344,839	-	1,344,839
1553	SBITA assets, net	1,264,884	-	1,264,884
1000	Total Assets	460,258,095	968,669	461,226,764
	DEFERRED OUTFLOWS OF RESOURCES			
1701	Deferred charge for refunding	1,296,069	-	1,296,069
1705	Deferred outflow related to pension activities	48,104,855	-	48,104,855
1706	Deferred outflow related to other post-employment benefit activities	36,448,151	-	36,448,151
1700	Total Deferred Outflows of Resources	85,849,075	-	85,849,075
	LIABILITIES			
2110	Accounts payable	6,721,013	109	6,721,122
2140	Interest payable	1,075,071	-	1,075,071
2150	Payroll deductions and withholdings payable	2,229,022	-	2,229,022
2160	Accrued wages payable	24,725,808	17,593	24,743,401
2180	Due to other governments	221,378	-	221,378
2300	Unearned revenue	134,285	-	134,285
	Noncurrent liabilities:			
2501	Due within one year	9,100,625	-	9,100,625
2502	Due in more than one year	70,404,931	-	70,404,931
2540	Net pension liability (District's Share)	94,398,909	-	94,398,909
2545	Net other post-retirement benefit liability (District's Share)	42,573,647	-	42,573,647
2000	Total Liabilities	251,584,689	17,702	251,602,391
	DEFERRED INFLOWS OF RESOURCES			
2605	Deferred inflow related to pension activities	20,937,165	-	20,937,165
2606	Deferred inflow related to other post-employment benefit activities	91,209,329	-	91,209,329
2600	Total Deferred Inflows of Resources	112,146,494	-	112,146,494
	NET POSITION			
3200	Net investment in capital assets	187,574,652	-	187,574,652
3820	Restricted for federal and state programs	18,499,932	-	18,499,932
3850	Restricted for debt service	4,918,757	-	4,918,757
3890	Restricted - Retirement of Maintenance Tax Note	15,339,706	-	15,339,706
3900	Unrestricted	(43,957,060)	950,967	(43,006,093)
3000	Total Net Position	$ 182,375,987	$ 950,967	$ 183,326,954

The notes to the financial statements are an integral part of this statement. 317

MCALLEN INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Data Control Codes		1	Program Revenues 3	4
		Expenses	Charges for Services	Operating Grants and Contributions
Primary Government				
	GOVERNMENTAL ACTIVITIES:			
11	Instruction	$ 159,191,788	$ 2,765,447	$ 38,899,159
12	Instructional resources and media services	3,634,137	2,320	220,690
13	Curriculum and instructional staff development	8,389,280	139,275	4,428,617
21	Instructional leadership	4,161,237	204,061	1,010,119
23	School leadership	13,833,332	287,045	754,221
31	Guidance, counseling & evaluation services	12,951,591	131,620	3,476,457
32	Social work services	2,583,404	-	667,745
33	Health services	2,977,979	21,473	1,488,894
34	Student (pupil) transportation	5,608,781	200	237,511
35	Food services	21,888,552	166,335	21,661,722
36	Extracurricular activities	13,148,426	1,162,908	313,705
41	General administration	8,159,577	167,113	340,334
51	Facilities maintenance and operations	28,451,760	8,575,612	1,679,225
52	Security and monitoring services	5,693,353	17,104	3,563,752
53	Data processing services	5,384,991	300	643,363
61	Community services	2,839,281	8,113	2,745,433
72	Debt services - interest on long-term debt	2,635,980	-	-
73	Debt services - bond issuance cost and fees	21,263	-	-
81	Facilities acquisition and construction	2,685	-	-
95	Payments to juvenile justice alternative ed. prg.	20,000	12,490	-
99	Other intergovernmental charges	903,400	-	-
[TG]	Total Governmental Activities:	302,480,797	13,661,416	82,130,947
	BUSINESS-TYPE ACTIVITIES:			
01	Project safe and secure	360,863	453,775	24,203
02	Tuition based pre-k program	111,904	151,166	6,686
[TB]	Total Business-Type Activities:	472,767	604,941	30,889
[TP]	TOTAL PRIMARY GOVERNMENT:	$ 302,953,564	$ 14,266,357	$ 82,161,836

Data Control Codes	General Revenues and transfers:
	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 (losses)
MI	Miscellaneous local and intermediate revenue
FR	Transfers in (out)
TR	Total General Revenues and Transfers
CN	Change in Net Position
NB	Net Position - Beginning
PA	Prior Period Adjustment
NE	Net Position - Ending

Net (Expenses) Revenues and Changes in Position		
6	7	8
Primary Government		
Governmental Activities	Business-type Activities	Total
$ (117,527,182)	$ -	$ (117,527,182)
(3,411,127)	-	(3,411,127)
(3,821,388)	-	(3,821,388)
(2,947,057)	-	(2,947,057)
(12,792,066)	-	(12,792,066)
(9,343,514)	-	(9,343,514)
(1,915,659)	-	(1,915,659)
(1,467,612)	-	(1,467,612)
(5,371,070)	-	(5,371,070)
(60,495)	-	(60,495)
(11,671,813)	-	(11,671,813)
(7,652,130)	-	(7,652,130)
(18,196,923)	-	(18,196,923)
(2,112,497)	-	(2,112,497)
(4,741,328)	-	(4,741,328)
(85,735)	-	(85,735)
(2,635,980)	-	(2,635,980)
(21,263)	-	(21,263)
(2,685)	-	(2,685)
(7,510)	-	(7,510)
(903,400)	-	(903,400)
(206,688,434)	-	(206,688,434)
-	117,115	117,115
-	45,948	45,948
-	163,063	163,063
$ (206,688,434)	$ 163,063	$ (206,525,371)
73,848,441	-	73,848,441
13,633,821	-	13,633,821
138,185,441	-	138,185,441
2,956,919	-	2,956,919
7,938,753	-	7,938,753
4,212,732	-	4,212,732
44,429	(44,429)	-
240,820,536	(44,429)	240,776,107
34,132,102	118,634	34,250,736
147,768,406	832,333	148,600,739
475,479	-	475,479
$ 182,375,987	$ 950,967	$ 183,326,954

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

EXHIBIT C-1

MCALLEN INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

Data Control Codes		10 General Fund	Other Funds	Total Governmental Funds
	ASSETS			
1110	Cash and cash equivalents	$ 5,963,890	$ 3,328,647	$ 9,292,537
1120	Investments	82,737,114	10,218,643	92,955,757
1225	Property taxes receivable, net	4,377,496	637,639	5,015,135
1240	Receivables from other governments	37,737,321	8,024,832	45,762,153
1250	Accrued interest	357,792	-	357,792
1260	Due from other funds	459,497	2,459,072	2,918,569
1290	Other receivables	43,944	6,896	50,840
1300	Inventories	1,345,156	-	1,345,156
1410	Prepaid items	2,781,642	1,433	2,783,075
1800	Restricted assets	15,579,827	-	15,579,827
1910	Long-term investments	25,922,737	-	25,922,737
1000	Total Assets	$ 177,306,416	$ 24,677,162	$ 201,983,578
	LIABILITIES			
2110	Accounts payable	$ 3,396,619	$ 2,333,333	$ 5,729,952
2150	Payroll deductions and withholdings payable	2,022,220	206,802	2,229,022
2160	Accrued wages payable	21,431,500	3,294,308	24,725,808
2170	Due to other funds	603,106	2,898,191	3,501,297
2180	Due to other governments	1,576	204,903	206,479
2190	Due to student groups	-	-	-
2300	Unearned revenue	57,949	76,336	134,285
2000	Total Liabilities	27,512,970	9,013,873	36,526,843
	DEFERRED INFLOWS OF RESOURCES			
2601	Unavailable revenues	3,939,859	567,421	4,507,280
2602	Deferred inflow of resources - other	-	828,390	828,390
2600	Total Deferred Inflows of Resources	3,939,859	1,395,811	5,335,670
	FUND BALANCES			
	Nonspendable fund balance:			
3410	Inventories	1,345,156	-	1,345,156
3430	Prepaid items	2,781,642	-	2,781,642
	Restricted fund balance:			
3450	Federal or state funds grant restrictions	16,200,748	2,299,184	18,499,932
3480	Retirement of long-term debt	-	4,351,336	4,351,336
3490	Other restricted fund balance	15,339,706	6,352,604	21,692,310
	Committed fund balance:			
3510	Construction	1,474,983	-	1,474,983
3545	Other committed fund balance	3,104,605	1,379,910	4,484,515
	Assigned Fund Balance:			
3550	Assigned for construction	235,130	410,504	645,634
3570	Capital expenditures for equipment	5,987,266	-	5,987,266
3590	Other assigned fund balance	6,310,680	-	6,310,680
3600	Unassigned fund balance	93,073,671	(526,060)	92,547,611
3000	Total Fund Balances	145,853,587	14,267,478	160,121,065
4000	Total Liabilities, Deferred Inflows & Fund Balances	$ 177,306,416	$ 24,677,162	$ 201,983,578

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

MCALLEN INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2024

	Total Fund Balances - Governmental Funds	$ 160,121,065
1	The District uses internal service funds to charge the costs of certain activities, such as self-insurance, 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 is an increase to net position.	2,638,609
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.	253,848,809
3	Long-term liabilities including bonds, loans, leases, SBITAs, and compensated absences are not due and payable in the current period and are not reported as liabilities in the funds.	(75,514,309)
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.	291,187
5	Accrued interest payable does not require current financial resources so it is not reported as a liability in the funds.	(1,075,071)
6	Property taxes, UTRGV reimbursements, MAC and SHARS receivables are not available soon enough to pay for current periods' expenditures and, therefore, are unavailable in the funds.	5,335,672
7	Gains/losses on defeasance of debt are recognized as deferred credits or charges and amortized over the remaining life of the debt.	1,296,069
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 $48,104,855 a deferred resources inflow in the amount of ($20,937,165), and a net pension liability in the amount of ($94,398,909). This resulted in a decrease in net position.	(67,231,219)
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 $36,448,151 a deferred resources inflow in the amount of ($91,209,329), and a net OPEB liability in the amount of ($42,573,647). This resulted in a decrease in net position.	(97,334,825)
10	**Net Position of Governmental Activities**	$ 182,375,987

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

EXHIBIT C-3

MCALLEN INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Data Control Codes		10 General Fund	Other Funds	Total Governmental Funds
	REVENUES:			
5700	Total local and intermediate sources	$ 83,053,814	$ 26,840,129	$ 109,893,943
5800	State program revenues	148,181,964	6,056,630	154,238,594
5900	Federal program revenues	27,691,433	44,888,670	72,580,103
5020	Total Revenues	258,927,211	77,785,429	336,712,640
	EXPENDITURES:			
	Current:			
11	Instruction	125,008,549	34,301,817	159,310,366
12	Instructional resources and media services	3,476,410	78,127	3,554,537
13	Curriculum and instructional staff development	4,003,877	4,455,428	8,459,305
21	Instructional leadership	3,042,397	1,154,129	4,196,526
23	School leadership	13,596,052	382,373	13,978,425
31	Guidance, counseling and evaluation services	10,224,781	2,875,254	13,100,035
32	Social work services	2,040,365	568,274	2,608,639
33	Health services	2,821,087	171,472	2,992,559
34	Student (pupil) transportation	5,126,657	-	5,126,657
35	Food service	20,799,894	6,572	20,806,466
36	Extracurricular activities	10,649,062	795,431	11,444,493
41	General administration	7,603,041	47,700	7,650,741
51	Facilities maintenance and operations	21,357,473	1,911,664	23,269,137
52	Security and monitoring services	2,300,217	3,652,928	5,953,145
53	Data processing services	5,414,048	469,769	5,883,817
61	Community services	1,229,375	1,622,397	2,851,772
	Debt Service:			
71	Principal on long term-debt	2,205,004	5,340,000	7,545,004
72	Interest on long-term debt	1,857,659	1,389,000	3,246,659
73	Bond issuance cost and fees	7,025	7,477,279	7,484,304
	Capital Outlay:			
81	Facilities acquisition and construction	5,332,746	21,667,726	27,000,472
	Intergovernmental:			
95	Payment to juvenile justice alternative education	20,000	-	20,000
99	Other intergovernmental charges	903,400	-	903,400
6030	Total Expenditures	249,019,119	88,367,340	337,386,459
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	9,908,092	(10,581,911)	(673,819)
	OTHER FINANCING SOURCES (USES):			
7912	Sale of real and personal property	667,604	25,498	693,102
7913	Issuance of leases	1,155,664	-	1,155,664
7915	Transfers in	44,429	1,146,018	1,190,447
8911	Transfers out	(1,146,018)	-	(1,146,018)
7080	Total Other Financing Sources (Uses)	721,679	1,171,516	1,893,195
1200	Net Change in Fund Balances	10,629,771	(9,410,395)	1,219,376
0100	Fund Balance - (Beginning)	134,836,211	23,677,873	158,514,084
1300	Prior Period Adjustments	387,605	-	387,605
3000	Fund Balance - (Ending)	$ 145,853,587	$ 14,267,478	$ 160,121,065

The notes to the financial statements are an integral part of this statement. 322

MCALLEN INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Total Net Change in Fund Balances - Governmental Funds	$	1,219,376
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 loss of the internal service fund is reported with governmental activities.		(2,757,129)
2	Capital outlays are reported in the governmental funds as expenditures. In the statement of activities the cost of capital assets and donated capital assets totaling $36,827,725 and $16,767, respectively, is allocated over their useful lives as depreciation expense. Depreciation expense totaled ($14,848,796) for the year. Assets retired during the period net of depreciation had a net effect on net position totaling ($4,890,221).		17,105,475
3	Because some property taxes, MAC, UTRGV reimbursement 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.		1,592,512
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 $7,545,004 and payment to escrow for an in-susbtance defeasance using only existing resources totaled $7,463,041 and resulted in a gain of $945,171. Bond proceeds, premiums on bond issuance and leases are reported as other financing sources in the funds. Liability associated with new leases totaled ($1,155,664).		14,797,552
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.		126,463
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.		609,646
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 $6,443,527. 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 $(5,982,267). 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 $(9,069,901). The net result is a decrease in the change in net position.		(8,608,641)
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 $1,460,268. 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 $(1,410,714). 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 $9,997,294. The net result is an increase in the change in net position.		10,046,848
9	**Change in Net Position of Governmental Activities**	$	34,132,102

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

EXHIBIT D-1

MCALLEN INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2024

	Business-Type Activities	Governmental Activities
	Total Enterprise Funds	Total Internal Service Funds
ASSETS		
Current Assets:		
Cash and cash equivalents	$ 468,494	$ 1,067,002
Investments - demand deposit	500,000	4,586,848
Receivables from other governments	-	30,729
Due from other funds	1,251	585,693
Other receivables	-	1,265,545
Prepaid items	-	100,000
Total Current Assets	969,745	7,635,817
Noncurrent Assets:		
Furniture and equipment	50,909	-
Accumulated depreciation on furniture and equipment	(50,909)	-
Total Noncurrent Assets	-	-
Total Assets	969,745	7,635,817
LIABILITIES		
Current Liabilities:		
Accounts payable	109	991,062
Accrued wages payable	17,593	-
Due to other funds	1,076	-
Due to other governments	-	14,899
Current portion of other long-term debt	-	1,615,133
Total Current Liabillities	18,778	2,621,094
Noncurrent Liabilities:		
Other long-term debt	-	2,376,114
Total Noncurrent Liabilities	-	2,376,114
Total Liabilities	18,778	4,997,208
NET POSITION		
Unrestricted net position	950,967	2,638,609
Total Net Position	$ 950,967	$ 2,638,609

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

EXHIBIT D-2

MCALLEN INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Business-Type Activities	Governmental Activities
	Total Enterprise Funds	Total Internal Service Funds
OPERATING REVENUES:		
Local and intermediate sources	$ 604,941	$ 25,801,365
State program revenues	30,889	-
Total Operating Revenue	635,830	25,801,365
OPERATING EXPENSES:		
Payroll costs	458,437	-
Insurance claims and expenses	-	28,945,622
Professional and contracted services	25	-
Other operating costs	13,498	-
Supplies and materials	807	-
Total Operating Expenses	472,767	28,945,622
Operating Income (Loss)	163,063	(3,144,257)
NONOPERATING REVENUES (EXPENSES):		
Earnings from temporary deposits and investments	-	387,128
Transfers out	(44,429)	-
Total Nonoperating Revenues (Expenses)	(44,429)	387,128
Change in Net Position	118,634	(2,757,129)
Total Net Position - Beginning	832,333	5,395,738
Total Net Position - Ending	$ 950,967	$ 2,638,609

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

MCALLEN INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Business-Type Activities	Governmental Activities
	Total Enterprise Funds	Total Internal Service Funds
Cash Flows from Operating Activities:		
Cash received from customers	$ 620,827	$ -
Interfund services provided and used	-	25,173,338
Cash payments to employees for services	(437,777)	-
Cash payments for claims	-	(28,457,031)
Cash payments for suppliers for goods and services	(16,316)	-
Net Cash Provided by (Used for) Operating Activities	166,734	(3,283,693)
Cash Flows from Non-Capital Financing Activities:		
Transfers in	-	-
Transfers out	(44,429)	
Net Cash Used for Non-Capital Financing Activities	(44,429)	-
Cash Flows from Investing Activities:		
Proceeds from sale and maturities of securities	-	1,809,836
Interest and dividends on investments	-	387,128
Net Cash Provided by Investing Activities	-	2,196,964
Net increase (decrease) in cash and cash equivalents	122,305	(1,086,729)
Cash and Cash Equivalents at Beginning of Year	120,334	2,153,731
Cash and Cash Equivalents at End of Year	$ 242,639	$ 1,067,002
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used For) Operating Activities:		
Operating income (loss):	$ 163,063	$ (3,144,257)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:		
Effects of Increases and Decreases in Assets and Liabilities:		
Decrease (increase) in receivables	2	(170,623)
Decrease (increase) in receivables from other governments	-	(30,729)
Decrease (increase) in interfund receivables	15,885	(550,878)
Decrease (increase) in prepaid items	-	93,475
Increase (decrease) in accounts payable	(1,987)	60,055
Increase (decrease) in current portion of long-term liabilities	2,207	484,086
Increase (decrease) in interfund payables	(12,436)	(11)
Increase (decrease) in due to other governments	-	(14,829)
Increase (decrease) in other long-term liabilities	-	(9,982)
Net Cash Provided by (Used For) Operating Activities	$ 166,734	$ (3,283,693)

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

MCALLEN INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2024

	Private-Purpose Trust Funds	Custodial Funds
	Scholarship Fund	Student Activity Funds
ASSETS		
Cash and cash equivalents	$ 69,825	$ 780,096
Due from other funds	-	339
Other receivables	3,300	950
Prepaid items	-	4,913
Total Assets	$ 73,125	$ 786,298
LIABILITIES		
Accounts payable	$ 73,125	$ 52,586
Due to other funds	-	3,476
Accrued wages payable	-	1,628
Total Liabilities	73,125	57,690
NET POSITION		
Restricted for student activities	-	728,608
Total Net Position	$ -	$ 728,608

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

EXHIBIT E-2

MCALLEN INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Private-Purpose Trust Funds	Custodial Funds
	Scholarship Fund	Student Activity Funds
Additions:		
Student activity revenues	$ -	$ 710,648
Total Operating Revenue	-	710,648
Deductions:		
Student activities	-	706,676
Total Operating Expenses	-	706,676
Change in Net Position	-	3,972
Total Net Position - Beginning	-	724,636
Total Net Position - Ending	$ -	$ 728,608

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

NOTE 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.

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 Funds" and "Nonmajor Enterprise Funds."

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.

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 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 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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued)*

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.

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 funds 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 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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued)*

B. Basis of Accounting/Measurement Focus (Continued)

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.

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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued)*

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.

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 nonspendable 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, 2024. This amount includes prepaid expenses for unexpired insurance policy premiums paid by June 30, 2024 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 for the General Fund, the reported amounts are equally offset by a fund balance nonspendable category, which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets. Prepayments from Special Revenue Funds will not be offset by a fund balance nonspendable category since the resources for these funds are restricted.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued)*

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

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.

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 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 Statement No. 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 5.6705 years.

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 Statement No. 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 9.2215 years.

M. Unearned Revenue

Grant amounts and donations received in advance of meeting requirements are reported as unearned revenue.

N. Fair Value Measurements

GASB 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. GASB 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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued)*

N. Fair Value Measurements (Continued)

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.

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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued)*

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.

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-Retirement of Maintenance Tax Note - 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 retirement of maintenance tax note.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued)*

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 nonspendable and spendable.

Nonspendable 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 nonspendable. The District does not have any nonspendable funds related to endowments.

In addition to the nonspendable fund balance, there is a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- 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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued)*

U. Fund Balance (Continued)

- 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 ensure accuracy in building a statewide database for policy development and funding plans.

X. Current Year Implementations

As of July 1, 2023, the District adopted GASB Statement No. 100, Accounting Changes and Error Corrections. The objective of GASB Statement No. 100 is to enhance accounting and financial reporting requirements for accounting changes and error corrections. Changes in accounting principles and in accounting estimates that result from a change in measurement methodology, a new principal or methodology should be justified on the basis that it is preferable to the principal or methodology used before the change. This statement also requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued)*

Y. New Accounting Standards

Future accounting standards possibly applicable to the District that have been issued by the Governmental Accounting Standards Board are:

- Statement No. 101, *Compensated Absences*
- *Statement No. 102, Certain Risk Disclosures*
- *Statement No. 103, Financial Reporting Model Improvements*
- *Statement No. 104 Disclosure of Certain Capital Assets*

GASB Statement No. 101 requires that liabilities for compensated absences be recognized for leave that has not been used and for leave that has been used but not yet paid in cash or settled through noncash means. This Statement also requires that a liability for certain types of compensated absences, including parental leave, military leave, and jury duty leave, not be recognized until the leave commences. This Statement amends the existing requirements to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability as long as it's identified as a net change. This requirement is effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

GASB Statement No. 102 requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter.

The objective of Statement No. 103 is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements for MD&A will improve the quality of the analysis of changes from the prior year, which will enhance the relevance of that information. They also will provide clarity regarding what information should be presented in MD&A. The requirements for the separate presentation of unusual or infrequent items will provide clarity regarding which items should be reported separately from other inflows and outflows of resources. The definitions of operating revenues and expenses and of nonoperating revenues and expenses will replace accounting policies that vary from government to government, thereby improving comparability. The addition of a subtotal for operating income (loss) and noncapital subsidies will improve the relevance of information provided in the proprietary fund statement of revenues, expenses, and changes in fund net position. The requirement for presentation of major component unit information will improve comparability. The requirement that budgetary comparison information be presented as RSI will improve comparability, and the inclusion of the specified variances and the explanations of significant variances will provide more useful information for making decisions and assessing accountability. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued)*

Y. New Accounting Standards (Continued)

The objective of Statement No. 104 is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital as-sets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-Based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset. This requirement is effective for fiscal years beginning after June 15, 2025.

The impact of these statements on the District's 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, 2024, overall the District did not have expenditures exceeding appropriated amounts.

Deficit Fund Balances of Individual Funds or Deficit Net Position

The negative unassigned fund balance of $526,060 under the Capital Projects Fund is due to the UTRGV-MISD Collegiate Academy's final project expenses recognized as of June 30, 2024, while the reimbursement from UTRGV was not received within the 60 day period of availability after the end of the fiscal year required for revenue recognition. The new UTRGV-MISD Collegiate Academy campus was built and funded through UTRGV and McAllen ISD equally.

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 2023 tax rate was $0.8448 for maintenance and operation and $0.1563 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 $9,006,089,279 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.

Taxes Receivable at June 30, 2024 is as follows:

	Receivable	Allowance for Uncollectible	Property Taxes Receivable, net
General Fund	$ 6,855,607	$ 2,478,111	$ 4,377,496
Debt Service Fund	814,106	176,467	637,639
	$ 7,669,713	$ 2,654,578	$ 5,015,135

NOTE 5 – DEPOSITS 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 $11,674,970 and the bank balance of $12,396,483.

C*ustodial 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, 2024 and during the year ended June 30, 2024 were covered by pledged securities held in the District's name by a bank other than the pledging bank.

DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 5 – DEPOSITS AND INVESTMENTS (*Continued)*

Custodial Credit Risk – Deposits (Continued)

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 $33,998,591.

c. The largest combined balances of cash and savings accounts amounted to $26,151,620 and occurred during the month of August 2023.

d. Total amount of FDIC coverage at the time of the largest combined balance was $250,000.

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.

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 5 – DEPOSITS AND INVESTMENTS *(Continued)*

Investments (Continued)

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.

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, 2024:

- holdings in local government investment pools rated AAAm represented 57.11% of the total portfolio,
- holdings in fully FDIC insured or collateralized interest-bearing bank accounts represented 9.33% of the total portfolio,
- holdings in commercial paper obligations represented 7.42% of the total portfolio.
- holdings in U.S. Government treasury obligations represented 2.64% of the total portfolio.
- holdings in Municipal Bond obligations represented 1.28% of the total portfolio.
- holdings in U.S. government agency obligations represented 22.22% of the total portfolio.

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 5 – DEPOSITS AND INVESTMENTS *(Continued)*

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 148 days.

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.

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 5 – DEPOSITS AND INVESTMENTS *(Continued)*

Public Funds Investment Pools (Continued)

The District's investments at June 30, 2024 are shown as follows:

	Reported Amount	Weighted Average Maturity (days)	Standard & Poor's Rating
Reported at Amortized Cost			
TexPool Government Investment Fund	$ 11,581,824	6	AAAm
TexPool Prime Investment Fund	11,691,588	41	AAAm
Lone Star Corporate Investment Fund	40,491,810	42	AAAm
Lone Star Government Investment Fund	23,006,497	34	AAAm
Reported at Fair Value (Level 2)			
Commercial Paper	11,270,884	136	A-1
Treasury	4,013,169	591	AA+
FFCB	33,756,416	515	Varies
Municipal Bond	1,947,557	581	Varies
	$ 137,759,745		

The District's investments, other than those which are obligations of or guaranteed by the U.S. Government, are rated as to credit quality.

The following is a reconcilement of the District's total cash:

Deposits	$ 11,674,970
Investments	137,759,746
Petty cash	2,986
Restricted cash	1,785,421
Total	$ 151,223,123
Exhibit A-1	
Cash and cash equivalents	$ 10,828,033
Current investments	98,042,605
Long-term investments	25,922,737
Other restricted assets	15,579,827
Total Exhibit A-1	$ 150,373,202
Exhibit E-1	
Fiduciary cash and cash equivalents	$ 849,921
Total Exhibit E-1	$ 849,921

Restricted Cash and Investments

Restricted cash and investments in the amount of $1,785,421 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.

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024, are as follows:

Governmental Activities	Beginning Balance *(Restated)*	Increases	Decreases	Transfers In/out	Ending Balance
Capital assets, not being depreciated:					
Land	$ 12,166,772	$ 776,506	$ -	$ (776,506)	$ 12,166,772
Construction in progress	35,312,648	701,952	(1,578,288)	(32,958,129)	1,478,183
Furniture and equipment in progress	3,093,046	113,236	(134,118)	(2,892,526)	179,638
	50,572,466	1,591,694	(1,712,406)	(36,627,161)	13,824,593
Capital assets being depreciated:					
Buildings and improvements	317,145,592	25,992,450	(6,034,289)	33,053,297	370,157,050
Furniture and equipment	57,679,374	6,792,209	(8,764,502)	3,573,864	59,280,945
Vehicles	13,558,101	301,076	(1,827,965)	-	12,031,212
Leased property under capital lease	1,657,961	1,179,788	(814,999)	-	2,022,750
SBITA	1,339,275	987,275	(325,595)	-	2,000,955
	391,380,303	35,252,798	(17,767,350)	36,627,161	445,492,912
Less accumulated depreciation for:					
Buildings and improvements	148,114,250	7,989,049	(3,715,666)	-	152,387,633
Furniture and equipment	46,215,984	4,880,565	(8,683,876)	-	42,412,673
Vehicles	10,303,581	769,785	(1,818,960)	-	9,254,406
Leased property under capital lease	229,040	494,313	(45,441)	-	677,912
SBITA	346,583	715,084	(325,595)	-	736,072
Total Accumulated Depreciation	205,209,438	14,848,796	(14,589,538)	-	205,468,696
Total Capital Assets Being Depreciated (Net)	186,170,865	20,404,002	(3,177,812)	36,627,161	240,024,216
Governmental Activities Capital Assets (Net)	$ 236,743,331	$ 21,995,696	$ (4,890,218)	$ -	$ 253,848,809

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	$ -	$ (24,381)	$ 50,909
	75,290	-	(24,381)	50,909
Less accumulated depreciation for:				
Furniture and equipment	75,290	-	(24,381)	$ 50,909
Total Accumulated Depreciation	75,290	-	(24,381)	50,909
Total Capital Assets Being Depreciated (Net)	-	-	-	-
Business-Type Activities Capital Assets (Net)	$ -	$ -	$ -	$ -

Depreciation was charged to the following functions:

Governmental Activities:	
11 – Instruction	$ 5,322,777
12 – Instruction and instructional related services	121,163
13 – Curriculum and instructional staff development	17,525
21 – Instructional leadership	6,655
23 – School leadership	79,851
31 – Guidance, counseling and evaluation services	18,663
32 – Social work services	8,030
33 – Health services	16,903
34 – Student transportation	505,040
35 – Food services	1,380,734
36 – Extracurricular activities	1,649,954
41 – General administration	579,720
51 – Facilities, maintenance and operations	4,276,213
52 – Security and monitoring services	194,268
53 – Data processing services	671,138
61 – Community services	162
Total depreciation expense-governmental activities	$ 14,848,796
Business–Type Activities:	
Nonmajor funds – Project Safe and Secure Depreciation	$ -

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 7 – INTERFUND RECEIVABLES/PAYABLES

Interfund receivable and payable balances at June 30, 2024 were:

Receivable Fund	Payable Fund		Amount
General Fund	Nonmajor Governmental Funds		$ 454,958
Nonmajor Governmental Funds	General Fund		15,841
Enterprise	General Fund		1,251
Custodial Fund	General Fund		339
Internal Service Fund	General Fund		585,676
Internal Service Fund	Nonmajor Governmental Funds		4
Nonmajor Governmental Funds	Nonmajor Governmental Funds		2,443,228
		Exhibit C-1	$ 3,501,297
General Fund	Enterprise Fund		$ 1,076
Nonmajor Governmental Funds	Enterprise Fund		-
		Exhibit D-1	$ 1,076
General Fund	Custodial Fund		$ 3,463
Internal Service Fund	Custodial Fund		13
		Exhibit E-1	$ 3,476

These balances result from the time lag between the dates that transactions such as year-end payroll accruals, indirect cost, 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, 2024 for the District's individual major, nonmajor, internal service funds and enterprise funds in the aggregate are as follows:

	General Fund	Nonmajor Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Property taxes receivable, net	$ 4,377,496	$ 637,639	$ -	$ -	$ 5,015,135
Other receivables	$ 43,943	$ 6,895	$ 1,265,546	$ -	$ 1,316,384
Accrued Liabilities:					
Accrued wages payable	$ 21,431,499	$ 3,294,309	$ -	$ 17,588	$ 24,743,395
Payroll deductions and withholdings payable	2,022,220	206,802	-	-	2,229,022
	$ 23,453,718	$ 3,501,111	$ -	$ 17,588	$ 26,972,417

Other receivables do not have any allowances associated with them. See Note 14 for further detail regarding risk financing and claims payable.

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 Funds	Internal Service Fund	Total
Federal /State Funding:				
Texas Education Agency	$ 37,092,499	$ 5,765,001	$ -	$ 42,857,500
Texas Department of Agriculture				
National School Lunch/Breakfast	257,152	-	-	257,152
Federal Agencies	21,446	105,640	30,729	157,815
County of Hidalgo Tax Collections	330,604	39,841	-	370,445
Other	35,620	2,114,350	-	2,149,970
Exhibit C-1/D-1	$ 37,737,321	$ 8,024,832	$ 30,729	$ 45,792,882
Due from U.S. Treasury QSC Notes Subsidy				291,187
Exhibit A-1				$ 46,084,069
Due To Other Governments:				
Due to State of Texas Ex. C-1	$ 1,576	$ 216	$ -	$ 1,792
Due to Texas Education Agency Ex. C-1	-	204,687	-	204,687
Due to U. S. Treasury Ex. D-1	-	-	14,899	14,899
Exhibit A-1	$ 1,576	$ 204,903	$ 14,899	$ 221,378

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

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	$ 3,939,859	$ 567,421	$ 4,507,280
MAC	-	19,991	19,991
UTRGV Collegiate Academy	-	808,399	808,399
Totals Exhibit C-1	$ 3,939,859	$ 1,395,811	$ 5,335,670

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 $1,477,076 or $1,296,069.

Deferred outflows resources and deferred inflows resources related to pensions and OPEB are $84,553,006 and $112,146,494, respectively. See related details at Note 13 regarding pensions and Note 21 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		$ 57,949
Refundable advances		76,336
	Exhibit C-1	$ 134,285

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 12 – LONG-TERM OBLIGATIONS

Governmental Activities

Long-Term Debt

Changes in debt long-term obligations for the year ended June 30, 2024 are as follows:

Governmental Activities	Beginning Balance 7/1/2023 *(Restated)*	Increase	Decrease	Ending Balance 6/30/2024	Due within One Year
Bonds Payable					
General Obligation Bonds	$ 40,045,000	$ -	$ 13,245,000	26,800,000	$ 5,290,000
Premium on Bonds	5,092,833	-	1,498,515	3,594,318	-
Sub-Total Bonds	45,137,833	-	14,743,515	30,394,318	5,290,000
Leases	1,337,142	364,790	652,700	1,049,232	456,916
SBITA	696,555	790,874	562,306	925,123	500,011
Maintenance Tax Notes	38,251,000	-	990,000	37,261,000	1,035,000
Premium on Tax Note	4,450,853	-	157,697	4,293,156	-
Total Long-Term Debt	89,873,383	1,155,664	17,106,218	73,922,829	7,281,927
Other Long-Term Liabilities					
Compensated Absences	1,717,943	193,198	319,661	1,591,480	203,564
Claims Payable	3,517,143	1,605,151	1,131,047	3,991,247	1,615,134
Total Other Long-Term Liabilities	5,235,086	1,798,349	1,450,708	5,582,727	1,818,698
Total Governmental Activities	$ 95,108,469	$ 2,954,013	$ 18,556,926	$ 79,505,556	$ 9,100,625

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, 2024 are comprised of the following:

Unlimited Tax School Building and Refunding Bonds:

$8,075,000 Series 2020A due in varying installments through 2030, interest at 2% to 5%	$ 7,015,000
$32,800,000 Series 2020B due in varying installments through 2030, interest at 3% to 4%	19,785,000
	$ 26,800,000

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 12 – LONG-TERM OBLIGATIONS *(Continued)*

Debt service requirements are as follows:

Year Ending June 30,	Bonds Payable Principal	Bonds Payable Interest	Total Requirements
2025	$ 5,290,000	$ 928,350	$ 6,218,350
2026	5,475,000	748,750	6,223,750
2027	5,695,000	529,750	6,224,750
2028	5,885,000	347,450	6,232,450
2029	3,165,000	159,000	3,324,000
2030	1,290,000	201,300	1,491,300
	$ 26,800,000	$ 2,914,600	$ 29,714,600

Maintenance Tax Qualified School Construction Notes

Maintenance tax notes payable are comprised of the following at June 30, 2024:

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.	196,000
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.	20,580,000
	$ 37,261,000

Tax levies are pledged to the payment of interest and principal of the tax notes.

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 12 – LONG-TERM OBLIGATIONS *(Continued)*

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:

	Maintenance Tax Notes			
Year Ending June 30,	Principal/ Sinking Fund	Interest	Interest Subsidy Available	Total Requirements
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	1,136,000	817,699	1,399	1,952,300
2028	1,120,000	762,800	-	1,882,800
2029	1,180,000	706,800	-	1,886,800
2030-2039	15,220,000	3,637,100	-	18,857,100
	$ 23,136,000	$ 9,255,009	$ 1,548,909	$ 30,842,100
General Fund Restricted Assets				14,125,000
Total Requirements	$ 23,136,000			$ 44,967,100

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 2023-2024, the District received federal assistance of $734,210.

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 $15,579,827 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 and municipal bonds. Other Restrictions of Fund Balances in the balance sheet includes this amount.

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 12 – LONG-TERM OBLIGATIONS *(Continued)*

Lease assets payable – Governmental Funds

Lease assets payable at June 30, 2024 are as follows:

Lease assets payable to Synovia Solutions, LLC for 90 GPS units, 5 annual payments of $48,600 with an imputed interest rate of 5.89% from February 2022 through February 2026.	$	89,233
Lease assets payable to Pitney Bowes Inc. for postage meters, 18 quarterly payments of $5,970 with an imputed interest rate of 6.993% from September 2021 through December 2025.		33,728
Lease assets payable to Wells Fargo Financial Services for Phase I of Toshiba copiers, 4 annual payments of $322,001 with an interest rate of 6.93% from March 2023 to March 2026.		495,933
Lease assets payable to Wells Fargo Financial Services for Phase II of Toshiba copiers, 4 annual payments of $87,144 with an interest rate of 12.18% from May 2023 to May 2026.		146,926
Lease assets payable to Wells Fargo Financial Services for Phase III of Toshiba copiers, 4 annual payments of $12,662 with an interest rate of 10.93% from August 2023 to August 2026.		30,977
Lease assets payable to Wells Fargo Financial Services for Phase IV of Toshiba copiers, 4 annual payments of $112,355 with an interest rate of 14.90% from November 2023 to November 2026.		252,435
	$	1,049,232

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 12 – LONG-TERM OBLIGATIONS *(Continued)*

Year Ending June 30,	Lease Payable Principal	Lease Payable Interest	Total Requirements
2025	$ 456,916	$ 100,674	$ 557,590
2026	484,024	61,626	545,650
2027	108,291	16,726	125,017
	$ 1,049,231	$ 179,026	$ 1,228,257

The leases have been recorded at the present value of their future minimum lease payments as of the inception date. All lease requirements are funded by the General Fund.

The asset acquired through lease is as follows:

	Governmental Activities
Lease Assets	$ 2,022,750
Less: Accumulated Depreciation	677,912
	$ 1,344,838

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 12 – LONG-TERM OBLIGATIONS *(Continued)*

Subscription Based Information Technology Arrangements (SBITA) – Governmental Funds

SBITA's at June 30, 2024 are as follows:

3 year SBITA with Eplus Group Inc for an advanced threat prevention subscription from January 2023 through January 2026. 3 annual payments of $107,792 in which $23,667 is for support, for a total of $323,376 and an imputed interest rate of 5.715%. A $20,000 installation and configuration fee was charged and is not included in the liability. As of June 30, 2024 the district had a liability of:	$	79,463
3 year SBITA with HUDL from September 2022 through September 2025. 3 annual payments of $34,800 for a total of $104,400 and an imputed interest rate of 5.53%. As of June 30, 2024 the district had a liability of:		32,932
2 year 8 months SBITA payable to Insight Public Sector for Cisco voice flex subscription from September 2021 through May 2024. First payment of $264,532 of which $167,766 was for equipment and not included in the liability and 4 annual payments of $93,496, total of $638,518 with an imputed interest rate of 3.71%. As of June 30, 2024 the district had a liability of:		149,707
3 year SBITA with CDW for Google Workspace for Education license from June 2022 to June 2026. 3 annual payments of $87,541 for a total of $262,623 with an imputed interest rate of 8.69%. As of June 30, 2024 the district had a liability of:		153,901
3 year SBITA with SHI Government Solutions Inc for Microsoft annual subscription licenses, covering the period from January 2024 to December 2026. The total payments amount to $864,037, with an imputed interest rate of 8.27%. The annual payments vary, with the first payment set at $284,441, followed by $289,798 for both the second and third years. As of June 30, 2024 the district had a liability of:		509,120
	$	925,123

Year Ending June 30,	SBITA payable Principal	SBITA payable Interest	Total Requirements
2025	$ 500,011	$ 80,971	$ 580,982
2026	425,112	36,944	462,056
	$ 925,123	$ 117,915	$ 1,043,038

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 12 – LONG-TERM OBLIGATIONS *(Continued)*

SBITA Assets and their related accumulated depreciation:

	Governmental Activities
SBITA Assets	$ 2,000,955
Less: Accumulated Depreciation	736,072
	$ 1,264,883

Current Year In Substance Defeasance

In the current fiscal year, the District used interest and sinking fund tax collections to place in an irrevocable escrow account to provide future debt service payments of $2,470,000 (partial defeasance) of the February 15, 2029 and $4,990,000 (whole defeasance) of the February 15, 2030 maturity of the Series 2020B Bonds.

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

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 13 – PENSION PLAN OBLIGATIONS *(Continued)*

Defined Benefit Pension Plan *(Continued)*

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard workload 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.

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 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.

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.

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 13 – PENSION PLAN OBLIGATIONS *(Continued)*

Defined Benefit Pension Plan *(Continued)*

D. Contributions (Continued)

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 2019 thru 2025. Contribution Rates can be found in the TRS 2023 ACFR, Note 11, on page 88.

Contribution Rates		
	2023	2024
Member	8.00%	8.25%
Non-Employer Contributing Entity (State)	8.00%	8.25%
Employers	8.00%	8.25%

Current fiscal year employer contributions	$ 7,522,972
Current fiscal year member contributions	$ 14,548,126
2023 measurement year NECE on-behalf contributions	$ 9,413,494

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 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.

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 13 – PENSION PLAN OBLIGATIONS *(Continued)*

Defined Benefit Pension Plan *(Continued)*

D. Contributions (Continued)

In addition to the employer contributions listed, there is a surcharge an employer is subject to:

- All public schools, charter schools, and regional educational service centers must contribute 1.8% of the member's salary beginning in fiscal year 2023, gradually increasing to 2% in fiscal year 2025.
- 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, 2022 actuarial valuation was determined using the following actuarial assumptions: Actuarial Assumptions can be found in the 2023 TRS ACFR, Note 11, page 89.

Valuation Date	August 31, 2022 rolled forward to August 31, 2023
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Long-term Expected Rate	7.00%
Municipal Bond Rate as of August 2023	4.13%
Inflation	2.30%
Salary Increases	2.95% to 8.95% including inflation
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, 2022. For a full description of these assumptions, please see the actuarial valuation report dated November 22, 2022.

F. Discount Rate

A single discount rate of 7.00% was used to measure the total pension liability. The single discount rate was based on the expected rate of return on plan investments of 7.00%. The projection of cash flows used to determine this single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the Legislature during the 2019 session. It is assumed that future employer and state contributions will be 9.50% of payroll in fiscal year 2024 increasing to 9.56% in fiscal year 2025 and thereafter. This includes all employer and State contributions for active and rehired retirees.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members.

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 13 – PENSION PLAN OBLIGATIONS *(Continued)*

Defined Benefit Pension Plan *(Continued)*

F. Discount Rate (Continued)

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. The long-term rate of return on pension plan investments is 7.00%. 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, 2023 (see page 56 of the 2023 TRS ACFR) are summarized below:

Asset Class	Target Allocation %**	Long-Term Expected Geometric Real Rate of Return***	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
USA	18.00%	4.00%	1.00%
Non-U.S. Developed	13.00%	4.50%	0.90%
Emerging Markets	9.00%	4.80%	0.70%
Private Equity*	14.00%	7.00%	1.50%
Stable Value			
Government Bonds	16.00%	2.50%	0.50%
Absolute Return*	0.00%	3.60%	0.00%
Stable Value Hedge Funds	5.00%	4.10%	0.20%
Real Return			
Real Estate	15.00%	4.90%	1.10%
Energy, Natural Resources and Infrastructure	6.00%	4.80%	0.40%
Commodities	0.00%	4.40%	0.00%
Risk Parity			
Risk Parity	8.00%	4.50%	0.40%
Asset Allocation Leverage			
Cash	2.00%	3.70%	0.00%
Asset Allocation Leverage	-6.00%	4.40%	-0.10%
Inflation Expectation			2.30%
Volatility Drag**			-0.90%
Expected Return	100.00%		8.00%

* Absolute Return includes Credit Sensitive Investments.
** Target allocations are based on the FY2023 policy model
*** Capital Market Assumptions come from Aon Hewitt (as of 6/30/2023)
**** The volatility drag results from the conversion between arithmetic and geometric mean returns

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 7.00%, and what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate. The discount rate can be found in the 2023 TRS ACFR, Note 11, page 90 and the Table of Sensitivities (Table 11.I.1) can be found on page 91.

	1% Decrease in Discount Rate (6.00%)	Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
District's proportionate share of the net pension liability	$ 141,131,597	$ 94,398,909	$ 55,540,654

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

At June 30, 2024, the District reported a liability of $94,398,909 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	$ 94,398,909
State's proportionate share that is associated with District	125,794,984
Total	$ 220,193,893

The net pension liability was measured as of August 31, 2022 and rolled forward to August 31, 2023 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, 2022 through August 31, 2023.

At August 31, 2023, the employer's proportion of the collective net pension liability was 0.1374267388% which was a decrease of 0.0459762042% from its proportion measured as of August 31, 2022.

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 in Assumptions and Benefits Since the Prior Actuarial Valuation

The actuarial assumptions and methods are the same as used in the determination of the prior year's Net Pension Liability.

The Texas 2023 Legislature passed legislation that provides a one-time stipend to certain retired teachers. The stipend was paid to retirees beginning in September of 2023. The Legislature appropriated funds to pay for this one-time stipend so there will be no impact on the net pension liability of TRS. In addition, the Legislature also provided for a cost of living adjustment (COLA) to retirees which was approved during the November 2023 election which will be paid in January 2024. Therefore, this contingent liability was not reflected as of August 31, 2023.

For the year ended June 30, 2024, the District recognized pension expense of $34,046,122 and revenue of $18,993,954 for support provided by the State.

At June 30, 2024, 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	$ 3,363,465	$ 1,143,068
Changes in actuarial assumptions	8,928,288	2,184,956
Difference between projected and actual investment earnings	13,737,332	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	15,632,243	17,609,141
Total as of August 31, 2023 measurement date	$ 41,661,328	$ 20,937,165
Contributions paid to TRS subsequent to the measurement date	6,443,527	-
Total as of fiscal year-end	$ 48,104,855	$ 20,937,165

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)

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
2025	$ 5,164,860
2026	3,394,650
2027	11,850,330
2028	2,445,698
2029	-2,131,374
Thereafter	-1

	Beginning Balance	Additions	Retirements	Ending Balance
Net Pension Liability	$ 108,881,611	$ 0	$ 14,482,702	$ 94,398,909

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 $75,000,000 for all perils, except named storm of $50,000,000.

During the fiscal year, the District made various property damage claims and received insurance recoveries totaling approximately $1,714,274. 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.

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 14 – RISK MANAGEMENT *(Continued)*

A. General (Continued)

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.

B. Health and Dental Benefit Plan

During the year ended June 30, 2024, employees of the McAllen Independent School District were covered by a health 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 $466.50 for medical and $18 for dental per employee per month through the plan year ending December 31, 2023 and renewed the same amounts on January 1, 2024 which continued through the District's fiscal year-end of June 30, 2024. 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 American National Life Insurance Company of Texas.

For the plan year, stop-loss coverage was in effect for individual claims exceeding $330,000. Minimum aggregate retention was $33,397,383 with a $1,000,000 aggregate benefit. Management believes that adequate funding plans have been made for all incurred and anticipated claims at June 30, 2024.

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, 2024.

D. Claims Liabilities

The claims for worker's compensation insurance and health insurance liability of $3,991,247 of which $2,376,114 is long-term, reported in the Internal Service Fund at June 30, 2024, 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.

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 14 – RISK MANAGEMENT *(Continued)*

D. Claims Liabilities(Continued)

Changes in the Fund's claims liability amount in fiscal year 2023 and 2024 were:

	2023		2024	
	Health	Worker's Compensation	Health	Worker's Compensation
Beginning of fiscal year claims liability	$ 1,285,469	$ 2,874,446	$ 561,461	$ 2,955,682
Current year claims and changes in	22,841,386	782,283	25,204,237	609,191
Claim payments net of stop loss	(23,565,394)	(701,047)	(24,616,572)	(722,842)
End of fiscal year claims liability	$ 561,461	$ 2,955,682	$ 1,149,126	$ 2,842,031

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 (78%), shared services arrangement (3%), and the remaining from gifts and bequests, food service activities, athletic activities, and co-curricular student activities (19%).

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	$ 17,721,590
Child and Adult Care Food Program	10.558	1,828,194
Commodity Supplemental Food Program	10.555	1,053,828
Fresh Fruit and Vegetable Program	10.582	150,370
Junior Reserve Officer Training Corps	12.U01	229,866
Community Development Block Grants/Entitlement Grants	14.218	199,976
Medicaid	Not applicable	1,122,734
Maintenance Tax Notes Subsidy Federal Government	Not applicable	734,210
E-Rate	Not applicable	202,247
U.S. Department of Education Covid Tests	Not applicable	1,134,823
Indirect Cost Revenue Various Federal Programs	Various	3,313,596
Total For General Fund		$ 27,691,434

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 17 – OTHER FINANCING SOURCES (USES) AND TRANSFERS

Other financing sources, uses and transfers during the fiscal year are as follows:

	General Fund	Nonmajor Governmental Funds	Nonmajor Enterprise Fund	Internal Service Fund	Total
General Financing Sources(Uses) and Transfers:					
Sale of real and personal property	$ 667,604	$ 25,498	$ -	$ -	$ 693,102
Proceeds from capital leases	1,155,664	-	-	-	1,155,664
Transfers in/out	(1,101,589)	1,146,018	(44,429)	-	-
	$ 721,679	$ 1,171,516	$ (44,429)	$ -	$ 1,848,766

During the year, the District transferred $1,146,018 from the General Fund to the Capital Projects Fund to help cover the costs of the UTRGV-McAllen ISD Collegiate Academy.

NOTE 18 – 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, 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.

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.

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 18 – SHARED SERVICE ARRANGEMENT *(Continued)*

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, 2024 are summarized below:

	Fund			
Member District	315	340	435	Total
Donna	$ 7,810.00	$ -	$ 65,692.00	$ 73,502.00
Edcouch-Elsa	5,579	-	46,923	52,502
Edinburg	11,714	132	98,537	110,383
Hidalgo	2,789	-	23,461	26,250
IDEA	20,084	-	168,921	189,005
La Joya	24,547	-	206,459	231,006
La Villa	558	-	4,692	5,250
McAllen	31,241	664	262,766	294,671
Mercedes	4,463	-	37,538	42,001
Mission	12,273	266	103,230	115,769
Progreso	2,232	133	18,769	21,134
PSJA	7,252	-	60,999	68,251
Rio Grande City	12,831	-	107,922	120,753
Roma	6,137	-	51,615	57,752
Sharyland	1,674	-	14,077	15,751
South Texas	1,674	-	14,077	15,751
Triumph Public High Schools	1,674	-	14,077	15,751
Valley View	3,905	133	32,846	36,884
Vanguard	6,137	-	51,615	57,752
Weslaco	20,084	399	168,921	189,404
Total Allocated	$ 184,658	$ 1,727	$ 1,553,137	$ 1,739,522

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 19 – 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, 2024.

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 20 – COMMITMENTS AND ENCUMBRANCES

A. At June 30, 2024, the District had the following remaining construction commitments:

Project	Authorization	Expended	Remaining	Sources
Fire Alarm - Cathey Middle School	$ 308,000	$ -	$ 308,000	Capital Projects Fund
Intercom & Surveillance - Memorial, I&G, and Travis	1,855,760	-	1,855,760	General Fund
Network Operations Center (NOC) - FMO	1,422,388	261,329	1,161,059	General Fund
Networking Equipment	212,218	202,629	9,589	General Fund
Safety Security Film - All Campuses	226,430	180,732	45,698	Special Revenue
Sports Lighting - Brown Middle School	166,582	-	166,582	General Fund
Video Production System - Stadium Press Box	33,000	25,430	7,570	Capital Projects Fund
	$ 4,224,378	$ 670,120	$ 3,554,258	

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.

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 20 – COMMITMENTS AND ENCUMBRANCES *(Continued)*

As of June 30, 2024, the District had the following encumbrances outstanding:

Major Funds	Nonmajor Funds		Total
	Special Revenue	Capital Project	Governmental
General Fund	Funds	Funds	Funds
$ 2,003,188	$ 534,053	$ 829,936	$ 3,367,177

NOTE 21 – RETIREE HEALTH CARE PLAN

A. Plan Description

The McAllen Independent School District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost sharing, defined 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 (ACFR) 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 and 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.

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 21 – 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

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 participating employers based on active employee compensation. The TRS Board 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 0.65% of salary. Section 1575.204 establishes a public school contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the employer. The actual public school contribution rate is prescribed by the Legislature in the General Appropriations Act, which is 0.75% of each active employee's pay for fiscal year 2023. The following table shows contributions to the TRS-Care plan by type of contributor.

Contribution Rates

	2023	2024
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	$ 1,716,829
Current fiscal year member contributions	$ 1,151,410
2023 measurement year NECE on-behalf contributions	$ 2,012,964

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 21 – 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 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 $21.3 million in fiscal year 2023 provided by Rider 14 of the Senate Bill GAA of the 87th Legislature. These amounts were re-appropriated from amounts received by the pension and TRS-Care funds in excess of the state's actual obligation and then transferred to TRS-Care.

E. Actuarial Assumptions

The actuarial valuation was performed as of August 31, 2022. Update procedures were used to roll forward the total OPEB Liability to August 31, 2023. The actuarial valuation was determined using the following actuarial assumptions: *Actuarial Assumptions can be found in the 2023 TRS ACFR, Note 9, page 79.*

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The demographic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2021.

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, 2022 TRS pension actuarial valuation that was rolled forward to August 31, 2023:

- Rates of Mortality
- Rates of Retirement
- Rates of Termination
- Rates of Disability
- General Inflation
- Wage Inflation

The active mortality rates were based on PUB(2010), Amount-Weighted, Below-Median Income, Teacher male and female tables (with a two-year set forward for males). The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioner Mortality Tables. The rates were projected on a fully generational basis using the ultimate improvement rates from mortality projection scale MP-2021.

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 21 – RETIREE HEALTH CARE PLAN *(Continued)*

E. Actuarial Assumptions (Continued)

Additional Actuarial Methods and Assumptions:

Valuation Date	August 31, 2022 rolled forward to August 31, 2023
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	4.13% as of August 31, 2023
Salary Increases	2.95% to 8.95%, including inflation
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.
Ad hoc post-employment benefit changes	None

F. Discount Rate

A single discount rate of 4.13% was used to measure the total OPEB liability. There was an increase of 0.22% in the discount rate since the previous year. *The Discount Rate can be found in the 2023 TRS ACFR on page 80.* Because the investments are held in cash and there is no intentional objective to advance fund the benefits, the single discount rate is equal to the prevailing municipal bond rate.

The source of the municipal bond rate is the Fidelity "20-year Municipal GO AA Index" as of August 31, 2023, using the fixed-income Market Data/Yield Curve/Data 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% point lower than and 1% point higher than the discount rate that was used in measuring the Net OPEB Liability.

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 21 – RETIREE HEALTH CARE PLAN *(Continued)*

G. Discount Rate Sensitivity Analysis (Continued)

	1% Decrease in Discount Rate (3.13%)	Discount Rate (4.13%)	1% Increase in Discount Rate (5.13%)
District's proportionate share of the net OPEB liability	$ 50,142,891	$ 42,573,647	$ 36,396,964

H. OPEB Liabilities, OPEB Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2024, the District reported a liability of $ 42,573,647 for its proportionate share of the TRS's net OPEB liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collective net OPEB liability	$ 42,573,647
State's proportionate share that is associated with the District	51,371,649
Total	$ 93,945,296

The net OPEB liability was measured as of August 31, 2022 and rolled forward to August 31, 2023 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 relative to the contributions of all employers to the plan for the period September 1, 2022 through August 31, 2023.

At August 31, 2023, the employer's proportion of the collective net OPEB liability was 0.1923076158% which was a decrease of 0.0537228914% from its proportion measured as of August 31, 2022.

The following schedule shows the impact of the net OPEB liability if a healthcare trend rate that is 1% less than and 1% greater than the health trend rates assumed.

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's proportionate share of the net OPEB liability	$ 35,057,267	$ 42,573,647	$ 52,243,494

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 21 – 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 2023 TRS ACFR on page 80.*

- The single discount rate changed from 3.91% as of August 31, 2022 to 4.13% as of August 31, 2023, accompanied by revised demographic and economic assumptions based on the TRS experience study.

Changes of Benefit Terms Since the Prior Measurement Date

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

For the year ended June 30, 2024, the District recognized OPEB expense of $(19,568,754) and revenue of $(10,982,174) for support provided by the State.

At June 30, 2024, 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	$ 1,926,135	$ 35,817,659
Changes in actuarial assumptions	5,810,992	26,068,973
Difference between projected and actual investment earnings	18,394	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	27,232,362	29,322,697
Total as of August 31, 2023 measurement date	$ 34,987,883	$ 91,209,329
Contributions paid to TRS subsequent to the measurement date	1,460,268	-
Total as of fiscal year-end	$ 36,448,151	$ 91,209,329

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 21 – 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:

Year Ended June 30,	OPEB Expense Amount
2025	$(11,872,650)
2026	(9,919,990)
2027	(7,276,436)
2028	(7,751,499)
2029	(6,661,703)
Thereafter	(12,739,168)

	Beginning Balance	Additions	Retirements	Ending Balance
Net OPEB Liability	$ 58,909,558	$ -	$ 16,335,911	$ 42,573,647

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, 2024, 2023 and 2022, was estimated at $935,078, $911,008 and $743,414 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.

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 22 – FUND BALANCE

The District has classified its fund balances as follows:

Description	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
Fund Balances:					
Nonspendable:					
Inventories	$ 1,345,156	$ -	$ -	$ -	$ 1,345,156
Prepaid items	2,781,642	-	-	-	2,781,642
Restricted:					
Food service/federal grant	2,932,299	335,367	-	-	3,267,666
State programs	13,268,449	1,963,817	-	-	15,232,266
Retirement of long-term debt	-	-	4,351,336	-	4,351,336
Other restricted fund balance					
Capital projects	-	-	-	6,352,604	6,352,604
Retirement of maintenance tax notes	15,339,706	-	-	-	15,339,706
Committed:					
Construction	1,474,983	-	-	-	1,474,983
Campus activity funds	-	1,379,910	-	-	1,379,910
Other committed fund balance	3,104,605	-	-	-	3,104,605
Assigned:					
Construction	235,130	-	-	410,504	645,634
Capital expenditures for equipment	5,987,266	-	-	-	5,987,266
Other assigned fund balance	6,310,680	-	-	-	6,310,680
Unassigned:	93,073,671	-	-	(526,060)	92,547,611
Total Fund Balance	$ 145,853,587	$ 3,679,094	$ 4,351,336	$ 6,237,048	$ 160,121,065

Other Committed fund balance consists of ESSER II – Local projects. Other Assigned fund balance includes carry-forward purchase orders from 2023-2024, health fund reserve, intercom replacements, department cuts, school buses, vehicles and repairs.

The negative unassigned fund balance under the Capital Projects Fund is due to the UTRGV-MISD Collegiate Academy project final expenses processed as of June 30th, 2024 and the reimbursement by UTRGV not received within 60 days after fiscal year end. The new UTRGV-MISD Collegiate Academy campus was built and funded through UTRGV and McAllen ISD equally.

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 23 – ROUNDING ADJUSTMENTS

Throughout this annual comprehensive financial report, dollar amounts are rounded, thereby creating differences between the details and the totals.

C. DETAILED NOTES ON ALL FUNDS *(Continued)*

NOTE 24 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through November 4, 2024 which is the date these financial statements were available to be issued. On August 27, 2024, the Board of Trustees adopted a resolution providing for the defeasance to maturity of certain currently outstanding District obligations resulting in an I&S rate of $0.1616. The total tax rate decreased by $0.0044 from the previous year. On February 13, 2023, the Board awarded and approved the Sale of Real Property James Bonham Elementary School and Resolution to the Boys & Girls Club of McAllen (BGCM). The final closing date for the transaction has not yet been determined.

NOTE 25 – ADJUSTMENTS TO AND RESTATEMENTS OF BEGINNING BALANCES

Fund balance for the General Fund was restated to reflect expenditures that were recorded in the General Fund but reimbursed under a federal grant. In addition, for the governmental activities, an adjustment to beginning net position was needed to correct a subscription based information technology arrangements (SBITA). The cumulative effect on the General Fund was an increase in fund balance of $387,605 (.24%) and an increase in net position for Governmental Activities of $475,479 (.32%). This correction, as well as an adjustment to a lease, also caused a restatement in beginning balances for capital assets and long-term debt.

These error corrections resulted in restatements in beginning fund balance and beginning net position as follows:

Reporting Units Affected by Adjustments to and Restatements of Beginning Balances

	Funds	Government Wide
	General Fund	Governmental Activities
06/30/2023, as previously reported	$ 158,514,084	$ 147,768,406
Error Correction	387,605	475,479
06/30/2023, as restated	$ 158,901,689	$ 148,243,885

MCALLEN
INDEPENDENT SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

MCALLEN
INDEPENDENT SCHOOL DISTRICT

MCALLEN INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Data Control Codes		Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
		Original	Final		
	REVENUES:				
5700	Local and intermediate sources	$ 94,103,224	$ 82,964,262	$ 83,053,814	$ 89,552
5800	State program revenues	123,728,809	147,230,205	148,181,964	951,759
5900	Federal program revenues	23,679,760	28,239,032	27,691,433	(547,599)
5020	Total Revenues	241,511,793	258,433,499	258,927,211	493,712
	EXPENDITURES:				
	Current:				
0011	Instruction	131,841,014	132,662,905	125,008,549	7,654,356
0012	Instructional resources and media services	3,542,411	3,611,670	3,476,410	135,260
0013	Curriculum and instructional staff development	4,375,854	4,420,709	4,003,877	416,832
0021	Instructional leadership	3,680,515	3,592,192	3,042,397	549,795
0023	School leadership	13,525,111	13,894,693	13,596,052	298,641
0031	Guidance, counseling and evaluation services	10,227,481	10,807,770	10,224,781	582,989
0032	Social work services	2,243,964	2,185,860	2,040,365	145,495
0033	Health services	2,996,732	2,976,420	2,821,087	155,333
0034	Student (pupil) transportation	4,230,015	6,047,429	5,126,657	920,772
0035	Food service	20,250,856	23,457,684	20,799,894	2,657,790
0036	Extracurricular activities	10,078,335	11,676,605	10,649,062	1,027,543
0041	General administration	8,239,431	8,455,879	7,603,041	852,838
0051	Facilities maintenance and operations	19,371,239	23,507,782	21,357,473	2,150,309
0052	Security and monitoring services	4,848,855	4,887,607	2,300,217	2,587,390
0053	Data processing services	5,738,354	6,772,115	5,414,048	1,358,067
0061	Community services	112,825	1,243,827	1,229,375	14,452
	Debt Service:				
0071	Principal on long-term debt	2,718,120	2,440,002	2,205,004	234,998
0072	Interest on long-term debt	1,749,666	1,851,307	1,857,659	(6,352)
0073	Bond issuance cost and fees	9,700	9,700	7,025	2,675
	Capital Outlay:				
0081	Facilities acquisition and construction	15,142,749	7,697,588	5,332,746	2,364,842
	Intergovernmental:				
0095	Payment to juvenile justice alternative education	40,000	40,000	20,000	20,000
0099	Other intergovernmental charges	1,048,026	1,048,026	903,400	144,626
6030	Total Expenditures	266,011,253	273,287,770	249,019,119	24,268,651
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,499,460)	(14,854,271)	9,908,092	24,762,363
	OTHER FINANCING SOURCES (USES):				
7912	Sale of real and personal property	-	628,850	667,604	38,754
7913	Issuance of leases	-	1,414,800	1,155,664	(259,136)
7915	Transfers in	-	80,710	44,429	(36,281)
8911	Transfers out	-	(1,146,018)	(1,146,018)	-
7080	Total Other Financing Sources (Uses)	-	978,342	721,679	(256,663)
1200	Net Change in Fund Balances	(24,499,460)	(13,875,929)	10,629,771	24,505,700
0100	Fund Balance - Beginning	134,836,211	134,836,211	134,836,211	-
	Prior Period Adjustment			387,605	387,605
3000	Fund Balance - Ending	$ 110,336,751	$ 120,960,282	$ 145,853,587	$ 24,893,305

MCALLEN INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	FY 2024 Plan Year 2023	FY 2023 Plan Year 2022	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020
District's proportion of the net pension liability (asset)	0.1374267388%	0.1834029430%	0.1339907657%	0.1290537505%
District's proportionate share of the net pension liability (asset)	$ 94,398,909	$ 108,881,611	$ 34,122,706	$ 69,118,556
State's proportionate share of the net pension liability (asset) associated with the District	125,794,984	90,909,292	53,819,339	121,301,253
Total	$ 220,193,893	$ 199,790,903	$ 87,942,045	$ 190,419,809
District's covered payroll	$ 175,247,220	$ 171,984,142	$ 166,785,085	$ 165,987,549
District's proportionate share of the net pension liability as a percentage of its covered payroll	53.87%	63.31%	20.46%	41.64%
Plan fiduciary net position as a percentage of the total pension liability	73.15%	75.62%	88.79%	75.54%

FY 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017	FY 2017 Plan Year 2016	FY 2016 Plan Year 2015	FY 2015 Plan Year 2014
0.1288655625%	0.1236546701%	0.1332032746%	0.1376054964%	0.1443069000%	0.0932441000%
$ 66,988,348	$ 68,062,531	$ 42,591,231	$ 51,999,071	$ 51,010,568	$ 24,906,788
116,155,208	134,662,850	78,645,514	95,115,776	90,852,976	79,177,686
$ 183,143,556	$ 202,725,381	$ 121,236,745	$ 147,114,847	$ 141,863,544	$ 104,084,474
$ 154,606,270	$ 154,106,862	$ 151,848,295	$ 148,924,609	$ 144,968,179	$ 143,054,541
43.33%	44.17%	28.05%	34.92%	35.19%	17.41%
75.24%	73.74%	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 FISCAL YEAR ENDED JUNE 30, 2024

	2024	2023	2022	2021	2020
Contractually required contributions	$ 7,521,285	$ 7,101,178	$ 8,493,494	$ 5,469,714	$ 5,181,614
Contributions in relation to the contractually required contributions	(7,522,972)	(7,101,178)	(8,499,046)	(5,497,971)	(5,232,098)
Contribution deficiency (excess)	$ (1,687)	$ -	$ (5,552)	$ (28,257)	$ (50,484)
District's covered payroll	$ 177,212,847	$ 175,928,449	$ 171,479,398	$ 165,793,778	$ 163,913,077
Contributions as a percentage of covered payroll	4.24%	4.04%	4.95%	3.30%	3.16%

2019	2018	2017	2016	2015
$ 4,500,451	$ 4,467,275	$ 4,366,838	$ 4,364,469	$ 4,123,936
(4,520,374)	(4,476,586)	(4,366,838)	(4,364,469)	(4,123,936)
$ (19,923)	$ (9,311)	$ -	$ -	$ -
$ 154,165,777	$ 154,000,839	$ 151,613,208	$ 148,051,309	$ 144,662,074
2.92%	2.90%	2.88%	2.95%	2.85%

EXHIBIT G-4

MCALLEN INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Measurement Year Ended August 31,						
	2023	2022	2021	2020	2019	2018	2017
District's proportion of the net OPEB liability (asset)	0.1923076158%	0.2460305072%	0.1892499599%	0.1932542070%	0.1922215616%	0.1906084696%	0.1958726317%
District's proportionate share of the net OPEB liability (asset)	$ 42,573,647	$ 58,909,558	$ 73,002,166	$ 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	51,371,649	71,860,405	97,806,634	98,718,881	120,790,991	130,592,822	114,122,576
Total	$ 93,945,296	$ 130,769,963	$ 170,808,800	$ 172,183,532	$ 211,694,921	$ 225,765,376	$ 199,300,236
District's covered payroll	$ 175,247,220	$ 171,982,271	$ 166,790,508	$ 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	24.29%	34.25%	43.77%	44.26%	58.80%	61.76%	56.09%
Plan fiduciary net position as a percentage of the total OPEB liability	14.94%	11.52%	6.18%	4.99%	2.66%	1.57%	0.91%

Note: Only seven 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 FISCAL YEAR ENDED JUNE 30, 2024

	Fiscal Year Ended June 30,						
	2024	2023	2022	2021	2020	2019	2018
Contractually required contributions	$ 1,716,829	$ 1,681,744	$ 2,007,172	$ 1,451,486	$ 1,446,887	$ 1,349,120	$ 1,362,905
Contribution in relation to the contractually required contributions	(1,716,829)	(1,681,744)	(2,007,172)	(1,455,914)	(1,451,657)	(1,352,413)	(1,361,516)
Contribution deficiency (excess)	$ -	$ -	$ -	$ (4,428)	$ (4,770)	$ (3,293)	$ 1,389
District's covered payroll	$ 177,212,847	$ 175,928,449	$ 171,482,950	$ 165,793,778	$ 163,913,077	$ 154,165,777	$ 154,000,839
Contributions as a percentage of covered payroll	0.97%	0.96%	1.17%	0.88%	0.88%	0.88%	0.88%

Note: Only seven 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."

A. Budgets

The official school original budget was prepared for adoption for required Governmental Fund Types on June 19. 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 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 single discount rate changed from 3.91 percent as of August 31, 2022 to 4.13 percent, as of August 31, 2023, accompanied by revised demographic and economic assumptions based on the TRS experience study.

COMBINING FUND STATEMENTS

MCALLEN
INDEPENDENT SCHOOL DISTRICT

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 Career and Technical Education – Basic 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.
• 263-0 – Title III, Part A-ELA
• 263-M – Title III, Part A-Immigrant

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.

279 Texas COVID Learning Acceleration Supports (TCLAS) – State Elementary and Secondary School Emergency Relief Fund III (ESSER III) – This fund is used to account for funds granted for targeted supports to assist LEAs to accelerate student learning due to learning loss caused by the COVID-19 pandemic. Examples of how the funds may be used to assist LEAs in learning acceleration and support areas are:

• Strategic planning and performance management
• Instructional materials that are rigorous and high-quality that make up ground and master grade level Texas Essential Knowledge and Skills (TEKS)
• Teacher pipelines that support teachers to deliver excellence in the classroom
• Expanded instructional time for students in most need, including expanding instructional time in the summer and with targeted tutoring
• Innovative school models to incorporate all of the learning acceleration framework

280 American Rescue Plan Elementary and Secondary Emergency Relief Fund Homeless Children and Youth (ARP-HCY)- This code is used to account for federal stimulus funds granted to LEAs through the ARP Act to identify and provide homeless children and youth with services in light of the challenges of COVID-19, and to enable homeless children and youth to attend school and participate fully in school activities.

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

284 IDEA—Part B, Formula—American Rescue Plan Act of 2021 – This fund is used to account for federal stimulus funds granted under the ARP Act to operate educational programs for children with disabilities.

285 IDEA—Part B, Preschool—American Rescue Plan Act of 2021 – This fund is used to account for federal stimulus funds granted under the ARP Act for preschool children with disabilities.

289 Federally Funded Special Revenue – 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-Z – Equitable Sharing Program – Asset Forfeiture
- 288-0 – Summer School LEP Students in K1
- 288-M – School Violence Prevention Program (SVPP)
- 288-Z – Stop School Violence Prevention and Mental Health Training Program Grant
- 289-H – Region One Covid-19 Public Health Supplemental Fund Grant – Nurse Grant Cooperative
- 289-I – Mental Health Service Professional Demonstration Grant Program
- 289-0,A – Title IV, Part A, Subpart 1

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-H – Hanger Grant - STRIDES
• 427-M – TAMU Grant - Cafecito
• 428-2D-0 – Math Achievement Academies
• 429-0 – Read to Succeed
• 429-F – School Safety and Security Grant
• 429-I – Laso Grant
• 429-J – Dyslexia
• 429-P – School Safety Standards
• 429-R – Rifle Resistant Body Armor Grant
• 429-S – Texas Strategic Staffing
• 429-T – Bullet Resistant Shield
• 429-M – CTE Certification Exam Reimbursements
• 429-V – Patrick Leahy Bulletproof Vest Partnership
• 429-W – Safety and Facilities Enhancement Grant (SAFE)
• 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-A – Laura Bush Library
• 498-I – Safety Grant
• 498-Z – No Kid Hungry Grant
• 499-T – The Educate Texas Fund of Communities Foundation of Texas

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. For PEIMS reporting, these accounts are converted to code 699.

697 UTRGV Collegiate Academy- This fund is used, at the option of the school district, to account for the expenditures of the UTRGV Collegiate Academy. For PEIMS reporting, these accounts are converted to code 699.

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.

MCALLEN INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

Data Control Codes		211 ESEA I, A Improving Basic Programs	212 ESEA Title I Part C Migrant	224 IDEA - Part B Formula	225 IDEA - Part B Preschool	244 Career and Technical - Basic Grant	255 ESEA II, A Training and Recruiting	263 Title III, A English Lang. Acquisition	272 Medicaid Admin. Claim MAC
	ASSETS								
1110	Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 259,970
1120	Investments	-	-	-	-	-	-	-	-
1225	Property taxes receivable, net	-	-	-	-	-	-	-	-
1240	Receivables from other governments	2,283,743	49,457	967,019	20,518	76,347	240,471	178,772	47,630
1250	Accrued interest	-	-	-	-	-	-	-	-
1260	Due from other funds	-	-	-	-	-	-	-	-
1290	Other receivables	84	3	-	-	11	1,050	45	-
1300	Inventories	-	-	-	-	-	-	-	-
1410	Prepaid items	-	-	-	-	1,433	-	-	-
1800	Restricted assets	-	-	-	-	-	-	-	-
1910	Long-term investments	-	-	-	-	-	-	-	-
1000	Total Assets	$ 2,283,827	$ 49,460	$ 967,019	$ 20,518	$ 77,791	$ 241,521	$ 178,817	$ 307,600
	LIABILITIES								
2110	Accounts payable	$ 33,396	$ 712	$ 35	$ -	$ 50,968	$ 22,301	$ 1,179	$ -
2150	Payroll deductions and withholdings payable	-	-	-	-	-	-	-	-
2160	Accrued wages payable	1,430,076	4,537	565,124	13,192	7,991	92,010	115,778	-
2170	Due to other funds	820,355	44,211	401,860	7,326	18,832	127,210	61,860	-
2180	Due to other governments	-	-	-	-	-	-	-	-
2190	Due to student groups	-	-	-	-	-	-	-	-
2300	Unearned revenue	-	-	-	-	-	-	-	-
2400	Payable from restricted assets	-	-	-	-	-	-	-	-
2000	Total Liabilities	2,283,827	49,460	967,019	20,518	77,791	241,521	178,817	-
	DEFERRED INFLOWS OF RESOURCES								
2601	Unavailable revenue - property taxes	-	-	-	-	-	-	-	-
2604	Deferred inflow of resources - other	-	-	-	-	-	-	-	19,991
2600	Total Deferred Inflows of Resources	-	-	-	-	-	-	-	19,991
	FUND BALANCES								
	Nonspendable fund balance:								
3410	Inventories	-	-	-	-	-	-	-	-
3430	Prepaid items	-	-	-	-	-	-	-	-
	Restricted fund balance:								
3450	Federal or state funds grant restrictions	-	-	-	-	-	-	-	287,609
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	-	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-	287,609
4000	Total Liabilities, Deferred Inflows & Fund Balances	$ 2,283,827	$ 49,460	$ 967,019	$ 20,518	$ 77,791	$ 241,521	$ 178,817	$ 307,600

274	279	280	282	284	285	289	315	340	397
GEAR UP	TCLAS ESSER III	ARP Homeless II	ESSER III	IDEA-B Formula - ARP	IDEA - B Preschool - ARP	Federally Funded Special Revenue Funds	SSA IDEA, Part B Discretionary	SSA - IDEA C Deaf, Early Intervention	Advanced Placement Incentives
$ -	$ -	$ -	$ 106,776	$ -	$ -	$ 20,091	$ -	$ -	$ 40,624
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
160,825	72,826	48,327	667,192	-	-	307,490	41,737	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
5	-	10	-	-	-	4,827	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
$ 160,830	$ 72,826	$ 48,337	$ 773,968	$ -	$ -	$ 332,408	$ 41,737	$ -	$ 40,624
$ 2,636	$ 70,908	$ 3,805	$ -	$ -	$ -	51,243	$ 1,160	$ -	$ -
-	-	-	206,802	-	-	-	-	-	-
26,934	-	5,172	366,877	-	-	123,776	22,525	-	-
131,260	1,918	39,360	-	-	-	129,664	18,052	-	-
-	-	-	200,289	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	15	-	-	40,624
-	-	-	-	-	-	-	-	-	-
160,830	72,826	48,337	773,968	-	-	304,698	41,737	-	40,624
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	27,710	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-		-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	27,710	-	-	-
$ 160,830	$ 72,826	$ 48,337	$ 773,968	$ -	$ -	$ 332,408	$ 41,737	$ -	$ 40,624

MCALLEN INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2024

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	599 Debt Service Fund
	ASSETS							
1110	Cash and cash equivalents	$ 20,045	$ 10,827	$ 492,198	$ 1,449,587	$ 12,654	$ 2,412,772	$ 92,579
1120	Investments	-	-	-	-	-	-	4,209,251
1225	Property taxes receivable, net	-	-	-	-	-	-	637,639
1240	Receivables from other governments	-	600,615	326,486	-	-	6,089,455	39,843
1250	Accrued interest	-	-	-	-	-	-	-
1260	Due from other funds	-	-	2,030,385	217	-	2,030,602	9,279
1290	Other receivables	-	210	11	-	-	6,256	291
1300	Inventories	-	-	-	-	-	-	-
1410	Prepaid items	-	-	-	-	-	1,433	-
1800	Restricted assets	-	-	-	-	-	-	-
1910	Long-term investments	-	-	-	-	-	-	-
1000	Total Assets	$ 20,045	$ 611,652	$ 2,849,080	$ 1,449,804	$ 12,654	$ 10,540,518	$ 4,988,882
	LIABILITIES							
2110	Accounts payable	$ -	$ 361,039	$ 1,036	$ 60,222	$ -	$ 660,640	$ -
2150	Payroll deductions and withholdings payable	-	-	-	-	-	206,802	-
2160	Accrued wages payable	-	1,790	518,092	434	-	3,294,308	-
2170	Due to other funds	-	228,477	366,132	9,021	-	2,405,538	63,031
2180	Due to other governments	-	4,397	-	217	-	204,903	-
2190	Due to student groups	-	-	-	-	-	-	-
2300	Unearned revenue	-	15,949	-	-	12,654	69,242	7,094
2400	Payable from restricted assets	-	-	-	-	-	-	-
2000	Total Liabilities	-	611,652	885,260	69,894	12,654	6,841,433	70,125
	DEFERRED INFLOWS OF RESOURCES							
2601	Unavailable revenue - property taxes	-	-	-	-	-	-	567,421
2604	Deferred inflow of resources - other	-	-	-	-	-	19,991	-
2600	Total Deferred Inflows of Resources	-	-	-	-	-	19,991	567,421
	FUND BALANCES							
	Nonspendable fund balance:							
3410	Inventories	-	-	-	-	-	-	-
3430	Prepaid items	-	-	-	-	-	-	-
	Restricted fund balance:							
3450	Federal or state funds grant restrictions	20,045	-	1,963,820	-	-	2,299,184	-
3470	Restricted for capital acquisitions	-	-	-	-	-	-	-
3480	Retirement of long-term debt	-	-	-	-	-	-	4,351,336
3490	Other restricted fund balance	-	-	-	-	-	-	-
	Committed fund balance:							
3510	Construction	-	-	-	-	-	-	-
3545	Other committed fund balance	-	-	-	1,379,910	-	1,379,910	-
	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	20,045	-	1,963,820	1,379,910	-	3,679,094	4,351,336
4000	Total Liabilities, Deferred Inflows & Fund Balances	$ 20,045	$ 611,652	$ 2,849,080	$ 1,449,804	$ 12,654	$ 10,540,518	$ 4,988,882

	619	620	697	698		
Total Nonmajor Debt Service Funds	MISD MTN 2020	Maintenance Tax Notes 2020	MISD Capital Projects Fund	MISD Capital Projects Fund	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
$ 92,579	$ 90,891	$ 658,930	$ -	$ 73,475	$ 823,296	$ 3,328,647
4,209,251	1,618	5,926,139	-	81,635	6,009,392	10,218,643
637,639	-	-	-	-	-	637,639
39,843	-	-	1,895,534	-	1,895,534	8,024,832
-	-	-	-	-	-	-
9,279	100,000	6,274	74	312,843	419,191	2,459,072
291	-	345	4	-	349	6,896
-	-	-	-	-	-	-
-	-	-	-	-	-	1,433
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 4,988,882	$ 192,509	$ 6,591,688	$ 1,895,612	$ 467,953	$ 9,147,762	$ 24,677,162
$ -	$ 71,233	$ 222,305	$ 1,200,430	$ 178,725	$ 1,672,693	$ 2,333,333
-	-	-	-	-	-	206,802
-	-	-	-	-	-	3,294,308
63,031	-	16,779	412,843	-	429,622	2,898,191
-	-	-	-	-	-	204,903
-	-	-	-	-	-	-
7,094	-	-	-	-	-	76,336
-	-	-	-	-	-	-
70,125	71,233	239,084	1,613,273	178,725	2,102,315	9,013,873
567,421	-	-	-	-	-	567,421
-	-	-	808,399	-	808,399	828,390
567,421	-	-	808,399	-	808,399	1,395,811
-	-	-	-	-	-	-
-	-	-	-	-	-	-
		-				
-	-	-	-	-	-	2,299,184
-	-	-	-	-	-	-
4,351,336	-	-	-	-	-	4,351,336
-	-	6,352,604	-	-	6,352,604	6,352,604
		-				
-	-	-	-	-	-	-
-	-	-	-	-	-	1,379,910
-	121,276	-	-	289,228	410,504	410,504
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	(526,060)	-	(526,060)	(526,060)
4,351,336	121,276	6,352,604	(526,060)	289,228	6,237,048	14,267,478
$ 4,988,882	$ 192,509	$ 6,591,688	$ 1,895,612	$ 467,953	$ 9,147,762	$ 24,677,162

MCALLEN INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Data Control Codes		211 ESEA I, A Improving Basic Programs	212 ESEA Title I Part C Migrant	224 IDEA - Part B Formula	225 IDEA - Part B Preschool	244 Career and Technical - Basic Grant	255 ESEA II, A Training and Recruiting	263 Title III, A English Lang. Acquisition	272 Medicaid Admin. Claim MAC
	REVENUES:								
5700	Local and intermediate sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5800	State program revenues	-	-	-	-	-	-	-	-
5900	Federal program revenues	12,779,425	489,417	4,467,100	108,092	372,771	1,158,825	731,509	101,055
5020	Total Revenues	12,779,425	489,417	4,467,100	108,092	372,771	1,158,825	731,509	101,055
	EXPENDITURES:								
	Current:								
11	Instruction	8,891,950	103,903	2,997,218	108,092	173,201	850,449	701,056	-
12	Instructional resources and media services	77,679	-	-	-	-	-	-	-
13	Curriculum and instructional staff development	1,880,357	-	1,492	-	95,502	274,548	20,071	-
21	Instructional leadership	286,666	276,273	134,036	-	675	-	3,410	-
23	School leadership	22,097	-	-	-	-	27,346	2,526	-
31	Guidance, counseling and evaluation services	99,689	-	1,264,279	-	103,409	-	-	-
32	Social work services	15,238	-	70,075	-	-	-	-	-
33	Health services	18,035	-	-	-	-	-	-	10,860
34	Student (pupil) transportation	-	-	-	-	-	-	-	-
35	Food service	-	-	-	-	-	-	-	-
36	Extracurricular activities	-	-	-	-	-	-	389	-
41	General administration	-	-	-	-	-	-	-	-
51	Facilities maintenance and operations	6,473	56	-	-	-	-	-	-
52	Security and monitoring services	25,017	-	-	-	-	-	-	-
53	Data processing services	-	-	-	-	-	-	-	-
61	Community services	1,459,737	109,185	-	-	-	6,482	4,057	-
	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	12,782,938	489,417	4,467,100	108,092	372,787	1,158,825	731,509	10,860
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,513)	-	-	-	(16)	-	-	90,195
	OTHER FINANCING SOURCES (USES):								
7911	Issuance of bonds	-	-	-	-	-	-	-	-
7912	Sale of real and personal property	3,513	-	-	-	16	-	-	-
7915	Transfers in	-	-	-	-	-	-	-	-
7916	Discount on issuance of bonds	-	-	-	-	-	-	-	-
8949	Payment to escrow	-	-	-	-	-	-	-	-
7080	Total Other Financing Sources (Uses)	3,513	-	-	-	16	-	-	-
1200	Net Change in Fund Balances	-	-	-	-	-	-	-	90,195
100	Fund Balance - (Beginning)	-	-	-	-	-	-	-	197,414
1300	Prior Period Adjustment	-	-	-	-	-	-	-	-
3000	Fund Balance - (Ending)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 287,609

274	279	280	282	284	285	289	315	340	397
GEAR UP	TCLAS ESSER III	ARP Homeless II	ESSER III	IDEA-B Formula - ARP	IDEA - B Preschool - ARP	Federally Funded Special Revenue Funds	SSA IDEA, Part B Discretionary	SSA - IDEA C Deaf, Early Intervention	Advanced Placement Incentives
$ -	$ -	$ -	$ -	$ -	$ -	$ 114	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-	21,231
316,569	86,931	130,735	22,138,353	187,867	14,940	1,618,696	184,658	1,727	-
316,569	86,931	130,735	22,138,353	187,867	14,940	1,618,810	184,658	1,727	21,231
25,953	86,931	23,885	13,629,118	13,399	14,940	367,064	93,750	727	20,194
-	-	-	-	-	-	-	-	-	-
2,816	-	-	1,964,607	-	-	9,838	-	-	1,037
-	-	-	-	157,713	-	10,815	800	-	-
808	-	-	44	-	-	693	-	-	-
286,867	-	94,860	273,629	-	-	486,190	85,403	-	-
-	-	11,990	-	-	-	470,390	-	-	-
-	-	-	30,917	16,755	-	60,684	4,705	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	38,103	-	-	-
-	-	-	47,700	-	-	-	-	-	-
-	-	-	723,682	-	-	-	-	-	-
-	-	-	3,142,805	-	-	159,443	-	-	-
-	-	-	462,006	-	-	-	-	-	-
125	-	-	-	-	-	31,864	-	1,000	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	1,863,845	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
316,569	86,931	130,735	22,138,353	187,867	14,940	1,635,084	184,658	1,727	21,231
-	-	-	-	-	-	(16,274)	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	21,969	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	21,969	-	-	-
-	-	-	-	-	-	5,695	-	-	-
-	-	-	-	-	-	22,015	-	-	-
-	-	-	-	-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -	$ 27,710	$ -	$ -	$ -

MCALLEN INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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	599 Debt Service Fund
	REVENUES:							
5700	Local and intermediate sources	$ 11,230	$ -	$ 2,675,503	$ 1,441,075	$ 37,061	$ 4,164,983	$ 13,706,676
5800	State program revenues	2,372,713	866,002	1,711,537	808	-	4,972,291	1,084,339
5900	Federal program revenues	-	-	-	-	-	44,888,670	-
5020	Total Revenues	2,383,943	866,002	4,387,040	1,441,883	37,061	54,025,944	14,791,015
	EXPENDITURES:							
	Current:							
11	Instruction	2,431,205	137,957	3,476,432	154,092	301	34,301,817	-
12	Instructional resources and media services	-	34	-	414	-	78,127	-
13	Curriculum and instructional staff development	-	3,649	190,768	1,948	8,795	4,455,428	-
21	Instructional leadership	-	-	283,741	-	-	1,154,129	-
23	School leadership	-	-	-	307,955	20,904	382,373	-
31	Guidance, counseling and evaluation services	-	-	174,497	6,431	-	2,875,254	-
32	Social work services	-	-	-	-	581	568,274	-
33	Health services	-	-	29,289	227	-	171,472	-
34	Student (pupil) transportation	-	-	-	-	-	-	-
35	Food service	-	-	-	92	6,480	6,572	-
36	Extracurricular activities	-	-	184	735,581	-	774,257	-
41	General administration	-	-	-	-	-	47,700	-
51	Facilities maintenance and operations	-	216,465	-	7,858	-	954,534	-
52	Security and monitoring services	-	231,432	271	14,495	-	3,573,463	-
53	Data processing services	-	7,582	-	181	-	469,769	-
61	Community services	-	-	5,404	4,543	-	1,622,397	-
	Debt Service:						-	
71	Principal on long term-debt	-	-	-	-	-	-	5,340,000
72	Interest on long-term debt	-	-	-	-	-	-	1,389,000
73	Bond issuance cost and fees	-	-	-	-	-	-	7,477,279
	Capital Outlay:							
81	Facilities acquisition and construction	-	268,883	-	3,010	-	2,135,738	-
	Intergovernmental:							
93	Payment to fiscal agent of SSA	-	-	-	-	-	-	-
95	Payment to juvenile justice alternative education	-	-	-	-	-	-	-
99	Other intergovernmental charges	-	-	-	-	-	-	-
6030	Total Expenditures	2,431,205	866,002	4,160,586	1,236,827	37,061	53,571,304	14,206,279
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	(47,262)	-	226,454	205,056	-	454,640	584,736
	OTHER FINANCING SOURCES (USES):							
7911	Issuance of bonds	-	-	-	-	-	-	-
7912	Sale of real and personal property	-	-	-	-	-	25,498	-
7915	Transfers in	-	-	-	-	-	-	-
7916	Discount on issuance of bonds	-	-	-	-	-	-	-
8949	Payment to escrow	-	-	-	-	-	-	-
7080	Total Other Financing Sources (Uses)	-	-	-	-	-	25,498	-
1200	Net Change in Fund Balances	(47,262)	-	226,454	205,056	-	480,138	584,736
100	Fund Balance - (Beginning)	67,307	-	1,737,366	1,174,854	-	3,198,956	3,766,600
1300	Prior Period Adjustment			-	-	-	-	-
3000	Fund Balance - (Ending)	$ 20,045	$ -	$ 1,963,820	$ 1,379,910	$ -	$ 3,679,094	$ 4,351,336

	619	620	697	698		
Total Nonmajor Debt Service Funds	MISD MTN 2020	Maintenance Tax Notes 2020	MISD Capital Projects Fund	MISD Capital Projects Fund	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
$ 13,706,676	$ 16,129	$ 374,814	$ 8,551,140	$ 26,387	$ 8,968,470	$ 26,840,129
1,084,339	-	-	-	-	-	6,056,630
-	-	-	-	-	-	44,888,670
14,791,015	16,129	374,814	8,551,140	26,387	8,968,470	77,785,429
-	-	-	-	-	-	34,301,817
-	-	-	-	-	-	78,127
-	-	-	-	-	-	4,455,428
-	-	-	-	-	-	1,154,129
-	-	-	-	-	-	382,373
-	-	-	-	-	-	2,875,254
-	-	-	-	-	-	568,274
-	-	-	-	-	-	171,472
-	-	-	-	-	-	-
-	-	-	-	-	-	6,572
-	21,174	-	-	-	21,174	795,431
-	-	-	-	-	-	47,700
-	-	489,103	468,027	-	957,130	1,911,664
-	-	79,465	-	-	79,465	3,652,928
-	-	-	-	-	-	469,769
-	-	-	-	-	-	1,622,397
5,340,000	-	-	-	-	-	5,340,000
1,389,000	-	-	-	-	-	1,389,000
7,477,279	-	-	-	-	-	7,477,279
-	367,065	1,916,371	16,408,766	839,786	19,531,988	21,667,726
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
14,206,279	388,239	2,484,939	16,876,793	839,786	20,589,757	88,367,340
584,736	(372,110)	(2,110,125)	(8,325,653)	(813,399)	(11,621,287)	(10,581,911)
-	-	-	-	-	-	-
-	-	-	-	-	-	25,498
-	-	-	1,146,018	-	1,146,018	1,146,018
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,146,018	-	1,146,018	1,171,516
584,736	(372,110)	(2,110,125)	(7,179,635)	(813,399)	(10,475,269)	(9,410,395)
3,766,600	493,386	8,462,729	6,653,575	1,102,627	16,712,317	23,677,873
-	-	-	-	-	-	-
$ 4,351,336	$ 121,276	$ 6,352,604	$ (526,060)	$ 289,228	$ 6,237,048	$ 14,267,478

MCALLEN
INDEPENDENT SCHOOL DISTRICT

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:

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, 2024

	753 Health Insurance Fund	771 Unemployment Fund	772 Workers' Compensation	Total Internal Service Funds
ASSETS				
Current Assets:				
Cash and cash equivalents	$ 109,306	$ 194,745	$ 762,951	$ 1,067,002
Investments - demand deposit	178,977	1,308	4,406,563	4,586,848
Receivables from other governments	30,729	-	-	30,729
Due from other funds	585,670	-	23	585,693
Other receivables	1,265,545	-	-	1,265,545
Prepaid items	-	-	100,000	100,000
Total Current Assets	2,170,227	196,053	5,269,537	7,635,817
Total Assets	2,170,227	196,053	5,269,537	7,635,817
LIABILITIES				
Current Liabilities:				
Accounts payable	937,616	19,990	33,456	991,062
Due to other governments	14,899	-	-	14,899
Current portion of other long-term debt	1,149,216	-	465,917	1,615,133
Total Current Liabilities	2,101,731	19,990	499,373	2,621,094
Noncurrent Liabilities:				
Other long-term debt	-	-	2,376,114	2,376,114
Total Noncurrent Liabilities	-	-	2,376,114	2,376,114
Total Liabilities	2,101,731	19,990	2,875,487	4,997,208
NET POSITION				
Unrestricted net position	68,496	176,063	2,394,050	2,638,609
Total Net Position	$ 68,496	$ 176,063	$ 2,394,050	$ 2,638,609

EXHIBIT H-4

MCALLEN INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	753 Health Insurance Fund	771 Unemployment Fund	772 Workers' Compensation	Total Internal Service Funds
OPERATING REVENUES:				
Local and intermediate sources	$ 25,389,782	$ 115,510	$ 296,073	$ 25,801,365
Total Operating Revenue	25,389,782	115,510	296,073	25,801,365
OPERATING EXPENSES:				
Insurance claims and expenses	27,951,829	101,657	892,136	28,945,622
Total Operating Expenses	27,951,829	101,657	892,136	28,945,622
Operating Income (Loss)	(2,562,047)	13,853	(596,063)	(3,144,257)
NONOPERATING REVENUES (EXPENSES)				
Earnings from temporary deposits and investments	79,084	8,097	299,947	387,128
Total Nonoperating Revenues (Expenses)	79,084	8,097	299,947	387,128
Change in net position	(2,482,963)	21,950	(296,116)	(2,757,129)
Total Net Position - Beginning	2,551,459	154,113	2,690,166	5,395,738
Total Net Position - Ending	$ 68,496	$ 176,063	$ 2,394,050	$ 2,638,609

EXHIBIT H-5

MCALLEN INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	753 Health Insurance Fund	771 Unemployment Fund	772 Workers' Compensation	Total Internal Service Funds
Cash Flows from Operating Activities:				
Interfund services provided and used	$ 24,606,986	$ 115,510	$ 450,842	$ 25,173,338
Cash payments for claims	(27,359,032)	(105,776)	(992,223)	(28,457,031)
Net Cash Provided by (Used for) Operating Activities	(2,752,046)	9,734	(541,381)	(3,283,693)
Cash Flows from Non-Capital Financing Activities:				
Transfers (out) in	-	-	-	-
Cash Flows from Investing Activities:				
Proceeds from sale and maturities of securities	1,481,035	-	328,801	1,809,836
Interest and dividends on investments	79,084	8,097	299,947	387,128
Net Cash Provided by Investing Activities	1,560,119	8,097	628,748	2,196,964
Net (decrease) increase in cash and cash equivalents	(1,191,927)	17,831	87,367	(1,086,729)
Cash and cash equivalents at beginning of year	1,301,233	176,914	675,584	2,153,731
Cash and Cash Equivalents at End of Year	$ 109,306	$ 194,745	$ 762,951	$ 1,067,002
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
Operating Income (Loss):	$ (2,562,047)	$ 13,853	$ (596,063)	$ (3,144,257)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Effects of Increases and Decreases in Assets and Liabilities:				
Decrease (increase) in receivables	(231,939)	-	61,316	(170,623)
Decrease (increase) in receivables from other governments	(30,729)	-	-	(30,729)
Decrease (increase) in interfund receivables	(550,855)	-	(23)	(550,878)
Decrease (increase) in prepaid items	-	-	93,475	93,475
Increase (decrease) in accounts payable	50,609	(4,119)	13,565	60,055
Increase (decrease) in current portion of other long-term liabilities	587,755	-	(103,669)	484,086
Increase (decrease) in interfund payables	(11)	-	-	(11)
Increase (decrease) in due to other governments	(14,829)	-	-	(14,829)
Increase (decrease) in other long-term liabilities	-	-	(9,982)	(9,982)
Net Cash Provided by (Used for) Operating Activities	$ (2,752,046)	$ 9,734	$ (541,381)	$ (3,283,693)

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
INDEPENDENT SCHOOL DISTRICT

EXHIBIT H-6

MCALLEN INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
JUNE 30, 2024

	713 Project Safe and Secure	716 Tuition Based Pre-K Program	Total Nonmajor Enterprise Funds
ASSETS			
Current Assets:			
Cash and cash equivalents	$ 406,225	$ 62,269	$ 468,494
Investments - demand deposit	500,000	-	500,000
Due from other funds	1,251	-	1,251
Total Current Assets	907,476	62,269	969,745
Noncurrent Assets:			
Furniture and equipment	50,909	-	50,909
Depreciation on furniture and equipment	(50,909)	-	(50,909)
Total Noncurrent Assets	-	-	-
Total Assets	907,476	62,269	969,745
LIABILITIES			
Current Liabilities:			
Accounts payable	109	-	109
Accrued wages payable	1,525	16,068	17,593
Due to other funds	823	253	1,076
Total Current Liabilities	2,457	16,321	18,778
Total Liabilities	2,457	16,321	18,778
NET POSITION			
Unrestricted net position	905,019	45,948	950,967
Total Net Position	$ 905,019	$ 45,948	$ 950,967

EXHIBIT H-7

MCALLEN INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	713 Project Safe and Secure	716 Tuition Based Pre-K Program	Total Nonmajor Enterprise Funds
OPERATING REVENUES:			
Local and intermediate sources	$ 453,775	$ 151,166	$ 604,941
State program revenues	24,203	6,686	30,889
Total Operating Revenue	477,978	157,852	635,830
OPERATING EXPENSES:			
Payroll costs	350,347	108,090	458,437
Professional and contracted services	25	-	25
Other operating costs	9,801	3,697	13,498
Supplies and materials	690	117	807
Total Operating Expenses	360,863	111,904	472,767
Operating Income	117,115	45,948	163,063
Transfers out	(44,429)	-	(44,429)
Change in net position	72,686	45,948	118,634
Total Net Position - Beginning	832,333	-	832,333
Total Net Position - Ending	$ 905,019	$ 45,948	$ 950,967

EXHIBIT H-8

MCALLEN INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	713 Project Safe and Secure	716 Tuition Based Pre-K Program	Total Nonmajor Enterprise Funds
Cash Flows from Operating Activities:			
Cash received from customers	$ 462,545	$ 158,282	$ 620,827
Cash payments to employees for services	(337,311)	(100,466)	(437,777)
Cash payments for suppliers for goods and services	(12,502)	(3,814)	(16,316)
Net Cash Provided by Operating Activities	112,732	54,002	166,734
Cash Flows from Non-Capital Financing Activities:			
Transfers in	-	-	-
Transfers out	(44,429)	-	(44,429)
Net Cash Used for Non-Capital Financing Activities	(44,429)	-	(44,429)
Net Increase in Cash and Cash Equivalents	68,303	54,002	122,305
Cash and Cash Equivalents at Beginning of Year	337,922	8,267	346,189
Cash and Cash Equivalents at End of Year	$ 406,225	$ 62,269	$ 468,494
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income:	$ 117,115	$ 45,948	$ 163,063
Adjustments to reconcile operating income to net cash provided by operating activities:			
Effects of Increases and Decreases in Assets and Liabilities			
Decrease (increase) in receivables	2	-	2
Decrease (increase) in interfund receivables	8,769	7,116	15,885
Increase (decrease) in accounts payable	(1,987)	-	(1,987)
Increase (decrease) in accrued expenses	1,522	685	2,207
Increase (decrease) in interfund payables	(12,689)	253	(12,436)
Increase (decrease) in unearned revenue	-	-	-
Net Cash Provided by Operating Activities	$ 112,732	$ 54,002	$ 166,734

EXHIBIT H-9

MCALLEN INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF PRIVATE-PURPOSE TRUST FUNDS NET POSITION
JUNE 30, 2024

	Private-Purpose Trust Funds	
	Scholarship Fund	Total
ASSETS		
Cash and cash equivalents	$ 69,825	$ 69,825
Other receivables	3,300	3,300
Total Assets	$ 73,125	$ 73,125
LIABILITIES		
Payables from restricted assets	$ 73,125	$ 73,125
Total Liabilities	73,125	73,125
NET POSITION		
Held in trust for pension benefits	-	-
Total Net Position	$ -	$ -

EXHIBIT H-10

MCALLEN INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES PRIVATE-PURPOSE TRUST FUNDS NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Private-Purpose Trust Funds	
	Scholarship Fund	Total
Additions:		
Interest	$ -	$ -
Student activity revenues	-	-
Total Operating Revenue	-	-
Deductions:		
Payroll costs	-	-
Student activities	-	-
Total Operating Expenses	-	-
Change in Net Position	-	-
Net Position - Beginning	-	-
Total Net Position - Ending	$ -	$ -

MCALLEN
INDEPENDENT SCHOOL DISTRICT

OTHER SUPPLEMENTARY INFORMATION

MCALLEN INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
FISCAL YEAR ENDED JUNE 30, 2024

Last 10 Fiscal		(1) Tax Rates Maintenance	(2) Tax Rates Debt Service	(3) Assessed/Appraised Value for School Tax Purposes
2015 and prior		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		1.0450	0.0936	7,964,158,964
2022		1.0486	0.0884	8,227,795,767
2023		1.0206	0.0758	9,021,211,760
2024	(School year under audit)	0.8448	0.1563	9,006,089,279
1000	TOTAL			

(3) Source: Hidalgo County Tax Office

(10) Beginning Balance 7/1/2023	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 6/30/2024
1,523,458	-	39,177	4,136	(62,456)	1,417,689
187,644	-	18,750	2,073	(1,755)	165,066
196,015	-	29,805	-	(3,656)	162,554
211,068	-	34,502	-	(1,721)	174,845
329,338	-	43,618	-	(73,689)	212,031
505,256	-	64,649	5,753	(7,110)	427,744
504,847	-	136,705	12,245	18,352	374,249
784,361	-	185,608	15,647	(69,576)	513,530
2,913,412	-	1,439,406	106,905	(272,187)	1,094,914
-	86,308,387	70,547,783	13,052,344	418,831	3,127,091
$ 7,155,399	$ 86,308,387	$ 72,540,003	$ 13,199,103	$ (54,967)	$ 7,669,713

MCALLEN INDEPENDENT SCHOOL DISTRICT
FUND BALANCE AND CASH FLOW CALCULATION WORKSHEET
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

UNAUDITED

Data Control Codes	Explanation		
1	Total General Fund Balance as of June 30, 2024 (from Exhibit C-1 - object 3000 for the General Fund only)		$ 145,853,587
2	Total General Fund Nonspendable Fund Balance (from Exhibit C-1 - total of object 341x-343x for the General Fund only)	$ 4,126,798	
3	Total General Fund Restricted Fund Balance (from Exhibit C-1- total object 345x-349x for the General Fund only)	31,540,454	
4	Total General Fund Committed Fund Balance (from Exhibit C-1 - total of object 351x-354x for the General Fund only)	4,579,588	
5	Total General Fund Assigned Fund Balance (from Exhibit C-1 - total of object 35xx-359x for the General Fund only)	12,533,076	
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	55,160,006	
8	Estimate of delayed payments from state sources (58xx)	228,477	
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)	1,801,908	
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)	-	
12	General Fund Optimum Fund Balance and Cash Flow (Lines 2+3+4+5+6+7+8+9+10+11)		109,970,307
13	Excess (Deficit) Unassigned General Fund Balance (1-12)		$ 35,883,280

The excess Unassigned General Fund Balance will be used in subsequent years towards any unforseen needs of the District.

MCALLEN INDEPENDENT SCHOOL DISTRICT
COMPENSATORY EDUCATION PROGRAM AND BILINGUAL EDUCATION PROGRAM EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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.	$ 22,886,872
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)	$ 13,595,141
	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.	$ 4,275,058
AP9	List the actual direct program expenditures for Bilingual Education Programs during the LEA's fiscal year. (PICs 25, 35)	$ 2,608,063

MCALLEN INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Data Control Codes		Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive or
		Original	Final	(GAAP Basis)	(Negative)
	REVENUES:				
5700	Local and intermediate sources	$ 6,595,399	$ 14,415,489	$ 13,706,676	$ (708,813)
5800	State program revenues	138,601	138,601	1,084,339	945,738
5020	Total Revenues	6,734,000	14,554,090	14,791,015	236,925
	EXPENDITURES:				
	Debt Service:				
0071	Principal on long-term debt	5,340,000	5,340,000	5,340,000	-
0072	Interest on long-term debt	1,389,000	1,389,000	1,389,000	-
0073	Bond issuance cost and fees	5,000	7,605,000	7,477,279	127,721
6030	Total Expenditures	6,734,000	14,334,000	14,206,279	127,721
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	-	220,090	584,736	364,646
1200	Net Change in Fund Balances	-	220,090	584,736	364,646
0100	Fund Balance - Beginning	3,766,600	3,766,600	3,766,600	-
3000	Fund Balance - Ending	$ 3,766,600	$ 3,986,690	$ 4,351,336	$ 364,646

STATISTICAL SECTION

MCALLEN
INDEPENDENT SCHOOL DISTRICT

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.

MCALLEN
INDEPENDENT SCHOOL DISTRICT

FINANCIAL TRENDS INFORMATION

MCALLEN INDEPENDENT SCHOOL DISTRICT
NET POSITION BY COMPONENT
LAST TEN YEARS

	2015	2016	2017	2018*
Governmental Activities				
Net Investment in Capital Assets	$ 119,062,432	$ 115,343,800	$ 125,192,579	$ 129,365,506
Restricted	10,771,985	12,211,190	10,684,853	8,211,978
Unrestricted	54,333,232	50,644,391	44,832,215	(71,269,887)
Total Governmental Activities Net Position	$ 184,167,649	$ 178,199,381	$ 180,709,647	$ 66,307,597
Business-Type Activities				
Net Investment in Capital Assets	$ 21,410	$ 16,124	$ 11,196	$ 6,268
Restricted	-	-	-	-
Unrestricted	515,668	529,264	538,301	575,095
Total Business-Type Activities Net Position	$ 537,078	$ 545,388	$ 549,497	$ 581,363
Primary Government				
Net Investment in Capital Assets	$ 119,083,842	$ 115,359,924	$ 125,203,775	$ 129,371,774
Restricted	10,771,985	12,211,190	10,684,853	8,211,978
Unrestricted	54,848,900	51,173,655	45,370,516	(70,694,792)
Total Primary Government Net Position	**$ 184,704,727**	**$ 178,744,769**	**$ 181,259,144**	**$ 66,888,960**

Source:
Financial Statements and Independent Auditor"s Report
Statement of Net Position (Exhibit A-1)
Statement of Activities (Exhibit B-1)
*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.
***Effective 2022, the District early implemented Guidance Update 2021 of the GASB 2015-1 Guide
****Effective 2023, the District implemented GASB Statement 96, Subscription-Based Information Technology Arrangements (SBITAs)
****Effective 2024, the District implemented GASB Statement 100 and restated FY 2023 (prior yrs to 2023 were not restated)
2015-2024 Fiscal Year End 6/30

TABLE L-1

2019**	2020	2021	2022***	2023****	2024
$ 133,487,812	$ 118,050,108	$ 112,211,172	$ 129,965,545	$ 157,306,359	$ 187,574,652
17,338,248	28,749,534	32,946,262	37,787,254	36,972,435	38,758,395
(82,315,316)	(81,244,662)	(78,530,727)	(34,752,449)	(46,034,909)	(43,957,060)
$ 68,510,744	$ 65,554,980	$ 66,626,707	$ 133,000,350	$ 148,243,885	$ 182,375,987
$ 2,017	$ 1,153	$ 288	$ -	$ -	$ -
-	-	-	-	-	-
614,885	718,128	647,822	729,590	832,333	950,967
$ 616,902	$ 719,281	$ 648,110	$ 729,590	$ 832,333	$ 950,967
$ 133,489,829	$ 118,051,261	$ 112,211,460	$ 129,965,545	$ 157,306,359	$ 187,574,652
17,338,248	28,749,534	32,946,262	37,787,254	36,972,435	38,758,395
(81,700,431)	(80,526,534)	(77,882,905)	(34,022,859)	(45,202,576)	(43,006,093)
$ 69,127,646	**$ 66,274,261**	**$ 67,274,817**	**$ 133,729,940**	**$ 149,076,218**	**$ 183,326,954**

MCALLEN INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL/BUSINESS TYPE ACTIVITIES EXPENSES AND PROGRAM REVENUES
LAST TEN YEARS

Expenses	2015	2016	2017	2018*
Governmental Activities:				
Instruction	$ 139,861,299	$ 154,583,806	$ 145,441,790	$ 95,025,917
Instructional Resource and Media Services	3,762,979	4,400,086	4,672,789	2,692,989
Curriculum and Staff Development	5,653,326	6,300,188	5,851,811	3,706,431
Instructional Leadership	2,906,986	3,256,892	3,237,332	2,317,125
School Leadership	13,173,910	14,275,866	13,917,035	8,945,622
Guidance, Counseling and Evaluation Services	9,709,441	10,834,298	11,406,859	7,453,877
Social Work Services	1,214,519	1,368,213	1,558,170	1,021,065
Health Services	3,130,412	3,362,747	3,338,970	2,128,230
Student (Pupil) Transportation	3,514,171	3,956,666	3,885,371	2,769,314
Food Services	15,933,875	17,446,776	17,155,534	12,734,114
Extracurricular Activities	8,564,019	10,078,863	11,254,476	9,551,794
General Administration	5,776,741	6,023,047	6,575,058	5,001,496
Facilities Maintenance and Operations	21,083,173	24,012,580	24,551,465	20,804,983
Security and Monitoring Services	2,497,185	2,950,793	3,602,360	2,336,208
Data Processing Services	3,203,516	3,353,761	3,715,980	2,230,022
Community Services	1,359,458	1,328,735	1,423,477	833,048
Debt Service-Interest and Fees on Long-Term Debt	4,049,791	3,712,199	3,504,980	3,233,723
Facilities Acquisition and Construction	-	-	-	-
Payment to Juvenile Justice Alternative Ed. Prg.	63,733	61,834	13,416	40,000
Appraisal of Property	734,354	707,839	729,669	733,144
Total Governmental Activities Expenses	246,192,888	272,015,189	265,836,542	183,559,102
Business-Type Activities:				
Project Safe and Secure	491,194	409,173	352,228	323,198
Tution Based Pre-K Program	-	-	-	-
Total Business-Type Activities Expenses	491,194	409,173	352,228	323,198
Total Primary Government Expenses	**$ 246,684,082**	**$ 272,424,362**	**$ 266,188,770**	**$ 183,882,300**
Revenues				
Governmental Activities:				
Charges for Services				
Instruction	$ 2,339,943	$ 2,028,937	$ 1,582,823	$ 1,996,708
Instructional Resources and Media Services	55,915	47,866	10,966	12,651
Curriculum and Staff Development	18,674	23,619	18,431	44,444
Instructional Leadership	187,038	143,634	170,102	170,727
School Leadership	250,645	207,717	242,368	238,391
Guidance, Counseling and Evaluation Services	78,261	97,027	113,027	102,544
Health Services	4,727	4,171	34,020	-
Student (Pupil) Transportation	-	-	-	-
Food Services	489,017	367,386	277,995	366,544
Extracurricular Activities	767,481	1,122,376	1,139,013	1,267,511
General Administration	-	11,926	355,456	87,918
Facilities Maintenance and Operations	1,267	37,221	61,682	67,924
Security and Monitoring Services	2,444	2,659	10,966	2,320
Data Processing Services	-	-	-	-
Community Services	33,168	52,284	10,965	-
Payment to Juvenile Justice Alternative Ed. Prg.	-	-	-	-
Operating Grants/Capital and Contributions	61,682,952	62,782,915	57,117,308	7,673,412
Total Governmental Activities Revenues	65,911,532	66,929,738	61,145,122	12,031,094
Business Type-Activities:				
Charges for Services				
Project Safe and Secure	481,622	464,793	458,809	470,057
Tution Based Pre-K Program	-	-	-	-
Total Business-Type Activities Revenues	481,622	464,793	458,809	470,057
Total Primary Government Revenues	**$ 66,393,154**	**$ 67,394,531**	**$ 61,603,931**	**$ 12,501,151**
Net (Expense)/Revenue:				
Governmental Activities	$ (180,281,356)	$ (205,085,451)	$ (204,691,420)	$ (171,528,008)
Business-Type Activities	(9,572)	55,620	106,581	146,859
Total Primary Government Net Expense	**$ (180,290,928)**	**$ (205,029,831)**	**$ (204,584,839)**	**$ (171,381,149)**

Source:
Financial Statement and Independent Auditor's Report
Statement of Activities (Exhibit B-1)
*Effective 2018, the District implemented GASB 75 Statement, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions."
**Effective 2022, the District early implemented Guidance Update 2021 of the GASB 2015-1 Guide
***Effective 2023, the District implemented GASB Statement 96, Subscription-Based Information Technology Arrangements (SBITAs)
***Effective 2024, the District implemented GASB Statement 100 and restated FY 2023 (prior yrs to 2023 were not restated)

TABLE L-2

2019	2020	2021	2022**	2023***	2024
$ 147,114,988	$ 166,485,825	$ 154,271,550	$ 149,109,588	$ 147,877,828	$ 159,191,788
3,883,279	4,078,410	3,897,937	3,519,981	8,107,400	3,634,137
4,898,091	5,866,581	5,652,412	8,886,489	10,587,173	8,389,280
3,739,490	4,080,452	3,884,880	4,022,225	4,493,799	4,161,237
14,228,954	14,953,868	14,523,225	13,268,340	13,332,046	13,833,332
11,924,007	12,511,684	12,024,567	12,079,210	13,033,639	12,951,591
1,711,441	2,047,657	2,068,933	2,182,654	2,650,888	2,583,404
3,409,052	3,555,774	3,387,373	3,247,444	3,080,000	2,977,979
4,306,951	4,973,074	3,929,206	5,259,356	5,073,721	5,608,781
16,766,629	18,242,947	20,558,050	19,001,478	20,795,369	21,888,552
11,896,380	11,380,789	9,120,756	10,949,134	11,751,284	13,148,426
7,214,175	8,431,965	8,408,750	7,993,518	9,961,719	8,159,577
23,883,077	23,395,713	26,294,888	26,819,675	20,905,721	28,451,760
4,315,094	5,056,040	4,529,601	4,844,285	5,537,712	5,693,353
3,186,859	4,910,562	6,096,435	8,191,216	5,601,891	5,384,991
1,542,863	1,734,500	2,157,405	1,534,092	1,622,024	2,839,281
2,944,211	3,510,305	3,860,884	3,460,885	2,942,426	2,657,243
-	-	-	-	-	2,685
40,000	40,000	-	40,000	40,000	20,000
815,564	852,122	906,174	934,269	928,372	903,400
267,821,105	296,108,268	285,573,026	285,343,839	288,323,012	302,480,797
347,327	246,270	94,326	304,146	325,458	360,863
73,604	63,442	75,682	97,408	103,351	111,904
420,931	309,712	170,008	401,554	428,809	472,767
$ 268,242,036	**$ 296,417,980**	**$ 285,743,034**	**$ 285,745,393**	**$ 288,751,821**	**$ 302,953,564**
$ 2,631,933	$ 2,331,521	$ 2,752,827	$ 2,628,898	$ 2,719,776	$ 2,765,447
4,722	2,297	2,777	2,431	4,234	2,320
40,576	12,925	5,554	97,270	113,483	139,275
199,588	218,777	277,924	199,288	210,533	204,061
272,724	145,576	53,757	70,827	272,838	287,045
110,699	89,587	95,895	93,673	126,821	131,620
4,722	2,297	10,847	973	2,188	21,473
-	4,594	-	863	2,199	200
419,560	309,152	20,885	53,993	218,442	166,335
1,255,943	1,026,371	349,647	1,288,861	1,399,694	1,162,908
58,750	57,431	149,960	190,082	119,794	167,113
90,843	59,830	37,686	8,996,499	3,081,916	8,575,612
6,217	4,594	-	2,855	13,159	17,104
-	2,297	-	296	659	300
-	-	-	8,616	12,452	8,113
18,889	22,972	27,770	-	36,640	12,490
60,064,501	60,734,131	61,699,546	120,355,593	72,379,168	82,130,947
65,179,667	65,024,352	65,485,075	133,991,018	80,713,996	95,792,363
497,048	347,090	68,383	428,078	499,314	477,978
99,295	85,969	51,103	54,359	86,235	157,852
596,343	433,059	119,486	482,437	585,549	635,830
$ 65,776,010	**$ 65,457,411**	**$ 65,604,561**	**$ 134,473,455**	**$ 81,299,545**	**$ 96,428,193**
$ (202,641,438)	$ (231,083,916)	$ (220,087,951)	$ (151,352,821)	$ (207,609,016)	$ (206,688,434)
175,412	123,347	(50,522)	80,883	156,740	163,063
$ (202,466,026)	**$ (230,960,569)**	**$ (220,138,473)**	**$ (151,271,938)**	**$ (207,452,276)**	**$ (206,525,371)**

MCALLEN INDEPENDENT SCHOOL DISTRICT
GENERAL/BUSINESS REVENUE AND CHANGES IN NET POSITION
LAST TEN YEARS

	2015	2016	2017	2018*
Net (Expense)/Revenue				
Governmental Activities	$ (180,281,356)	$ (205,085,451)	$ (204,691,420)	$ (171,528,008)
Business-Type Activities	(9,572)	55,620	106,581	146,859
Total Primary Government Net Expense	$ (180,290,928)	$ (205,029,831)	$ (204,584,839)	$ (171,381,149)
General Revenue and Changes in Net Position				
Governmental Activities:				
Property Taxes-General	$ 65,175,197	$ 66,686,400	$ 79,125,006	$ 81,929,068
Property Taxes-Debt Services	7,817,726	7,376,451	54,253	39,291
Investment Earnings	62,186	340,885	757,324	1,471,057
State Aid Formula Grants	-	-	-	-
Grants & Contributions Not Restricted	117,324,312	124,543,816	126,912,697	122,726,350
Miscellaneous	485,958	122,321	249,934	262,630
Transfers	-	47,310	102,472	114,993
Total Governmental Activities	190,865,379	199,117,183	207,201,686	206,543,389
Business-Type Activities:				
Miscellaneous	-	-	-	-
Transfers	-	(47,310)	(102,472)	(114,993)
Total Business-Type Activities	-	(47,310)	(102,472)	(114,993)
Total Primary Government Net Revenue	$ 190,865,379	$ 199,069,873	$ 207,099,214	$ 206,428,396
Primary Government Changes in Net Position				
Governmental Activities	$ 10,584,023	$ (5,968,268)	$ 2,510,266	$ 35,015,381
Business-Type Activities	(9,572)	8,310	4,109	31,866
Total Primary Government Changes in Net Position	**$ 10,574,451**	**$ (5,959,958)**	**$ 2,514,375**	**$ 35,047,247**

Source:
Financial Statements and Independent Auditor's Report
Statement of Activities (Exhibit B-1)
*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.
***Effective 2022, the District early implemented Guidance Update 2021 of the GASB 2015-1 Guide
****Effective 2023, the District implemented GASB Statement 96, Subscription-Based Information Technology Arrangements (SBITAs)
****Effective 2024, the District implemented GASB Statement 100 and restated FY 2023 (prior yrs to 2023 were not restated)
2015-2024 Fiscal Year End 6/30

TABLE L-3

2019	2020**	2021	2022***	2023****	2024
$ (202,641,438)	$ (231,083,916)	$ (220,087,951)	$ (151,352,821)	$ (207,609,016)	$ (206,688,434)
175,412	123,347	(50,522)	80,883	156,740	163,063
$ (202,466,026)	$ (230,960,569)	$ (220,138,473)	$ (151,271,938)	$ (207,452,276)	$ (206,525,371)
$ 84,383,358	$ 80,332,951	$ 81,635,756	$ 86,344,845	$ 90,987,618	$ 73,848,441
32,386	7,156,959	7,306,164	7,270,639	6,767,868	13,633,821
2,711,425	2,012,673	335,225	(399,273)	6,083,947	7,938,753
-	125,851,753	128,541,436	116,466,793	111,302,894	138,185,441
117,374,907	11,686,451	2,879,362	2,296,187	6,465,274	2,956,919
202,636	1,066,396	441,082	783,050	1,253,319	4,212,732
139,873	20,968	20,654	(596)	54,335	44,429
204,844,585	228,128,151	221,159,679	212,761,645	222,915,255	240,820,536
-	-	-	-	338	-
(139,873)	(20,968)	(20,654)	596	(54,335)	(44,429)
(139,873)	(20,968)	(20,654)	596	(53,997)	(44,429)
$ 204,704,712	$ 228,107,183	$ 221,139,025	$ 212,762,241	$ 222,861,258	$ 240,776,107
$ 2,203,147	$ (2,955,765)	$ 1,071,728	$ 61,408,824	$ 15,306,239	$ 34,132,102
35,539	102,379	(71,176)	81,479	102,743	118,634
$ 2,238,686	**$ (2,853,386)**	**$ 1,000,552**	**$ 61,490,303**	**$ 15,408,982**	**$ 34,250,736**

MCALLEN INDEPENDENT SCHOOL DISTRICT
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS

	2015	2016	2017	2018
General Fund				
Nonspendable:				
Inventories	$ 1,161,734	$ 1,180,357	$ 1,130,448	$ 903,884
Prepaid Items	1,636,002	1,667,985	1,590,668	1,351,417
Restricted:				
Federal or State Funds Grant Restriction	9,008,031	11,243,329	12,711,298	14,260,893
Other Restricted Fund Balance	3,532,335	4,746,630	5,959,118	7,210,718
Committed Fund Balance:				
Construction	-	-	-	4,129,547
Other Committed Fund Balance	-	-	-	-
Assigned Fund Balance:				
Construction	11,480,004	12,470,734	6,846,916	4,285,561
Capital Expenditures for Equipment	1,748,475	2,861,369	1,104,228	2,545,667
Other Assigned Fund Balance	3,775,071	546,303	3,990,768	2,812,743
Unassigned Fund Balance	47,765,665	49,379,229	53,429,288	54,187,604
Total General Fund Balance	**$ 80,107,317**	**$ 84,095,936**	**$ 86,762,732**	**$ 91,688,034**
All Other Governmental Funds				
Restricted:				
Federal or State Funds Grant Restrictions	$ 2,461,067	$ 2,052,543	$ 1,393,035	$ 708,083
Restricted for Capital Acquisitions	-	-	-	-
Retirement of Long-Term Debt	5,194,117	5,078,277	4,905,627	2,646,444
Other Restricted Fund Balance	-	-	-	-
Committed Fund Balance:				
Other Committed Fund Balance	963,749	905,853	836,147	833,712
Assigned Fund Balance:				
Construction	-	-	-	-
Unassigned Fund Balance	-	-	-	-
Total All Other Governmental Fund Balances	8,618,933	8,036,673	7,134,809	4,188,239
Total Governmental Fund Balance	**$ 88,726,250**	**$ 92,132,609**	**$ 93,897,541**	**$ 95,876,273**
Governmental Funds				
Beginning Fund Balance	$ 82,682,849	$ 88,726,250	$ 92,132,608	$ 93,897,541
Net Change in Fund Balance	6,043,401	3,406,359	1,764,933	1,978,732
Prior Period Adjustment	-	-	-	-
Ending Fund Balance	**$ 88,726,250**	**$ 92,132,609**	**$ 93,897,541**	**$ 95,876,273**

Source:
Financial Statement and Independent Auditor's Report
Balance Sheet-Governmental Funds (Exhibit C-1) 2015-2024
Statement of Revenues, Expenditure and Changes in Fund Balances (Exhibit C-2) 2015-2016
Statement of Revenues, Expenditure and Changes in Fund Balances (Exhibit C-3) 2017-2024
***Effective 2024, the District implemented GASB Statement 100 and restated FY 2023 (prior yrs to 2023 were not restated)
2015-2024 Fiscal Year End 6/30

TABLE L-4

2019	2020	2021	2022	*2023	2024
$ 1,288,053	$ 1,314,020	$ 1,346,908	$ 1,296,579	$ 1,034,593	$ 1,345,156
1,447,325	1,722,543	1,952,112	1,926,634	2,796,457	2,781,642
16,211,693	15,838,847	17,433,743	20,398,976	17,401,272	16,200,748
8,617,741	9,961,854	11,206,662	11,847,522	13,496,849	15,339,706
2,742,366	515,626	307,451	22,285,379	15,498,195	1,474,983
-	-	-	11,759,321	6,378,845	3,104,605
3,295,925	668,504	1,923,165	1,499,437	1,705,551	235,130
4,316,186	1,727,319	5,481,523	7,983,488	6,344,197	5,987,266
5,663,375	9,688,667	11,923,358	14,520,337	11,956,492	6,310,680
54,487,758	56,262,851	56,020,075	56,415,900	58,611,365	93,073,671
$ 98,070,422	**$ 97,700,231**	**$ 107,594,997**	**$ 149,933,573**	**$ 135,223,816**	**$ 145,853,587**
$ 475,469	$ 577,521	$ 1,354,306	$ 1,941,629	$ 2,024,102	$ 2,299,184
-	25,330,814	-	-	-	-
1,740,717	2,046,425	2,639,059	3,328,221	3,766,600	4,351,336
-	-	19,264,672	11,561,567	8,462,729	6,352,604
872,990	980,400	809,603	1,005,993	1,174,854	1,379,910
-	4,856,225	3,990,311	3,208,519	8,249,588	410,504
-	-	-	-	-	(526,060)
3,089,176	33,791,385	28,057,951	21,045,929	23,677,873	14,267,478
$ 101,159,598	**$ 131,491,616**	**$ 135,652,948**	**$ 170,979,502**	**$ 158,901,689**	**$ 160,121,065**
$ 95,876,273	$ 101,159,598	$ 131,491,616	$ 135,652,942	$ 170,979,502	$ 158,901,689
5,283,325	30,332,018	4,161,332	35,326,560	(12,015,109)	1,219,376
-	-	-	-	(62,704)	-
$ 101,159,598	**$ 131,491,616**	**$ 135,652,948**	**$ 170,979,502**	**$ 158,901,689**	**$ 160,121,065**

MCALLEN
INDEPENDENT SCHOOL DISTRICT

MCALLEN INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUND REVENUE BY SOURCE
LAST TEN YEARS

TABLE L-5

	Local and Intermediate Sources			State Programs				
Fiscal Year	Property Tax	Tuition	Other	Per Capita and Foundation	On Behalf TRS Payments	Other	Federal Programs	Total
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
2022	92,967,452	2,915,227	12,088,342	116,296,770	9,332,523	2,075,795	124,238,651	359,914,760
2023	96,083,713	2,865,513	13,851,167	110,946,846	12,357,722	985,687	78,605,107	315,695,755
2024	85,379,791	2,986,377	21,527,775	137,101,102	12,727,795	4,409,697	72,580,103	336,712,640

Source:
Financial Statement and Independent Auditor's Report
Statement of Revenues, Expenditure and Changes in Fund Balances (Exhibit C-2) 2015-2016
Statement of Revenues, Expenditure and Changes in Fund Balances (Exhibit C-3) 2017-2024
2015-2024 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 Non-Student Based	Ancillary Services
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
2022	169,996,945	18,975,354	53,701,140	8,346,245	37,854,070	1,679,115
*2023	162,287,464	18,764,876	56,193,722	8,826,881	32,361,419	1,605,497
2024	165,467,459	18,129,820	55,286,718	7,650,741	31,972,857	2,851,772

Source:
Financial Statements and Independent Auditor's Report
Statement of Revenues, Expenditures, and Changes in Fund Balances (Exhibit C-2) 2015-2016
Statement of Revenues, Expenditures, and Changes in Fund Balances (Exhibit C-3) 2017-2024
Reconciliation of Statement (Exhibit C-3) 2015-2016
Reconciliation of the Governmental Funds Statement (Exhibit C-4) 2017, 2020-2024
Reconciliation of the Governmental Funds Balance Sheet (Exhibit C-2) 2018-2019
*Effective 2024, the District implemented GASB Statement 100 and restated FY 2023 (prior yrs to 2023 were not restated)
2015-2024 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
$ 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%
10,715,294	3,776,732	12,155	18,898,913	974,269	324,930,232	4.74%
6,830,020	3,444,281	12,180	38,564,446	968,372	329,859,158	3.53%
7,545,004	3,246,659	7,484,304	36,827,725	923,400	337,386,459	3.59%

* Ratio of Debt Services to Non-Capital Expenditures Percentage was calculated as follows:

(Debt Service Principal + Debt Service Interest) / (Total Expenditures - Capital Outlay)
(7,545,004 + 3,246,659) / 337,386,459 - 36,827,725) = 3.59%

MCALLEN INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUNDS OTHER SOURCES, USES
AND CHANGES IN FUND BALANCES
LAST TEN YEARS

	2015	2016	2017	2018
Excess of Revenue Over (Under) Expenditures	$ 5,976,084	$ (5,156,261)	$ 1,130,138	$ 2,207,108
Other Financing Sources (Uses)				
Issuance of Bonds	-	-	-	-
Sale of Real and Personal Property	81,254	84,887	532,323	156,631
Issuance of Leases	-	8,430,422	-	-
Loan Proceeds	-	-	-	-
Transfer In	-	47,310	7,652,176	7,374,887
Discounts on Issuance of Bonds	-	-	-	-
Transfer Out	(13,934)	-	(7,549,704)	(7,759,894)
Payment to Escrow	-	-	-	-
Total Other Financing Sources (Uses)	67,320	8,562,619	634,795	(228,376)
Net Changes in Fund Balances	**$ 6,043,404**	**$ 3,406,358**	**$ 1,764,933**	**$ 1,978,732**

Source:
Financial Statements and Independent Auditor's Report
Statement of Revenues, Expenditures, and Changes in Fund Balances (Exhibit C-2) 2015-2016
Statement of Revenues, Expenditures, and Changes in Fund Balances (Exhibit C-3) 2017-2024
*Effective 2024, the District implemented GASB Statement 100 and restated FY 2023 (prior yrs to 2023 were not restated)
2015-2024 Fiscal Year End 6/30

TABLE L-7

2019	2020	2021	2022	*2023	2024
$ 4,964,066	$ (4,051,608)	$ (2,524,997)	$ 34,984,528	$ (14,163,403)	$ (673,819)
-	-	40,875,000	-	-	-
179,386	1,936,895	2,398,305	266,498	247,848	693,102
-	5,286,917	4,175,623	205,301	1,846,111	1,155,664
-	28,701,259	-	-	-	-
8,005,288	3,616,903	844,654	1,447,632	11,425,433	1,190,447
-	-	5,332,904	-	-	-
(7,865,415)	(5,158,348)	(1,190,151)	(1,577,399)	(11,371,098)	(1,146,018)
-	-	(45,750,006)	-	-	-
319,259	34,383,626	6,686,329	342,032	2,148,294	1,893,195
$ 5,283,325	**$ 30,332,018**	**$ 4,161,332**	**$ 35,326,560**	**$ (12,015,109)**	**$ 1,219,376**

MCALLEN INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUND EXPENDITURES BY FUNCTION
PER AVERAGE DAILY ATTENDANCE
LAST TEN YEARS

Fiscal Year	Average Daily Attendance	Instructional and Instructional Related Services	Instructional and School Leadership	Support Services Student Other	Administrative Support Services	Support Services Non-Student Based
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
2022	18,697	9,158	1,015	2,915	449	2,106
*2023	18,255	8,990	1,037	3,191	486	1,905
2024	18,038	9,498	1,008	3,109	424	1,946

Source:
Financial Statements and Independent Auditor's Report
Statement of Revenues, Expenditures and Changes in Fund Balances (Exhibit C-2) 2015-2016
Statement of Revenues, Expenditures and Changes in Fund Balances (Exhibit C-3) 2017-2024
PEIMS DATA Report (PFR7D001) 2015-2016
TSDS PEIMS Report (PDM3-130-001/005) 2017-2024
FY 2020 includes a factor adjustment to the PEIMS Report data of 0.995 per TEA guidance
FY 2022 includes TEA Operational Minutes Adjustment to the PEIMS Report data
2015-2024 Fiscal Year End 6/30
*Effective 2024, the District implemented GASB Statement 100 and restated FY 2023 (prior yrs to 2023 were not restated)
Note: Average Daily Attendance-the average daily attendance of eligible enrollees, district-wide

TABLE L-8

Ancillary Services	Debt Service Principal	Debt Service Interest and Other	Capital Outlay	Inter-Governmental Charges	Total Governmental Fund Expenditures by Function per Average Daily Attendance
$ 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
90	573	203	817	52	17,378
88	374	189	1,757	53	18,070
158	418	595	1,497	51	18,704

MCALLEN
INDEPENDENT SCHOOL DISTRICT

REVENUE CAPACITY INFORMATION

MCALLEN INDEPENDENT SCHOOL DISTRICT
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE
OF TAXABLE PROPERTY
LAST TEN YEARS

Fiscal Year	Assessed Value			
	Real Property	Minerals	Personal Property	Total Taxable Assessed Value
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
2022	7,248,633,709	1,974,519	977,187,539	8,227,795,767
2023	7,977,308,493	1,571,849	1,042,331,418	9,021,211,760
2024	7,850,291,055	3,074,962	1,152,723,262	9,006,089,279

Source:
Financial Statements and Independent Auditor's Report
Certified Totals from Hidalgo County Appraisal District (2015-2024)
2015-2024 Fiscal Year End 6/30

TABLE L-9

Estimated Actual Taxable Value	Ratio of Total Taxable Assessed Value to Estimated Actual Taxable Value	Total Direct Tax Rate
$ 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
10,277,383,845	80.06%	1.1370
11,641,994,325	77.49%	1.0964
12,878,355,398	69.93%	1.0011

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
2015	$ 73,646,471	$ 69,936,968	94.96%	$ 2,291,814	$ 72,228,782	98.08%
2016	72,897,840	70,412,533	96.59%	2,320,239	72,732,772	99.77%
2017	78,027,673	75,418,303	96.66%	2,446,816	77,865,119	99.79%
2018	80,754,381	78,268,821	96.92%	2,310,715	80,579,536	99.78%
2019	82,723,105	80,659,668	97.51%	1,851,405	82,511,073	99.74%
2020	86,987,357	84,183,950	96.78%	2,375,663	86,559,613	99.51%
2021	88,452,213	85,972,445	97.20%	2,105,519	88,077,964	99.58%
2022	92,457,285	90,433,613	97.81%	1,510,141	91,943,754	99.44%
2023	96,647,467	94,006,242	97.27%	1,546,311	95,552,553	98.87%
2024	86,727,218	83,600,127	96.39%	-	83,600,127	96.39%

Source:
Financial Statements and Independent Auditor's Report
Certified Totals from Hidalgo County Appraisal District
2015-2024 Fiscal Year End 6/30

MCALLEN INDEPENDENT SCHOOL DISTRICT
ALLOCATION OF PROPERTY TAX RATES AND LEVIES **TABLE L-11**
LAST TEN YEARS

	Tax Rates (Per $100 of Assessed Value)			Tax Levies		
Fiscal Year	General Fund	Debt Service Fund	Total	General Fund	Debt Service Fund	Original Levy Total
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
2022	1.0486	0.0884	1.1370	83,454,404	7,035,401	90,489,805
2023	1.0206	0.0758	1.0964	89,941,200	6,679,936	96,621,136
2024	0.8448	0.1563	1.0011	72,833,231	13,475,156	86,308,387

Source:
Financial Statements and Independent Auditor's Report
Certified Tax Roll from Hidalgo County Tax Office
Detail General Ledger Reports
2015-2024 Fiscal Year End 6/30

MCALLEN INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS **TABLE L-12**
(PER $100 ASSESSED VALUATION)
LAST TEN YEARS

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
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
2022	2021	0.5750	0.0492	0.2249	1.1370	0.1715	0.4956	2.6532	90,489,805
2023	2022	0.5750	0.0492	0.2136	1.0964	0.1615	0.4799	2.5756	96,621,136
2024	2023	0.5750	0.0492	0.2007	1.0011	0.1562	0.4573	2.4395	86,308,387

Source:
Financial Statements and Independent Auditor's Report
Certified Tax Roll from Hidalgo County Tax Office
Hidalgo County Tax Assessor-Collector Tax Rate Schedule (website)
City of McAllen
2015-2024 Fiscal Year End 6/30

MCALLEN INDEPENDENT SCHOOL DISTRICT **TABLE L-13**
PRINCIPAL PROPERTY TAXPAYERS
TAX YEAR 2023 AND 2014

	Taxpayer	Tax Year 2023 Assessed Valuation	Percentage Total Assessed Valuation
1	Simon Property Group-McAllen NO 2	$ 157,167,477	1.86%
2	AEP Texas Inc-27th	76,739,830	0.91%
3	Rio Grande Regional Hospital	59,151,267	0.70%
4	La Plaza Mall LLC	55,249,517	0.65%
5	Universal Health Services	48,250,030	0.57%
6	Palm Crossing Town Center LLC	36,117,696	0.43%
7	Shops at 29 LTD	33,046,455	0.39%
8	Calmac Suites LTD	32,656,454	0.39%
9	S P Plaza L C	28,766,463	0.34%
10	1547 CSR-McAllen LP	27,809,311	0.33%
11	H E Butt Grocery Company	26,310,046	0.31%
12	KRCX WRI Holdings LLC	25,700,000	0.30%
13	McAllen Medical Center	25,247,170	0.30%
14	Jim & Mary Kay Moffitt Family LTD	22,320,489	0.26%
15	GE Engine Services-McAllen LP	22,257,545	0.26%
16	Texas State Bank	21,654,591	0.26%
17	Wal-Mart Real Estate Business Trust	20,979,194	0.25%
18	Dillard Texas OPG LTD Prtnrshp	19,529,985	0.23%
19	Villa Regale at Nolana LLC	18,837,297	0.22%
20	Coca-Cola Southwest Beverage LLC	18,578,995	0.22%
21	Kenneth Fox Supply CO INC	18,207,370	0.21%
22	DHR Real Estate Management LLC	17,470,145	0.21%
23	South Texas Buick GMC	17,356,693	0.20%
24	Rio Bank	17,144,360	0.20%
25	Goldstein Financial LLC	17,000,000	0.20%
		$ 863,548,380	10.20%

Source:
Certified Totals from Hidalgo County Appraisal District
Top Taxpayer 2023 & 2014
McAllen ISD 2015 CAFR

MCALLEN INDEPENDENT SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS
TAX YEAR 2023 AND 2014

TABLE L-13

	Taxpayer	Tax Year 2014 Assessed Valuation	Percentage Total Assessed Valuation
1	Simon Property Group-McAllen NO 2	$ 85,303,024	1.38%
2	Rio Grande Regional Hospital	53,484,411	0.86%
3	Universal Health Services	46,786,593	0.76%
4	Palm Crossing Town Center LLC	41,915,932	0.68%
5	AEP Texas Central Co	33,301,710	0.54%
6	H E Butt Grocery Company	25,856,763	0.42%
7	Inland Western McAllen Trenton	21,877,590	0.35%
8	GE Engine Services-McAllen LP	19,155,997	0.31%
9	McAllen Medical Center	18,219,227	0.29%
10	Dillard Texas OPG Ltd Prtnshp	16,200,000	0.26%
11	Texas State Bank	14,984,179	0.24%
12	Macy's	13,931,664	0.22%
13	Calmac Suites LTD	13,810,380	0.22%
14	S P Plaza L C	12,822,063	0.21%
15	Jim & Mary Kay Moffitt Family LTD	12,635,941	0.20%
16	Amreit River Valley L.P.	12,561,920	0.20%
17	Inter National Bank	12,164,384	0.20%
18	Macy's Texas 1 LP	12,129,667	0.20%
19	Palms Crossing II LLC	11,919,088	0.19%
20	Jackson-Houston East LTD	11,358,499	0.18%
21	Abasto CORP	11,221,976	0.18%
22	South Western Bell Tele	11,189,890	0.18%
23	Lineage LCS LLC	11,132,710	0.18%
24	Dillard's Inc. #727	11,069,377	0.18%
25	Wal-Mart Real Estate Business Trust	10,745,449	0.17%
		$ 545,778,434	8.81%

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	Subscription-Based Information Technology Arrangements	Capital Leases
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
2022	45,220,000	5,719,850	-	39,196,000	4,568,129	-	435,340
2023*	40,045,000	5,092,833	-	38,251,000	4,450,853	314,658	1,475,460
2024	26,800,000	3,594,318	-	37,261,000	4,293,156	925,123	1,049,232

Source:
Financial Statements and Independent Auditor's Report
Notes to Financial Statement (Note 12) Long-Term Debt Obligations
TEA Budgeted Financial Data
*Effective 2023, the District implemented GASB Statement 96, Subscription-Based Information Technology Arrangements (SBITAs)
2015-2024 Fiscal Year End 6/30

TABLE L-14

	Total Debt	*Total Debt to Personal Income	**Total Debt to Per Capita	***Total Debt to Estimated Actual Taxable Value	****Total Debt to Average Daily Membership
$	113,189,360	0.51%	815	1.48%	$ 4,603
	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	0.40%	728	1.13%	4,916
	106,091,227	0.35%	710	1.07%	4,925
	95,139,319	0.32%	640	0.93%	4,691
	89,629,804	N/A	599	0.77%	4,406
	73,922,829	N/A	491	0.57%	3,685

* 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
GOVERMENTAL ACTIVITIES DEBT

TABLE L-15

Political Subdivision	*Gross Debt Amounts	As of	Applicable to MISD	***Overlapping Debt
DIRECT DEBT				
McAllen ISD - Bonds	$ 30,394,318	6/30/2024	100.00%	$ 30,394,318
McAllen ISD - Leases	1,049,232	6/30/2024	100.00%	1,049,232
Subscription-Based Information Technology Arrangements****	925,123	6/30/2024	100.00%	925,123
McAllen ISD - Maintenance Tax Notes	41,554,156	6/30/2024	100.00%	41,554,156
				$ 73,922,829
****OVERLAPPING DEBT**				
Edinburg, City Of	$ 112,950,000	6/30/2024	0.54%	$ 609,930
Hidalgo Co.	395,825,000	6/30/2024	19.65%	77,779,613
Hidalgo Co DD #1	276,378,000	6/30/2024	20.35%	56,242,923
McAllen, City Of	85,970,000	6/30/2024	75.37%	64,795,589
Pharr, City of	124,947,955	6/30/2024	0.02%	24,990
South Texas College	94,589,693	6/30/2024	14.78%	13,980,357
Total Net Overlapping Debt				213,433,401
Total Direct and Overlapping Debt				$ 287,356,230

* 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.

****Effective 2023, the District implemented GASB Statement 96, Subscription-Based Information Technology Arrangements (SBITAs)
Source: Municipal Advisory Council of Texas

MCALLEN
INDEPENDENT SCHOOL DISTRICT

MCALLEN INDEPENDENT SCHOOL DISTRICT
COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN YEARS

	2015	2016	2017	2018	2019
Assessed Valuation	**$ 6,192,959,091**	**$ 6,437,876,627**	**$ 6,977,731,212**	**$ 7,065,804,368**	**$ 7,336,882,611**
Debt Limit-10% of Assessed Valuation	$ 619,295,909	$ 643,787,663	$ 697,773,121	$ 706,580,437	$ 733,688,261
General Obligation Bonds	85,405,000	79,565,000	73,060,000	66,320,000	60,180,000
Deduct Amount Available in Debt Services Fund	(5,194,117)	(5,078,277)	(4,905,627)	(2,646,444)	(1,740,717)
Net General Bonded Debt	80,210,883	74,486,723	68,154,373	63,673,556	58,439,283
Maintenance Tax Notes	17,266,000	17,201,000	17,136,000	17,071,000	17,006,000
Leases	-	7,426,715	4,781,029	2,119,791	412,501
Subscription- Based Information Technology Arrangements	-	-	-	-	-
Less : Applicable Debt Margin	**97,476,883**	**99,114,438**	**90,071,402**	**82,864,347**	**75,857,784**
Legal Debt Margin	**$ 521,819,026**	**$ 544,673,225**	**$ 607,701,719**	**$ 623,716,090**	**$ 657,830,477**
Debt Margin as a Percentage of the Debt Limit	**84.26%**	**84.60%**	**87.09%**	**88.27%**	**89.66%**

Source:
Financial Statements and Independent Auditor's Report
Notes to Financial Statements (Note 12) Long-Term Obligations
Schedule of Revenues,Expenditures and Changes in Fund Balance Debt Service Fund (J-4) 2015-2020
Schedule of Revenues,Expenditures and Changes in Fund Balance Debt Service Fund (J-5) 2021-2024
Certified Totals from Hidalgo County Appraisal District
*Effective 2023, the District implemented GASB Statement 96, Subscription-Based Information Technology Arrangements (SBITAs)
2015-2024 Fiscal Year End 6/30

TABLE L-16

2020	2021	2022	*2023	2024
$ 7,747,732,008	**$ 7,964,158,964**	**$ 8,227,795,767**	**$ 9,021,211,760**	**$ 9,006,089,279**
$ 774,773,201	$ 796,415,896	$ 822,779,577	$ 902,121,176	$ 900,608,928
55,860,000	50,155,000	45,220,000	40,045,000	26,800,000
(2,046,425)	(2,639,059)	(3,328,221)	(3,766,600)	(4,351,336)
53,813,575	47,515,941	41,891,779	36,278,400	22,448,664
40,951,000	40,101,000	39,196,000	38,251,000	37,261,000
3,752,504	5,048,566	435,340	1,475,460	1,049,232
-	-	-	314,658	925,123
98,517,079	**92,665,507**	**81,523,119**	**76,319,518**	**61,684,019**
$ 676,256,122	**$ 703,750,389**	**$ 741,256,458**	**$ 825,801,658**	**$ 838,924,909**
87.28%	**88.36%**	**90.09%**	**91.54%**	**93.15%**

MCALLEN INDEPENDENT SCHOOL DISTRICT
RATIO OF NET GENERAL OBLIGATION BONDED DEBT
TO ESTIMATED ACTUAL TAXABLE VALUE AND
PER AVERAGE DAILY MEMBERSHIP
LAST TEN YEARS

Fiscal Year	Average Daily Membership	Estimated Actual Taxable Value	General Obligation Bonds	Premium on Bonds	Accretions of Bonds
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	9,941,474,224	50,155,000	6,139,094	-
2022	20,282	10,277,383,845	45,220,000	5,719,850	-
2023	20,343	11,641,994,325	40,045,000	5,092,833	-
2024	20,058	12,878,355,398	26,800,000	3,594,318	-

Source:
Financial Statements and Independent Auditor's Report
Notes to Financial Statements (Note 12) Long-Term Obligations
Certified Totals from the Hidalgo County Appraisal District
TEA Budgeted Financial Data
2015-2024 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
$ 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
3,328,221	47,611,629	0.46%	2,230
3,766,600	41,371,233	0.36%	1,968
4,351,336	26,042,982	0.20%	1,336

MCALLEN INDEPENDENT SCHOOL DISTRICT
RATIO OF ANNUAL DEBT SERVICE FOR GENERAL BONDED DEBT **TABLE L-18**
TO TOTAL GENERAL FUND EXPENDITURES
LAST TEN YEARS

Fiscal Year	Principal	Interest*	Annual Debt Service	Total General Fund Expenditures	Ratio of Annual Debt Service to Total General Fund Expenditures
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%
2022	4,935,000	1,865,900	6,800,900	204,599,057	3.32%
2023	5,175,000	1,633,200	6,808,200	254,927,738	2.67%
2024	5,340,000	1,389,000	6,729,000	249,019,119	2.70%

Note: *excludes other fees

Source:
Financial Statements and Independent Auditor's Report
Debt Fund Budgetary Comparison Schedule (Exhibit J-4) 2015-2016
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) 2021-2024
General Fund Budgetary Comparison Schedule (Exhibit G-1) 2015-2016
Schedule of Revenues, Expenditures and Changes in Fund Balance General Fund (G-1) 2017-2024
2015-2024 Fiscal Year End 6/30

DEMOGRAPHIC AND ECONOMIC INFORMATION

MCALLEN
INDEPENDENT SCHOOL DISTRICT

MCALLEN INDEPENDENT SCHOOL DISTRICT
PRINCIPAL EMPLOYERS **TABLE L-19**
2024 AND 2015

	2024		
Employer	Employees	Rank	Percentage of Total City Employment
McAllen Independent School District	3,425	1	21.47%
City of McAllen	2,614	2	16.39%
South Texas College	2,162	3	13.55%
BBVA Compass Bank	1,550	4	9.72%
Walmart/Sam's	1,200	5	7.52%
IBC Bank	1,200	6	7.52%
McAllen Medical Center - South Texas Health System	1,150	7	7.21%
Rio Grande Regional Hospital	1,110	8	6.96%
HEB	1,000	9	6.27%
GE Aviation	540	10	3.39%
Total Top Ten Employers	15,951		100.00%

Source:
City of McAllen Adopted Budget 2024
TSDS PEIMS Report (PDM1-110-004)
McAllen ISD CAFR Fiscal Year 2015

TABLE L-19

Employer	2015 Employees	Rank	Percentage of Total City Employment
McAllen Independent School District	3,419	1	17.69%
McAllen Medical Center	2,200	2	11.38%
South Texas College	2,200	3	11.38%
City Of McAllen	2,000	4	10.35%
Rio Grande Regional Hospital	1,500	5	7.76%
BBVA Compass Bank	1,500	6	7.76%
International Bank of Commerce	1,200	7	6.21%
GE Engines	650	8	3.36%
Valley Coca-Cola Bottling Co	385	9	1.99%
Wal-Mart	360	10	1.86%
Total Top Ten	15,414		79.75%
Other Employers	3,915		20.25%
Total Employers	19,329		100%

MCALLEN INDEPENDENT SCHOOL DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS **TABLE L-20**
LAST TEN YEARS

Fiscal Year	Population	*Personal Income	*Per Capita Personal Income	Unemployment Rate	Average Daily Attendance	Percentage Economically Disadvantaged Students
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	27,264,698,000	31,153	12.00%	20,645	71.8%
2021	149,447	30,374,915,000	34,503	10.50%	20,311	73.5%
2022	148,750	29,782,422,000	33,525	7.50%	18,697	73.8%
2023	149,718	N/A	N/A	6.30%	18,255	72.5%
2024	150,638	N/A	N/A	5.00%	18,038	73.1%

Source:
PEIMS Edit + Report (PRF7D001) 2015-2016
TSDS PEIMS Report (PDM3-130-001), (PDM3-130-005) 2017-2024
FY 2020 includes a factor adjustment to the PEIMS Report data of 0.995 per TEA guidance
FY 2022 includes TEA Operational Minutes Adjustment to the PEIMS Report data
Texas Workforce Solutions
*MSA statistics (McAllen-Mission-Edinburg)
2015-2024 Fiscal Year End 6/30

MCALLEN
INDEPENDENT SCHOOL DISTRICT

OPERATING INFORMATION

MCALLEN INDEPENDENT SCHOOL DISTRICT
WORKFORCE COMPOSITION BY EMPLOYEE CLASSIFICATION
LAST TEN YEARS

Classification	2015	2016	2017	2018	2019
Number of Employees					
Teachers	1,648	1,608	1,614	1,608	1,564
Professional Support	400	398	381	376	344
Campus Administration	95	101	89	88	86
Central Administration	33	31	32	34	31
Educational Aides	375	378	366	367	354
Auxiliary Staff	868	906	900	912	886
Total Employees	3,419	3,422	3,382	3,385	3,265
Percent of Total					
Teachers	48.20%	47.01%	47.72%	47.50%	47.90%
Professional Support	11.71%	11.63%	11.27%	11.10%	10.54%
Campus Administration	2.78%	2.94%	2.63%	2.60%	2.63%
Central Administration	0.95%	0.89%	0.95%	1.00%	0.95%
Educational Aides	10.97%	11.05%	10.82%	10.84%	10.84%
Auxiliary Staff	25.39%	26.48%	26.61%	26.96%	27.14%
	100.00%	100.00%	100.00%	100.00%	100.00%

Source:
PEIMS Edit + Reports (PRF4D004) 2015-2016
TSDS PEIMS Report (PDM1-110-004) 2017-2024
2015-2024 Fiscal Year End 6/30

TABLE L-21

2020	2021	2022	2023	2024
1,567	1,548	1,503	1,505	1,531
373	391	429	446	430
80	77	79	74	72
34	37	34	36	33
389	383	408	418	446
881	899	895	891	913
3,324	3,335	3,348	3,370	3,425
47.15%	46.42%	44.89%	44.66%	44.70%
11.22%	11.72%	12.81%	13.23%	12.50%
2.41%	2.31%	2.36%	2.20%	2.10%
1.02%	1.11%	1.02%	1.07%	1.00%
11.70%	11.48%	12.19%	12.40%	13.00%
26.50%	26.96%	26.73%	26.44%	26.70%
100.00%	100.00%	100.00%	100.00%	100.00%

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
2015	$ 44,001	$ 53,344	$ 46,001	$ 55,344	Not Applicable	
2016	45,000	53,600	47,000	55,600	Not Applicable	
2017	45,800	55,150	47,800	57,150	Not Applicable	
2018	46,849	56,569	48,849	58,569	Not Applicable	
2019	47,750	57,620	49,750	59,620	Not Applicable	
2020	49,100	59,420	51,100	61,420	Not Applicable	
2021	49,800	61,970	51,800	63,970	Not Applicable	
2022	51,000	61,730	53,000	63,730	Not Applicable	
2023	52,150	62,630	54,150	64,630	Not Applicable	
2024	52,150	65,830	54,150	67,830	Not Applicable	

Source:
McAllen ISD Annual Budget Book
PEIMS Edit + Reports Data Review (PRF4D004) 2015-2016
TSDS PEIMS Report (PDM1-110-004) 2017-2024
2015-2024 Fiscal Year End 6/30

TABLE L-22

Average Teacher Salary	Average Years of Experience	Bachelor's Education	Master's Education
$ 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%
58,269	13.4	78.3%	20.7%
59,431	13.1	79.5%	19.7%
59,132	13.3	76.8%	21.9%

MCALLEN INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF ATTENDANCE AND MEMBERSHIP **TABLE L-23**
LAST TEN YEARS

Fiscal Year	Average Daily Attendance	Average Daily Membership	Percent of Attendance
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%
2022	18,697	20,282	92.19%
2023	18,255	20,343	89.74%
2024	18,038	20,058	89.93%

Source:
PEIMS Edit + Reports Data Review (PRF7D001) 2015-2016
TSDS PEIMS Report (PDM3-130-001) 2017-2024
TSDS PEIMS Report Flex Attendance(PDM3-130-011) 2024
FY 2020 includes a factor adjustment to the PEIMS Report data of 0.995 per TEA guidance
FY 2022 includes TEA Operational Minutes Adjustment to the PEIMS Report data
TEA Budgeted Financial Data
2015-2024 Fiscal Year End 6/30

MCALLEN INDEPENDENT SCHOOL DISTRICT
OPERATING STATISTICS **TABLE L-24**
LAST TEN YEARS

Fiscal Year	Average Daily Attendance	General Fund Operating Expenditures*	Cost Per Pupil	Per Pupil Change	Governmental Operating Expenditures*	Cost Per Pupil	Per Pupil Change
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%
2022	18,697	193,708,146	10,360	-10.61%	295,148,362	15,786	20.86%
**2023	18,255	239,476,799	13,118	26.62%	287,494,023	15,749	-0.23%
2024	18,038	239,616,685	13,284	1.26%	292,110,020	16,194	2.83%

*General Fund and Governmental Operating Expenditures less Debt Service and Capital Projects (Function 70 and 80)

Source:
Financial Statements and Independent Auditor's Report
Statement of Revenues, Expenditure and Changes in Fund Balances (Exhibit C-2) 2015-2016
Statement of Revenues, Expenditure and Changes in Fund Balances (Exhibit C-3) 2017-2024
PEIMS Edit + Reports Data Review (PRF7D001) 2015-2016
TSDS PEIMS Report (PDM3-130-001/005) 2017-2024
FY 2020 includes a factor adjustment to the PEIMS Report data of 0.995 per TEA guidance
FY 2022 includes TEA Operational Minutes Adjustment to the PEIMS Report data
**Effective 2024, the District implemented GASB Statement 100 and restated FY 2023 (prior yrs to 2023 were not restated)
2015-2024 Fiscal Year End 6/30

MCALLEN INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF STUDENT INFORMATION **TABLE L-25**
LAST TEN YEARS

Fiscal Year	Teacher/ Student Ratio	Percentage of Free and Reduced Lunch	Number of Economically Disadvantaged Students	Percentage of Economically Disadvantaged Students
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%
2022	13.6	90.5%	15,060	73.8%
2023	13.6	91.2%	14,787	72.5%
2024	13.1	90.3%	14,685	73.1%

Source:
Academic Excellence Indicator System (AEIS) 2015-2016
TSDS PEIMS Reports (PDM1-110-004), (PDM1-120-009) 2017-2024
2015-2024 Fiscal Year End 6/30

MCALLEN INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF SCHOOL BUILDINGS AND PORTABLES **TABLE L-26**
LAST TEN YEARS

		Estimated Square Footage	Building Capacity	Portable Square Footage	Portable Capacity
High Schools					
McAllen High School		296,062	2,200	14,328	420
Memorial High School		302,587	2,200	6,144	240
James "Nikki" Rowe High School		328,938	2,300	4,608	180
Achieve Early College High School at Abraham Lincoln		92,776	900	1,536	60
	Sub-Total	1,020,363	7,600	26,616	900
Middle Schools					
Dorothea Brown Middle School		97,074	900	4,800	180
Dr. Rodney D. Cathey Middle School		118,082	1,000	4,608	180
Alonzo De Leon Middle School		151,302	1,500	1,536	60
Michael E. Fossum Middle School		119,893	900	1,536	60
Homer J. Morris Middle School		96,292	900	9,984	360
William B. Travis Middle School		116,050	1,000	-	-
	Sub-Total	698,693	6,200	22,464	840
Elementary Schools					
Francisco Alvarez Elementary		54,305	500	-	-
James Bonham Elementary-closed May 31, 2021		47,118	430	-	-
Dr. Carlos Castaneda Elementary		64,579	600	-	-
Jose De Escandon Elementary		60,904	500	4,608	180
Victor Fields Elementary		70,899	600	-	-
Reynaldo G. Garza Elementary		67,154	600	-	-
Leonel H. Gonzalez Elementary		56,809	500	12,480	510
Lucile McKee Hendricks Elementary		65,815	600	-	-
Sam Houston Elementary		55,432	500	1,536	60
Andrew Jackson Elementary		73,882	700	-	-
Christa McAuliffe Elementary		65,174	600	-	-
Ben Milam Elementary		65,819	600	8,640	300
Jose Antonio Navarro Elementary-closed May 31, 2018		47,194	400	1,536	60
Dr. Pablo Perez Elementary		66,000	600	-	-
Sam Rayburn Elementary		64,220	600	-	-
Theodore Roosevelt Elementary		72,009	650	-	-
Blanca E. Sanchez Elementary		66,000	600	-	-
Juan Seguin Elementary		70,748	600	-	-
Thigpen-Zavala Elementary		70,899	600	1,536	60
Woodrow Wilson Elementary		52,882	500	1,536	60
	Sub-Total	1,257,842	11,280	31,872	1,230
Other					
Instruction & Guidance Center		15,841	200	5,568	210
Lamar Academy		82,712	700	12,480	270
	Sub-Total	98,553	900	18,048	480
	Total	3,075,451	25,980	99,000	3,450

Source:
McAllen ISD Facilities Maintenance & Operations Department

MCALLEN
INDEPENDENT SCHOOL DISTRICT

SINGLE AUDIT SECTION

MCALLEN
INDEPENDENT SCHOOL DISTRICT

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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 4, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing 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.

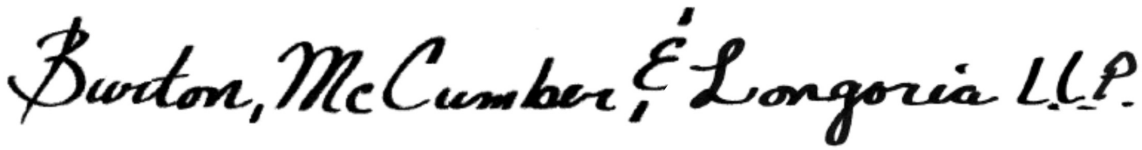
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

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.



McAllen, Texas
November 4, 2024

INDEPENDENT AUDITOR'S 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

Opinion on Each Major Federal Program

We have audited the McAllen Independent School District's (District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the 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, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

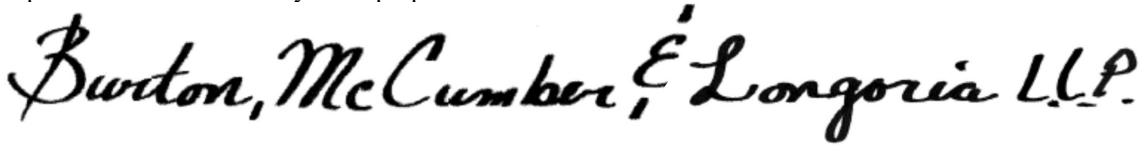
Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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



McAllen, Texas
November 4, 2024

MCALLEN INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's 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 auditor's 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:

CFDA Number(s)	*Name of Federal Program or Cluster*
	Child Nutrition Cluster
10.553	*School Breakfast Program*
10.555	*National School Lunch Program*
10.582	*Fresh Fruit and Vegetable Program*
84.424A	Supporting Effective Instruction State Grants

Dollar threshold used to distinguish between Type A and Type B programs:	$2,079,383			
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, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

NONE.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE.

MCALLEN INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

(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				
Direct Programs				
Junior Reserve Officer Training Corps	12.U01	108-906	$ -	$ 229,866
Total ALN Number 12.U01			-	229,866
Total Direct Programs			-	229,866
TOTAL U.S. DEPARTMENT OF DEFENSE			$ -	$ 229,866
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed Through City of McAllen				
Community Development Block Grants/Entitlement Grants	14.218	B-18-MC-48-0506	$ -	$ 199,976
Total ALN Number 14.218			-	199,976
Total Community Development Block Grants/Entitlement Grants Cluster			-	199,976
Total Passed Through City of McAllen			-	199,976
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			$ -	$ 199,976
U.S. DEPARTMENT OF JUSTICE				
Passed Through Community Oriented Policing Services (COPS)				
STOP School Violence	16.839	2019-YS-BX-0102	$ -	$ 62,291
STOP School Violence	16.839	15PBJA-21-GG-04666-STOP	-	387,103
Total ALN Number 16.839			-	449,394
Equitable Sharing Program	16.922	TX1082600	-	7,319
Total ALN Number 16.922			-	7,319
School Violence Prevention Program (SVPP)	16.710	15JCOPS-22-GG-04315-SCAX	-	83,296
Total ALN Number 16.710			-	83,296
Total Passed Through Community Oriented Policing Services (COPS)			-	540,009
TOTAL U.S. DEPARTMENT OF JUSTICE			$ -	$ 540,009
U.S. DEPARTMENT OF EDUCATION				
Passed Through State Department of Education				
Title I Grants to Local Educational Agencies	84.010A	23610101108906	$ -	$ 2,063,259
Title I Grants to Local Educational Agencies	84.010A	24610101108906	-	11,370,566
Total ALN Number 84.010A			-	13,433,825
Migrant Education State Grant Program	84.011A	23615001108906	-	8,800
Migrant Education State Grant Program	84.011A	24615001108906	-	505,496
Total ALN Number 84.011A			-	514,296
Special Education Cluster (IDEA)				
*Special Education Grants to States	84.027A	236600011089066600	-	80,885
*Special Education Grants to States	84.027A	246600011089066600	-	4,386,215
*Special Education Grants to States	84.027A	225350021089065350	-	187,867
*Special Education Grants to States	84.027A	236600111089066673	-	16,583
*Special Education Grants to States	84.027A	246600111089066673	-	176,899
Total ALN Number 84.027A			-	4,848,449
*Special Education Preschool Grants	84.173X	225360021089065360	-	14,940
Total ALN Number 84.173X			-	14,940
*Special Education Preschool Grants	84.173A	236610011089066610	-	17,730
*Special Education Preschool Grants	84.173A	246610011089066610	-	90,362
Total ALN Number 84.173A			-	108,092
Total Special Education Cluster (IDEA)			-	4,971,481
Special Education Grants for Infants and Families	84.181A	233911011089063911	-	421
Special Education Grants for Infants and Families	84.181A	243911011089063911		1,306
Total ALN Number 84.181A			-	1,727
Career and Technical Education Basic Grants to States	84.048A	24420006108906	-	389,567
Total ALN Number 84.048A			-	389,567

MCALLEN ISD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

(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
English Language Acquisition State Grants	84.365A	23671001108906	-	75,796
English Language Acquisition State Grants	84.365A	24671001108906	-	677,193
English Language Acquisition State Grants	84.365A	24671003108906	-	13,938
Total ALN Number 84.365A			-	766,927
Supporting Effective Instruction State Grants	84.367A	23694501108906	-	73,413
Supporting Effective Instruction State Grants	84.367A	24694501108906	-	1,147,456
Total ALN Number 84.367A			-	1,220,869
Grants for State Assessments and Related Activities	84.369A	69552102	-	1,674
Grants for State Assessments and Related Activities	84.369A	69552302	-	21,315
Total ALN Number 84.369A			-	22,989
Student Support and Academic Enrichment Program	84.424A	23680101108906	-	128,313
Student Support and Academic Enrichment Program	84.424A	24680101108906	-	890,499
Total ALN Number 84.424A			-	1,018,812
COVID-19 Education Stabilization Fund	84.425U	21528001108906	-	24,054,248
COVID-19 Education Stabilization Fund	84.425U	21528042108906	-	88,817
Total ALN Number 84.425U			-	24,143,065
American Rescue Plan Elementary and Secondary School Emergency Relief - Homeless Children and Youth (ARP-HCY)	84.425W	21533002108906	-	141,456
Total ALN Number 84.425W			-	141,456
Total Passed Through State Department of Education			-	46,625,014
Passed Through Region One Education Service Center				
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334A	P334A180024-21	-	24,323
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334A	P334A210014-22	-	23,208
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334A	P334A180024-23	-	104,214
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334A	P334A210014-23	-	171,158
Total ALN Number 84.334A			-	322,903
Total Passed Through Region One Education Service Center			-	322,903
Passed Through The University of Texas Rio Grande Valley				
Mental Health Service Professional Demonstration Grant Program	84.184X	S184X220166	-	37,485
Total ALN Number 84.184X			-	37,485
Total Passed Through The University of Texas Rio Grande Valley			-	37,485
TOTAL U.S. DEPARTMENT OF EDUCATION			$ -	$ 46,985,402
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed Through Texas Health and Human Services Commission				
Medicaid Cluster				
*Medical Administrative Claiming	93.778	HHS000537900217	$ -	$ 10,860
Total ALN Number 93.778			-	10,860
Total Medical Assistance Cluster			-	10,860
Total Passed Through Texas Health and Human Services Commission			-	10,860
Passed Through Region One Education Service Center				
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Health Crisis Response	93.354	HHS001101500001	-	60,685
Total ALN Number 93.354			-	60,685
Total Passed Through Region One ESC			-	60,685
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			$ -	$ 71,545

MCALLEN ISD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

FEDERAL GRANTOR/ PASSED THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal ALN	Pass-Through Entity Identifying Number	Funds Provided to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through State Department of Education				
Child Nutrition Cluster				
*School Breakfast Program	10.553	00568	$ -	$ 6,682,958
Total ALN Number 10.553			-	6,682,958
*National School Lunch Program - Non-Cash Assistance	10.555	00568	-	1,053,828
*National School Lunch Program - Cash Assistance	10.555	00568	-	11,568,629
Total ALN Number 10.555			-	12,622,457
Total Passed Through State Department of Education			-	19,305,415
Passed Through Texas Department of Agriculture				
*Fresh Fruit and Vegetable Program	10.582	00568	-	150,370
Total ALN Number 10.582			-	150,370
Total Child Nutrition Cluster			-	19,455,785
Child and Adult Care Food Program	10.558	00568	-	1,828,194
Total ALN Number 10.558			-	1,828,194
Total Passed Through Texas Department of Agriculture			-	1,978,564
TOTAL U.S. DEPARTMENT OF AGRICULTURE			$ -	$ 21,283,979
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ -	$ 69,310,777

*Clustered Programs

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, 2024, the District had no sub -recipients.

Federal Loans and Loan Guarantees:

During the year ended June 30, 2024, the District had no outstanding federal loans payable or loan guarantees.

Federally Funded Insurance:

During the year ended June 30, 2024, the District had no federally funded insurance.

Noncash awards:

During the year ended June 30, 2024, the District received $1,053,828 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	$	69,310,777
Medicaid		1,122,734
QSCN 2011/2012		734,210
U.S. Department of Education COVID Test Distribution		1,134,823
MAC & Summer LEP		77,492
E-Rate		202,246
Equitable Sharing Program		-2,179
Exhibit C-3	$	72,580,103

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Report Regarding the Financial and Investment Report for the Quarter of July - September 2024

REFERENCE: Goal 4, Strategy 7 - Financial Priorities

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

CDA Local requires the submission of an investment report at least quarterly.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

The quarterly financial reflects the following:

-General Fund Comparison of Budget to Revenues, Expenditures and Encumbrances

-Quarterly Investment Report

LEGAL REVIEW:

Not required.

BUDGETARY CONSIDERATIONS:

None.

RECOMMENDED BOARD ACTION:

The Report Regarding the Financial and Investment Report for the Quarter of July - September 2024 is submitted to the Board for information purposes only and requires no Board action.

Attachment: ☑

SUBMITTED BY: Iris Luna

SUPERVISOR: Lorena Garcia

For further information contact:
Name: Iris Luna, RTSBA
Office: (956) 618-6016
Email: iris.luna@mcallenisd.net

Approved for presentation to the Board of Education:

RENE GUTIERREZ (Oct 31, 2024 13:49 CDT)

Superintendent of Schools

COMPARISON OF BUDGET TO REVENUES, EXPENDITURES AND ENCUMBRANCES
FOR THE MONTH OF SEPTEMBER 30, 2024

	A APPROVED BUDGET 2023-24 09/30/23	B YTD ACTUAL 07/01/23 TO 09/30/23	C APPROVED BUDGET 2024-25 09/30/24	D YTD ACTUAL 07/01/24 TO 09/30/24	E DIFFERENCE C - D	F OUTSTANDING ENCUMBRANCES 10/01/24 TO 06/30/25	G YTD REVENUES, EXPENSES AND ENCUMBRANCES D + F	H BUDGET LESS EXPENSES AND ENCUMBRANCES C - G
REVENUES:								
LOCAL AND INTERMEDIATE SOURCES	$6,327,795	$2,548,595	$5,313,658	$2,025,046	$3,288,612		$2,025,046	$3,288,612
PROPERTY TAXES	87,833,337	1,396,476	79,212,593	555,768	78,656,825		555,768	78,656,825
STATE PROGRAM REVENUES	123,728,809	41,647,245	140,703,661	27,538,905	113,164,756		27,538,905	113,164,756
FEDERAL PROGRAM REVENUES	23,864,162	3,423,475	24,288,552	4,197,181	20,091,371		4,197,181	20,091,371
OTHER RESOURCES/NON-OPERATING REVENUES	5,160	31,645	57,824	105,022	(47,198)		105,022	(47,198)
SUB TOTAL	$241,759,263	$49,047,436	$249,576,288	$34,421,921	$215,154,367		$34,421,921	$215,154,367
EXPENDITURES:								
11 INSTRUCTION	$133,286,243	$13,408,217	$136,758,813	$8,118,841	$128,639,972	$96,264,406	$104,383,247	$32,375,566
12 INST. RES. & MEDIA SERVICES	3,550,041	448,221	3,373,030	363,371	3,009,659	2,383,732	2,747,103	625,927
13 CURRICULUM DEV. & INST. STAFF DEV.	4,404,151	955,955	4,125,635	834,573	3,291,062	1,919,061	2,753,633	1,372,002
21 INST. LEADERSHIP	3,185,901	617,482	3,709,393	775,391	2,934,002	1,669,142	2,444,533	1,264,860
23 SCHOOL LEADERSHIP	13,442,407	2,652,966	13,951,254	2,036,142	11,915,112	9,762,905	11,799,046	2,152,208
31 GUID., COUNSELING & EVAL. SER.	9,837,766	1,444,695	10,801,373	1,595,995	9,205,378	7,804,886	9,400,881	1,400,492
32 SOCIAL WORK SERVICES	2,257,930	351,422	1,970,080	297,496	1,672,584	1,322,234	1,619,730	350,350
33 HEALTH SERVICES	2,997,288	322,577	3,029,089	324,157	2,704,932	2,236,689	2,560,846	468,243
34 STUDENT (PUPIL) TRANS.	4,339,616	897,490	6,415,839	902,519	5,513,320	1,470,768	2,373,287	4,042,552
35 FOOD SERVICES	20,574,609	2,878,922	22,335,901	3,303,081	19,032,820	10,414,372	13,717,453	8,618,448
36 CURRICULAR/EXTRACURRICULAR ACT.	10,998,484	1,488,644	11,063,085	1,627,315	9,435,770	4,553,928	6,181,243	4,881,842
41 GENERAL ADMINISTRATION	8,443,485	2,072,609	7,751,143	1,783,980	5,967,163	4,345,717	6,129,697	1,621,446
51 PLANT MAINT. & OPERATIONS	21,750,405	5,205,861	23,420,458	5,432,733	17,987,725	8,967,458	14,400,191	9,020,267
52 SECURITY AND MONITORING SERV.	6,932,160	1,179,590	7,211,919	1,171,982	6,039,937	3,693,211	4,865,194	2,346,725
53 DATA PROCESSING SERVICES	5,952,306	1,588,387	5,551,312	1,340,121	4,211,191	2,620,148	3,960,269	1,591,043
61 COMMUNITY SERVICES	117,044	7,108	89,675	7,320	82,355	63,133	70,453	19,222
71 DEBT SERVICE	4,805,764	1,138,059	4,944,133	1,032,687	3,911,446	603,539	1,636,227	3,307,906
81 FAC. ACQUISITION & CONST.	18,253,218	948,469	1,989,373	67,498	1,921,875	1,317,484	1,384,982	604,391
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	1,048,026	501,269	1,072,698	529,636	543,062	0	529,636	543,062
00 OTHER USES/NON-OPERATING EXPENSES	1,146,018	0	1,000,000	1,000,000	0	0	1,000,000	0
SUB TOTAL	$277,362,862	$38,127,943	$270,604,203	$32,564,838	$238,039,365	$161,412,814	$193,977,652	$76,626,551
REVENUES OVER (UNDER) EXPENDITURES		$10,919,492		$1,857,083				
PRELIMINARY BEGINNING FUND BALANCE		134,836,211		145,855,570				
PRELIMINARY ENDING FUND BALANCE		$145,755,703		$147,712,653				
PRELIMINARY OPTIMUM FUND BALANCE FOR UNFORESEEN EVENTS		$140,593,896		$109,976,278				

McAllen Independent School District
Quarterly Investment Report
July 1, 2024– September 30, 2024

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.

Portfolio as of 06/30/24:		**Portfolio as of 09/30/24:**	
Beginning Book Value	$ 152,116,517	Ending Book Value	$ 155,589,468
Beginning Market Value	$ 151,941,950	Ending Market Value	$ 155,827,709
		Unrealized Gain/Loss	$ 238,241
WAM at Beginning Period Date[1]	148 days	WAM at Ending Period Date[1]	114 days
(Decrease in market value is due to seasonal cash outflows)		Change in Market Value[2]	$ (3,885,759)

Lorena Garcia, Deputy Superintendent of Business & Operations
McAllen ISD

Iris Luna, Chief Financial Officer
McAllen ISD

Dyanira Diaz, Director of Accounting
McAllen ISD

Vanessa Villescas, Coordinator for Budget
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.
Meeder Public Funds has assisted in the preparation of this consolidated investment report, with additional input provided by McAllen ISD.

MCALLEN ISD

Quarterly Investment Report

AS OF SEPTEMBER 30, 2024

MEEDER
PUBLIC FUNDS

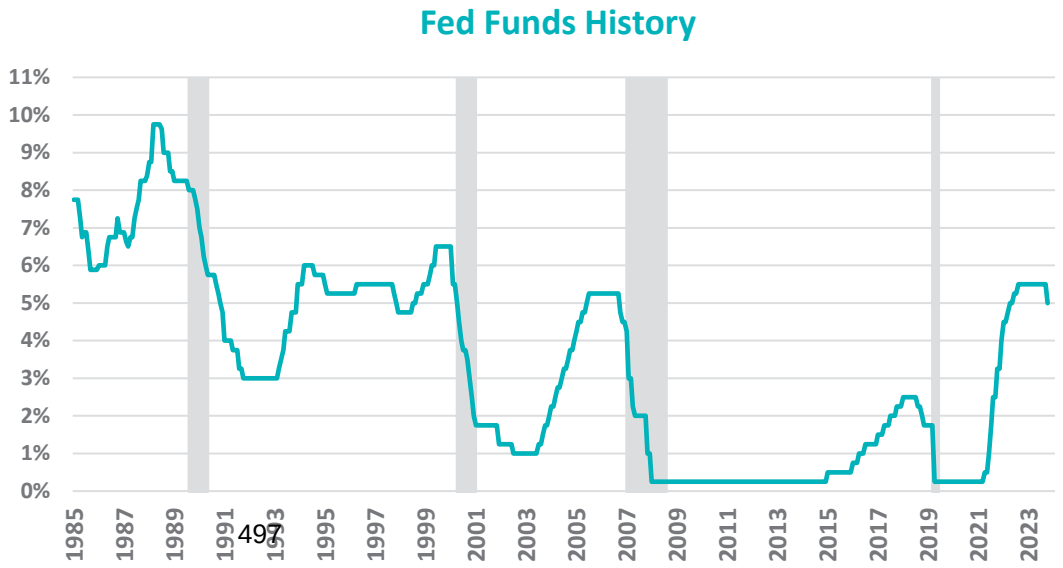
OBSERVATIONS AND EXPECTATIONS

MEEDER PUBLIC FUNDS

- The Fed started the rate-cutting cycle with a 50-basis point cut September 18th
- Chair Powell said the Fed may slow the pace of upcoming cuts
- Fed's preferred inflation gauge rose slightly during the latest reporting period
- Job growth has been slowing in recent months
- Short-term rates declined more than longer rates during September

The September Rate Cut...What Will the Future Hold?

- Since the 1980s, the Fed's most used rate hike or cut has been .25% or 25 basis points.
- However, the Fed stated the Fed Funds rate was too restrictive and warranted a 50- basis point cut in September to start this cutting cycle.

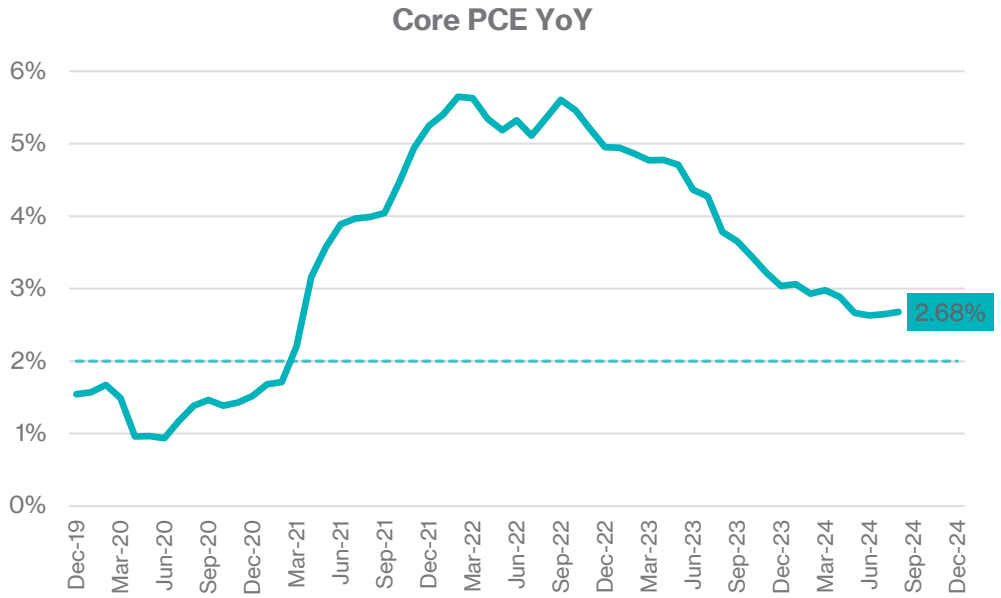


SOURCES: FEDERAL RESERVE, BLOOMBERG

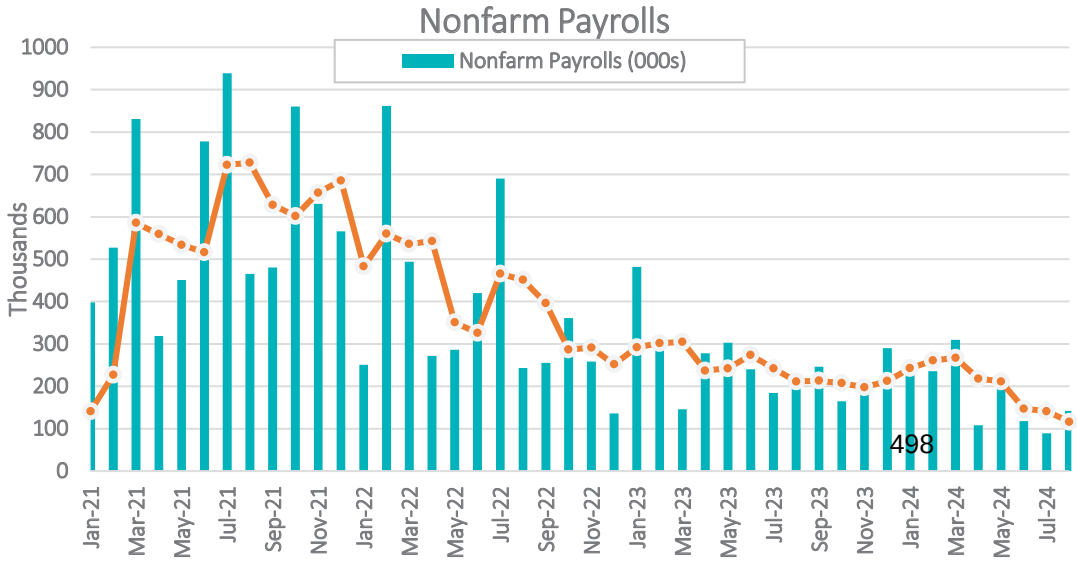
Inflation's Rate of Change is Nearing the Fed's Target

- Core Personal Consumption Expenditure YoY is the Fed's preferred inflation gauge. Core excludes food and energy components.
- Core PCE YoY is currently at 2.7%, not quite at the Fed's 2% target, but far below the 5.6% peak in 2022.
- The Fed expects Core PCE YoY will most likely get much closer to the Fed's 2% in the first half of 2025.

SOURCES: BLOOMBERG, BUREAU OF ECONOMIC ANALYSIS



Job Growth Has Slowed in Recent Months

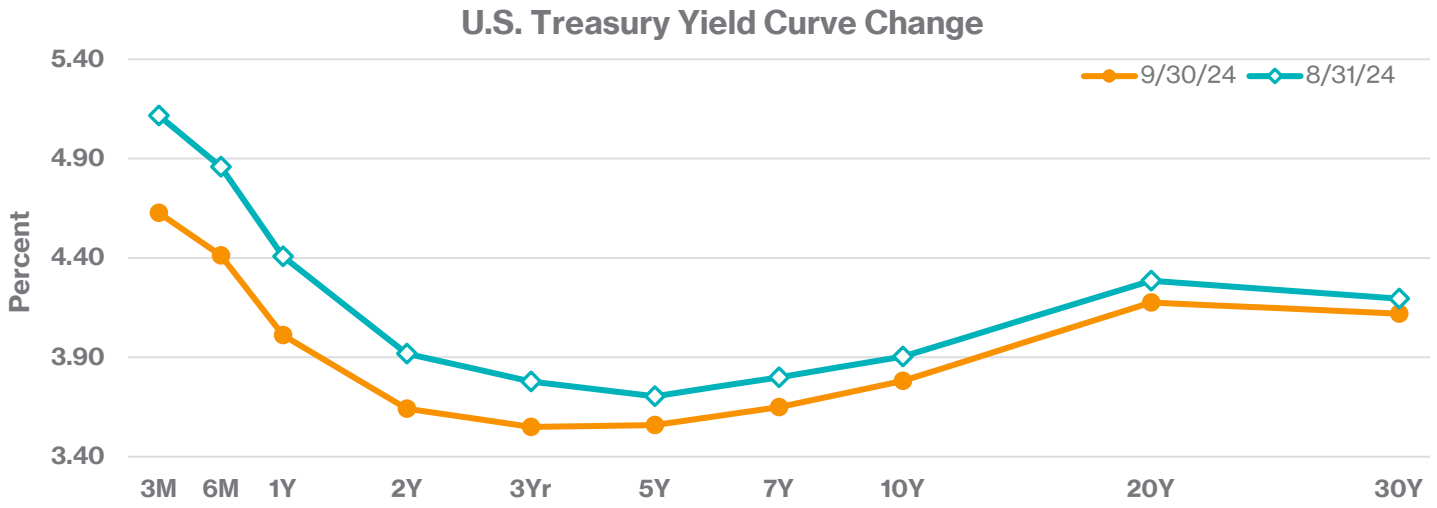


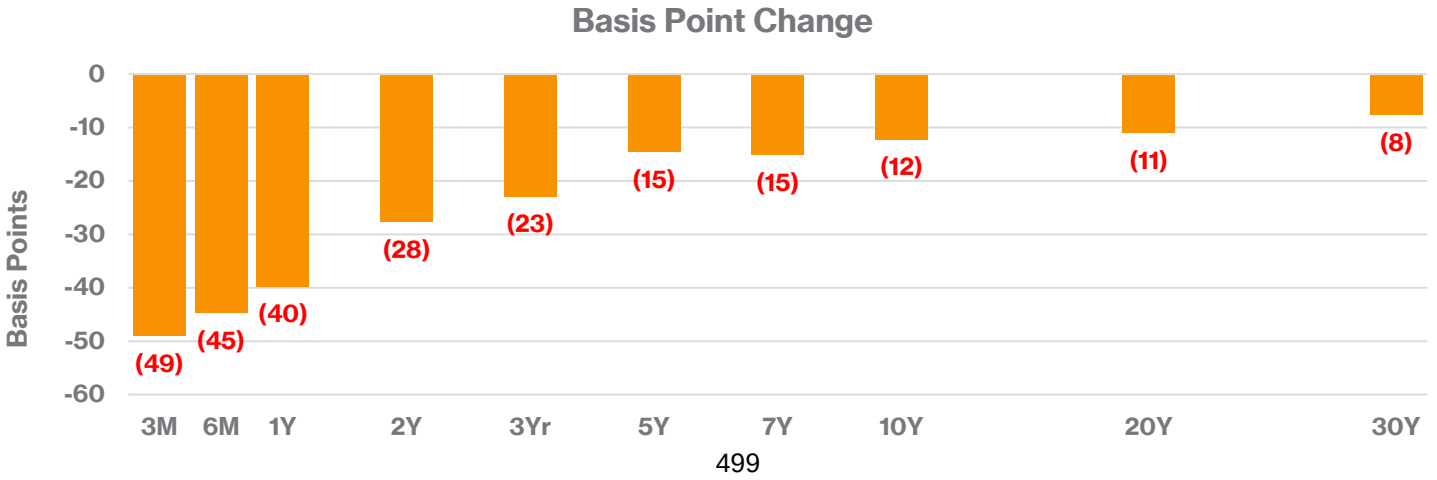
- Some market pundits believe inflation will follow a similar pattern as it did in the 1970s/80s and have a resurgence to higher levels.
- We don't expect that to happen due to the significantly different factors occurring now versus the 1970s/80s, such as demographics and technology.

SOURCES: BLOOMBERG, BUREAU OF LABOR STATISTICS

The Fed's September Cut Pushed Short-Term Rates Down More Than Longer Rates

MEEDER PUBLIC FUNDS





SOURCE: BLOOMBERG

MEEDER
PUBLIC FUNDS

Compliance Certification

The undersigned acknowledge they have reviewed this quarterly investment report for the period ending September 30, 2024. Officials designated as investment officers by this entity's Investment Policy attest that all investments comply with the Texas Public Funds Investment Act and this entity's Investment Policy.

Iris Luna, Chief Financial Officer

Lorena Garcia, Deputy Superintendent for Business & Operations

MEEDER PUBLIC FUNDS

Contents

Portfolio Statistics	7
Quarterly Portfolio Summary	8
Quarterly Portfolio Summary By Fund	9
Portfolio Overview	10
Summary by Type	11
Position Statement	13
Cash Reconciliation Report	18
Transaction Statement	19
Amortization Schedule	20
Accrued Interest Schedule	21
Earnings by Fund	24
Projected Cashflows	27
Change in Value	29

MEEDER PUBLIC FUNDS

Portfolio Statistics

4.55
Weighted Average Yield to Maturity

0.31
Weighted Average Maturity (Years)

0.28
Portfolio Effective Duration (Years)

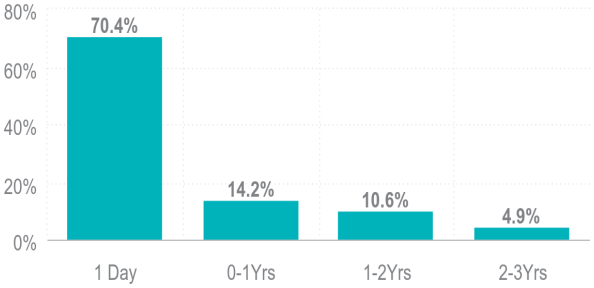
0.25
Weighted Average Life (Years)

AA+
Average Credit Rating

Portfolio Position

Par Value	$156,259,251
Principal Cost	$155,028,425
Book Value	$155,589,468
Market Value	$155,827,709
Unrealized Gain/Loss	$238,241
Accrued Interest	$258,402

Maturity Distribution



Sector Allocation

LGIP	58.06%
U.S. Agencies	20.28%
Bank Deposits	12.35%
Commercial Paper	5.39%
U.S. Treasuries	2.63%
Municipal Bonds	1.28%

MEEDER PUBLIC FUNDS

Quarterly Portfolio Summary

This quarterly report is prepared in compliance with the Investment Policy and the Strategy of this entity and the Public Funds Investment Act (Chapter 2256, Texas Government Code).

Portfolio as of June 30, 2024

BEGINNING BOOK VALUE	$152,116,517.18
BEGINNING MARKET VALUE	$151,941,649.87
UNREALIZED GAIN/(LOSS)	($174,867.31)
WEIGHTED AVERAGE MATURITY (YEARS)	0.40
WEIGHTED AVERAGE YIELD	4.79

Portfolio as of September 30, 2024

ENDING BOOK VALUE	$155,589,467.99
ENDING MARKET VALUE	$155,827,709.10
INVESTMENT INCOME FOR THE PERIOD	$1,719,323.57
UNREALIZED GAIN/(LOSS)	$238,241.11
CHANGE IN UNREALIZED GAIN/(LOSS)	$413,108.42
WEIGHTED AVERAGE MATURITY (YEARS)	0.31
WEIGHTED AVERAGE YIELD	4.55

MEEDER PUBLIC FUNDS

Quarterly Portfolio Summary By Fund

PORTFOLIO MARKET VALUE BY FUND	06/30/2024	09/30/2024	CHANGE	INTEREST EARNED
ACTIVITY FUND	2,227,803.53	2,441,520.09	213,716.56	12,194.90
CAPITAL PROJECTS FUND	6,832,687.08	6,288,881.88	-543,805.20	84,274.92
CLEARING FUND	3,166,885.62	3,372,235.62	205,350.00	19,992.37
DEBT SERVICE FUND	4,301,829.83	4,028,713.68	-273,116.15	53,605.29
GENERAL FUND	113,210,273.09	116,745,481.04	3,535,207.95	1,358,548.76
PROPRIETARY FUND	6,622,344.15	7,034,957.81	412,613.66	67,028.17
QSCB-RESERVE FUND	15,579,826.57	15,915,918.98	336,092.41	123,679.16
TOTAL	**151,941,649.87**	**155,827,709.10**	**3,886,059.23**	**1,719,323.57**

MEEDER PUBLIC FUNDS

Portfolio Overview

SECURITY TYPE	PAR VALUE	MARKET VALUE	BOOK VALUE	% OF PORTFOLIO	DAYS TO MATURITY	YIELD
Bank Deposits	19,250,817.08	19,250,817.08	19,250,817.08	12.35%	1	2.02
LGIP	90,478,433.63	90,478,433.63	90,478,433.63	58.06%	1	5.20
Commercial Paper	8,500,000.00	8,405,843.20	8,405,843.20	5.39%	76	5.42
U.S. Treasuries	4,175,000.00	4,094,171.87	4,030,761.31	2.63%	499	5.03
U.S. Agencies	31,790,000.00	31,609,135.90	31,457,990.29	20.28%	441	3.92
Municipal Bonds	2,065,000.00	1,989,307.43	1,965,622.48	1.28%	489	5.00
TOTAL	**156,259,250.71**	**155,827,709.10**	**155,589,467.99**	**100.00%**	**114**	**4.55**

CASH AND ACCRUED INTEREST						
Purchased Accrued Interest		7,677.50	7,677.50			
TOTAL CASH AND INVESTMENTS	**156,259,250.71**	**155,835,386.60**	**155,597,145.49**		**114**	**4.55**

TOTAL EARNINGS

CURRENT QUARTER
1,719,323.57

MEEDER PUBLIC FUNDS

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
ACTIVITY FUND						
Bank Deposits	1	2,441,520.09	2,441,520.09	1.56	2.62	1
TOTAL	**1**	**2,441,520.09**	**2,441,520.09**	**1.57**	**2.62**	**1**
CAPITAL PROJECTS FUND						
Bank Deposits	2	248,727.61	248,727.61	0.16	2.62	1
LGIP	2	6,040,154.27	6,040,154.27	3.87	5.24	1
TOTAL	**4**	**6,288,881.88**	**6,288,881.88**	**4.04**	**5.14**	**1**
CLEARING FUND						
Bank Deposits	1	3,372,235.62	3,372,235.62	2.16	2.62	1
TOTAL	**1**	**3,372,235.62**	**3,372,235.62**	**2.16**	**2.62**	**1**
DEBT SERVICE FUND						
Bank Deposits	1	228,183.89	228,183.89	0.15	2.62	1
LGIP	2	3,800,529.79	3,800,529.79	2.43	5.24	1
TOTAL	**3**	**4,028,713.68**	**4,028,713.68**	**2.59**	**5.09**	**1**
GENERAL FUND						
Bank Deposits	1	5,632,870.57	5,632,870.57	3.61	2.62	1
LGIP	4	76,492,956.59	76,492,956.59	49.01	5.19	1
Commercial Paper	4	8,500,000.00	8,405,843.20	5.39	5.42	76
U.S. Treasuries	1	3,000,000.00	2,865,522.87	1.87	5.08	503
U.S. Agencies	8	23,200,000.00	23,151,836.65	15.07	4.05	471
TOTAL	**18**	**116,825,827.16**	**116,549,029.87**	**74.92**	**4.85**	**113**
PROPRIETARY FUND						
Bank Deposits	1	2,890,164.83	2,890,164.83	1.85	2.62	1
LGIP	2	4,144,792.98	4,144,792.98	2.66	5.21	1

MEEDER PUBLIC FUNDS

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
TOTAL	**3**	**7,034,957.81**	**7,034,957.81**	**4.51**	**4.15**	**1**
QSCB-RESERVE FUND						
Bank Deposits	1	4,437,114.47	4,437,114.47	2.84	0.00	1
U.S. Treasuries	1	1,175,000.00	1,165,238.45	0.76	4.90	488
U.S. Agencies	3	8,590,000.00	8,306,153.64	5.33	3.56	355
Municipal Bonds	1	2,065,000.00	1,965,622.48	1.28	5.00	489
TOTAL	**6**	**16,267,114.47**	**15,874,129.03**	**10.21**	**2.85**	**283**
GRAND TOTAL	**36**	**156,259,250.71**	**155,589,467.99**	**100.00**	**4.55**	**114**

MEEDER PUBLIC FUNDS

Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE MARKET VALUE	UNREALIZED GAIN/LOSS BOOK VALUE	% OF MV	MOODY'S S&P RATING
ACTIVITY FUND												
BANK DEPOSITS												
999915	Frost Bank Public Fund Checking Account	09/30/2024 09/30/2024	2,441,520.09	2,441,520.09 0.00	2,441,520.09	2.62		1	1.00 2,441,520.09	0.00 2,441,520.09	1.57	NA
BANK DEPOSITS TOTAL			**2,441,520.09**	**2,441,520.09** **0.00**	**2,441,520.09**	**2.62**		**1**	**1.00** **2,441,520.09**	**0.00** **2,441,520.09**	**1.57**	**NA**
ACTIVITY FUND TOTAL			**2,441,520.09**	**2,441,520.09** **0.00**	**2,441,520.09**	**2.62**		**1**	**2,441,520.09**	**0.00** **2,441,520.09**	**1.57**	**NA**
CAPITAL PROJECTS FUND												
BANK DEPOSITS												
SYS10109	Frost Bank Public Fund Checking Account	09/30/2024 09/30/2024	239,959.08	239,959.08 0.00	239,959.08	2.62		1	1.00 239,959.08	0.00 239,959.08	0.15	NA
999922	Frost Bank Public Fund Checking Account	09/30/2024 09/30/2024	8,768.53	8,768.53 0.00	8,768.53	2.62		1	1.00 8,768.53	0.00 8,768.53	0.01	NA
BANK DEPOSITS TOTAL			**248,727.61**	**248,727.61** **0.00**	**248,727.61**	**2.62**		**1**	**1.00** **248,727.61**	**0.00** **248,727.61**	**0.16**	**NA**
LGIP												
LSCO	Lone Star Invest Pool - Corporate Overnight Fund	09/30/2024 09/30/2024	3,035,124.60	3,035,124.60 0.00	3,035,124.60	5.32		1	1.00 3,035,124.60	0.00 3,035,124.60	1.95	AAA
LSGO	Lone Star Invest Pool - Government Overnight	09/30/2024 09/30/2024	3,005,029.67	3,005,029.67 0.00	3,005,029.67	5.17		1	1.00 3,005,029.67	0.00 3,005,029.67	1.93	AAA
LGIP TOTAL			**6,040,154.27**	**6,040,154.27** **0.00**	**6,040,154.27**	**5.24**		**1**	**1.00** **6,040,154.27**	**0.00** **6,040,154.27**	**3.88**	**AAA**
CAPITAL PROJECTS FUND TOTAL			**6,288,881.88**	**6,288,881.88** **0.00**	**6,288,881.88**	**5.14**		**1**	**6,288,881.88**	**0.00** **6,288,881.88**	**4.04**	**AAA**
CLEARING FUND												
BANK DEPOSITS												
999914	Frost Bank Public Fund Checking Account	09/30/2024 09/30/2024	3,372,235.62	3,372,235.62 0.00	3,372,235.62	2.62		1	1.00 3,372,235.62	0.00 3,372,235.62	2.16	NA
BANK DEPOSITS TOTAL			**3,372,235.62**	**3,372,235.62** **0.00**	**3,372,235.62**	**2.62**		**1**	**1.00** **3,372,235.62**	**0.00** **3,372,235.62**	**2.16**	**NA**
CLEARING FUND TOTAL			**3,372,235.62**	**3,372,235.62** **0.00**	**3,372,235.62**	**2.62**		**1**	**3,372,235.62**	**0.00** **3,372,235.62**	**2.16**	**NA**

MEEDER PUBLIC FUNDS

Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE MARKET VALUE	UNREALIZED GAIN/LOSS BOOK VALUE	% OF MV	MOODY'S S&P RATING
DEBT SERVICE FUND												
BANK DEPOSITS												
999920	Frost Bank Public Fund Checking Account	09/30/2024 09/30/2024	228,183.89	228,183.89 0.00	228,183.89	2.62		1	1.00 228,183.89	0.00 228,183.89	0.15	NA
BANK DEPOSITS TOTAL			**228,183.89**	**228,183.89** **0.00**	**228,183.89**	**2.62**		**1**	**1.00** **228,183.89**	**0.00** **228,183.89**	**0.15**	**NA**
LGIP												
LSGO	Lone Star Invest Pool - Government Overnight	09/30/2024 09/30/2024	2,027,931.36	2,027,931.36 0.00	2,027,931.36	5.17		1	1.00 2,027,931.36	0.00 2,027,931.36	1.30	AAA
LSCO	Lone Star Invest Pool - Corporate Overnight Fund	09/30/2024 09/30/2024	1,772,598.43	1,772,598.43 0.00	1,772,598.43	5.32		1	1.00 1,772,598.43	0.00 1,772,598.43	1.14	AAA
LGIP TOTAL			**3,800,529.79**	**3,800,529.79** **0.00**	**3,800,529.79**	**5.24**		**1**	**1.00** **3,800,529.79**	**0.00** **3,800,529.79**	**2.44**	**AAA**
DEBT SERVICE FUND TOTAL			**4,028,713.68**	**4,028,713.68** **0.00**	**4,028,713.68**	**5.09**		**1**	**4,028,713.68**	**0.00** **4,028,713.68**	**2.59**	**AAA**
GENERAL FUND												
BANK DEPOSITS												
999917	Frost Bank Public Fund Checking Account	09/30/2024 09/30/2024	5,632,870.57	5,632,870.57 0.00	5,632,870.57	2.62		1	1.00 5,632,870.57	0.00 5,632,870.57	3.61	NA
BANK DEPOSITS TOTAL			**5,632,870.57**	**5,632,870.57** **0.00**	**5,632,870.57**	**2.62**		**1**	**1.00** **5,632,870.57**	**0.00** **5,632,870.57**	**3.61**	**NA**
LGIP												
TEXPRIME	TexPool Prime	09/30/2024 09/30/2024	11,851,308.59	11,851,308.59 0.00	11,851,308.59	5.05		1	1.00 11,851,308.59	0.00 11,851,308.59	7.61	AAA
TEXPOOL	TexPool	09/30/2024 09/30/2024	11,736,073.49	11,736,073.49 0.00	11,736,073.49	4.98		1	1.00 11,736,073.49	0.00 11,736,073.49	7.53	AAA
LSCO	Lone Star Invest Pool - Corporate Overnight Fund	09/30/2024 09/30/2024	37,554,155.93	37,554,155.93 0.00	37,554,155.93	5.32		1	1.00 37,554,155.93	0.00 37,554,155.93	24.10	AAA
LSGO	Lone Star Invest Pool - Government Overnight	09/30/2024 09/30/2024	15,351,418.58	15,351,418.58 0.00	15,351,418.58	5.17		1	1.00 15,351,418.58	0.00 15,351,418.58	9.85	AAA
LGIP TOTAL			**76,492,956.59**	**76,492,956.59** **0.00**	**76,492,956.59**	**5.19**		**1**	**1.00** **76,492,956.59**	**0.00** **76,492,956.59**	**49.09**	**AAA**
COMMERCIAL PAPER												
62479LKF1	MUFG Bank, Ltd. - New York Branch 0.0 10/15/2024	02/21/2024 02/21/2024	1,000,000.00	965,832.50 0.00	965,832.50	5.35	10/15/2024	15	99.80 997,981.67	0.00 997,981.67	0.64	P-1 A-1

MEEDER PUBLIC FUNDS

Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE MARKET VALUE	UNREALIZED GAIN/LOSS BOOK VALUE	% OF MV	MOODY'S S&P RATING
62479LL86	MUFG BANK NY 11/08/24	02/21/2024 02/21/2024	2,000,000.00	1,925,180.00 0.00	1,925,180.00	5.33	11/08/2024	39	99.46 1,989,106.67	0.00 1,989,106.67	1.28	P-1 A-1
45685QMP1	ING US FUNDING 12/23/24	05/02/2024 05/02/2024	2,500,000.00	2,412,690.97 0.00	2,412,690.97	5.52	12/23/2024	84	98.77 2,469,163.19	0.00 2,469,163.19	1.58	P-1 A-2
22533TNQ5	CREDIT AGRI NY 01/24/25	05/31/2024 05/31/2024	3,000,000.00	2,895,676.67 0.00	2,895,676.67	5.43	01/24/2025	116	98.32 2,949,591.67	0.00 2,949,591.67	1.89	P-1 A-1
COMMERCIAL PA-PER TOTAL			**8,500,000.00**	**8,199,380.14 0.00**	**8,199,380.14**	**5.42**		**76**	**98.90 8,405,843.20**	**0.00 8,405,843.20**	**5.39**	**A**
U.S. TREASURIES												
912828P46	US TREASURY 1.625 02/15/26	05/02/2024 05/02/2024	3,000,000.00	2,824,804.69 0.00	2,824,804.69	5.08	02/15/2026	503	97.10 2,912,929.68	47,406.81 2,865,522.87	1.87	Aaa AA+
U.S. TREASURIES TOTAL			**3,000,000.00**	**2,824,804.69 0.00**	**2,824,804.69**	**5.08**		**503**	**97.10 2,912,929.68**	**47,406.81 2,865,522.87**	**1.87**	**AA+**
U.S. AGENCIES												
3130APQM0	FHLBANKS 1.000 11/18/24 '24	10/28/2021 11/18/2021	3,000,000.00	3,000,000.00 0.00	3,000,000.00	1.00	11/18/2024	49	99.48 2,984,340.00	(15,660.00) 3,000,000.00	1.92	Aaa AA+
3135GAH20	FANNIE MAE 5.250 01/27/25 '24	04/27/2023 04/28/2023	3,200,000.00	3,200,000.00 0.00	3,200,000.00	5.25	01/27/2025	119	100.00 3,200,096.00	96.00 3,200,000.00	2.05	Aaa AA+
3130AQYM9	FHLBANKS 5.000 02/28/25 '24	02/14/2022 02/28/2022	4,500,000.00	4,500,000.00 0.00	4,500,000.00	2.49	02/28/2025	151	99.96 4,498,290.00	(1,710.00) 4,500,000.00	2.89	Aaa AA+
3133ERFU0	FED FARM CR BNKS 5.440 05/29/26 '24	05/31/2024 05/31/2024	3,000,000.00	2,996,760.00 906.67	2,997,666.67	5.50	05/29/2026	606	100.02 3,000,510.00	3,202.58 2,997,307.42	1.93	Aaa AA+
3130B1BT3	FHLBANKS 4.875 06/12/26	05/31/2024 05/31/2024	2,000,000.00	1,996,438.00 6,770.83	2,003,208.83	4.96	06/12/2026	620	101.81 2,036,140.00	39,111.53 1,997,028.47	1.31	Aaa AA+
3133EP2T1	FED FARM CR BNKS 4.125 02/12/27	02/21/2024 02/21/2024	2,500,000.00	2,481,761.11 0.00	2,481,761.11	4.39	02/12/2027	865	100.91 2,522,675.00	37,172.15 2,485,502.85	1.62	Aaa AA+
3135GAP96	FANNIE MAE 5.250 02/19/27 '25	02/21/2024 02/21/2024	2,000,000.00	2,000,000.00 0.00	2,000,000.00	5.25	02/19/2027	872	100.09 2,001,860.00	1,860.00 2,000,000.00	1.28	Aaa AA+
3133EP6K6	FED FARM CR BNKS 4.500 03/26/27	05/02/2024 05/02/2024	3,000,000.00	2,967,300.00 0.00	2,967,300.00	4.91	03/26/2027	907	101.90 3,056,970.00	84,972.08 2,971,997.92	1.96	Aaa AA+
U.S. AGENCIES TOTAL			**23,200,000.00**	**23,142,259.11 7,677.50**	**23,149,936.61**	**4.04**		**472**	**100.44 23,300,881.00**	**149,044.35 23,151,836.65**	**14.95**	**AA+**
GENERAL FUND TOTAL			**116,825,827.16**	**116,292,271.10 7,677.50**	**116,299,948.60**	**4.85**		**113**	**116,745,481.04**	**196,451.16 116,549,029.87**	**74.92**	**AA+**
PROPRIETARY FUND												
BANK DEPOSITS												
999919	Frost Bank Public Fund Checking Account	09/30/2024 09/30/2024	2,890,164.83	2,890,164.83 0.00	2,890,164.83	2.62		1	1.00 2,890,164.83	0.00 2,890,164.83	1.85	NA
BANK DEPOSITS TOTAL			**2,890,164.83**	**2,890,164.83 0.00**	**2,890,164.83**	**2.62**		**1**	**1.00 2,890,164.83**	**0.00 2,890,164.83**	**1.85**	**NA**

MEEDER PUBLIC FUNDS

Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE MARKET VALUE	UNREALIZED GAIN/LOSS BOOK VALUE	% OF MV	MOODY'S S&P RATING
LGIP												
LSCO	Lone Star Invest Pool - Corporate Overnight Fund	09/30/2024 09/30/2024	1,241,420.83	1,241,420.83 0.00	1,241,420.83	5.32		1	1.00 1,241,420.83	0.00 1,241,420.83	0.80	 AAA
LSGO	Lone Star Invest Pool - Government Overnight	09/30/2024 09/30/2024	2,903,372.15	2,903,372.15 0.00	2,903,372.15	5.17		1	1.00 2,903,372.15	0.00 2,903,372.15	1.86	 AAA
LGIP TOTAL			**4,144,792.98**	**4,144,792.98 0.00**	**4,144,792.98**	**5.21**		**1**	**1.00 4,144,792.98**	**0.00 4,144,792.98**	**2.66**	**AAA**
PROPRIETARY FUND TOTAL			**7,034,957.81**	**7,034,957.81 0.00**	**7,034,957.81**	**4.15**		**1**	**7,034,957.81**	**0.00 7,034,957.81**	**4.51**	**AAA**
QSCB-RESERVE FUND												
BANK DEPOSITS												
CCYUSD	Cash	09/30/2024 09/30/2024	4,437,114.47	4,437,114.47 0.00	4,437,114.47	0.00		1	1.00 4,437,114.47	0.00 4,437,114.47	2.85	Aaa AAA
BANK DEPOSITS TOTAL			**4,437,114.47**	**4,437,114.47 0.00**	**4,437,114.47**	**0.00**		**1**	**1.00 4,437,114.47**	**0.00 4,437,114.47**	**2.85**	**AAA**
U.S. TREASURIES												
91282CJV4	US TREASURY 4.250 01/31/26	05/08/2024 05/09/2024	1,175,000.00	1,162,332.03 0.00	1,162,332.03	4.90	01/31/2026	488	100.53 1,181,242.19	16,003.74 1,165,238.45	0.76	Aaa AA+
U.S. TREASURIES TOTAL			**1,175,000.00**	**1,162,332.03 0.00**	**1,162,332.03**	**4.90**		**488**	**100.53 1,181,242.19**	**16,003.74 1,165,238.45**	**0.76**	**AA+**
U.S. AGENCIES												
3130AQJM6	FHLBANKS 1.250 01/28/25 '24	01/07/2022 01/28/2022	3,000,000.00	2,996,100.00 0.00	2,996,100.00	1.29	01/28/2025	120	98.81 2,964,420.00	(35,580.00) 3,000,000.00	1.90	Aaa AA+
3130AKQX7	FHLBANKS 0.700 01/28/26 '24	08/02/2023 08/03/2023	2,840,000.00	2,559,663.60 0.00	2,559,663.60	4.97	01/28/2026	485	95.59 2,714,642.40	24,043.30 2,690,599.10	1.74	WR AA+
3130ANAA8	FHLBANKS 0.750 01/29/26	11/29/2023 11/30/2023	2,750,000.00	2,530,880.00 0.00	2,530,880.00	4.66	01/29/2026	486	95.61 2,629,192.50	13,637.96 2,615,554.54	1.69	Aaa AA+
U.S. AGENCIES TOTAL			**8,590,000.00**	**8,086,643.60 0.00**	**8,086,643.60**	**3.56**		**355**	**96.74 8,308,254.90**	**2,101.26 8,306,153.64**	**5.33**	**AA+**
MUNICIPAL BONDS												
882669CQ5	TEXAS PUBLIC FINANCE AUTHOR 1.120 02/01/26	08/23/2023 08/25/2023	2,065,000.00	1,883,754.95 0.00	1,883,754.95	5.00	02/01/2026	489	96.33 1,989,307.43	23,684.95 1,965,622.48	1.28	Aa1 AA+
MUNICIPAL BONDS TOTAL			**2,065,000.00**	**1,883,754.95 0.00**	**1,883,754.95**	**5.00**		**489**	**96.33 1,989,307.43**	**23,684.95 1,965,622.48**	**1.28**	**AA+**
QSCB-RESERVE FUND TOTAL			**16,267,114.47**	**15,569,845.05 0.00**	**15,569,845.05**	**2.85**		**283**	**15,915,918.98**	**41,789.95 15,874,129.03**	**10.21**	**AA+**

MEEDER PUBLIC FUNDS

Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE MARKET VALUE	UNREALIZED GAIN/LOSS BOOK VALUE	% OF MV	MOODY'S S&P RATING
GRAND TOTAL			156,259,250.71	155,028,425.23 7,677.50	155,036,102.73	4.55		114	155,827,709.10	238,241.11 155,589,467.99	100.00	AA+

MEEDER PUBLIC FUNDS

Cash Reconciliation Report

GENERAL FUND						
POST DATE	**IDENTIFIER**	**DESCRIPTION**	**PAR VALUE**	**FINAL MATURITY**	**PRINCIPAL**	**AMOUNT**
COUPON						
08/12/2024	3133EP2T1	FED FARM CR BNKS 4.125 02/12/27	0.00	02/12/2027	0.00	51,562.50
08/15/2024	912828P46	US TREASURY 1.625 02/15/26	0.00	02/15/2026	0.00	24,375.00
08/19/2024	3135GAP96	FANNIE MAE 5.250 02/19/27 '25	0.00	02/19/2027	0.00	51,916.67
08/28/2024	3130AQYM9	FHLBANKS 5.000 02/28/25 '24	0.00	02/28/2025	0.00	112,500.00
09/26/2024	3133EP6K6	FED FARM CR BNKS 4.500 03/26/27	0.00	03/26/2027	0.00	67,500.00
COUPON TOTAL			**0.00**		**0.00**	**307,854.17**
POST DATE	**IDENTIFIER**	**DESCRIPTION**	**PAR VALUE**	**FINAL MATURITY**	**PRINCIPAL**	**AMOUNT**
MATURITY						
08/16/2024	55609EHG6	Macquarie International Finance Limited 0.0 08/16/2024	-3,000,000.00	08/16/2024	-3,000,000.00	3,000,000.00
MATURITY TOTAL			**-3,000,000.00**		**-3,000,000.00**	**3,000,000.00**
QSCB-RESERVE FUND						
POST DATE	**IDENTIFIER**	**DESCRIPTION**	**PAR VALUE**	**FINAL MATURITY**	**PRINCIPAL**	**AMOUNT**
CALL REDEMPTION						
08/01/2024	3134GYQP0	FREDDIE MAC 5.375 05/01/25 MTN CAL	-2,542,000.00	05/01/2025	-2,542,000.00	2,542,000.00
CALL REDEMPTION TOTAL			**-2,542,000.00**		**-2,542,000.00**	**2,542,000.00**
POST DATE	**IDENTIFIER**	**DESCRIPTION**	**PAR VALUE**	**FINAL MATURITY**	**PRINCIPAL**	**AMOUNT**
COUPON						
07/29/2024	3130ANAA8	FHLBANKS 0.750 01/29/26	0.00	01/29/2026	0.00	10,312.50
07/29/2024	3130AKQX7	FHLBANKS 0.700 01/28/26 '24	0.00	01/28/2026	0.00	9,940.00
07/29/2024	3130AQJM6	FHLBANKS 1.250 01/28/25 '24	0.00	01/28/2025	0.00	18,750.00
07/31/2024	91282CJV4	US TREASURY 4.250 01/31/26	0.00	01/31/2026	0.00	24,968.75
08/01/2024	882669CQ5	TEXAS PUBLIC FINANCE AUTHOR 1.120 02/01/26	0.00	02/01/2026	0.00	11,564.00
08/01/2024	3134GYQP0	FREDDIE MAC 5.375 05/01/25 MTN CAL	0.00	05/01/2025	0.00	34,158.13
COUPON TOTAL			**0.00**		**0.00**	**109,693.38**

MEEDER PUBLIC FUNDS

Transaction Statement

QSCB-RESERVE FUND

	TRADE DATE	SETTLE DATE	CUSIP	DESCRIPTION	PAR VALUE	BOOK VALUE	TOTAL	NET REALIZED GAIN/LOSS
CALL REDEMPTION								
	08/01/2024	08/01/2024	3134GYQP0	FREDDIE MAC 5.375 05/01/25 MTN CAL	(2,542,000.00)	2,542,000.00	2,542,000.00	0.00
CALL REDEMPTION TOTAL					**(2,542,000.00)**	**2,542,000.00**	**2,542,000.00**	**0.00**

GENERAL FUND

	TRADE DATE	SETTLE DATE	CUSIP	DESCRIPTION	PAR VALUE	BOOK VALUE	TOTAL	NET REALIZED GAIN/LOSS
MATURITY								
	08/16/2024	08/16/2024	55609EHG6	Macquarie International Finance Limited 0.0 08/16/2024	(3,000,000.00)	3,000,000.00	3,000,000.00	0.00
MATURITY TOTAL					**(3,000,000.00)**	**3,000,000.00**	**3,000,000.00**	**0.00**

MEEDER PUBLIC FUNDS

Amortization Schedule

CUSIP	DESCRIPTION	PAR VALUE	PRINCIPAL COST	ORIGINAL PREMIUM OR DISCOUNT	BEGINNING BOOK VALUE	CURRENT PERIOD AMORT	ENDING BOOK VALUE	TOTAL AMORTIZATION	UNAMORTIZED BALANCE
GENERAL FUND									
22533TNQ5	CREDIT AGRI NY 01/24/25	3,000,000.00	2,895,676.67	(104,323.33)	2,909,265.00	40,326.67	2,949,591.67	53,915.00	(50,408.33)
3135GAH20	FANNIE MAE 5.250 01/27/25 '24	3,200,000.00	3,200,000.00	0.00	3,200,000.00	0.00	3,200,000.00	0.00	0.00
3135GAP96	FANNIE MAE 5.250 02/19/27 '25	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00
3133EP2T1	FED FARM CR BNKS 4.125 02/12/27	2,500,000.00	2,481,761.11	(18,238.90)	2,483,959.17	1,543.68	2,485,502.85	3,741.74	(14,497.15)
3133EP6K6	FED FARM CR BNKS 4.500 03/26/27	3,000,000.00	2,967,300.00	(32,700.00)	2,969,154.44	2,843.48	2,971,997.92	4,697.92	(28,002.08)
3133ERFU0	FED FARM CR BNKS 5.440 05/29/26 '24	3,000,000.00	2,996,760.00	(3,240.00)	2,996,897.97	409.45	2,997,307.42	547.42	(2,692.58)
3130APQM0	FHLBANKS 1.000 11/18/24 '24	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00
3130B1BT3	FHLBANKS 4.875 06/12/26	2,000,000.00	1,996,438.00	(3,562.00)	1,996,586.82	441.65	1,997,028.47	590.47	(2,971.53)
3130AQYM9	FHLBANKS 5.000 02/28/25 '24	4,500,000.00	4,500,000.00	0.00	4,500,000.00	0.00	4,500,000.00	0.00	0.00
45685QMP1	ING US FUNDING 12/23/24	2,500,000.00	2,412,690.97	(87,309.03)	2,434,982.64	34,180.56	2,469,163.19	56,472.22	(30,836.81)
62479LL86	MUFG BANK NY 11/08/24	2,000,000.00	1,925,180.00	(74,820.00)	1,962,733.33	26,373.33	1,989,106.67	63,926.67	(10,893.33)
62479LKF1	MUFG Bank, Ltd. - New York Branch 0.0 10/15/2024	1,000,000.00	965,832.50	(34,167.50)	984,718.33	13,263.33	997,981.67	32,149.17	(2,018.33)
55609EHG6	Macquarie International Finance Limited 0.0 08/16/2024	3,000,000.00	2,882,802.50	(117,197.50)	2,979,185.00	20,815.00	0.00	117,197.50	0.00
912828P46	US TREASURY 1.625 02/15/26	3,000,000.00	2,824,804.69	(175,195.31)	2,840,877.65	24,645.21	2,865,522.87	40,718.18	(134,477.13)
TOTAL		**37,700,000.00**	**37,049,246.44**	**(650,753.57)**	**37,258,360.36**	**164,842.36**	**34,423,202.71**	**373,956.28**	**(276,797.29)**
QSCB-RESERVE FUND									
3130AKQX7	FHLBANKS 0.700 01/28/26 '24	2,840,000.00	2,559,663.60	(280,336.40)	2,662,200.58	28,398.52	2,690,599.10	130,935.50	(149,400.90)
3130ANAA8	FHLBANKS 0.750 01/29/26	2,750,000.00	2,530,880.00	(219,120.00)	2,590,051.49	25,503.06	2,615,554.54	84,674.54	(134,445.46)
3130AQJM6	FHLBANKS 1.250 01/28/25 '24	3,000,000.00	2,996,100.00	(3,900.00)	3,000,000.00	0.00	3,000,000.00	3,900.00	0.00
3134GYQP0	FREDDIE MAC 5.375 05/01/25 MTN CAL	2,542,000.00	2,542,000.00	0.00	2,542,000.00	0.00	0.00	0.00	0.00
882669CQ5	TEXAS PUBLIC FINANCE AUTHOR 1.120 02/01/26	2,065,000.00	1,883,754.95	(181,245.05)	1,946,887.37	18,735.11	1,965,622.48	81,867.53	(99,377.52)
91282CJV4	US TREASURY 4.250 01/31/26	1,175,000.00	1,162,332.03	(12,667.97)	1,163,394.38	1,844.07	1,165,238.45	2,906.42	(9,761.55)
TOTAL		**14,372,000.00**	**13,674,730.58**	**(697,269.42)**	**13,904,533.81**	**74,480.75**	**11,437,014.56**	**304,283.98**	**(392,985.44)**
GRAND TOTAL		**52,072,000.00**	**50,723,977.02**	**(1,348,022.99)**	**51,162,894.17**	**239,323.11**	**45,860,217.28**	**678,240.26**	**(669,782.72)**

MEEDER PUBLIC FUNDS

Accrued Interest Schedule

IDENTIFIER	DESCRIPTION	SETTLE DATE	PAR VALUE	PRINCIPAL COST	BEGINNING ACCRUED INTEREST	PURCHASED INTEREST	CURRENT PERIOD ACCRUAL	INTEREST RECEIVED	ENDING ACCRUED INTEREST
ACTIVITY FUND									
999915	Frost Bank Public Fund Checking Account	2024-09-30	2,441,520.09	2,441,520.09	0.00	0.00	12,194.90	12,194.90	0.00
TOTAL			**2,441,520.09**	**2,441,520.09**	**0.00**	**0.00**	**12,194.90**	**12,194.90**	**0.00**
CAPITAL PROJECTS FUND									
999922	Frost Bank Public Fund Checking Account	2024-09-30	8,768.53	8,768.53	0.00	0.00	975.43	975.43	0.00
SYS10109	Frost Bank Public Fund Checking Account	2024-09-30	239,959.08	239,959.08	0.00	0.00	2,536.55	2,536.55	0.00
LSCO	Lone Star Invest Pool - Corporate Overnight Fund	2024-09-30	3,035,124.60	3,035,124.60	0.00	0.00	41,039.78	41,039.78	0.00
LSGO	Lone Star Invest Pool - Government Overnight	2024-09-30	3,005,029.67	3,005,029.67	0.00	0.00	39,723.16	39,723.16	0.00
TOTAL			**6,288,881.88**	**6,288,881.88**	**0.00**	**0.00**	**84,274.92**	**84,274.92**	**0.00**
CLEARING FUND									
999914	Frost Bank Public Fund Checking Account	2024-09-30	3,372,235.62	3,372,235.62	0.00	0.00	19,992.37	19,992.37	0.00
TOTAL			**3,372,235.62**	**3,372,235.62**	**0.00**	**0.00**	**19,992.37**	**19,992.37**	**0.00**
DEBT SERVICE FUND									
999920	Frost Bank Public Fund Checking Account	2024-09-30	228,183.89	228,183.89	0.00	0.00	910.75	910.75	0.00
LSCO	Lone Star Invest Pool - Corporate Overnight Fund	2024-09-30	1,772,598.43	1,772,598.43	0.00	0.00	26,045.90	26,045.90	0.00
LSGO	Lone Star Invest Pool - Government Overnight	2024-09-30	2,027,931.36	2,027,931.36	0.00	0.00	26,648.64	26,648.64	0.00
TOTAL			**4,028,713.68**	**4,028,713.68**	**0.00**	**0.00**	**53,605.29**	**53,605.29**	**0.00**
GENERAL FUND									
22533TNQ5	CREDIT AGRI NY 01/24/25	2024-05-31	3,000,000.00	2,895,676.67	0.00	0.00	0.00	0.00	0.00
3135GAH20	FANNIE MAE 5.250 01/27/25 '24	2023-04-28	3,200,000.00	3,200,000.00	29,866.67	0.00	42,000.00	0.00	71,866.67
3135GAP96	FANNIE MAE 5.250 02/19/27 '25	2024-02-21	2,000,000.00	2,000,000.00	37,916.67	0.00	26,250.00	51,916.67	12,250.00
3133EP2T1	FED FARM CR BNKS 4.125 02/12/27	2024-02-21	2,500,000.00	2,481,761.11	39,817.71	0.00	25,781.25	51,562.50	14,036.46
3133EP6K6	FED FARM CR BNKS 4.500 03/26/27	2024-05-02	3,000,000.00	2,967,300.00	35,625.00	0.00	33,750.00	67,500.00	1,875.00
3133ERFU0	FED FARM CR BNKS 5.440 05/29/26 '24	2024-05-31	3,000,000.00	2,996,760.00	14,506.67	0.00	40,800.00	0.00	55,306.67

MEEDER PUBLIC FUNDS

Accrued Interest Schedule

IDENTIFIER	DESCRIPTION	SETTLE DATE	PAR VALUE	PRINCIPAL COST	BEGINNING ACCRUED INTEREST	PURCHASED INTEREST	CURRENT PERIOD ACCRUAL	INTEREST RECEIVED	ENDING ACCRUED INTEREST
3130APQM0	FHLBANKS 1.000 11/18/24 '24	2021-11-18	3,000,000.00	3,000,000.00	3,583.33	0.00	7,500.00	0.00	11,083.33
3130B1BT3	FHLBANKS 4.875 06/12/26	2024-05-31	2,000,000.00	1,996,438.00	14,895.83	0.00	24,375.00	0.00	39,270.83
3130AQYM9	FHLBANKS 5.000 02/28/25 '24	2022-02-28	4,500,000.00	4,500,000.00	76,875.00	0.00	56,250.00	112,500.00	20,625.00
999917	Frost Bank Public Fund Checking Account	2024-09-30	5,632,870.57	5,632,870.57	0.00	0.00	33,157.60	33,157.60	0.00
45685QMP1	ING US FUNDING 12/23/24	2024-05-02	2,500,000.00	2,412,690.97	0.00	0.00	0.00	0.00	0.00
LSCO	Lone Star Invest Pool - Corporate Overnight Fund	2024-09-30	37,554,155.93	37,554,155.93	0.00	0.00	375,889.32	375,889.32	0.00
LSGO	Lone Star Invest Pool - Government Overnight	2024-09-30	15,351,418.58	15,351,418.58	0.00	0.00	201,729.92	201,729.92	0.00
62479LL86	MUFG BANK NY 11/08/24	2024-02-21	2,000,000.00	1,925,180.00	0.00	0.00	0.00	0.00	0.00
62479LKF1	MUFG Bank, Ltd. - New York Branch 0.0 10/15/2024	2024-02-21	1,000,000.00	965,832.50	0.00	0.00	0.00	0.00	0.00
TEXPOOL	TexPool	2024-09-30	11,736,073.49	11,736,073.49	0.00	0.00	154,249.95	154,249.95	0.00
TEXPRIME	TexPool Prime	2024-09-30	11,851,308.59	11,851,308.59	0.00	0.00	159,720.35	159,720.35	0.00
912828P46	US TREASURY 1.625 02/15/26	2024-05-02	3,000,000.00	2,824,804.69	18,348.21	0.00	12,253.01	24,375.00	6,226.22
TOTAL			**116,825,827.16**	**116,292,271.10**	**271,435.09**	**0.00**	**1,193,706.40**	**1,232,601.31**	**232,540.18**
PROPRIETARY FUND									
999919	Frost Bank Public Fund Checking Account	2024-09-30	2,890,164.83	2,890,164.83	0.00	0.00	9,082.38	9,082.38	0.00
LSCO	Lone Star Invest Pool - Corporate Overnight Fund	2024-09-30	1,241,420.83	1,241,420.83	0.00	0.00	19,793.16	19,793.16	0.00
LSGO	Lone Star Invest Pool - Government Overnight	2024-09-30	2,903,372.15	2,903,372.15	0.00	0.00	38,152.63	38,152.63	0.00
TOTAL			**7,034,957.81**	**7,034,957.81**	**0.00**	**0.00**	**67,028.17**	**67,028.17**	**0.00**
QSCB-RESERVE FUND									
CCYUSD	Cash	2024-09-30	4,437,114.47	4,437,114.47	0.00	0.00	0.00	0.00	0.00
3130AKQX7	FHLBANKS 0.700 01/28/26 '24	2023-08-03	2,840,000.00	2,559,663.60	8,449.00	0.00	4,970.00	9,940.00	3,479.00
3130ANAA8	FHLBANKS 0.750 01/29/26	2023-11-30	2,750,000.00	2,530,880.00	8,708.33	0.00	5,156.25	10,312.50	3,552.08
3130AQJM6	FHLBANKS 1.250 01/28/25 '24	2022-01-28	3,000,000.00	2,996,100.00	15,937.50	0.00	9,375.00	18,750.00	6,562.50
3134GYQP0	FREDDIE MAC 5.375 05/01/25 MTN CAL	2023-05-01	0.00	0.00	22,772.08	0.00	11,386.05	34,158.13	0.00
882669CQ5	TEXAS PUBLIC FINANCE AUTHOR 1.120 02/01/26	2023-08-25	2,065,000.00	1,883,754.95	9,636.67	0.00	5,782.00	11,564.00	3,854.67

MEEDER PUBLIC FUNDS

Accrued Interest Schedule

IDENTIFIER	DESCRIPTION	SETTLE DATE	PAR VALUE	PRINCIPAL COST	BEGINNING ACCRUED INTEREST	PURCHASED INTEREST	CURRENT PERIOD ACCRUAL	INTEREST RECEIVED	ENDING ACCRUED INTEREST
91282CJV4	US TREASURY 4.250 01/31/26	2024-05-09	1,175,000.00	1,162,332.03	20,853.02	0.00	12,529.11	24,968.75	8,413.38
TOTAL			**16,267,114.47**	**15,569,845.05**	**86,356.61**	**0.00**	**49,198.41**	**109,693.38**	**25,861.63**
GRAND TOTAL			**156,259,250.71**	**155,028,425.23**	**357,791.69**	**0.00**	**1,480,000.46**	**1,579,390.34**	**258,401.81**

MEEDER PUBLIC FUNDS

Earnings by Fund

CUSIP	DESCRIPTION	ENDING PAR VALUE	BEGINNING BOOK VALUE	ENDING BOOK VALUE	FINAL MATURITY	COUPON RATE	YIELD	INTEREST EARNED	NET AMORTIZATION/ ACCRETION INCOME	NET REALIZED GAIN/LOSS	ADJUSTED INTEREST EARNINGS
ACTIVITY FUND											
999915	Frost Bank Public Fund Checking Account	2,441,520.09	2,227,803.53	2,441,520.09	09/30/2024	4.61	2.62	12,194.90	0.00	0.00	12,194.90
TOTAL		**2,441,520.09**	**2,227,803.53**	**2,441,520.09**		**4.61**	**2.62**	**12,194.90**	**0.00**	**0.00**	**12,194.90**
CAPITAL PROJECTS FUND											
999922	Frost Bank Public Fund Checking Account	8,768.53	164,366.15	8,768.53	09/30/2024	4.61	2.62	975.43	0.00	0.00	975.43
LSCO	Lone Star Invest Pool - Corporate Overnight Fund	3,035,124.60	3,019,084.82	3,035,124.60	09/30/2024	0.00	5.32	41,039.78	0.00	0.00	41,039.78
LSGO	Lone Star Invest Pool - Government Overnight	3,005,029.67	2,990,306.51	3,005,029.67	09/30/2024	0.00	5.17	39,723.16	0.00	0.00	39,723.16
SYS10109	Frost Bank Public Fund Checking Account	239,959.08	658,929.60	239,959.08	09/30/2024	4.61	2.62	2,536.55	0.00	0.00	2,536.55
TOTAL		**6,288,881.88**	**6,832,687.08**	**6,288,881.88**		**0.18**	**5.14**	**84,274.92**	**0.00**	**0.00**	**84,274.92**
CLEARING FUND											
999914	Frost Bank Public Fund Checking Account	3,372,235.62	3,166,885.62	3,372,235.62	09/30/2024	4.61	2.62	19,992.37	0.00	0.00	19,992.37
TOTAL		**3,372,235.62**	**3,166,885.62**	**3,372,235.62**		**4.61**	**2.62**	**19,992.37**	**0.00**	**0.00**	**19,992.37**
DEBT SERVICE FUND											
999920	Frost Bank Public Fund Checking Account	228,183.89	92,579.24	228,183.89	09/30/2024	4.61	2.62	910.75	0.00	0.00	910.75
LSCO	Lone Star Invest Pool - Corporate Overnight Fund	1,772,598.43	2,207,967.87	1,772,598.43	09/30/2024	0.00	5.32	26,045.90	0.00	0.00	26,045.90
LSGO	Lone Star Invest Pool - Government Overnight	2,027,931.36	2,001,282.72	2,027,931.36	09/30/2024	0.00	5.17	26,648.64	0.00	0.00	26,648.64
TOTAL		**4,028,713.68**	**4,301,829.83**	**4,028,713.68**		**0.26**	**5.09**	**53,605.29**	**0.00**	**0.00**	**53,605.29**
GENERAL FUND											
22533TNQ5	CREDIT AGRI NY 01/24/25	3,000,000.00	2,909,265.00	2,949,591.67	01/24/2025	0.00	5.43	0.00	40,326.67	0.00	40,326.67
3130APQM0	FHLBANKS 1.000 11/18/24 '24	3,000,000.00	3,000,000.00	3,000,000.00	11/18/2024	1.00	1.00	7,500.00	0.00	0.00	7,500.00
3130AQYM9	FHLBANKS 5.000 02/28/25 '24	4,500,000.00	4,500,000.00	4,500,000.00	02/28/2025	5.00	2.49	56,250.00	0.00	0.00	56,250.00
3130B1BT3	FHLBANKS 4.875 06/12/26	2,000,000.00	1,996,586.82	1,997,028.47	06/12/2026	4.88	4.96	24,375.00	441.65	0.00	24,816.65

MEEDER PUBLIC FUNDS

Earnings by Fund

CUSIP	DESCRIPTION	ENDING PAR VALUE	BEGINNING BOOK VALUE	ENDING BOOK VALUE	FINAL MATURITY	COUPON RATE	YIELD	INTEREST EARNED	NET AMORTIZATION/ ACCRETION INCOME	NET REALIZED GAIN/LOSS	ADJUSTED INTEREST EARNINGS
3133EP2T1	FED FARM CR BNKS 4.125 02/12/27	2,500,000.00	2,483,959.17	2,485,502.85	02/12/2027	4.13	4.39	25,781.25	1,543.68	0.00	27,324.93
3133EP6K6	FED FARM CR BNKS 4.500 03/26/27	3,000,000.00	2,969,154.44	2,971,997.92	03/26/2027	4.50	4.91	33,750.00	2,843.48	0.00	36,593.48
3133ERFU0	FED FARM CR BNKS 5.440 05/29/26 '24	3,000,000.00	2,996,897.97	2,997,307.42	05/29/2026	5.44	5.50	40,800.00	409.45	0.00	41,209.45
3135GAH20	FANNIE MAE 5.250 01/27/25 '24	3,200,000.00	3,200,000.00	3,200,000.00	01/27/2025	5.25	5.25	42,000.00	0.00	0.00	42,000.00
3135GAP96	FANNIE MAE 5.250 02/19/27 '25	2,000,000.00	2,000,000.00	2,000,000.00	02/19/2027	5.25	5.25	26,250.00	0.00	0.00	26,250.00
45685QMP1	ING US FUNDING 12/23/24	2,500,000.00	2,434,982.64	2,469,163.19	12/23/2024	0.00	5.52	0.00	34,180.56	0.00	34,180.56
55609EHG6	Macquarie International Finance Limited 0.0 08/16/2024	0.00	2,979,185.00	0.00	08/16/2024	0.00	5.62	0.00	20,815.00	0.00	20,815.00
62479LKF1	MUFG Bank, Ltd. - New York Branch 0.0 10/15/2024	1,000,000.00	984,718.33	997,981.67	10/15/2024	0.00	5.35	0.00	13,263.33	0.00	13,263.33
62479LL86	MUFG BANK NY 11/08/24	2,000,000.00	1,962,733.33	1,989,106.67	11/08/2024	0.00	5.33	0.00	26,373.33	0.00	26,373.33
912828P46	US TREASURY 1.625 02/15/26	3,000,000.00	2,840,877.65	2,865,522.87	02/15/2026	1.63	5.08	12,253.01	24,645.21	0.00	36,898.22
999917	Frost Bank Public Fund Checking Account	5,632,870.57	4,550,421.94	5,632,870.57	09/30/2024	4.61	2.62	33,157.60	0.00	0.00	33,157.60
LSCO	Lone Star Invest Pool - Corporate Overnight Fund	37,554,155.93	33,043,129.33	37,554,155.93	09/30/2024	0.00	5.32	375,889.32	0.00	0.00	375,889.32
LSGO	Lone Star Invest Pool - Government Overnight	15,351,418.58	15,149,688.66	15,351,418.58	09/30/2024	0.00	5.17	201,729.92	0.00	0.00	201,729.92
TEXPOOL	TexPool	11,736,073.49	11,581,823.54	11,736,073.49	09/30/2024	5.34	4.98	154,249.95	0.00	0.00	154,249.95
TEXPRIME	TexPool Prime	11,851,308.59	11,691,588.24	11,851,308.59	09/30/2024	4.50	5.05	159,720.35	0.00	0.00	159,720.35
TOTAL		**116,825,827.16**	**113,275,012.07**	**116,549,029.87**		**2.15**	**4.85**	**1,193,706.40**	**164,842.36**	**0.00**	**1,358,548.76**
PROPRIETARY FUND											
999919	Frost Bank Public Fund Checking Account	2,890,164.83	1,535,496.96	2,890,164.83	09/30/2024	4.61	2.62	9,082.38	0.00	0.00	9,082.38
LSCO	Lone Star Invest Pool - Corporate Overnight Fund	1,241,420.83	2,221,627.67	1,241,420.83	09/30/2024	0.00	5.32	19,793.16	0.00	0.00	19,793.16
LSGO	Lone Star Invest Pool - Government Overnight	2,903,372.15	2,865,219.52	2,903,372.15	09/30/2024	0.00	5.17	38,152.63	0.00	0.00	38,152.63
TOTAL		**7,034,957.81**	**6,622,344.15**	**7,034,957.81**		**1.89**	**4.15**	**67,028.17**	**0.00**	**0.00**	**67,028.17**
QSCB-RESERVE FUND											
3130AKQX7	FHLBANKS 0.700 01/28/26 '24	2,840,000.00	2,662,200.58	2,695,289.10	01/28/2026	0.70	4.97	4,970.00	28,398.52	0.00	33,368.52
3130ANAA8	FHLBANKS 0.750 01/29/26	2,750,000.00	2,590,051.49	2,615,554.54	01/29/2026	0.75	4.66	5,156.25	25,503.06	0.00	30,659.31

MEEDER PUBLIC FUNDS

Earnings by Fund

CUSIP	DESCRIPTION	ENDING PAR VALUE	BEGINNING BOOK VALUE	ENDING BOOK VALUE	FINAL MATURITY	COUPON RATE	YIELD	INTEREST EARNED	NET AMORTIZATION/ ACCRETION INCOME	NET REALIZED GAIN/LOSS	ADJUSTED INTEREST EARNINGS
3130AQJM6	FHLBANKS 1.250 01/28/25 '24	3,000,000.00	3,000,000.00	3,000,000.00	01/28/2025	1.25	1.29	9,375.00	0.00	0.00	9,375.00
3134GYQP0	FREDDIE MAC 5.375 05/01/25 MTN CAL	0.00	2,542,000.00	0.00	05/01/2025	5.38	5.38	11,386.05	0.00	0.00	11,386.05
882669CQ5	TEXAS PUBLIC FINANCE AUTHOR 1.120 02/01/26	2,065,000.00	1,946,887.37	1,965,622.48	02/01/2026	1.12	5.00	5,782.00	18,735.11	0.00	24,517.11
91282CJV4	US TREASURY 4.250 01/31/26	1,175,000.00	1,163,394.38	1,165,238.45	01/31/2026	4.25	4.90	12,529.11	1,844.07	0.00	14,373.18
CCYUSD	Cash	4,437,114.47	1,785,421.09	4,437,114.47	09/30/2024	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		**16,267,114.47**	**15,689,954.90**	**15,874,129.03**		**0.93**	**2.85**	**49,198.41**	**74,480.75**	**0.00**	**123,679.16**
GRAND TOTAL		**156,259,250.71**	**152,116,517.18**	**155,589,467.99**		**1.97**	**4.55**	**1,480,000.46**	**239,323.11**	**0.00**	**1,719,323.57**

MEEDER PUBLIC FUNDS

Projected Cashflows

For the Period October 01, 2024 to March 31, 2025

CUSIP	DESCRIPTION	POST DATE	TRANSACTION TYPE	AMOUNT
GENERAL FUND				
OCT 2024				
62479LKF1	MUFG Bank, Ltd. - New York Branch 0.0 10/15/2024	10/15/2024	Final Maturity	1,000,000.00
3135GAH20	FANNIE MAE 5.250 01/27/25 '24	10/28/2024	Coupon	84,000.00
OCT 2024 TOTAL				**1,084,000.00**
NOV 2024				
62479LL86	MUFG BANK NY 11/08/24	11/08/2024	Final Maturity	2,000,000.00
3130APQM0	FHLBANKS 1.000 11/18/24 '24	11/18/2024	Coupon	15,000.00
3130APQM0	FHLBANKS 1.000 11/18/24 '24	11/18/2024	Final Maturity	3,000,000.00
3130AQYM9	FHLBANKS 5.000 02/28/25 '24	11/28/2024	Coupon	56,250.00
3133ERFU0	FED FARM CR BNKS 5.440 05/29/26 '24	11/29/2024	Coupon	81,600.00
NOV 2024 TOTAL				**5,152,850.00**
DEC 2024				
3130B1BT3	FHLBANKS 4.875 06/12/26	12/12/2024	Coupon	58,500.00
45685QMP1	ING US FUNDING 12/23/24	12/23/2024	Final Maturity	2,500,000.00
DEC 2024 TOTAL				**2,558,500.00**
JAN 2025				
22533TNQ5	CREDIT AGRI NY 01/24/25	01/24/2025	Final Maturity	3,000,000.00
JAN 2025 TOTAL				**3,000,000.00**
FEB 2025				
3133EP2T1	FED FARM CR BNKS 4.125 02/12/27	02/12/2025	Coupon	51,562.50
912828P46	US TREASURY 1.625 02/15/26	02/18/2025	Coupon	24,375.00
3135GAP96	FANNIE MAE 5.250 02/19/27 '25	02/19/2025	Coupon	52,500.00
FEB 2025 TOTAL				**128,437.50**
MAR 2025				

MEEDER PUBLIC FUNDS

Projected Cashflows

For the Period October 01, 2024 to March 31, 2025

CUSIP	DESCRIPTION	POST DATE	TRANSACTION TYPE	AMOUNT
3133EP6K6	FED FARM CR BNKS 4.500 03/26/27	03/26/2025	Coupon	67,500.00
MAR 2025 TOTAL				**67,500.00**
MAY 2025				
3133ERFU0	FED FARM CR BNKS 5.440 05/29/26 '24	05/29/2025	Coupon	81,600.00
MAY 2025 TOTAL				**81,600.00**
JUN 2025				
3130B1BT3	FHLBANKS 4.875 06/12/26	06/12/2025	Coupon	48,750.00
JUN 2025 TOTAL				**48,750.00**
GENERAL FUND TOTAL				12,121,637.50
QSCB-RESERVE FUND				
JAN 2025				
3130AQJM6	FHLBANKS 1.250 01/28/25 '24	01/28/2025	Coupon	18,750.00
3130AQJM6	FHLBANKS 1.250 01/28/25 '24	01/28/2025	Final Maturity	3,000,000.00
3130AKQX7	FHLBANKS 0.700 01/28/26 '24	01/28/2025	Coupon	9,940.00
3130ANAA8	FHLBANKS 0.750 01/29/26	01/29/2025	Coupon	10,312.50
91282CJV4	US TREASURY 4.250 01/31/26	01/31/2025	Coupon	24,968.75
JAN 2025 TOTAL				**3,063,971.25**
FEB 2025				
882669CQ5	TEXAS PUBLIC FINANCE AUTHOR 1.120 02/01/26	02/03/2025	Coupon	11,564.00
FEB 2025 TOTAL				**11,564.00**
QSCB-RESERVE FUND TOTAL				3,075,535.25
GRAND TOTAL				**15,197,172.75**

MEEDER PUBLIC FUNDS

Change in Value

IDENTIFIER	ISSUER PAR VALUE	YIELD	TRADE DATE MATURITY DATE	INTEREST ACCRUAL INTEREST RECEIVED	BEGINNING BOOK VALUE BEGINNING MARKET VALUE	PURCHASES/ ADDITIONS	REDEMPTIONS	CHANGE IN BOOK VALUE CHANGE IN MARKET VALUE	ENDING BOOK VALUE ENDING MARKET VALUE
ACTIVITY FUND									
999915	Frost Bank Public Fund Checking Account 2,441,520.09	2.62	09/30/2024	12,194.90 12,194.90	2,227,803.53 2,227,803.53	260,868.65	(47,152.09)	213,716.56 213,716.56	2,441,520.09 2,441,520.09
TOTAL		**2.62**		**12,194.90** **12,194.90**	**2,227,803.53** **2,227,803.53**	**260,868.65**	**(47,152.09)**	**213,716.56** **213,716.56**	**2,441,520.09** **2,441,520.09**
CAPITAL PROJECTS FUND									
SYS10109	Frost Bank Public Fund Checking Account 239,959.08	2.62	08/31/2023 09/30/2024	2,536.55 2,536.55	658,929.60 658,929.60	0.00	(418,970.52)	(418,970.52) (418,970.52)	239,959.08 239,959.08
999922	Frost Bank Public Fund Checking Account 8,768.53	2.62	09/30/2024	975.43 975.43	164,366.15 164,366.15	362,287.21	(517,884.83)	(155,597.62) (155,597.62)	8,768.53 8,768.53
LSCO	Lone Star Invest Pool - Corporate Overnight Fund 3,035,124.60	5.32	09/30/2024	41,039.78 41,039.78	3,019,084.82 3,019,084.82	40,957.09	(24,917.31)	16,039.78 16,039.78	3,035,124.60 3,035,124.60
LSGO	Lone Star Invest Pool - Government Overnight 3,005,029.67	5.17	09/30/2024	39,723.16 39,723.16	2,990,306.51 2,990,306.51	39,637.82	(24,914.66)	14,723.16 14,723.16	3,005,029.67 3,005,029.67
TOTAL		**5.14**		**84,274.92** **84,274.92**	**6,832,687.08** **6,832,687.08**	**442,882.12**	**(986,687.32)**	**(543,805.20)** **(543,805.20)**	**6,288,881.88** **6,288,881.88**
CLEARING FUND									
999914	Frost Bank Public Fund Checking Account 3,372,235.62	2.62	09/30/2024	19,992.37 19,992.37	3,166,885.62 3,166,885.62	982,302.09	(776,952.09)	205,350.00 205,350.00	3,372,235.62 3,372,235.62
TOTAL		**2.62**		**19,992.37** **19,992.37**	**3,166,885.62** **3,166,885.62**	**982,302.09**	**(776,952.09)**	**205,350.00** **205,350.00**	**3,372,235.62** **3,372,235.62**
DEBT SERVICE FUND									
999920	Frost Bank Public Fund Checking Account 228,183.89	2.62	09/30/2024	910.75 910.75	92,579.24 92,579.24	136,690.67	(1,086.02)	135,604.65 135,604.65	228,183.89 228,183.89

MEEDER PUBLIC FUNDS

Change in Value

IDENTIFIER	ISSUER PAR VALUE	YIELD	TRADE DATE MATURITY DATE	INTEREST ACCRUAL INTEREST RECEIVED	BEGINNING BOOK VALUE BEGINNING MARKET VALUE	PURCHASES/ ADDITIONS	REDEMPTIONS	CHANGE IN BOOK VALUE CHANGE IN MARKET VALUE	ENDING BOOK VALUE ENDING MARKET VALUE
LSCO	Lone Star Invest Pool - Corporate Overnight Fund 1,772,598.43	5.32	09/30/2024	26,045.90 26,045.90	2,207,967.87 2,207,967.87	142,137.07	(577,506.51)	(435,369.44) (435,369.44)	1,772,598.43 1,772,598.43
LSGO	Lone Star Invest Pool - Government Overnight 2,027,931.36	5.17	09/30/2024	26,648.64 26,648.64	2,001,282.72 2,001,282.72	26,648.64	0.00	26,648.64 26,648.64	2,027,931.36 2,027,931.36
TOTAL		**5.09**		**53,605.29** **53,605.29**	**4,301,829.83** **4,301,829.83**	**305,476.38**	**(578,592.53)**	**(273,116.15)** **(273,116.15)**	**4,028,713.68** **4,028,713.68**
GENERAL FUND									
55609EHG6	Macquarie International Finance Limited 0.0 08/16/2024 0.00	5.62	12/01/2023 08/16/2024	0.00 0.00	2,979,185.00 2,979,185.00	0.00	(3,000,000.00)	(2,979,185.00) (2,979,185.00)	0.00 0.00
LSCO	Lone Star Invest Pool - Corporate Overnight Fund 37,554,155.93	5.32	09/30/2024	375,889.32 375,889.32	33,043,129.33 33,043,129.33	9,873,252.57	(5,362,225.97)	4,511,026.60 4,511,026.60	37,554,155.93 37,554,155.93
TEXPRIME	TexPool Prime 11,851,308.59	5.05	09/30/2024	159,720.35 159,720.35	11,691,588.24 11,691,588.24	159,720.35	0.00	159,720.35 159,720.35	11,851,308.59 11,851,308.59
TEXPOOL	TexPool 11,736,073.49	4.98	09/30/2024	154,249.95 154,249.95	11,581,823.54 11,581,823.54	154,249.95	0.00	154,249.95 154,249.95	11,736,073.49 11,736,073.49
999917	Frost Bank Public Fund Checking Account 5,632,870.57	2.62	09/30/2024	33,157.60 33,157.60	4,550,421.94 4,550,421.94	7,500,389.00	(6,417,940.37)	1,082,448.63 1,082,448.63	5,632,870.57 5,632,870.57
LSGO	Lone Star Invest Pool - Government Overnight 15,351,418.58	5.17	09/30/2024	201,729.92 201,729.92	15,149,688.66 15,149,688.66	201,729.92	0.00	201,729.92 201,729.92	15,351,418.58 15,351,418.58
62479LKF1	MUFG Bank, Ltd. - New York Branch 0.0 10/15/2024 1,000,000.00	5.35	02/21/2024 10/15/2024	0.00 0.00	984,718.33 984,718.33	0.00	0.00	13,263.33 13,263.33	997,981.67 997,981.67
62479LL86	MUFG BANK NY 11/08/24 2,000,000.00	5.33	02/21/2024 11/08/2024	0.00 0.00	1,962,733.33 1,962,733.33	0.00	0.00	26,373.33 26,373.33	1,989,106.67 1,989,106.67
3130APQM0	FHLBANKS 1.000 11/18/24 '24 3,000,000.00	1.00	10/28/2021 11/18/2024	7,500.00 0.00	3,000,000.00 2,947,920.00	0.00	0.00	0.00 36,420.00	3,000,000.00 2,984,340.00
45685QMP1	ING US FUNDING 12/23/24 2,500,000.00	5.52	05/02/2024 12/23/2024	0.00 0.00	2,434,982.64 2,434,982.64	0.00	0.00	34,180.56 34,180.56	2,469,163.19 2,469,163.19
22533TNQ5	CREDIT AGRI NY 01/24/25 3,000,000.00	5.43	05/31/2024 01/24/2025	0.00 0.00	2,909,265.00 2,909,265.00	0.00	0.00	40,326.67 40,326.67	2,949,591.67 2,949,591.67
3135GAH20	FANNIE MAE 5.250 01/27/25 '24 3,200,000.00	5.25	04/27/2023 01/27/2025	42,000.00 0.00	3,200,000.00 3,193,408.00	0.00	0.00	0.00 6,688.00	3,200,000.00 3,200,096.00
3130AQYM9	FHLBANKS 5.000 02/28/25 '24 4,500,000.00	2.49	02/14/2022 02/28/2025	56,250.00 112,500.00	4,500,000.00 4,482,090.00	0.00	0.00	0.00 16,200.00	4,500,000.00 4,498,290.00
912828P46	US TREASURY 1.625 02/15/26 3,000,000.00	5.08	05/02/2024 02/15/2026	18,956.01 24,375.00	2,840,877.65 2,849,414.07	0.00	0.00	24,645.21 63,515.61	2,865,522.87 2,912,929.68

MEEDER PUBLIC FUNDS

Change in Value

IDENTIFIER	ISSUER PAR VALUE	YIELD	TRADE DATE MATURITY DATE	INTEREST ACCRUAL INTEREST RECEIVED	BEGINNING BOOK VALUE BEGINNING MARKET VALUE	PURCHASES/ ADDITIONS	REDEMPTIONS	CHANGE IN BOOK VALUE CHANGE IN MARKET VALUE	ENDING BOOK VALUE ENDING MARKET VALUE
3133ERFU0	FED FARM CR BNKS 5.440 05/29/26 '24 3,000,000.00	5.50	05/31/2024 05/29/2026	40,800.00 0.00	2,996,897.97 2,997,630.00	0.00	0.00	409.45 2,880.00	2,997,307.42 3,000,510.00
3130B1BT3	FHLBANKS 4.875 06/12/26 2,000,000.00	4.96	05/31/2024 06/12/2026	24,375.00 0.00	1,996,586.82 2,002,440.00	0.00	0.00	441.65 33,700.00	1,997,028.47 2,036,140.00
3133EP2T1	FED FARM CR BNKS 4.125 02/12/27 2,500,000.00	4.39	02/21/2024 02/12/2027	25,781.25 51,562.50	2,483,959.17 2,468,925.00	0.00	0.00	1,543.68 53,750.00	2,485,502.85 2,522,675.00
3135GAP96	FANNIE MAE 5.250 02/19/27 '25 2,000,000.00	5.25	02/21/2024 02/19/2027	26,250.00 51,916.67	2,000,000.00 1,992,520.00	0.00	0.00	0.00 9,340.00	2,000,000.00 2,001,860.00
3133EP6K6	FED FARM CR BNKS 4.500 03/26/27 3,000,000.00	4.91	05/02/2024 03/26/2027	33,750.00 67,500.00	2,969,154.44 2,988,390.00	0.00	0.00	2,843.48 68,580.00	2,971,997.92 3,056,970.00
TOTAL		**4.85**		**1,193,706.40** **1,232,601.31**	**113,275,012.07** **113,210,273.09**	**17,889,341.79**	**(14,780,166.34)**	**3,274,017.81** **3,535,207.95**	**116,549,029.87** **116,745,481.04**
PROPRIETARY FUND									
999919	Frost Bank Public Fund Checking Account 2,890,164.83	2.62	09/30/2024	9,082.38 9,082.38	1,535,496.96 1,535,496.96	2,572,076.40	(1,217,408.53)	1,354,667.87 1,354,667.87	2,890,164.83 2,890,164.83
LSCO	Lone Star Invest Pool - Corporate Overnight Fund 1,241,420.83	5.32	09/30/2024	19,793.16 19,793.16	2,221,627.67 2,221,627.67	11,045.66	(991,252.50)	(980,206.84) (980,206.84)	1,241,420.83 1,241,420.83
LSGO	Lone Star Invest Pool - Government Overnight 2,903,372.15	5.17	09/30/2024	38,152.63 38,152.63	2,865,219.52 2,865,219.52	38,152.63	0.00	38,152.63 38,152.63	2,903,372.15 2,903,372.15
TOTAL		**4.15**		**67,028.17** **67,028.17**	**6,622,344.15** **6,622,344.15**	**2,621,274.69**	**(2,208,661.03)**	**412,613.66** **412,613.66**	**7,034,957.81** **7,034,957.81**
QSCB-RESERVE FUND									
CCYUSD	Cash 4,437,114.47	0.00	09/30/2024	0.00 0.00	1,785,421.09 1,785,421.09	0.00	0.00	2,651,693.38 2,651,693.38	4,437,114.47 4,437,114.47
3130AQJM6	FHLBANKS 1.250 01/28/25 '24 3,000,000.00	1.29	01/07/2022 01/28/2025	9,375.00 18,750.00	3,000,000.00 2,925,180.00	0.00	0.00	0.00 39,240.00	3,000,000.00 2,964,420.00
3134GYQP0	FREDDIE MAC 5.375 05/01/25 MTN CAL 0.00	5.38	04/27/2023 05/01/2025	11,386.05 34,158.13	2,542,000.00 2,536,966.84	0.00	(2,542,000.00)	(2,542,000.00) (2,536,966.84)	0.00 0.00
3130AKQX7	FHLBANKS 0.700 01/28/26 '24 2,840,000.00	4.97	08/02/2023 01/28/2026	4,970.00 9,940.00	2,662,200.58 2,650,714.00	0.00	0.00	28,398.52 63,928.40	2,690,599.10 2,714,642.40
3130ANAA8	FHLBANKS 0.750 01/29/26 2,750,000.00	4.66	11/29/2023 01/29/2026	5,156.25 10,312.50	2,590,051.49 2,570,232.50	0.00	0.00	25,503.06 58,960.00	2,615,554.54 2,629,192.50

MEEDER PUBLIC FUNDS

Change in Value

IDENTIFIER	ISSUER PAR VALUE	YIELD	TRADE DATE MATURITY DATE	INTEREST ACCRUAL INTEREST RECEIVED	BEGINNING BOOK VALUE BEGINNING MARKET VALUE	PURCHASES/ ADDITIONS	REDEMPTIONS	CHANGE IN BOOK VALUE CHANGE IN MARKET VALUE	ENDING BOOK VALUE ENDING MARKET VALUE
91282CJV4	US TREASURY 4.250 01/31/26 1,175,000.00	4.90	05/08/2024 01/31/2026	12,529.11 24,968.75	1,163,394.38 1,163,754.89	0.00	0.00	1,844.07 17,487.30	1,165,238.45 1,181,242.19
882669CQ5	TEXAS PUBLIC FINANCE AUTHOR 1.120 02/01/26 2,065,000.00	5.00	08/23/2023 02/01/2026	5,782.00 11,564.00	1,946,887.37 1,947,557.26	0.00	0.00	18,735.11 41,750.17	1,965,622.48 1,989,307.43
TOTAL		**2.85**		**49,198.41** **109,693.38**	**15,689,954.90** **15,579,826.57**	**0.00**	**(2,542,000.00)**	**184,174.13** **336,092.41**	**15,874,129.03** **15,915,918.98**
GRAND TOTAL		**4.55**		**1,480,000.46** **1,579,390.34**	**152,116,517.18** **151,941,649.87**	**22,502,145.72**	**(21,920,211.40)**	**3,472,950.81** **3,886,059.23**	**155,589,467.99** **155,827,709.10**

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BOARD AGENDA REPORT
McALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion and Possible Action of the McAllen Independent School District October Budget Amendment for Fiscal Year Beginning July 1, 2024 and Ending June 30, 2025

REFERENCE: Goal 4, Strategy 7 - Financial Priorities

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

In accordance with TEA budget and accounting procedures guidelines, the District's official budget is comprised of the General Fund which includes Food Service and the Debt Service Fund. The District has administratively opted to officially adopt the Capital Projects Fund budget. The adoption of the budgets associated with these funds, and subsequent amendments, should be approved by the Board of Trustees. The authority to approve a budget or a budget amendment for a grant program, however, lies with the granting agency and not with the District's Board.

The administration will routinely allow amendments of existing budgeted funds between major function levels, in order to accommodate the necessary operations of the requesting department or campus. These amendments usually become necessary due to account coding requirements. These requests allowed at the administrative level are subject to final approval by the Board of Trustees.

The budget amendments are broken down into the following two categories:

1. Revisions – amendments that are necessary because of policy changes or revisions to programs that increase/decrease the budget.

2. Transfers – amendments that are necessary and/or amounts require adjustments but do not increase/decrease the budget.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

The budget amendment detail provides explanations for the revisions and transfers.

LEGAL REVIEW:

None required.

BUDGETARY CONSIDERATIONS:

	General Fund	Capital Projects
Unaudited Fund Balance	$ 145,853,587	$ 6,237,048
Revenues	249,673,326	1,001,328
Expenditures	271,094,028	6,387,322
Preliminary Ending Fund Balance	$ 124,432,885	$ 851,054

BOARD AGENDA REPORT
McALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion and Possible Action of the McAllen Independent School District October Budget Amendment for Fiscal Year Beginning July 1, 2024 and Ending June 30, 2025.

REFERENCE: Goal 4, Strategy 7 - Financial Priorities

RECOMMENDED BOARD ACTION:

That the Board of Trustees approve the McAllen Independent School District October Budget Amendment for the General Fund and Capital Projects Fund for Fiscal Year Beginning July 1, 2024 and Ending June 30, 2025.

Attachment: ☑

SUBMITTED BY: Iris Luna **SUPERVISOR:** Lorena Garcia

For further information contact:
Name: Iris Luna, RTSBA
Office: (956) 618-6016
Email: iris.luna@mcallenisd.net

Approved for presentation to the Board of Education:

RENE GUTIERREZ (Nov 6, 2024 11:14 CST)

Superintendent of Schools

McAllen Independent School District
Summary Report as of October 31, 2024
Review of Budget Amendments and Proposed Amendments

GENERAL FUND

	A	B	C	D	E
			Budget Amendments Under Consideration		
Description	Original Budget	Revised Budget 09/30/2024	Revisions	Transfers	Revised Budget 10/31/2024
Unaudited Fund Balance	**145,853,587**	**145,853,587**			**145,853,587**
Revenues:					
Local:					
Property Taxes	79,212,593	79,212,593			79,212,593
Interest Income	3,060,000	3,060,000			3,060,000
Other Local Income	2,176,542	2,253,658	35,583		2,289,241
State:	140,703,661	140,703,661			140,703,661
Federal:	23,947,355	24,288,552			24,288,552
Other Sources:	0	57,824	61,455		119,279
Total Revenues	**249,100,151**	**249,576,288**	**97,038**	**0**	**249,673,326**
Expenditures:					
11 Instruction	132,270,921	136,758,813	5,615	(39,029)	136,725,399
12 Inst. Res. & Media Services	3,349,732	3,373,030		(360)	3,372,670
13 Curriculum Dev. & Inst. Staff Dev.	3,862,783	4,125,635	30,240	41,827	4,197,702
21 Inst. Leadership	3,460,537	3,709,393		(201,958)	3,507,435
23 School Leadership	13,842,089	13,951,254		(4,331)	13,946,923
31 Guid., Counseling & Eval. Ser.	10,829,063	10,801,373		104,474	10,905,847
32 Social Work Services	1,970,180	1,970,080		71,925	2,042,005
33 Health Services	3,026,343	3,029,089		(850)	3,028,239
34 Student (Pupil) Trans.	4,940,668	6,415,839			6,415,839
35 Food Services	21,826,304	22,335,901	358,797	455	22,695,153
36 Curricular/Extracurricular Act.	9,896,442	11,063,085	2,500	(8,382)	11,057,203
41 General Administration	7,650,393	7,751,143		9,250	7,760,393
51 Plant Maint. & Operations	20,698,687	23,420,458		23,564	23,444,022
52 Security and Monitoring Serv.	5,048,236	7,211,919		1,560	7,213,479
53 Data Processing Services	5,251,154	5,551,312			5,551,312
61 Community Services	82,415	89,675		1,855	91,530
71 Debt Service	4,481,506	4,944,133			4,944,133
81 Fac. Acquisition & Const.	0	1,989,373	92,673		2,082,046
95 Pmt. to Juv. Justice Alt. Ed. Prg.	40,000	40,000			40,000
99 Other Intergovernmental Charges	1,072,698	1,072,698			1,072,698
Other Uses	0	1,000,000			1,000,000
Total Expenditures	**253,600,151**	**270,604,203**	**489,825**	**0**	**271,094,028**
Preliminary Ending Fund Balance	**141,353,587**	**124,825,672**	**(392,787)**	**0**	**124,432,885**

GENERAL FUND

REVENUES:

Local

-	Instrument Maintenance Fees for Fund 184 Fine Arts	$ 1,865	
-	Hosting funds received from U.I.L. Region XV for Pigskin event	2,500	
-	Donation for Athletics Weight Room at Mchi, Memorial and Rowe for Fund 183 Athletics	31,218	
			35,583

Other Sources

-	Transfer to Fund 199 General Fund from Fund 713 Safe and Secure for Artificial Turf at Perez Elementary Playground	$ 61,455	
			61,455
	Grand Total		$ 97,038

EXPENDITURES:

Function 11	-	Increase to Contracted Maintenance and Repairs for Instruments for Fund 184 Fine Arts	$ 1,865	
	-	Transfer from Fund Balance for Fund 156 Early Education Allotment for Substitutes	3,750	
				5,615
Function 13	-	Transfer from Fund Balance for Fund 156 Early Education Allotment for Teacher Saturday Stipends	$ 30,240	
				30,240
Function 35	-	Transfer from Fund Balance for Fund 101 Food Service for Food	$ 358,797	
				358,797
Function 36	-	Increase to Miscellaneous Expense for Fund 184 Fine Arts for Pigskin Eveny	$ 2,500	
				2,500
Function 81	-	Increase for Artificial Turf at Perez Elementary for Fund 199 General Fund	$ 61,455	
		Increase for Athletics Weight Room at Mchi, Memorial and Rowe for Fund 183 Athletics	31,218	
				92,673
		Grand Total		$ 489,825

McAllen Independent School District
Summary Report as of October 31, 2024
Review of Budget Amendments and Proposed Amendments

CAPITAL PROJECTS

	A	B	C	D	E
			Budget Amendments Under Consideration		
Description	Original Budget	Revised Budget 09/30/2024	Revisions	Transfers	Revised Budget 10/31/2024
Unaudited Fund Balance	**6,237,048**	**6,237,048**			**6,237,048**
Revenues:					
Local					
Other Local Income	0	1,001,328			1,001,328
Other Sources	0	0			0
Total Revenues	**0**	**1,001,328**	**0**	**0**	**1,001,328**
Expenditures:					
11 Instruction		74,902			74,902
33 Health Services		2,094			2,094
36 Curricular/Extracurricular Act.		113,414			113,414
51 Plant Maint. & Operations	279,043	849,866		93,606	943,472
52 Security and Monitoring Serv.		389,346			389,346
81 Fac. Acquisition & Const.	4,648,611	4,957,700		(93,606)	4,864,094
Total Expenditures	**4,927,654**	**6,387,322**	**0**	**0**	**6,387,322**
Preliminary Ending Fund Balance	**1,309,394**	**851,054**	**0**	**0**	**851,054**

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion and Possible Action of the 2024 McAllen ISD Tax Roll

REFERENCE: Goal 4, Strategy 7 - Financial Priorities

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 2024 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 19, 2024. 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 19, 2024.

The District's budgeted current tax levy amount was estimated at $90,407,977.

RECOMMENDED BOARD ACTION:

That the Board of Trustees approve the 2024 Tax Roll of $89,170,675.64.

Attachment: ☑

SUBMITTED BY: Iris Luna

SUPERVISOR: Lorena Garcia

For further information contact:
Name: Iris Luna, RTSBA
Office: (956) 618-6016
Email: iris.luna@mcallenisd.net

Approved for presentation to the Board of Education:

RENE GUTIERREZ (Nov 5, 2024 07:52 CST)

Superintendent of Schools

Office of Tax Assessor-Collector

COUNTY of HIDALGO

Pablo "Paul" Villarreal, Jr. PCC.

December 5, 2024

P.O. Box 178
Edinburg, Texas 78540-0178
Ph. (956) 318-2157
Fax (956) 318-2733
www.hidalgocountytax.org

Iris Luna, Chief Financial Officer
McAllen ISD
2000 N. 23rd St.
McAllen, TX. 78501

Dear Ms. Luna,

Enclosed please find the 2024 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.

Pablo (Paul) Villarreal Jr., PCC
Hidalgo County Tax Assessor-Collector

Xc: Hon. Letty Chavez
Hidalgo County Auditor

ENTITY	MCALLEN ISD (SML)			2024
JURISDICTION	47			
EXEMPT VALUE (EXXV)	3,847,495,541	TOTAL PARCELS		46,595
AG EXCLUSION		TOTAL MARKET VALUE		13,274,116,340
HS CAPPED AMOUNT		TOTAL EXEMPT PROPERTY	-	3,847,495,541
ABATED AMOUNT		TAXABLE VALUE	=	9,426,620,799
FREEPORT VALUE		TAX RATE PER $100	-	0.9966
HB366 VALUE		LEVY (Before Frozen Levy Loss)	=	93,945,702.88
POLLUTION VALUE		LEVY LOSS DUE TO FREEZE	*	4,898,421.28
IMMED RESIDENTIAL HS		2525D	=	0.00
		LATE AG	+	0.00
CHDO EXEMPTION		LATE RENDITION	+	123,394.27
PRO SCHOOLS		LEVY	+	89,170,675.87
100% EXEMPT VET		TOTAL LEVY (From TC502)	+	89,170,675.64
HOMESTEAD		VARIANCE	=	0.23
OVER 65 HOMESTEAD EXEMPTION				
OVER 65 HOMESTEAD SURVIVING SPOUSE				
DISABLED				
VETERAN EXEMPTIONS				
PRO CHARITBABLE FUNCT				
SURVIVING SPOUSE 1ST RESPONDER				
PRO MISC EXEMPTS				
EXEMPT				
PRORATED EXXV				
SOLAR EXEMPTION				
CHARITABLE				
TOTAL EXEMPT PROPERTY	**3,847,495,541**			

MCALLEN ISD

ENTITY

The Following information is furnished as requested.

NOTE: IT IS IMPORTANT YOU COMPLETE EACH SECTION SEPARATELY.

Itemized 2024 Tax Rate (per $100 valuation):

(A)	Maintenance and Operation (M and O)	$	0.8350
(B)	Debt Service (I and S)	$	0.1616

Total TAX RATE (A + B) FOR	2024	$	0.9966
Total TAX LEVY FOR	2024	$	89,170,675.64
No-New-Revenue Rate	2024	$	0.9226
Voter-Approval Rate	2024	$	0.9966
De Minimis Rate	2024	$	
Average Residential Value	2024	$	113,020

10/10/2024

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

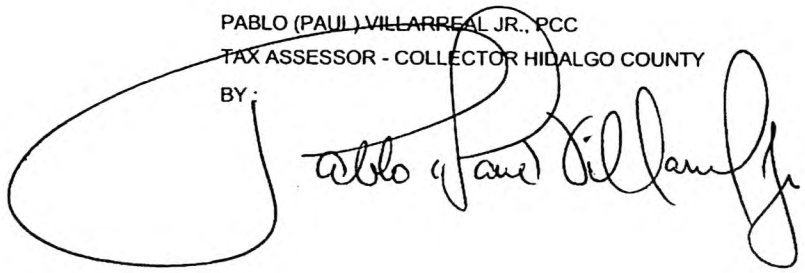
CERTIFIED TAX ROLL AS OF OCTOBER 1, 2024

TAX ASSESSMENT ROLLS OF MCALLEN ISD FOR THE YEAR 2024 SHOW THE FOLLOWING SUMMARIES:

ROLL	NUMBER ACCTS	MARKET VALUE	TAXABLE VALUE	FREEZE LOSS	TOTAL LEVY
REAL PROPERTY	40,575	11,978,769,594	8,258,252,371	4,898,421.28	77,403,322.05
PERSONAL PROPERTY	6,020	1,295,346,746	1,168,368,428	.00	11,767,353.59
MOBILE HOME PROPERTY	0	0	0	.00	.00
MINERAL PROPERTY	0	0	0	.00	.00
OTHER PROPERTY	0	0	0	.00	.00
TOTAL	46,595	13,274,116,340	9,426,620,799	4,898,421.28	89,170,675.64

RATE OF TAXATION ASSESSMENT RATIO 100%
TOTAL TAX RATE 00.996600

PABLO (PAUL) VILLARREAL JR., PCC
TAX ASSESSOR - COLLECTOR HIDALGO COUNTY
BY :



Jurisdiction: **47 MCALLEN ISD**

Total Parcels:	46,595	**Tax Rate:**	0.9966000		
Market Value:	13,274,116,340	**State Hom:**	100,000	**Opt Hom:**	0.0000000
		State O65:	10,000	**Opt O65:**	0
		Disabled:	10,000	**Opt Disabled:**	0

AG Exclusion Count:	225	**AG Exclusion Amt:**	167,710,801
Timber Exclusion Count:	0	**Timber Exclusion Amt:**	0
HS Capped Count:	11,850	**HS Capped Amt:**	280,015,756
NHS Capped Count:	758	**NHS Capped Amt:**	30,661,575
Assessed Value:	12,795,728,208		

Exempt Cnt/Amt:	16	11,467,706	**Solar Exemption Cnt/Amt:**	24	1,552,887
Hb366 Cnt/Amt:	528	746,332	**Surviving Spouse First Responder Cnt/Amt:**	4	703,265
Prorated-Exxv Cnt/Amt:	889	1,118,492,109	**Pro Schools Cnt/Amt:**	3	1,763,277
100% Exempt Vet Cnt/Amt:	580	67,181,449	**Pollution Control Cnt/Amt:**	4	985,632
Freeport Cnt/Amt:	53	103,529,212	**Pro Misc Exempts Cnt/Amt:**	5	2,569,334
Immed Residential Homestead Cnt/Amt:	54	4,036,914	**Pro Charitable Functions Cnt/Amt:**	2	360,689
Prorated Cnt/Amt:	2	10,656	**Chdo Cnt/Amt:**	5	1,870,638

State Homestead Count:	20,576	**State Homestead Amt:**	1,975,756,266
Local Homestead Count:	0	**Local Homestead Amt:**	0
State Over 65 Count:	8,543	**State Over 65 Amt:**	65,203,497
Local Over 65 Count:	0	**Local Over 65 Amt:**	0
Surviving Spouse Count:	492	**Surviving Spouse Amt:**	3,524,920
State Disabled Count:	422	**State Disabled Amt:**	3,116,238
Local Disabled Count:	0	**Local Disabled Amt:**	0
Total VET Count:	582	**Total VET Amt:**	6,236,388
***VET Surviving Spouse Count:**	32	***VET Surviving Spouse Amt:**	280,500
***included in the Total VET Count/Amt**			

Partial Exempt Values:	2,053,837,309		
Taxable Value:	9,426,620,799		
Total Levy Amt:	89,170,675.64		
Late Rendition Penalty Count:	2,330	**Late Rendition Penalty Amt:**	123,394.27
Frozen Account Count:	9,061		
Frozen Homesite Value:	1,670,676,466		
Frozen Taxable Value:	720,127,437		
Unfrozen Levy Amt:	7,176,790.08		
Frozen Levy Amt:	2,278,368.80		
Frozen Levy Loss Amt:	4,898,421.28		
Total Non-Exempt Parcel Count:	46,579		

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion and Possible Action on Request for Qualifications No. 2025-1003 Bond Counsel Services

REFERENCE: Goal 4 - Financial Priorities; Strategy 7 - Financial Priorities

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

The District solicited qualification statements for the selection of a Bond Counsel firm for assisting in acquiring debt and to provide legal opinion with respect to assessing the viability of authorizing and issuing the Bonds by the District for capital financing or refinancing; preparation of resolution, preliminary official statement, official statement, ordinance or other documentation authorizing and securing the Bonds and other authorizing documents as necessary.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

Thirty-one (31) firms were invited to submit qualifications and six (6) firms responded, including one (1) no-bid response. The evaluation committee comprised of Lorena Garcia, Deputy Superintendent for Business & Operations; Iris Luna, Chief Financial Officer; Vanessa Villescas, Coordinator for Budget; Laura Williams, Director of Purchasing Services; Elizabeth Cabrera, Coordinator for Purchasing Services; and Krystal Mercado Senior Buyer, met to evaluate the submittals.

LEGAL REVIEW:

None required.

BUDGETARY CONSIDERATIONS:

None.

RECOMMENDED BOARD ACTION:

a) approve the ranking of Request for Qualifications No. 2025-1003 Bond Counsel Services, for a term of three (3) years with the option to renew for two (2) additional one (1) year terms.
b) approve that Administration begin negotiations with the highest ranked firm. If the District is unable to negotiate a satisfactory contract with the selected firm, the District shall, formally and in writing, end negotiations with that firm and proceed to the next firm in the order of the selection ranking until a contract is reached or all submittals are rejected;
c) authorize the Superintendent to execute a contract, once contract negotiations have been successfully achieved.

Attachment: ☑

SUBMITTED BY: Iris Luna

SUPERVISOR: Lorena Garcia

For further information contact:
Name: Mrs. Iris Luna, Chief Financial Officer
Office: (956) 618-6016
eMail: Iris.Luna@mcallenisd.net

Approved for presentation to the Board of Education:

RENE GUTIERREZ (Nov 7, 2024 15:06 CST)

Superintendent of Schools

Evaluation Matrix
RFQ 2025-1003 Bond Counsel Services

No.	Criteria	Max. Pts. 100	Cantu Harden Montoya LLP	McCall, Parkhurst & Horton L.L.P.	Norton Rose Fulbright US LLP	Jackson Walker	Orrick, Herrington & Sutcliffe LLP
	Total Points	**100**	**95.00**	**97.00**	**95.33**	**84.00**	**89.00**
	Ranking		**3**	**1**	**2**	**5**	**4**
1	**Price** (N/A)	**0**	**0**	**0**	**0**	**0**	**0**
	N/A	0	0	0	0	0	0
2	**Reputation of the vendor and of the vendor's goods or services;**	**15**	**15**	**15**	**12.33**	**11**	**11**
	Disciplinary action taken, investigations underway, or lawsuits filed against the firm (Attribute #91) (Responded with no= 7pts; Responded with other = 6pts)	7	7	7	7	7	7
	References (Attributes #97, #102, and #107) (Submitted reference forms and referenced reference in response = 2.666667 pts each; referenced references in response only no reference forms were provided 1.333333 pts each)	8	8	8	5.33	4	4
			3 Reference Forms submitted	*3 Reference Forms submitted*	*1 Reference Form submitted*	*No Reference Forms received*	*No Reference Forms received*
3	**The quality of the vendor's goods or services**	**50**	**46**	**48**	**50**	**42**	**48**
	Knowledge and experience of personnel that would be assigned to District (Attribute #88)	8	8	8	8	7	8
						Partial response provided	
	Resumes/Licenses (Attributes #59, #64, #69, #74, and #79) (5pts) Years of experience (Attributes #60, #65, #70, #75, and #80) (5pts) (Weighted distribution based on average years)	10	7	8	10	8	8
	Resumes/Licenses		5	5	5	5	5
	Years of experience with firm (0-3yrs = 2pts) (4-6yrs = 3pts) (7-9yrs = 4pts) (10+yrs = 5pts)		2	3	5	3	3
	Experience with Districts (Attribute #83)	12	11	12	12	11	12
	Firm's experience and knowledge with related legislation and laws, including tax matters (Attribute #84)	12	12	12	12	12	12
	Firm's experiences in representing school districts when consulting with other parties related to district's debt obligations (Attribute #87)	8	8	8	8	4	8
						Partial response provided	
4	**The extent to which the goods or services meet District's needs**	**25**	**25**	**25**	**25**	**25**	**25**
	Ability of the firm and designated personnel to evaluate legal issues, prepare and file legal documents, and complete other tasks related to the debt obligations, in a timely manner (Attribute #89)	10	10	10	10	10	10
	Firm's experience with its approach to applicable federal securities laws and regulations (Attribute #85)	7	7	7	7	7	7
	Firm's experience in rendering objective legal opinions and advising on debt-related matters (Attribute #86)	8	8	8	8	8	8
5	**Past Relationship with District**	**3**	**3**	**3**	**3**	**0**	**0**
	Past Experience with District (Attributes #113 and #114) (Yes = 3; No = 0)	3	3	3	3	0	0
						None listed	
6	**HUB**	**1**	**1**	**0**	**0**	**0**	**0**
	(Attribute #19) (Yes = 1; No = 0)	1	1	0	0	0	0
			Yes	*No*	*No*	*No*	*No*
7	**Total long-term cost to the district to acquire the vendor's goods or services** (N/A)	**0**	**0**	**0**	**0**	**0**	**0**
	N/A	0	*0*	*0*	*0*	*0*	*0*
			N/A	*N/A*	*N/A*	*N/A*	*N/A*
8	**Vendor or the vendor's ultimate parent company or majority owner has its principal place of business in this state or employs at least 500 persons in this state**	**1**	**1**	**1**	**1**	**1**	**0**
	(Attribute #12) (Texas Vendor or Employes 500+ in Texas= 1; out of State Vendor = 0)	1	*1*	*1*	*1*	*1*	*0*
			Yes	*Yes*	*Yes*	*Yes*	*No*
9	**Any other relevant factor specifically listed in the request for bids or proposals.**	**5**	**4**	**5**	**4**	**5**	**5**
	Additional information to better describe qualifications and or benefit to District (Attribute #92)	2	*2*	*2*	*2*	*2*	*2*
	Other services that are of benefit to the District (Line Item #2.1)	3	*2*	*3*	*2*	*3*	*3*
			None listed		*None listed*		

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion and Possible Action to Approve Board of Education Meeting Minutes

REFERENCE:

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 for 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 22, 2024 5:30 PM

Attachment: ✔

SUBMITTED BY: Natalia Goza

SUPERVISOR: Sofia Merced Pena (Nov 4, 2024 16:50 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:

RENE GUTIERREZ (Nov 5, 2024 08:41 CST)

Superintendent of Schools

Regular Meeting

Tuesday, October 22, 2024 5:30 PM

Dr. Ricardo Chapa Board Room/Administration Building of the McAllen Independent School District, 2000 North 23rd Street, McAllen, TX 78501

Attendance Taken at 5:32 PM.

Sofia Peña, President:	Present
Lucia Regalado, Vice-President:	Present
Erica de la Garza-Lopez, Secretary:	Present
Debbie Aliseda, Member:	Present
Lizzie Kittleman, Member:	Present
Aaron Rivera, Member:	Present
Lucia Thompson, Member:	Absent

Attendance Update Taken at 8:15 PM.

Aaron Rivera:	Absent

1. **CALL MEETING TO ORDER**

The meeting was called to order at 5:30 p.m.

2. **MOMENT OF SILENCE**

3. **PLEDGE OF ALLEGIANCE**

4. **PUBLIC COMMENT(S)**

The following community member(s) addressed the Board;
Alondra Cantu – Senior Events – No Show
Melva Silva – Eventos de los senior – No Show
Sylvia Tanguma – Teacher stress and morale

Motion to reorganize the agenda to place item 11.C)1 at this point of the agenda. This motion made by Trustee Debbie Aliseda and seconded by Trustee Aaron Rivera, Passed.

Debbie Aliseda:	Yea
Erica de la Garza-Lopez:	Yea
Lizzie Kittleman:	Yea
Sofia Peña:	Yea

Lucia Regalado:	Yea
Aaron Rivera:	Yea
Lucia Thompson:	Absent

Yea: 6, Nay: 0, Absent: 1

5. **PUBLIC HEARING** for the School Financial Integrity Rating System of Texas (School FIRST)
Item Submitted: Lorena Garcia, Deputy Superintendent Business and Operations
Dr. René Gutiérrez, Superintendent
For information purposes only.

6. **SUPERINTENDENT'S REPORT(S)**
Dr. René Gutiérrez, Superintendent

A) Entrepreneurship Students Share their Passion
For information purposes only.

B) Go Gold Campaign Highlights Awareness
For information purposes only.

C) Roosevelt Student with Dyslexia Recognized for Achievement
For information purposes only.

7. **RECOGNITION(S)**

8. **PROCLAMATION(S)**

9. **DONATION(S)**

10. **CONSENT AGENDA ITEMS**
Motion to approve consent agenda items as listed 10A – 10E. This motion, made by Trustee Aaron Rivera and seconded by Trustee Erica de la Garza-Lopez, Passed.

Debbie Aliseda:	Yea
Erica de la Garza-Lopez:	Yea
Lizzie Kittleman:	Yea
Sofia Peña:	Yea
Lucia Regalado:	Yea
Aaron Rivera:	Yea
Lucia Thompson:	Absent

Yea: 6, Nay: 0, Absent: 1

A) Discussion and Possible Action on the Participation of MISD Students in the Rio Grande Valley Ballet Company "The Nutcracker"
Item Submitted: Dr. Rosalba De Hoyos, Associate Superintendent for Instructional Services
Dr. René Gutiérrez, Superintendent

B) Discussion and Possible Action on the Participation of MISD Students in the Edinburg Dance Theatre Production of "The Nutcracker"
Item Submitted: Dr. Rosalba De Hoyos, Associate Superintendent for Instructional Services
Dr. René Gutiérrez, Superintendent

C) Discussion and Possible Action on Ratification of First Amendment to Contract No. 2025-093 Elementary & Middle School Staff Development with DMR

Educational Consulting, Inc.
Item Submitted: Dr. Rosalba De Hoyos, Associate Superintendent for Instructional Services and Jeanette Nino, Associate Superintendent for Instructional Leadership
Dr. René Gutiérrez, Superintendent

D) Discussion and Possible Action on Request for Proposal No. 2024-1021 Apparel, Awards, Incentives, Printing, and Related Products and Services (Round 11)
Item Submitted: Lorena Garcia, Deputy Superintendent Business and Operations
Dr. René Gutiérrez, Superintendent

RECOMMENDED VENDORS
Request for Proposal ("RFP") 2024-1021
Apparel, Awards, Incentives, Printing, and Related Products and Services (Round 11)

No.	Responding Supplier	City	State	Recommendation
1	Digital Press Printing (Stone Shield Investments, LLC)	Crowley	TX	Qualified
2	Exclusive Designs	Mission	TX	Qualified
3	McAllen Sports, Inc.	McAllen	TX	Qualified
4	OTC Direct, Inc (Oriental Trading Company/Mindware)	Omaha	NE	Qualified
5	Rebel Athletic Inc	Carrollton	TX	Qualified
6	Rodriguez Screen Printing	San Juan	TX	Qualified

E) Discussion and Possible Action on Request for Proposal No. 2024-1020 Professional Development, Site Licenses, Supplemental Materials, & Other Related Products and Services (Round 12)
Item Submitted: Lorena Garcia, Deputy Superintendent Business and Operations
Dr. René Gutiérrez, Superintendent

RFP 2024-1020 Professional Development, Site Licenses, Supplemental Materials, & Other Related Products and Services (Round 12)

No.	Responding Supplier	City	State	Recommendation
1	BirdBrain Technologies, Inc	Eau Claire	WI	Qualified
2	College Board	New York	NY	Qualified
3	GF Educators, Inc.	Mineola	TX	Qualified
4	Instruction Partners Inc.	Nashville	TN	Qualified
5	Kaleidoscope Learning, Inc.	New York	NY	Qualified
6	Mavisoft Educational Technologies LLC	McAllen	TX	Qualified
7	Riverside Insights (Riverside Assessments, LLC)	Itasca	IL	Qualified
8	SLP Toolkit LLC	Meza	AZ	Qualified
9	STEM Education Works, LLC	Lafayette	IN	Qualified
10	Teachers First LLC	Phoenix	AZ	Qualified
11	TeachTown (Jigsaw Learning LLC)	Woburn	MA	Qualified
12	Tech4Learning, Inc.	San Diego	CA	Qualified

11. INSTRUCTIONAL SERVICES, INSTRUCTIONAL LEADERSHIP, HUMAN RESOURCES, BUSINESS AND OPERATIONS, AND BOARD OF TRUSTEES ITEMS

A) **Instructional Services Item(s)** (Dr. Rosalba De Hoyos)

1. Report Regarding Bilingual, ESL and Foreign Languages Department
Item Submitted: Dr. Rosalba De Hoyos, Associate Superintendent for Instructional Services
Dr. René Gutiérrez, Superintendent
For information purposes only.

B) **Instructional Leadership Item(s)** (Jeanette Nino)

C) **Human Resources Item(s)** (Dr. Albert Canales)

1. Report Regarding the McAllen Education Foundation
Item Submitted: Dr. Albert Canales, Chief Human Resources Officer

Dr. René Gutiérrez, Superintendent
For information purposes only.

D) **Business and Operations Item(s)** (Lorena Garcia)

1. Report Regarding Taxes Collected for July through September 2024
Item Submitted: Lorena Garcia, Deputy Superintendent Business and Operations
Dr. René Gutiérrez, Superintendent
For information purposes only.

2. Discussion and Possible Action on Request for Proposal No. 2025-1000 Voluntary/Supplemental Insurance Products and Related Services
Item Submitted: Lorena Garcia, Deputy Superintendent Business and Operations
Dr. René Gutiérrez, Superintendent
Motion to approve Request for Proposal No. 2025-1000 Voluntary/Supplemental Insurance Products and Related Services and award the vendors identified on Attachment A, for a term of three (3) years, from January 1, 2025 through December 31, 2027. This motion, made by Trustee Erica de la Garza-Lopez and seconded by Trustee Aaron Rivera, Passed.

Debbie Aliseda:	Nay
Erica de la Garza-Lopez:	Yea
Lizzie Kittleman:	Yea
Sofia Peña:	Yea
Lucia Regalado:	Yea
Aaron Rivera:	Yea
Lucia Thompson:	Absent

Yea: 5, Nay: 1, Absent: 1

ATTACHMENT A
RFP NO. 2025-1000 VOLUNTARY/SUPPLEMENTAL INSURANCE PRODUCTS AND RELATED SERVICES

RECOMMENDED VENDORS

PRODUCT	CARRIER	AGENT	COMMENTS
VISION	AFLAC-Davis Vision	Salazar Insurance Group, LLC	Same Provider, Benefits, Cost
CANCER	Colonial Life	Salazar Insurance Group, LLC	Same Carrier, Benefits, Cost
HOSPITAL INDEMNITY	United Healthcare	Salazar Insurance Group, LLC	Same Carrier, Benefits, **Lower Cost**
WHOLE LIFE	Texas Republic Life	Salazar Insurance Group, LLC	**New Carrier,** Comparable Plan, Potentially Lower **Cost** based on attained age and coverage level
ACCIDENT	The Hartford	RJG Retirement Services, LLC	**New Carrier, Higher Benefit Limits, Lower Cost**
LEGAL	Pre-Paid Legal Service	RJG Retirement Services, LLC	**New Carrier**, Comparable Benefits, **Advantageous** Composite Rate (Family)
GROUP TERM LIFE/AD&D	BC/BS-Dearborn National	Keith & Keith Insurance	**New Carrier, Higher cost**, **Same cost** for Child Term Coverage and AD&D

Motion to authorize the Superintendent to execute the contract, once the draft contract has been negotiated, and any renewal applications and related contract documents. This motion, made by Trustee Aaron Rivera and seconded by Trustee De la Garza Lopez, Passed.

Debbie Aliseda:	Yea
Erica de la Garza-Lopez:	Yea
Lizzie Kittleman:	Yea
Sofia Peña:	Yea
Lucia Regalado:	Yea
Aaron Rivera:	Yea
Lucia Thompson:	Absent

Yea: 6, Nay: 0, Absent: 1

3. Discussion and Possible Action on Request for Proposal No. 2025-1018 Short/Long Term Disability Insurance Re-bid
Item Submitted: Lorena Garcia, Deputy Superintendent Business and Operations
Dr. René Gutiérrez, Superintendent

Motion to approve Request for Proposal No. 2025-1018 Short/Long Term Disability Insurance Re-bid and award the highest ranked vendor as listed on the attached evaluation matrix, for a term of three (3) years, from January 1, 2025 through December 31, 2027. This motion, made by Trustee Aaron Rivera and seconded by Trustee Erica de la Garza-Lopez, Passed.

Debbie Aliseda:	Nay
Erica de la Garza-Lopez:	Yea
Lizzie Kittleman:	Yea
Sofia Peña:	Yea
Lucia Regalado:	Yea
Aaron Rivera:	Yea
Lucia Thompson:	Absent

Yea: 5, Nay: 1, Absent: 1

Motion to authorize the Superintendent to execute any renewal applications and related solicitation documents. This motion, made by Erica de la Garza-Lopez and seconded by Aaron Rivera, Passed.

Debbie Aliseda:	Yea
Erica de la Garza-Lopez:	Yea
Lizzie Kittleman:	Yea
Sofia Peña:	Yea
Lucia Regalado:	Yea
Aaron Rivera:	Yea
Lucia Thompson:	Absent

Yea: 6, Nay: 0, Absent: 1

4. Discussion and Possible Action on Interlocal Contract 2025-161 with The Department of Information Resources Relating to the Use of the Department of Information Resources Shared Services Master Service Agreements
Item Submitted: Lorena Garcia, Deputy Superintendent Business and Operations
Dr. René Gutiérrez, Superintendent

Motion to approve Interlocal Contract 2025-161 with The Department of Information Resources Relating to the Use of the Department of Information Resources Shared Services Master Service Agreements. This motion, made by Trustee Debbie Aliseda and seconded by Trustee Aaron Rivera, Passed.

Debbie Aliseda:	Yea
Erica de la Garza-Lopez:	Yea
Lizzie Kittleman:	Yea
Sofia Peña:	Yea
Lucia Regalado:	Yea
Aaron Rivera:	Yea
Lucia Thompson:	Absent

Yea: 6, Nay: 0, Absent: 1

5. Discussion and Possible Action on Competitive Sealed Proposal No. 2025-1017 Safety/Security Film Application Phase II
Item Submitted: Lorena Garcia, Deputy Superintendent Business and Operations
Dr. René Gutiérrez, Superintendent

Motion to approve the ranking for selection of General Contractor for Competitive Sealed Proposal ("CSP") No. 2025-1017 Safety/Security Film Application Phase II. This motion, made by Trustee Aaron Rivera and seconded by Trustee Erica de la Garza-Lopez, Passed.

Debbie Aliseda:	Yea
Erica de la Garza-Lopez:	Yea
Lizzie Kittleman:	Yea
Sofia Peña:	Yea
Lucia Regalado:	Yea
Aaron Rivera:	Yea
Lucia Thompson:	Absent

Yea: 6, Nay: 0, Absent: 1

Motion to approve that Administration begin with negotiations with the highest-ranked Contractor. If the District is unable to negotiate a satisfactory contract with the selected Contractor, the District shall, formally and in writing, end negotiations with that Contractor and proceed to the next in the order of the selection ranking until the contract is reached or all submittals are rejected. This motion, made by Trustee Erica de la Garza-Lopez and seconded by Trustee Aaron Rivera, Passed.

Debbie Aliseda:	Yea
Erica de la Garza-Lopez:	Yea
Lizzie Kittleman:	Yea
Sofia Peña:	Yea
Lucia Regalado:	Yea
Aaron Rivera:	Yea
Lucia Thompson:	Absent

Yea: 6, Nay: 0, Absent: 1

Motion to authorize the Superintendent to execute a contract in accordance with the procedures set out in Texas Government Code, Section 2269.254, once Contractor negotiations have been successfully achieved. This motion, made by Trustee Aaron Rivera and seconded by Trustee Erica de la Garza-Lopez, Passed.

Debbie Aliseda:	Yea
Erica de la Garza-Lopez:	Yea
Lizzie Kittleman:	Yea
Sofia Peña:	Yea
Lucia Regalado:	Yea
Aaron Rivera:	Yea
Lucia Thompson:	Absent

Yea: 6, Nay: 0, Absent: 1

6. Discussion and Possible Action to Advertise for a Request for Qualifications for Legal Services for Property Damage Claim

Item Submitted: Lorena Garcia, Deputy Superintendent Business and Operations and requested by Trustee Lucia Thompson
Dr. René Gutiérrez, Superintendent
Motion to approve to advertise a request for qualifications for legal services for property damage claim. This motion, made by Trustee Erica de la Garza-Lopez and seconded by Trustee Aaron Rivera, Passed.

Debbie Aliseda:	Yea
Erica de la Garza-Lopez:	Yea
Lizzie Kittleman:	Yea
Sofia Peña:	Yea
Lucia Regalado:	Yea
Aaron Rivera:	Yea
Lucia Thompson:	Absent

Yea: 6, Nay: 0, Absent: 1

E) **Board of Trustees Item(s)**

1. Discussion and Possible Action to Approve Board of Education Meeting Minutes

Move to Board Meeting approve minutes as listed. This motion, made by Trustee Debbie Aliseda and seconded by Trustee Aaron Rivera, Passed.

Debbie Aliseda:	Yea
Erica de la Garza-Lopez:	Yea
Lizzie Kittleman:	Yea
Sofia Peña:	Yea
Lucia Regalado:	Yea
Aaron Rivera:	Yea
Lucia Thompson:	Absent

Yea: 6, Nay: 0, Absent: 1

a) Regular Board Meeting October 8, 2024 5:30 PM

2. Discussion and Possible Action for Board of Trustee Travel

Motion to approve Board of Trustee Travel. This motion, made by Trustee Erica de la Garza-Lopez and seconded by Trustee Aaron Rivera, Passed.

Debbie Aliseda:	Yea
Erica de la Garza-Lopez:	Yea
Lizzie Kittleman:	Yea
Sofia Peña:	Yea
Lucia Regalado:	Yea
Aaron Rivera:	Yea
Lucia Thompson:	Absent

Yea: 6, Nay: 0, Absent: 1

12. **RECESS TO CLOSED SESSION: Board of Trustees may go into Closed Session pursuant to Section(s) 551.071, 551.072, 551.074, 551.076, and 551.089 Texas Government Code, to discuss the following:**

The meeting recessed to closed session at 6:52 PM

A) Human Resources Recommendation(s) for School Year 2024-2025

B) Discussion of Human Resources Employee Resignation(s) and Retirees for School Year 2024-2025

C) Discussion of the Superintendent's Appraisal Instrument

D) Discussion Regarding School Safety and Security

E) Pending and/or Potential Litigation

F) Possible Real Estate Acquisition

13. **RECONVENE IN OPEN SESSION**

The meeting reconvened in open session at 8:68 PM

14. **ACTION ON ITEM(S) IN CLOSED SESSION**

A) Discussion and Possible Action of Human Resources Recommendation(s) for School Year 2024-2025
Item Submitted: Dr. Albert Canales, Chief Human Resources Officer
Dr. René Gutiérrez, Superintendent

Motion to approve Human Resources recommendations. This motion, made by Trustee Debbie Aliseda and seconded by Trustee Erica de la Garza-Lopez, Passed.

Debbie Aliseda:	Yea
Erica de la Garza-Lopez:	Yea
Lizzie Kittleman:	Yea
Sofia Peña:	Yea
Lucia Regalado:	Yea
Aaron Rivera:	Absent
Lucia Thompson:	Absent

Yea: 5, Nay: 0, Absent: 2

B) Discussion of Human Resources Employee Resignation(s) and Retirees for School Year 2024-2025
Item Submitted: Dr. Albert Canales, Chief Human Resources Officer
Dr. René Gutiérrez, Superintendent

For information purposes only.

C) Discussion and Possible Action of the Superintendent's Appraisal Instrument

Proceed as discussed in closed session.

D) Discussion Regarding School Safety and Security

Nothing to report.

E) Pending and/or Potential Litigation

Nothing to report.

F) Possible Real Estate Acquisition

Nothing to report.

15. **ADJOURNMENT**

Motion to adjourn at 8:18 PM. This motion, made by Trustee Lucia Regalado and seconded by Debbie Aliseda, Passed.

Debbie Aliseda:	Yea
Erica de la Garza-Lopez:	Yea
Lizzie Kittleman:	Yea
Sofia Peña:	Yea
Lucia Regalado:	Yea
Aaron Rivera:	Absent
Lucia Thompson:	Absent

Yea: 5, Nay: 0, Absent: 2

_____ _____

Board President Board Secretary

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion and Possible Action of the McAllen Independent School District Board of Trustees Resolution Expressing its votes for the 2025-2027 Hidalgo County Appraisal District Board of Directors

REFERENCE: N/A

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:
The governing body of each eligible taxing unit may cast all its votes for one (1) candidate or distribute the votes among any number of candidates. Each voting unit shall determine its vote by written resolution and submit it to the Chief Appraiser. Please note that there is no provision for write-in candidates.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:
On December 31, the 2024-2025 term ends for the Hidalgo County Appraisal District Directors. It is now time for the District to vote on candidates for the 2025-2027 term through a resolution.

LEGAL REVIEW: None

BUDGETARY CONSIDERATIONS: None

RECOMMENDED BOARD ACTION:
That the Board of Trustees approve the resolution for the 2025-2027 Hidalgo County Appraisal District Board of Directors.

Attachment:

SUBMITTED BY: Natalia Goza

SUPERVISOR: Sofia Perced Pena (Nov 4, 2024 16:51 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:

RENE GUTIERREZ (Nov 5, 2024 08:41 CST)

Superintendent of Schools

	2023 Tax Levied	2023 Total Levy	2023 Percent	Voting	2025-2027 Directorships	2025-2027 Offical Votes
Entity						
Hidalgo County	$ 301,903,688	$ 1,076,972,422	28.033%	280	5	1,400
Cities						
Alamo	$ 5,798,228	$ 1,076,972,422	0.538%	5	5	25
Alton	$ 3,671,868	$ 1,076,972,422	0.341%	3	5	15
Donna	$ 6,866,862	$ 1,076,972,422	0.638%	6	5	30
Edcouch	$ 717,755	$ 1,076,972,422	0.067%	1	5	5
Edinburg	$ 42,919,134	$ 1,076,972,422	3.985%	40	5	200
Elsa	$ 2,123,068	$ 1,076,972,422	0.197%	2	5	10
Granjeno	$ 32,308	$ 1,076,972,422	0.003%	1	5	5
Hidalgo	$ 3,355,112	$ 1,076,972,422	0.312%	3	5	15
La Joya	$ 1,339,280	$ 1,076,972,422	0.124%	1	5	5
La Villa	$ 738,372	$ 1,076,972,422	0.069%	1	5	5
McAllen	$ 62,158,794	$ 1,076,972,422	5.772%	58	5	290
Mercedes	$ 6,761,148	$ 1,076,972,422	0.628%	6	5	30
Mission	$ 32,462,336	$ 1,076,972,422	3.014%	30	5	150
Palmview	$ 4,205,944	$ 1,076,972,422	0.391%	4	5	20
Penitas	$ 1,904,345	$ 1,076,972,422	0.177%	2	5	10
Progreso	$ 1,164,505	$ 1,076,972,422	0.108%	1	5	5
Pharr	$ 34,450,268	$ 1,076,972,422	3.199%	32	5	160
San Juan	$ 11,550,566	$ 1,076,972,422	1.073%	11	5	55
Sullivan City	$ 791,149	$ 1,076,972,422	0.073%	1	5	5
Weslaco	$ 18,366,022	$ 1,076,972,422	1.705%	17	5	85
Schools						
Donna	$ 22,865,615	$ 1,076,972,422	2.123%	21	5	105
Edcouch-Elsa	$ 5,269,807	$ 1,076,972,422	0.489%	5	5	25
Edinburg	$ 78,035,449	$ 1,076,972,422	7.246%	72	5	360
Hidalgo	$ 8,696,499	$ 1,076,972,422	0.807%	8	5	40
La Joya	$ 32,969,209	$ 1,076,972,422	3.061%	31	5	155
La Villa	$ 1,657,030	$ 1,076,972,422	0.154%	2	5	10
Lyford	$ 190,106	$ 1,076,972,422	0.018%	1	5	5
McAllen	$ 86,308,387	$ 1,076,972,422	8.014%	80	5	400
Mercedes	$ 7,709,539	$ 1,076,972,422	0.716%	7	5	35
Mission	$ 30,925,838	$ 1,076,972,422	2.872%	29	5	145
Monte Alto	$ 2,319,190	$ 1,076,972,422	0.215%	2	5	10
PSJA	$ 62,430,424	$ 1,076,972,422	5.797%	58	5	290
Progreso	$ 3,250,072	$ 1,076,972,422	0.302%	3	5	15
Sharyland	$ 39,797,048	$ 1,076,972,422	3.695%	37	5	185
So Tx College	$ 83,552,783	$ 1,076,972,422	7.758%	78	5	390
South Texas ISD	$ 27,090,743	$ 1,076,972,422	2.515%	25	5	125
Valley View	$ 10,651,523	$ 1,076,972,422	0.989%	10	5	50
Weslaco	$ 29,972,407	$ 1,076,972,422	2.783%	28	5	140
GRAND TOTALS	$ 1,076,972,422		100.000%	1002		5,010

HIDALGO COUNTY APPRAISAL DISTRICT

Albert D. Cardenas	Chairman	Pablo "Paul" Villarreal, Jr.	Member
Joe D. Olivarez	Vice-Chairman	Place 1 Erica E. Canales	Member
Amador Requenez	Secretary	Place 2 Veronica "Ronnie" Ontiveros	Member
Richard A. Garza	Member	Place 3 Karina Cardoza	Member
Eddy Betancourt	Member	Rolando Garza	Chief Appraiser

PO Box 208
Edinburg, TX 78540-0208
(956) 381-8466 (956) 565-2461
www.hidalgoad.org

Hidalgo County Appraisal District
4405 S. Professional Drive
PO Box 208
Edinburg TX 78540-0208

OFFICIAL BALLOT

Election 2025-2027
Appraisal District Board of Directors

Entity: McAllen ISD	Authorized Votes: 400
Nominee	**# of Votes**
Betancourt, Eddy	
Cardenas, Albert	
Castillo, Fernando	
Castillo, Yolanda	
Garcia, Pete	
Garza, Richard A.	
Jaramillo, Christina	
Olivarez, Joe D.	
Requenez, Amador	

Date Resolution Passed (attach resolution)

Authorized Representative

EDDY BETANCOURT
805 N Ware Rd
McAllen, TX 78501
(956) 789-8891

Overview

Results-driven construction and project manager with over 30 years of expertise as a superintendent, construction manager and construction business owner. History of concurrently directing multiple projects to successful completion through effective management and team collaboration. Continually strives to produce high quality Industrial, Commercial, Institutional, and Residential projects while adhering to a tight schedule and budget. Advanced understanding of customer needs with diligent attention to detail results in superior customer service and high levels of client satisfaction.

Project Management / Budget & Finances / Personnel Acquisition & Training /

Team Management / Design & Development / Customer Relations / Multi-Site Management /

New Business Development

Industry

- Commercial Construction
- Commercial / Residential Real Estate
- Retail Automotive Accessories

Project Management/Leadership

- Large Scale Construction management and implementation.
- Small Business Owner

COMMUNITY SERVICES:

Appointed to Texas Facilities Commission by Texas Governor Sept. 2020 to term expiring in 1/31/2023.

Most Recent Re-Appointment by Texas Governor as Commissioner for the Texas Facilities Commission and Confirmed by the Texas Senate with term Expiring in 1/31/2029.

Appointment as Member of Board of Directors Hidalgo County Appraisal District. By Hidalgo County Entities Terms 2020-22, 2022-2023

Appointed Member to Hidalgo County Appraisal District Review Board 2007 - 2012

Board Held Positions

- Member
- Secretary
- Chairman

PROFESSIONAL DEVELOPMENT:

University of Texas Pan-American - School of Business Continuing Education
Real Estate, Appraisals, Marketing, Real Estate principles, Law and Contracts Mathematics, and Finance.
State Licensed in Real Estate # 0440351(1994)
Fluent in Reading and Writing Spanish

EXTRA CURRICULAR ACTIVITIES:

- ENACTUS Advisory Board (Students In Free Enterprise early 90's Alumni)
- Chairman entrepreneurship workshops,
- Small business development conference Invitee speaker
- Active supporter of Higher Education
- Golfing Activities, Fishing,
- Active in Daughter's School Outreach Programs
- Enjoy Family Trips

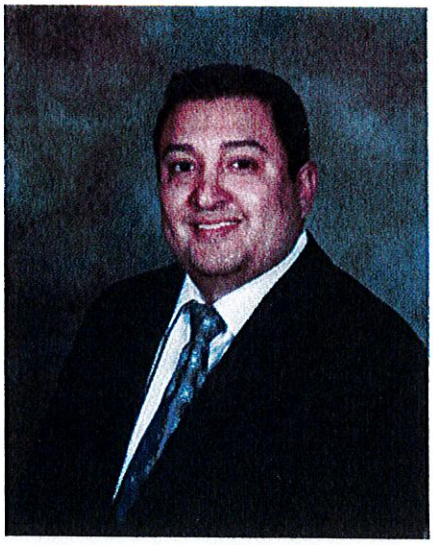
FORMAL EDUCATION

BBA (94)– Marketing and International Business, University of Texas Pan American

OTHER

Bilingual - Spanish/English.

Albert Cardenas
McAllen



Current Board member of McAllen Public Utility Board

Current member Boys & Girls Club

Vice-President Easton Construction, dealing mainly with commercial projects with offices in McAllen and San Antonio

Served 6 years on the McAllen Planning & Zoning Board

Board Member Hidalgo County Appraisal District Board of Directors 2014-Current

YOLANDA CASTILLO

1036 South Cesar Chavez Rd.• Alamo, Texas 78516 • (956) 460-6200 • ycastillo58@gmail.com

Professional Summary

Highly motivated and uniquely qualified individual with over 33 years' experience in elementary school administration and dual language instruction. Able to conduct leadership trainings, focused in areas within the educational field such as training, teacher empowerment and coaching.

Skills

- Strong record of helping students achieve and sustain academic success, especially with minority, ELL, (English Language Learners)
- Experience in implementing the principles and methods of the International Baccalaureate and dual language programs while, maintaining a strong focus in educating the whole child.
- Ability to evaluate professional contributions through ongoing reflection building upon previous learning and being open and receptive to ongoing feedback.
- Capacity to build teams and achieve results despite major obstacles.
- Highly knowledgeable of best teaching practices and resources.

Experience

Educational Consultant Vanguard Academy Edinburg, Tx. 2022 - Present
Elementary Principal, Vanguard Academy Pharr, TX, 2019 -2021
Elementary Principal, Graciela Garcia Elementary Pharr, TX, 2006 - 2016
Elementary Assistant Principal, Graciela Garcia Elementary Pharr, TX, 2001- 2006
Parental Involvement Specialist, Geraldine Palmer Elementary Pharr, TX, 1996 - 2001
Elementary School Counselor, Garza Peña Elementary San Juan, TX, 1995 - 1996
Elementary School Counselor, North San Juan Elementary, San Juan, TX, 1994 - 1995
Bilingual Elementary Teacher, Vida Clover Elementary, San Juan, TX, 1985 - 1993
Bilingual Elementary Teacher, James Bowie Elementary School, Alamo, TX, 1983 - 1985

Education

Masters of Education Administration, Texas A&I Kingsville, Kingsville, TX, 1994
Masters in Guidance and Counseling, University of Texas Pan American, Edinburg, TX, 1993
Bachelor of Science in Education, University of Texas Pan American, Edinburg, TX, 1983

A Pattern of Professional Development

Region 18 Leadership Training, 2014
McREL Evaluation System Training, 2014
International Baccalaureate Leadership Training New Orleans, 2013
International Baccalaureate Leadership Training Classroom Environment New Orleans, 2013
International Center for Leadership in Education with John Harrison, Pharr, Texas, 2012
International Baccalaureate Leadership Training Cancun, Mexico, 2012
Ongoing Leadership Training Raise Your Hand, Dallas, Texas, 2012
Leadership Summer Institute, Harvard University, Boston, Massachusetts, 2012
International Baccalaureate Leadership Training Level II Inquiry-based training, Austin, Texas, 2011
Leadership in Education, (International Leadership in Education Center), Pharr, Texas, 2011
International Baccalaureate Leadership Training Project-based instruction, Chicago, Illinois, 2010
C-Scope Implementation Training, Edinburg, Texas, 2010

St. Johns Parish Council Member, 2013-Present
Funeral Service Ministry, 2012-Present
Eucharistic Minister at St. John's Parish, 2010-Present
Food Bank of the Rio Grande Valley Community Partner, 2011-2016
Young Playwrights' Theater Partner, 2013-2015
City of Pharr Recycling for a Beautiful Community Participant, 2013-2015
CCD Teacher, 1990-2011
Director of the Passion of Christ Drama at St. John's Parish, 2012-2014

References Upon Request

MEET RICHARD. A. GARZA,

Richard A. Garza is a lifelong resident of the Rio Grande Valley. He first received his real estate license at the age of 18 then continued on to graduate with a BBA in Finance from Pan American University in Edinburg, TX. He first joined BIC Realty in 1977. As Richard continues working on sales in residential and commercial real estate, he has also represented many banks in selling REO properties. His knowledge of over 46 years of experience in the Real Estate Industry allows him to provide clients with versatile, multi-market expertise. In the mid 80's, Richard began purchasing tracts of land and developed them into residential/ranch-type subdivisions and has since developed and sold over 10,000 acres. As a Real Estate developer, his job entails coordinating the development with engineers, city officials, city staff, utility contractors, paving contractors, water suppliers, and surveyors creating robust loyal industry relationships. Over the years Richard has also founded and participates in BIC Investments, GR Land Corporation, Garco, LTD, BIC Development, Goldstar Holdings, Ice House Ranches, GR Inversiones, and Anacahuitas companies. He is the previous Chairman of the Hidalgo County Appraisal District Board of Directors, Current Director of the Texas Land Developers Association, Current Member of the Santa Gertrudis Breeders International, Current Member of the Edinburg Chamber of commerce, Current Member of the McAllen Chamber if Commerce, Current Member of the McAllen Hispanic Chamber of Commerce and has participated/served his community in so many ways over his time in the Real Estate Industry.

Joe Daniel Olivarez

LNR Apartments

614 North Texas 956-463-5656 joe@LNRapts.com

OBJECTIVE

As a member of the Weslaco community I would like to be known as a leader. Someone who inspires and motivates other to achieve their goals.

EDUCATION —

University of Texas Austin
Bachelors of Arts in
Business Administration

EXPERIENCE

January 1999-Present
Owner • Olivarez Company

Manage, rent, renovate, build apartments and commercial offices.

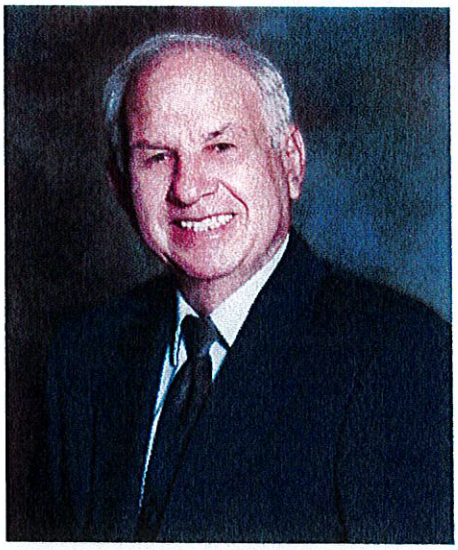
LEADERSHIP

Weslaco Economic Development Corporation
10 years to present
Hidalgo County Subdivision Review Board
10 years to present
Hidalgo County Appraisal District Review Board
12 years
Hidalgo County Appraisal District Board of Directors
4 years

REFERENCES

[Available upon request.]

Amador Requenez
Mission



Owner & operator of Valley Welding Steel & Steel Fabrication in Mission since 1970
Owner & Operator of Valley Crane Service since 1970
Member of the (AGC) Associated General Contractors of America for 43 years
Member of Mission Chamber of Commerce for 20 and Director for 4 years
Member of Mission Rotary for 20 years
Served on Board of Hidalgo County Water District #6
Served on the Hidalgo PIC (Private Industry Council)
Served on Hidalgo County Appraisal District Board of Directors from 1992 to 2009
Current Secretary Hidalgo County Appraisal District Board of Directors 2012 to Present

RESOLUTION

STATE OF TEXAS

COUNTY OF HIDALGO

WHEREAS, the Chief Appraiser of Hidalgo County Appraisal District has called for the election of the Hidalgo County Appraisal District Board of Directors; and

WHEREAS, McAllen Independent School District is entitled to cast a total of 400 votes in said election; and

WHEREAS, ballots must be cast at the first or second open meeting after receiving the ballot and must be regurned not later than the third day following its adoption.

NOW THEREFORE BE IT RESOLVED by McAllen Independent School District does hereby cast

_____of 400 votes for Betancourt, Eddie

_____of 400 votes for Cardenas, Albert

_____of 400 votes for Castillo, Fernando

_____of 400 votes for Castillo, Yolanda

_____of 400 votes for Garcia, Pete

_____of 400 votes for Garza, Richard A.

_____of 400 votes for Jaramillo, Christina

_____of 400 votes for Olivarez, Joe D.

_____of 400 votes for Requenez, Amador

for Hidalgo County Appraisal Board of Directors for 2025-2027.

READ, PASSED AND APPROVED at a regular meeting by the Board of Trustees for **McAllen Independent School District,** on this 12th day of November 2024.

By:: _____ **Attest**: _____

Sofia Peña, President, Board of Trustees

Erica De La Garza-Lopez, Secretary, Board of Trustees

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion and Possible Action on Human Resources Recommendation(s) for School Year 2024-2025

REFERENCE: Goal 2: People Development; Strategy 2: Attract/Retain High Quality Staff

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

McAllen Independent School District utilizes a comprehensive hiring system that screens, evaluates and recommends the "best" candidates with the skill sets to maximize student learning. All recommended candidates meet compliance with State Law requirements, that is to increase the academic achievement of all students by helping campuses and district improve teacher quality.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

Considerations are made in accordance with Board Policy DC (LEGAL) and District Staffing Guidelines. Individual(s) to be identified under separate cover.

LEGAL REVIEW:

Not Applicable.

BUDGETARY CONSIDERATIONS:

Provided with individuals identified under separate cover.

RECOMMENDED BOARD ACTION:

That the Board of Trustees approve Human Resources Recommendation(s) for School Year 2024-2025.

Attachment: ☐

SUBMITTED BY: Alberto Canales (Nov 5, 2024 13:36 CST)

SUPERVISOR: Lorena Garcia

Approved for presentation to the Board of Education:

RENE GUTIERREZ (Nov 6, 2024 13:55 CST)

Superintendent of Schools

For further information contact:
Name: Dr. Alberto Canales, Chief Human Resources Officer
Office: (956) 618-6009
Email: albert.canales@mcallenisd.net

BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT

MEETING DATE: November 12, 2024

SUBJECT: Discussion of Human Resources Employee Resignation(s) and Retirees for School Year 2024-2025

REFERENCE: Goal 2: People Development; Strategy 2: Attract/Retain High Quality Staff

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

Employees desiring to voluntarily separate from the school district for reasons such as retirement, relocation or other such reasons provide written notice to their immediate supervisor and the Human Resources Department. All resignations include current position, work site and date resignation is to be effective.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

Human Resources Department shall notify all appropriate personnel of the resignation, including the Payroll Department. All vacant positions will be closely reviewed by corresponding department administration, along with aligning to staffing guidelines and addressing staffing needs in determining position status.

LEGAL REVIEW:

Not Applicable.

BUDGETARY CONSIDERATIONS:

Not Applicable.

RECOMMENDED BOARD ACTION:

This item is for information only. No Board action required.

Attachment: ☐

SUBMITTED BY: Alberto Canales
Alberto Canales (Nov 5, 2024 13:33 CST)

SUPERVISOR: Lorena Garcia

For further information contact:
Name: Dr. Albert Canales, Chief Human Resources Officer
Office: (956) 618-6009
Email: alberto.canales@mcallenisd.net

Approved for presentation to the Board of Education:

Rene Gutierrez
RENE GUTIERREZ (Nov 6, 2024 13:56 CST)

Superintendent of Schools