Regular Meeting
Tuesday, January 13, 2026 7:00 PM

Harleton Independent School District
17000 S.H. 154
Harleton, Texas 75651

Agenda

1. Call to Order
2. Roll Call of Board Members
3. Pledge of Allegiance and Invocation
4. Student of the Month
5. Open Forum
6. Presentation of the Harleton ISD Financial Audit, School Year Ending August 31, 2025, Goff, Herrington, & Raney
7. Consent Agenda
   - 7.A. Approval of Board Minutes
   - 7.B. Obligations and Vouchers
   - 7.C. Financial Statement
8. Action Items
   - 8.A. Consider/Take Action on Approving the School District Financial Audit Report for Fiscal Year Ended August 31, 2025 as presented
   - 8.B. Consider/Take Action on Hiring a teacher at the High School
   - 8.C. Consider/Take Action on Purchase Request for Library Books
   - 8.D. Consider/Take Action on approving the Superintendent Contract as presented
   - 8.E. Consider/Take Action on Update 126
   - 8.F. Consider/Take Action on Replacing Heat Exchangers in the High School Gym
9. Closed Session
   - 9.A. Pursuant to Texas Government Code Sections 551.074 for the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee and 551.076 Deliberations about School Security
10. Superintendent Report
    - 10.A. Superintendent Evaluation
    - 10.B. Current Enrollment
    - 10.C. Update 126
    - 10.D. TASA - Mid Winter Conference January 24-January 28, 2026
    - 10.E. Resignations
    - 10.F. Discuss Annotated List of Books for Library Purchase
    - 10.G. Discuss Artwork for Gym
11. Adjourn

HARLETON INDEPENDENT SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT FOR THE

YEAR ENDED AUGUST 31, 2025

HARLETON INDEPENDENT SCHOOL DISTRICT
Annual Financial Report for
the Year Ended August 31, 2025

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HARLETON INDEPENDENT SCHOOL DISTRICT
Annual Financial Report for
the Year Ended August 31, 2025

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HARLETON INDEPENDENT SCHOOL DISTRICT
CERTIFICATE OF BOARD

Harleton Independent School District	Harrison	102-905
Name of School District	County	County-District Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and (check one) _________ approved _________ disapproved for the year ended August 31, 2025, at a meeting of the Board of Trustees of such school district on the 13th day of January, 2026.

______________________________ Signature of Board Secretary

______________________________ Signature of Board President

If the board of trustees disapproved of the auditor's report, the reason(s) for disapproving it is(are): (attach list as necessary)

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FINANCIAL SECTION

G&H Goff&Herrington,P.C.

A.J. Goff, CPA
Ronnie Herrington, CPA
Daniel Raney, CPA
Laurie Durbin, CPA

P.O. Box 153320 ● Lufkin, TX. 75915-3320 ● (936) 634-2345 ● Fax:(936) 622-6823

Certified Public Accountants

Independent Auditor's Report

Members of the Board of Trustees of
Harleton Independent School District
Harleton, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Harleton Independent School District (District), as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of August 31, 2025, and the respective changes in financial position 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 auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6 through 12, budgetary comparison information on page 47, and the Teacher's Retirement System pension and OPEB schedules on pages 48 through 56, 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 other schedules, as required by TEA, 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 other schedules 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 January 6, 2026, 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.

Goff & Herrington, P.C.

GOFF & HERRINGTON, P.C.
Certified Public Accountants

January 6, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Harleton Independent School District's annual financial report presents our discussion and analysis of the District's financial performance during the year ended August 31, 2025. Please read this section in conjunction with the District's financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

- The District's total combined net position was $9,627,285 as of August 31, 2025.
- During the year ended August 31, 2025, the District's net position decreased by $86,738.
- The District generated $10,737,993 in taxes and other revenues from governmental activities, and the total cost of the District's programs was $10,824,731.
- The general fund reported a fund balance of $6,846,539, of which $3,301,039 was unassigned at August 31, 2025.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual financial report consists of three parts - **management's discussion and analysis** (this section), the **basic financial statements**, and **required supplementary information**. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The required supplementary information further explains and supports the information in the financial statements.

Government-wide Financial Statements

The District's annual financial report includes two government-wide financial statements. These statements provide both long-term and short-term information about the District's finances. Financial reporting at this level uses a perspective similar to that found in the private sector.

The first of these government-wide financial statements is the **Statement of Net Position.** This is the District wide statement of financial position presenting information that includes all of the District's assets, deferred inflows and outflows of resources, and liabilities, with the difference reported as **net position**. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall health of the District would extend to other non financial factors such as changes to the District's tax base.

The second government-wide financial statement is the **Statement of Activities**, which reports how the District's net position changed during the current period. All current revenues and expenses are included regardless of when the cash is received or paid.

The government-wide financial statements of the District include the governmental activities of the District. These are the basic services such as instruction, extracurricular activities, curriculum and staff development, health services, and administration. Property taxes, state aid, and federal grants finance most of these activities.

Effective September 1, 2024, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. As a result, compensated absences liabilities now include additional types of leave such as parental, military, and jury duty leave, when the leave has commenced. The liability is measured based on the leave balances as of August 31, 2025, adjusted for expected usage and applicable compensation rates. Prior year comparative data has been restated to include the liability at August 31, 2024.

Fund Financial Statements

The fund financial statements focus on individual parts of the government, reporting the District's operations in more detail than the government-wide statements.

- The governmental funds statements tell how general government services were financed in the short term as well as what remains for future spending.
- The 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 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 two 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 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 financial statements, we provide additional information on the subsequent page, that explains the relationship (or differences) between them.

Fiduciary funds - The District is the custodian, or fiduciary, for money raised by student activities and scholarship programs. 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. We exclude these activities from the District's government-wide financial statements because the District cannot use these assets to finance its operations.

The accompanying notes to the financial statements provide essential information to a full understanding of the government-wide and fund financial statements.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position. The District's combined net position was $9,627,285 as of August 31, 2025. The following table provides a summary of the District's net position.

The District's Net Position

	2025	2024	% Change
Current and Other Assets	7,981,528	8,350,879	(4.4)%
Capital and Non-Current Assets	7,441,175	7,425,640	0.2%
Total Assets	15,422,703	15,776,519	(2.2)%
Deferred outflows	1,768,505	2,151,640	(17.8)%
Total Deferred Outflows of Resources	1,768,505	2,151,640	(17.8)%
Other Liabilities	508,491	442,051	15.0%
Long Term Liabilities	4,893,987	5,267,282	(7.1)%
Total Liabilities	5,402,478	5,709,333	(5.4)%
Deferred inflows	2,161,445	2,504,803	(13.7)%
Total Deferred Inflows of Resources	2,161,445	2,504,803	(13.7)%
Net Position:			
Net investment in Capital Assets	7,031,006	6,624,869	6.1%
Restricted	564,321	498,984	13.1%
Unrestricted	2,031,958	2,590,170	(21.6)%
Total Net Position	9,627,285	9,714,023	(0.9)%

The District's restricted net position of $564,321 consists of $145,809 restricted for food service, $17,684 restricted for the state textbook program, and $400,828 restricted for debt service.

Changes in Net Position. The District's total revenues were $10,737,993. A significant portion, 66.44 percent, comes from state aid-formula grants. Property taxes represent 17.84 percent of the District's revenue. The rest of the District's revenue comes from federal operating grants, charges for services, investment earnings, and other local sources.

The total cost of all programs and services was $10,824,731; 60.47 percent of these costs are for instructional and student services.

Governmental Activities

The following table provides a summary of the District's changes in net position.

Changes in the District's Net Position

Revenues:	2025	2024	% Change
Program Revenues:			
Charges for services	181,874	239,864	(24.2)%
Operating grants	856,819	872,071	(1.7)%
General Revenues:			
Property taxes	1,915,901	1,906,185	0.5%
State aid - formula	7,134,279	7,409,686	(3.7)%
Investment earnings	288,097	325,795	(11.6)%
Other general revenues	361,023	498,926	(27.6)%
Total revenues	10,737,993	11,252,527	(4.6)%
Expenses:			
Instructional and instructional related	5,592,615	5,872,365	(4.8)%
Instructional and school leadership	458,096	456,850	0.3%
Counseling and health services	317,809	291,746	8.9%
Transportation	320,032	242,363	32.0%
Food services	488,358	502,397	(2.8)%
Extracurricular	948,338	1,214,987	(21.9)%
General administration	402,764	368,098	9.4%
Plant maintenance and operations	1,817,342	1,486,382	22.3%
Security and data processing services	260,613	194,196	34.2%
Debt services	34,876	29,605	17.8%
Payments to fiscal agent/member districts	147,437	172,592	(14.6)%
Other intergovernmental charges	36,451	33,500	8.8%
Total expenses	10,824,731	10,865,081	(0.4)%
Increase in Net Position	(86,738)	387,446	(122.4)%
Beginning Net Position	9,714,023	9,717,050	0.0%
Prior period adjustment (GASB 101)	-	(390,473)	(100.0)%
Ending Net Position	9,627,285	9,714,023	(0.9)%

The District's current year maintenance property tax rate of $0.7575, did not change from the prior year rate. The District's current year interest and sinking property tax rate of $0.06126, decreased 2.45 percent from the prior year rate of $0.0628. Property tax revenues increased 0.51 percent overall due to an increase in property valuations.

The cost of governmental activities may be summarized as follows:

- The cost of all governmental activities this year was $10,824,731.
- The amount that our taxpayers paid for these activities through property taxes was $1,915,901.
- Some of the cost was paid by those who directly benefitted from the programs ($181,874), or
- By operating grants ($856,819).

The following table presents the cost of each of the District's largest functions as well as each functions net cost (total cost less fees generated by activities and intergovernmental aid). The net cost reflects what was funded by state revenues as well as local tax dollars.

Net Cost of Selected District Functions

	Total cost of services			Net cost of services		
	2025	2024	% Change	2025	2024	% Change
Instruction	5,221,781	5,426,703	(3.8)%	4,842,165	4,998,746	(3.1)%
School leadership	458,096	456,850	0.3%	458,096	456,850	0.3%
Extracurricular activities	948,338	1,414,987	(33.0)%	902,368	1,178,284	(23.4)%
General administration	402,764	368,098	9.4%	402,764	368,098	9.4%
Maintenance & operations	1,689,407	1,377,841	22.6%	1,689,407	1,377,841	22.6%

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Revenues from governmental fund types totaled $10,984,822, a decrease of 3.27 percent from the preceding year. The net decrease is primarily due to decreased revenues from local and intermediate sources and state programs.

The District's governmental funds ended the year with a reported combined fund balance of $7,410,860, which is $435,745 less than last year's ending balance of $7,846,605.

General Fund Budgetary Highlights

Over the course of the year the District revised the general fund budget as actual results were analyzed. Actual total expenditures were $567,460 below final budget amounts. The most significant positive variances was in the instructional function, as the actual expenditures were less than anticipated.

Revenues were $293,275 above the final budgeted amount, as local and intermediate sources and state program revenues were more than anticipated.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2025, the District had invested $16,408,500 less depreciation of $8,967,325, in a broad range of capital assets, including land, school buildings, athletic facilities, instructional equipment, and school buses. The following table provides a summary of the District's capital assets.

District's Capital Assets
(Net of depreciation)

	Governmental Activities		
	2025	2024	% Change
Land	773,220	773,220	0.0%
Buildings & improvements	5,893,687	5,910,123	(0.3)%
Equipment & vehicles	745,099	683,961	8.9%
Right-to-use leased assets	29,169	58,336	(50.0)%
Net capital assets	7,441,175	7,425,640	0.2%

In the current year, the District had significant capital expenditures related to athletic facilities improvements, purchasing two school vehicles, and campus safety and security improvements. The District's 2026 budget does not include any significant capital expenditures.

More detailed information about the District's capital assets is presented in the notes to the financial statements.

Long-term Debt

The following table provides a summary of the District's long-term debt:

District's Long-term Debt

	Governmental Activities		
	2025	2024	% Change
Notes and loans	231,000	448,000	(48.4)%
Refunding bonds	150,000	296,000	(49.3)%
Lease obligations	29,169	58,336	(50.0)%
Total long-term debt payable	410,169	802,336	(48.9)%

The District's bonds presently carry a favorable rating of AAA with Standard and Poors. More detailed information about the District's debt is presented in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Appraised values used for the 2026 budget preparation are $219,406,508, which is a 3.51 percent decrease from 2025 actuals.

- The District's 2026 average daily attendance is expected to be 655, which is a 0.46 percent decrease from 2025.

These indicators were taken into account when adopting the general fund budget for 2026. Amounts available for expenditure in the general fund budget are $10,052,501, an increase of 4.81 percent from the final 2025 budget of $9,591,494. The District will use these revenues to finance programs we currently offer.

General fund expenditures are budgeted to decrease by 5.15 percent to $10,391,045. If these estimates are realized, the District's budgetary general fund balance is expected to decrease in 2026.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate accountability for the money it receives. If you have any questions about this report or need additional financial information contact the District's Business Manager, 17000 State Highway 154, Harleton, Texas 75651.

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Government-Wide Financial Statements

Exhibit A-1

HARLETON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
AUGUST 31, 2025

Data Control Codes		Primary Government Governmental Activities
	ASSETS	
1110	Cash and cash equivalents	877,923
1120	Investments - current	6,553,484
1220	Property taxes receivable - delinquent	368,982
1230	Allowance for uncollectible taxes (credit)	(295,185)
1240	Due from other governments	476,324
	Capital Assets:	
1510	Land	773,220
1520	Buildings, net	5,893,687
1530	Furniture and equipment, net	745,099
1550	Right-to-use leased assets, net	29,169
1000	Total assets	15,422,703
	DEFERRED OUTFLOWS OF RESOURCES	
1705	Deferred outflow related to TRS - Pension	613,222
1706	Deferred outflow related to TRS - OPEB	1,155,283
1700	Total deferred outflows of resources	1,768,505
	LIABILITIES	
2110	Accounts payable	8,722
2140	Interest payable	11,620
2160	Accrued wages payable	477,920
2200	Accrued expenses	10,229
	Long Term Liabilities:	
2501	Due within one year	410,169
2502	Due after one year	555,236
2540	Net pension liability	2,131,109
2545	Net OPEB liability	1,797,473
2000	Total liabilities	5,402,478
	DEFERRED INFLOWS OF RESOURCES	
2605	Deferred inflow related to TRS - Pension	253,779
2606	Deferred inflow related to TRS - OPEB	1,907,666
2600	Total deferred inflows of resources	2,161,445
	NET POSITION	
3200	Net investment in capital assets	7,031,006
3820	Restricted for Federal and State programs	163,493
3850	Restricted for debt service	400,828
3900	Unrestricted net position	2,031,958
3000	Total net position	9,627,285

The accompanying notes are an integral part of this statement

HARLETON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes		1 Expenses	Program Revenues 3 Charges for Services	Program Revenues 4 Operating Grants and Contributions	Program Revenues 5 Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
	Governmental activities:					
11	Instruction	5,221,781	88,528	291,088	-	(4,842,165)
12	Instructional resources and media services	341,400	-	-	-	(341,400)
13	Curriculum and staff development	29,434	-	-	-	(29,434)
23	School leadership	458,096	-	-	-	(458,096)
31	Guidance, counseling, and evaluation	271,824	-	-	-	(271,824)
33	Health services	45,985	-	-	-	(45,985)
34	Student transportation	320,032	-	-	-	(320,032)
35	Food service	488,358	47,376	438,474	-	(2,508)
36	Cocurricular/extracurricular activities	948,338	45,970	-	-	(902,368)
41	General administration	402,764	-	-	-	(402,764)
51	Plant maintenance and operations	1,689,407	-	-	-	(1,689,407)
52	Security and monitoring services	127,935	-	127,257	-	(678)
53	Data processing services	260,613	-	-	-	(260,613)
72	Interest on long-term debt	34,876	-	-	-	(34,876)
93	Payments related to SSA	147,437	-	-	-	(147,437)
99	Other intergovernmental charges	36,451	-	-	-	(36,451)
TP	Total primary government	10,824,731	181,874	856,819	-	(9,786,038)

Data Control Codes		
	General revenues:	
	Taxes:	
MT	Property taxes, levied for general purposes	1,773,234
DT	Property taxes, levied for debt service	142,667
SF	State aid formula grants	7,134,279
GC	Grants and contributions, not restricted to specific programs	321,875
IE	Investment earnings	288,097
MI	Miscellaneous	39,148
TR	Total general revenues	9,699,300
CN	Change in net position	(86,738)
NB	Net position, beginning	10,104,496
PA	Prior period adjustment required by GASB 101	(390,473)
NE	Net position, ending	9,627,285

The accompanying notes are an integral part of this statement

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Governmental Fund Financial Statements

Exhibit C-1

HARLETON INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AUGUST 31, 2025

Data Control Codes		10 General Fund	Other Governmental Funds	98 Total Governmental Funds
	ASSETS			
1110	Cash and cash equivalents	544,087	333,836	877,923
1120	Investments - current	6,341,474	212,010	6,553,484
1220	Property taxes receivable - delinquent	342,838	26,144	368,982
1230	Allowance for uncollectible taxes (credit)	(274,270)	(20,915)	(295,185)
1240	Due from other governments	447,280	29,044	476,324
1000	Total Assets	7,401,409	580,119	7,981,528
	LIABILITIES			
2110	Accounts payable	8,722	-	8,722
2160	Accrued wages payable	467,528	10,392	477,920
2200	Accrued expenditures	10,052	177	10,229
2000	Total Liabilities	486,302	10,569	496,871
	DEFERRED INFLOWS OF RESOURCES			
2601	Unavailable revenue - property taxes	68,568	5,229	73,797
2600	Total Deferred Inflows of Resources	68,568	5,229	73,797
	FUND BALANCES			
	Restricted fund balance:			
3450	Federal or State grants	-	163,493	163,493
3480	Retirement of long-term debt	-	400,828	400,828
	Committed fund balance:			
3510	Construction	3,500,000	-	3,500,000
3540	Self Insurance	45,500	-	45,500
3600	Unassigned fund balance	3,301,039	-	3,301,039
3000	Total Fund Balances	6,846,539	564,321	7,410,860
4000	Total Liabilities, Deferred Inflows and Fund Balances	7,401,409	580,119	7,981,528

The accompanying notes are an integral part of this statement

HARLETON INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
AUGUST 31, 2025

	Total fund balances - governmental funds	7,410,860
1	Capital assets used in governmental activities are not financial resources, and therefore; they are not reported in governmental funds. At the beginning of the year, the cost of these assets was $15,733,486 and the accumulated depreciation was $8,307,846. In addition, long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore; they are not reported as liabilities in the governmental funds. The net effect of including beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to increase (decrease) net position.	6,624,869
2	Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the current year capital outlays and debt principal payments is to increase net position.	1,096,553
3	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 in the amount of $2,131,109, a deferred resource inflow related to TRS in the amount of $253,779, and a deferred resource outflow related to TRS in the amount of $613,222. This amounted to a decrease in net position in the amount of $1,771,666.	(1,771,666)
4	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 in the amount of $1,797,473, a deferred resource inflow related to TRS in the amount of $1,907,666, and a deferred resource outflow related to TRS in the amount of $1,155,283. This amounted to a decrease in net position in the amount of $2,549,856.	(2,549,856)
5	The current depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.	(690,416)
6	Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to the accrual basis of accounting. These include recognizing deferred revenue as revenue, eliminating interfund transactions, reclassifying debt proceeds, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications is to increase (decrease) net position.	(493,059)
7	Net Position of governmental activities	9,627,285

The accompanying notes are an integral part of this statement

HARLETON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes		10 General Fund	Other Governmental Funds	Total Governmental Funds
	REVENUES			
5700	Total local and intermediate sources	2,222,969	200,089	2,423,058
5800	State program revenues	7,606,124	224,320	7,830,444
5900	Federal program revenues	55,676	675,644	731,320
5020	Total revenues	9,884,769	1,100,053	10,984,822
	EXPENDITURES			
0011	Instruction	4,950,991	291,088	5,242,079
0012	Instructional resources and media services	349,111	-	349,111
0013	Curriculum and staff development	29,434	-	29,434
0023	School leadership	477,296	-	477,296
0031	Guidance, counseling, and evaluation services	281,424	-	281,424
0033	Health services	48,472	-	48,472
0034	Student transportation	386,878	-	386,878
0035	Food service	-	463,798	463,798
0036	Cocurricular/extracurricular activities	926,182	-	926,182
0041	General administration	408,052	-	408,052
0051	Plant maintenance and operations	1,744,349	1,020	1,745,369
0052	Security and monitoring services	59,619	127,257	186,876
0053	Data processing services	268,238	-	268,238
0071	Principal on long-term debt	246,167	146,000	392,167
0072	Interest on long-term debt	28,000	5,553	33,553
0093	Payments related to shared services	147,437	-	147,437
0099	Other intergovernmental charges	36,451	-	36,451
6030	Total expenditures	10,388,101	1,034,716	11,422,817
1100	Excess (deficiency) of revenues over expenditures	(503,332)	65,337	(437,995)
	OTHER FINANCING SOURCES (USES)			
7912	Sale or real and personal property	2,250	-	2,250
7915	Transfers in	-	-	-
8911	Transfers out	-	-	-
7080	Total other financing sources and uses	2,250	-	2,250
1200	Net change in fund balances	(501,082)	65,337	(435,745)
0100	Fund balance - September 1 (beginning)	7,347,621	498,984	7,846,605
3000	Fund balance - August 31 (ending)	6,846,539	564,321	7,410,860

The accompanying notes are an integral part of this statement

HARLETON INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2025

Net change in fund balances - governmental funds	(435,745)
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the current year capital outlays and debt principal payments is to increase net position.	1,096,553
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net position.	(690,416)
Current year changes in amounts related to GASB 68 increased revenues in the amount of $111,358, and increased expenditures in the amount of $222,771. The net effect on the change in the ending net position was a decrease in the amount of $111,413.	(111,413)
Current year changes in amounts related to GASB 75 decreased revenues in the amount of $360,149, and decreased expenditures in the amount of $579,241. The net effect on the change in the ending net position was an increase in the amount of $219,092.	219,092
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to the accrual basis of accounting. These include recognizing deferred revenue as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, eliminating interfund transactions, reclassifying debt proceeds, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications is to increase (decrease) net position.	(164,809)
Change in net position of governmental activities	(86,738)

Fiduciary Fund Financial Statements

HARLETON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
AUGUST 31, 2025

	Private Purpose Trust Fund	Custodial Fund
ASSETS		
Cash and cash equivalents	35,943	151,146
Total Assets	35,943	151,146
NET POSITION		
Restricted for scholarships	35,943	-
Restricted for other purposes	-	151,146
Total Net Position	35,943	151,146

HARLETON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

	Private Purpose Trust Fund	Custodial Fund
ADDITIONS:		
Miscellaneous revenue - student activity	-	227,470
Earnings from temporary deposits	23	83
Contributions, gifts, and donations	8,850	-
Total Additions	8,873	227,553
DEDUCTIONS:		
Professional and contracted services	-	22,912
Supplies and materials	-	137,469
Other deductions	17,750	71,792
Total Deductions	17,750	232,173
Change in Net Position	(8,877)	(4,620)
Total Net Position - September 1 (Beginning)	44,820	155,766
Total Net Position - August 31 (Ending)	35,943	151,146

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. FINANCIAL REPORTING ENTITY

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

The Board is elected by the public and has the authority to make decisions, appoint administrators and managers, and significantly influence operations. The Board has the primary accountability for all fiscal matters. Because of this, the District is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board (GASB) in its statement No. 14, "The Financial Reporting Entity," including subsequent revisions. There are no component units included within the reporting entity.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Government-wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the District as a whole excluding fiduciary activities. Individual funds are not displayed but the statements present Governmental Activities which include programs supported by ad valorem taxes, state aid formula grants, and federal grants.

The statement of activities reports the expenses of the District's functions offset by program revenues directly connected with the function. A function is a general operational area in the District that groups together similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with the function. Program revenues include: (1) charges for services which report fees and other charges to users of the District's services such as tuition paid by students not residing in the District, athletic gate receipts, and school lunch charges; and (2) operating grants and contributions which finance annual operating activities of the District. Taxes, state aid formula grants, and other revenue sources not properly included with program revenues are reported as general revenues.

All interfund transactions between governmental funds are eliminated on the government-wide financial statements. Interfund activities between governmental funds and fiduciary funds remain as due to/from on the government-wide statement of net position.

Fund Financial Statements

Fund financial statements provide reports on the financial condition and results of operations for governmental and fiduciary funds. Major individual governmental funds are reported in separate columns with composite columns for non-major funds. Interfund activity between governmental funds appear as due to/from on the governmental fund balance sheet and as other resources and other uses on the governmental fund statement of revenues, expenditures and changes in fund balance.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The financial statements of the District are prepared in accordance with generally accepted accounting principles (GAAP). The District applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The government-wide financial statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Fiduciary fund financial statements also report using this same focus and basis of accounting. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grant revenues are recognized when allowable expenditures are made under the provisions of the grant.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The District considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for unmatured bond principal and interest on long-term debt, which are reported as expenditures in the year due.

Major revenue sources susceptible to accrual include: property taxes, state aid formula grants, and investment income. In general, other revenues are recognized when cash is received.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as needed.

The District does not allocate general administration or support services expenses to other functions.

D. FUND TYPES AND MAJOR FUNDS

The District accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The District has established several individual funds that are organized within a separate set of self-balancing accounts comprised of assets, liabilities, fund balance, revenues, and expenditures or expenses as appropriate. Governmental resources allocated to individual funds are recorded for the purpose of carrying on specific activities in accordance with laws, regulations, or other appropriate requirements. District accounts are organized into funds as described below:

Major Governmental Funds:

General Fund - This fund is the District's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.

Non Major Governmental Funds:

Special Revenue Funds - The District accounts for resources restricted to, or designated for, specific purposes by the District or a grantor in a special revenue fund. Most Federal and some State financial assistance is accounted for in a special revenue fund. Sometimes any unused balances must be returned to the grantor at the close of the specified project periods.

Debt Service Fund - The District accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt.

Other Fund Types:

Private Purpose Trust Fund - The District accounts for donations for which the donor has stipulated that both the principal and income may be used for purposes that benefit parties outside the District. The District's private purpose trust fund is a scholarship fund.

Custodial Fund - The District accounts for resources held for others in the custodial fund. The District's custodial fund is used to account for the activities of student groups and other organizational activities.

E. OTHER ACCOUNTING POLICIES

Cash and Cash Equivalents - The District considers deposits and highly liquid investments with a maturity date of three months or less and all local government pools to be cash equivalents.

Capital Assets and Depreciation - The District's property, plant, and equipment with useful lives of more than one year are stated at historical cost and reported in the government-wide financial statements. Donated assets are stated at fair value on the date donated. The District generally capitalizes assets with a cost of $5,000 or more as purchases or construction occurs. The cost of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight line method. The District has elected not to report major general infrastructure assets retroactively. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded. Estimated useful lives, in years, for capital assets are as follows:

Buildings	10-45
Improvements (including infrastructure)	5-15
Transportation equipment	5-15
Furniture, fixtures, and equipment	3-10

The governmental fund financial statements recognize capital outlay as an expense of the current period. Proceeds from the sale of capital assets are reported as other financing sources when received.

Long-Term Debt - In the government-wide financial statements, any outstanding debt is reported as liabilities. The governmental fund financial statements recognize the proceeds of debt as other financing sources of the current period and principal and interest payments are recognized as an expense of the current period.

Leases - The District is the lessee for noncancelable leases of equipment. The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

Compensated Absences - In the government-wide financial statements, a liability is recognized for leave that satisfies the following requirements; 1) the leave is attributable to services already rendered, 2) the leave accumulates and carries forward to future periods, 3) the leave is more likely than not to be used or settled through cash or other means, and 4) the leave does not expire. The total compensated absences liability was $555,236 at August 31, 2025, and is included in the long-term liabilities due after one year on the government-wide statement of net position.

Deferred Outflows/Inflows of Resources - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

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

Net Position and Fund Balance - Net position in the statement of net position include components that are restricted for use in a federal or state program or to pay debt service on capital related debt. Unassigned fund balance in the governmental funds financial statements represents that portion of fund balance that is available for budgeting in future periods. The assigned fund balance represents fund balance that has been implicitly assigned as it is accounted for in particular funds, other than the general fund. Restricted fund balance is that portion of fund balance which is not available for appropriation or which has been legally separated for specific purposes. As of August 31, 2025, the Special Revenue Fund restricts $145,809 for the food service program and $17,684 for the state textbook program. The Debt Service Fund restricts $400,828 for retirement of debt. The General fund has $3,500,000 committed for future construction projects and $45,500 committed for self insurance.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Data Control Codes - These codes refer to the account code structure prescribed by the Texas Education Agency (TEA) in the Resource Guide. TEA requires school districts to display these codes in the financial statements filed with the Agency in order to ensure accuracy in building a Statewide database for policy development and funding plans.

Fund Balance Policy - The District reports fund balances for governmental funds in classifications based primarily on the extent to which the entity is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The non-spendable classification represents assets that will be consumed or maintained intact; and, therefore will never convert to cash, such as inventories of supplies and endowments. Provisions of laws, contracts, and grants specify how fund resources can be used in the restricted classification. The nature of these two classifications precludes a need for a policy from the Board. However, the Board has adopted fund balance policies for the three unrestricted classifications - committed, assigned, and unassigned.

The District's restricted fund balances represent amounts for retirement of long term debt, operation of the food service, and operation of shared service arrangements.

When the District incurs expenditures that can be made from either restricted or unrestricted balances, the expenditures are charged to restricted balances. When the entity incurs expenditures that can be made from either committed, assigned, or unassigned balances, the expenditures are charged to committed, assigned and then unassigned.

Pensions - The fiduciary net position of the Teachers Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes, for the 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.

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

Subsequent Events - Management has evaluated subsequent events through January 6, 2026, the date the financial statements were available to be issued.

F. BUDGETARY DATA

The Board of Trustees adopts an annual budget consistent with generally accepted accounting principles for the General Fund, the Food Service Fund (which is included in the Special Revenue Funds), and the Debt Service Fund. The District is required to present the adopted and final budgeted revenues and expenditures for each of these funds.

The following procedures are followed in establishing the budgetary data reflected in the budgetary comparison schedules.

1. Prior to August 20, the District prepares a budget for the next succeeding fiscal year beginning September 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget. At least ten days public notice of the meeting must be given.
3. Prior to September 1, the budget is legally enacted through passage of a resolution by the Board. Once a budget is approved, it can only be amended at the function and fund level by approval of a majority of the members of the Board. Amendments are presented to the Board at its regular meeting. Each amendment must have Board approval. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after the fiscal year end. During the year ended August 31, 2025, the District made significant budget amendments to the instruction and the plant maintenance and operations functions, increasing the overall appropriations from the original budget.
4. Each budget is monitored by the business manager at the revenue and expenditure function/object level. Budgeted amounts are as amended by the Board. All budget appropriations lapse at year end.

DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

Legal and Contractual Provisions Governing Deposits and Investments. The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the District to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) Mutual Funds, (8) Investment pools, (9) guaranteed investment contracts, and (10) common trust funds. The Act also requires the District to have independent auditors perform test procedures related to investment practices as provided by the Act. The District is in substantial compliance with the requirements of the Act and with local policies.

Policies Governing Deposits and Investments. In compliance with the Public Funds Investments Act, the District has adopted a deposit and investment policy. The policy addresses the following risks:

Deposits

Custodial Credit Risk - In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's policy regarding types of deposits allowed and collateral requirements is that the funds of the District must be deposited under the terms of a contract, contents of which are set out in the Depository Contract Law. The depository bank places approved pledged securities for safekeeping and trust with the District's agent bank in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance. The District was not exposed to custodial credit risk as the District's cash deposits at August 31, 2025 were entirely covered by FDIC insurance or by pledged collateral held by the District's agent bank in the District's name as follows:

1. Depository: First National Bank of Hughes Springs, Harleton, Texas
2. The market value of securities pledged was $3,177,154.
3. The combined balances of cash, savings, and time deposit accounts amounted to $2,636,150.
4. Total amount of FDIC coverage at the time of the highest combined balance was $250,000.

Investments

Credit Risk - This 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. The District was not exposed to credit risk at August 31, 2025.

Custodial Credit Risk - Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the name of the District. The District did not have any investments exposed to custodial credit risk at August 31, 2025.

Interest Rate Risk - This is the risk that changes in interest rates will adversely affect the fair value of an investment. The District was not exposed to interest rate risk at August 31, 2025.

Concentration of Credit Risk - This is the risk of loss attributed to the magnitude of the government's investment in a single issuer. The District was not exposed to concentration of credit risk at August 31, 2025.

Foreign Currency Risk - This is the risk that exchange rates will adversely affect the fair value of an investment. The District was not exposed to foreign currency risk at August 31, 2025.

Included in cash and cash equivalents are interest bearing checking accounts.

The District's temporary investments at August 31, 2025, which are reported as current investments, included certificates of deposit at the District's depository bank in the amount of $1,782,350 and deposits with Investment Pools (Pools) in the amount of $4,771,134 with Lone Star.

The Pools used by the District are organized under the authority of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Funds Investment Act, Chapter 2256, Texas

Government Code. The investment pools are public funds investment pools created to provide a safe environment for the placement of the District's funds in authorized short-term investments.

The investments in the Pools are based on contractual agreements and not the individual security itself, therefore; the District's investments in the Pools are not categorized as to credit risk. The market values of the Pools are based on quoted market values of underlying investments of the Pools. Authorized investments include obligations of the United States, or its agencies and instrumentalities; other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the United States or its agencies and instrumentalities; and other investments authorized by statutes governing public funds investment pools.

The Pools use amortized cost rather than market value to report net position to compute share prices. Accordingly, the fair value of the position in the pool is the same as the value of the shares in the Pool. The purpose of the Pools is to allow for the pooling of public funds to provide a higher yield on the pooled investments than would be possible with the investment of the individual public entity's funds. The investments in the Pools and any accrued interest may be redeemed at the District's discretion.

The Pools are not registered with the SEC, however TASB exercises oversight responsibility over Lone Star, and is governed by a board of directors, with JP Morgan Chase acting as the investment manager and First Southwest Asset Management, Inc. serving as service and marketing agent.

B. RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, AND UNEARNED REVENUE

Property Tax Calender, Property Tax Receivables, and Unearned Revenue

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 located 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. On January 31 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. In the governmental fund financial statements, property tax revenues are considered available (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the school fiscal year.

Delinquent tax collections are prorated between maintenance and debt service based on rates adopted for year of the levy. Delinquent taxes receivable not paid within 60 days of year end, are recorded as deferred inflows of resources, net of an estimated allowance for uncollectible taxes. Allowances for uncollectible tax receivables are based on historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

In the government-wide financial statements, property taxes receivable, net of an allowance for uncollectible taxes, and related revenue include all amounts due to the District regardless of when the cash is received.

Due To/From Other Governments and Unearned Revenue

The District participates in a variety of federal and state programs from which it receives grants to partially or fully finance certain activities. These amounts are reported in the governmental fund financial statements as Due from Other Governments. Amounts due from federal, state, and other governments as of August 31, 2025 are summarized below:

Fund	Federal Grants	State Programs	Total
General Fund	-	447,280	447,280
Special Revenue Funds	29,044	-	29,044
	29,044	447,280	476,324

Deferred inflows of resources at year end consisted of the following:

Description	General Fund	Debt Service Fund	Total
Unavailable Revenue - Property Taxes	68,568	5,229	73,797

C. INTERFUND BALANCES AND TRANSFERS

Transfers are used to move revenues from the fund that the budget requires to collect them to the fund that the budget requires to expend them or to use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. There were no interfund due to/from balances at August 31, 2025, and the were no interfund transfers during the year ended August 31, 2025.

D. DISAGGREGATION OF RECEIVABLES

The District disaggregates significant components of receivables in the financial statements. The only receivable not expected to be collected within one year is $295,185 of delinquent property taxes.

E. CAPITAL ASSETS

Capital asset activity for the year ended August 31, 2025 was as follows:

	Beginning Balance	Additions	Retirements/ Adjustments	Ending Balance
Governmental Activities:				
Land	773,220	-	-	773,220
Buildings and improvements	12,064,118	421,773	-	12,485,891
Vehicles and equipment	2,752,070	284,178	(30,937)	3,005,311
Right-to-use leased assets	144,078	-	-	144,078
Totals at cost	15,733,486	705,951	-	16,408,500
Less accumulated depreciation:				
Buildings and improvements	6,153,995	438,209	-	6,592,204
Vehicles and equipment	2,068,109	223,040	(30,937)	2,260,212
Right-to-use leased assets	85,742	29,167	-	114,909
Total accumulated depreciation	8,307,846	690,416	-	8,967,325
Governmental activities capital assets, net	7,425,640	15,535	-	7,441,175

Depreciation was charged to governmental functions as follows:

Instruction	178,358
Instructional Leadership	5,471
School Leadership and Counseling	3,282
Student Transportation	83,318
Food Services	38,484
Cocurricular/Extracurricular	271,180
General Administration	3,995
Plant Maintenance	71,799
Security and Monitoring	32,537
Data processing	1,992
Total Depreciation Expense	690,416

F. LONG-TERM DEBT

In prior years, the District, as authorized by Texas Education Code Section 45.001 and 45.003, authorized the issuance of Unlimited Tax Refunding Bonds to provide funds for the construction, acquisition, and purchasing of equipment for new school buildings, and to refund older bonds.

Bonds currently outstanding are as follows:

- Series 2014, issued in the original amount of $1,585,000. Interest rates range from 2.49% to 4.60%. The bonds final maturity is 2026.

The sale of the Series 2014 bond issue resulted in premiums received, which are being amortized over the life of the bonds. At the issuance of these refunding bonds, the reacquisition price exceeded the net carrying amount of the old debt. This amount is included on the government-wide statement of net position as a deferred outflow and is amortized over the new debt's life.

In prior years, the District issued $2,346,000 Maintenance Tax Note, Series 2010, with interest rate of 6.25%. The note matures serially December 15, 2011 through December 15, 2026, with interest payable each February and August until maturity.

Certain Series 2010 notes include an irrevocable election to receive directly from the United States Department of Treasury a tax credit equal to the amount of interest which would have been payable on the Securities by the Issuer if such interest were determined at a cost rate determined under Section 54A(b)(3) of the Internal Revenue Code (which credit rate applicable to the Notes is 6.25% per annum), which election is based on the Securities' qualification as "Qualified School Construction Bonds" under section 54F of the Code and as "qualified bonds" under subsection 6431(f)(1)(A) of the Code, and the Issuer's irrevocable election to treat the Securities as such at the time of their issuance. During the year ended August 31, 2025, the District received an interest subsidy in the amount of $43,109.

In prior years, the District entered into a lease agreement for athletic scoreboards. The lease has an interest rate of 0.00%, annual payments of $29,168, and a maturity date of May, 2026. The total net book value of the scoreboards at August 31, 2025 was $29,169, including accumulated depreciation of $87,502.

Long term debt activity for the year ended August 31, 2025 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts due within one year
Governmental Activities:					
School Refunding Bonds, 2014	296,000	-	146,000	150,000	150,000
Maintenance Tax Note, 2010	448,000	-	217,000	231,000	231,000
Lease obligations	58,336	-	29,167	29,169	29,169
Total	802,336	-	392,167	410,169	410,169
Unamortized bond premium	938	-	938	-	-
Total long term debt	803,274	-	393,105	410,169	410,169

Long term liabilities due after one year reported on the government-wide statement of net position include compensated absences in the amount of $555,236.

Annual debt service requirements to maturity for the District's long term debt are as follows:

Year ending August 31,	Bond Principal	Bond Interest	Maintenance Tax Notes Principal	Maintenance Tax Notes Interest
2026	150,000	1,867	231,000	14,438
2027	-	-	-	-
2028	-	-	-	-
2029	-	-	-	-
2030	-	-	-	-
Thereafter	-	-	-	-
Totals	150,000	1,867	231,000	14,438

Year ending August 31,	Lease Principal	Lease Interest
2026	29,169	-
2027	-	-
2028	-	-
2029	-	-
2030	-	-
Totals	29,169	-

G. REVENUES FROM LOCAL AND INTERMEDIATE SOURCES

For the year ended August 31, 2025, revenues from local and intermediate sources reported in the governmental funds consisted of the following:

	General Fund	Special Revenue Funds	Debt Service Funds	Total
Property Taxes	1,699,065	-	137,053	1,836,118
Food Service	-	47,689	-	47,689
Investment earnings	278,320	59	9,718	288,097
Penalties, interest, and other tax	74,501	-	5,570	80,071
Tuition and fees	40,550	-	-	40,550
Co-curricular student activities	45,967	-	-	45,967
Other	84,566	-	-	84,566
Total	2,222,969	47,748	152,341	2,423,058

H. PENSION PLAN AND RETIREE HEALTH PLAN

Defined Benefit Pension Plan

Plan Description. The District participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas (TRS). 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.

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 exempt under Texas Government Code, Title 8, Section 822.002 are covered by the system.

Pension Plan Fiduciary Net Position. Detail 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/learning-resources/publications*; by writing to TRS at attention Finance Division, P.O. Box 149676, Austin, TX, 78714-0185; or by calling (800) 223-8778.

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 percent (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 in under a previous rule. There are no automatic post-employment benefit changes; including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description in above. Accordingly, the 2023 Texas Legislature passed Senate Bill (SB) 10 and House Joint resolution (HJR) 2 to provide eligible retirees with a one-time stipend and an ad hoc cost-of-living adjustment.

One-Time Stipends - Stipends, regardless of annuity amount, were paid in September 2023 to annuitants who met the qualifying age requirement on or before August 31, 2023.

- A one-time $7,500 stipend to eligible annuitants who are age 75 years of age or older
- A one-time $2,400 stipend to eligible annuitants age 70 to 74

Cost-of-Living Adjustment (COLA) - A COLA was dependent on Texas voters approving a constitutional amendment (Proposition 9) to authorize the COLA. Voters approved the amendment in the November 2023 election and the following COLA was applied to eligible annuitants' payments beginning with their January 2024 payment:

- A 2% COLA for eligible retirees who retired between 9/1/2013 and 8/31/2020
- A 4% COLA for eligible retirees who retired between 9/1/2001 and 8/31/2013
- A 6% COLA for eligible retirees who retired before 8/31/2001

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.

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 percent of the member's annual compensation and a state contribution rate of not less than 6 percent and not more than 10 percent of the aggregate annual compensation paid to members of the system during the fiscal year.

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2019 thru 2025.

	2025	2024
Member	8.25%	8.25%
Non-Employer Contribution Rate (State)	8.25%	8.25%
Employers	8.25%	8.25%
District's Employer Contributions	$ 190,149	$ 195,425
District's Member Contributions	$ 483,896	$ 476,073
District's NECE On-Behalf Contributions	$ 376,850	$ 337,601

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.

In addition to the employer contributions listed above, there is an additional surcharge an employer is subject to.

- All public schools, charter schools, and regional educational service centers must contribute 1.9 percent of the member's salary beginning in fiscal year 2024, gradually increasing to 2 percent 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.

Net Pension Liability. The components of the net pension liability of the plan as of August 31, 2024 are disclosed below:

Components of Liability	Amount
Total Pension Liability	271,627,434,294
Less: Plan Fiduciary Net Position	(210,543,258,495)
Net Pension Liability	61,084,175,799
Net Position as a % of Total Pension Liability	77.51%

Actuarial Assumptions. The total pension liability in the August 31, 2024 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	August 31, 2023 rolled forward to August 31, 2024
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Long-term expected Investment Rate of Return	7.00%
Municipal Bond Rate	3.87%*
Inflation	2.30%
Salary Increases	2.95% to 8.95% including inflation
Last Year Ending 8/31 in Projection Period	2123
Ad hoc Post Employment Benefit Changes	None

** - Source for the rate is the Bond Buyers 20 Index which estimates the yield of a portfolio of 20 general bond obligations maturing in 20 Years based on a survey of municipal bond traders.*

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, 2023. For a full description of these assumptions please see the actuarial valuation report dated November 21, 2023.

Discount Rate. A single discount rate of 7.00 percent 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 percent. 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 9.54 percent of payroll 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. 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 percent. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimated 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 system's target asset allocation as of August 31, 2024 are summarized below:

Asset Class*	Target Allocation**	Long-Term Expected Geometric Real Rate of Return***	Expected Contribution to Long-term Portfolio Returns
Global Equity			
U.S.	18.0%	4.4%	1.0%
Non-U.S. Developed	13.0%	4.2%	0.8%
Emerging Markets	9.0%	5.2%	0.7%
Private Equity	14.0%	6.7%	1.2%
Stable Value			
Government Bonds	16.0%	1.9%	0.4%
Absolute Return	0.0%	4.0%	0.0%
Stable Value Hedge Funds	5.0%	3.0%	0.2%
Real Return			
Real Estate	15.0%	6.6%	1.2%
Energy, Natural Resources and Infrastructure	6.0%	5.6%	0.4%
Commodities	0.0%	2.5%	0.0%
Risk Parity	8.0%	4.0%	0.4%
Asset Allocation Leverage			
Cash	2.0%	1.0%	0.0%
Asset Allocation Leverage	(6.0)%	1.3%	(0.1)%
Inflation Expectation			2.4%
Volatility Drag****			(0.7)%
Total	**100%**		**7.9%**

** Absolute Return includes Credit Sensitive Investments.*
***Target allocations are based on the FY2024 Policy model.*
**** Capital Market Assumptions come from 2024 SAA Study CMA Survey (as of 12/31/2023)*
***** The volatility drag results come from the conversion between arithmetic and geometric mean returns.*

Discount Rate Sensitivity Analysis. The following table presents the Net Pension Liability of the plan using the discount rate of 7.00 percent, and what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current rate.

	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:	$3,403,572	$2,131,109	$1,076,494

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At August 31, 2025, the District reported a liability of $2,131,109 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	$2,131,109
State's proportionate share that is associated with the District	4,084,853
Total	$6,215,962

The net pension liability was measured as of August 31, 2023 and rolled forward to August 31, 2024 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, 2023 through August 31, 2024.

At August 31, 2024 the employer's proportion of the collective net pension liability was 0.0034888%, compared to 0.0038669% as of August 31, 2023, which is a decrease of 9.78%.

Changes 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 Senate Bill 10 (SB10) that provides a stipend payment to certain retirees and a variable ad hoc COLA to certain retirees in early fiscal year 2024. Due to its timing, the legislation and payments were not reflected in the August 31, 2023 actuarial valuation. Under the roll forward method, the adjustment was made to reflect the legislation in the rolled forward liabilities for the current measurement year, August 31, 2024. SB10 and House Joint Resolution 2 (HJR2) of the 88th Regular Legislative Session appropriated payments of $1.645 billion for one-time stipends and $3.355 billion for COLAs. The appropriation is treated as a supplemental contribution and included in other additions. Since the Legislature appropriated the funds for this one-time stipend and COLA, there was no impact on the net pension liability of TRS.

For the year ended August 31, 2025, the District recognized pension expense of $488,208 and revenue of $376,850 for support provided by the State in the Government-wide Statement of Activities.

At August 31, 2025, 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 economic experience	$117,464	$16,639
Changes in actuarial assumptions	110,034	14,752
Difference between projected and actual investment earnings	12,955	-
Changes in proportion and difference between the employer's contribution and the proportionate share of contributions	182,620	222,388
Contributions paid to TRS subsequent to the measurement date	190,149	-
Total	$613,222	$253,779

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

Fiscal year:	Pension Expense Amount
2026	$221,653
2027	244,697
2028	65,465
2029	(41,681)
2030	(429)
Thereafter	-

I. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS

Other Post -Employment Benefit Plan (OPEB)

Plan Description. The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. The 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.

OPEB Plan Fiduciary Net Position. Detail information about the TRS-Care's fiduciary net position is available in the separately-issued TRS Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at *http://www.trs.texas.gov/learning-resources/publications;* by writing to TRS at attention Finance Division, P.O. Box 149676, Austin, TX, 78714-0185; or by calling (800) 223-8778.

Benefits Provided. TRS-Care provides health insurance coverage to retirees from public schools, charter schools, regional education service centers and other educational districts who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes; including automatic COLAs. The premium rates for retirees are reflected in the following table:

TRS-Care Plan Premium Rates
Effective January 1, 2024 - December 31, 2024

	Medicare	Non-Medicare
Retiree (or surviving spouse)	$135	$200
Retiree and spouse	$529	$689
Retiree or surviving spouse and children	$468	$408
Retiree and family	$1,020	$999

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

Texas Insurance Code, section 1575.202 establishes the state's contribution rate which is 1.25 percent of the employee's salary. Section 1575.203 establishes the active employee's rate which is 0.65 percent of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25 percent or not more than 0.75 percent of the salary of each active employee of the public. The actual contribution rate is prescribed by the Legislature in the General Appropriations Act, which is 0.75 percent of each active employee's pay for fiscal year 2024.

The following table shows contributions to the TRS-Care plan by type of contributor.

	2025	2024
Member	0.65%	0.65%
Non-Employer Contribution Rate (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/Private Funding Remitted by Employers	1.25%	1.25%
District's Employer Contributions	$ 50,681	$ 54,504
District's Member Contributions	$ 38,124	$ 37,509
District's NECE On-Behalf Contributions	$ 67,403	$ 67,016

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

In addition to the pension plan and TRS-Care state contributions on behalf of the District, the District is allocated a portion of the Medicare Part D retiree drug subsidy that TRS-Care receives. The amounts allocated on behalf of the District were $41,576, $30,800 and $29,966 for the years ended August 31, 2025, 2024 and 2023, respectively.

Actuarial Assumptions. The actuarial valuation was performed as of August 31, 2023. Updated procedures were used to roll forward the Total OPEB Liability to August 31, 2024. The actuarial valuation was determined using the following actuarial assumptions:

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 developed in 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, 2023 TRS pension actuarial valuation that was rolled forward to August 31, 2024:

Rates of Mortality	Rates of Termination	General Inflation
Rates of Retirement	Rates of Disability	Wage Inflation

The active mortality rates were based on PUB(2010), amount-weighted, below-median income, teacher males 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.

Additional Actuarial Methods and Assumptions:

Valuation Date	August 31, 2023 rolled forward to August 31, 2024
Actuarial Cost Method	Individual Entry-Age Normal
Inflation	2.30%
Single Discount Rate	3.87% as of August 31, 2024
Aging Factors	Based on the Society of Actuaries "Health Care Cost - From Birth to Death"
Expenses	Third party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Salary Increases	2.95% to 8.95%, including inflation
Ad hoc Post Employment Benefit Changes	None

The initial medical trend rate was 6.75 percent for non-Medicare retirees. For the Medicare retirees, trend rates are higher in the first two years due to anticipated growth, but thereafter match those of non-Medicare retirees. The initial prescription drug trend rate was 7.25 percent for all retirees. The initial trend rates decreased due to an ultimate trend rate of 4.25 percent over a period of 11 years.

Discount Rate. A single discount rate of 3.87 percent was used to measure the total OPEB liability. There was a decrease of 0.26 percent in the discount rate since the previous year. 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 Bond Buyer's "20-Bond GO index" as of August 31, 2024 using the Fixed Income Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

Discount Rate Sensitivity Analysis. The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used in measuring the Net OPEB Liability.

	1% Decrease in Discount Rate (2.87%)	Discount Rate (3.87%)	1% Increase in Discount Rate (4.87%)
District's proportionate share of the OPEB liability:	$2,135,482	$1,797,473	$1,524,357

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs. At August 31, 2025, the District reported a liability of $1,797,473 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 OPEB liability	$1,797,473
State's proportionate share that is associated with the District	2,252,209
Total	$4,049,682

The Net OPEB Liability was measured as of August 31, 2023 and rolled forward to August 31, 2024 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 OPEB relative to the contributions of all employers to the plan for the period September 1, 2023 through August 31, 2024.

At August 31, 2024 the employer's proportion of the collective Net OPEB Liability was 0.00592218%, compared to 0.00640238% as of August 31, 2023, which is a decrease of 7.50%.

Healthcare Cost Trend Rates Sensitivity Analysis - 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 in Health Care Cost Trend Rate	Current Health Care Cost Trend Rate	1% Increase in Health Care Cost Trend Rate
District's proportionate share of the OPEB liability:	$1,463,775	$1,797,473	$2,232,315

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:

- The single discount rate changed from 4.13 percent as of August 31, 2023 to 3.87 percent as of August 31, 2024, accompanied by revised demographic and economic assumptions based on the TRS experience study.
- The tables used to model the impact of aging on the underlying claims were revised.

Change of Benefit Terms Since the Prior Measurement Date – There were no changes in benefit terms since the prior measurement date.

For the year ended August 31, 2025, the District recognized an OPEB benefit of $292,746 and revenue of $67,403 for support provided by the State.

At August 31, 2025, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$344,515	$897,036
Changes in actuarial assumptions	230,055	586,495
Difference between projected and actual investment earnings	-	5,034
Changes in proportion and difference between the employer's contribution and the proportionate share of contributions	530,032	419,101
Contributions paid to TRS subsequent to the measurement date	50,681	-
Total	$1,155,283	$1,907,666

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

Fiscal year:	OPEB Expense Amount
2026	($165,226)
2027	(134,497)
2028	(187,104)
2029	(179,154)
2030	(81,145)
Thereafter	(5,257)

J. HEALTH CARE COVERAGE

During the year ended August 31, 2025, employees of the District were covered by a state wide health care program known as TRS-Active Care. This plan is administered by the Teacher Retirement System of Texas. The District contributed $275 per month per employee to TRS, and employees, at their option, authorized payroll withholdings to fund contributions for dependents.

K. LITIGATION AND CONTINGENCIES

The District participates in numerous State and Federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required and the ability to collect any related receivable at August 31, 2025, may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

L. JOINT VENTURE - SHARED SERVICE ARRANGEMENTS

The District participates in a shared services arrangement for special education programs with area districts. The District does not account for the revenues or expenditures in these programs and does not disclose them in these financial statements. The District neither has a joint ownership interest in fixed assets purchased by the fiscal agent, Waskom ISD, nor does the District have a net equity interest in the fiscal agent. The fiscal agent is neither accumulating significant financial resources nor liabilities that would give rise to future additional benefit or burden to the District. The fiscal manager is responsible for all financial activities of the shared services arrangement.

Presented below are the expenditures attributable to the District's participation.

Program	CFDA Number	District Value
State & Local	--	212,064
IDEA-B, Formula	84.027A	128,998
IDEA-B, Formula (COVID)	84.027A	511
Total		341,573

M. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended August 31, 2025, the District purchased commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year, and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

Self Funded Workers' Compensation

The District has joined together with other area districts to form a self-insurance workers' compensation risk pool (Pool.) Claims administration and processing for the Pool is provided by Claim Administrative Services, Inc. The agreement for the formation of the Pool provides that the Pool will be self sustaining through member premiums and will reinsure through commercial insurance companies for claims in excess of $500,000 for each insured event, with an unlimited aggregate. The Pool contracts with Midwest Employers Casualty Company for reinsurance.

The District's administrative expenses for the year ended August 31, 2025 was $14,913. The claims administrator estimates the District's annual loss maximum at $55,414 for the year ended August 31, 2025. Estimated total claims liability for the year ended August 31, 2025, including estimated claims incurred but not reported, amount to $45,500. The estimated total liability for workers' compensation claims incurred but not reported claims amounted to $27,274 at August 31, 2025.

Claims liability, beginning of year	59,042
Incurred claims:	
Provision for insured events of current year	10,023
Increase (Decrease) in provision for insured events of prior years	(17,710)
Total incurred claims	(7,687)
Payments:	
Claims expenses attributable to insured events of current year	596
Claims expenses attributable to insured events of prior years	5,259
Total payments	5,855
Total unpaid claims at the end of the year	45,500

N. PRIOR PERIOD ADJUSTMENT

Effective September 1, 2024, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. As a result, compensated absences liabilities now include additional types of leave such as parental, military, and jury duty leave, when the leave has commenced. The liability at year-end is measured based on the leave balances as of August 31, 2025, adjusted for expected usage and applicable compensation rates. Adoption of GASB 101 required a prior period adjustment to report the effect retroactively. The amount of the prior period adjustment is ($390,473). The restated beginning net position at September 1, 2024 is $9,714,023. Prior year comparative data has been restated to include the liability as measured at August 31, 2024.

Required Supplementary Schedules

HARLETON INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts (GAAP Basis)	Variance With Final Budget Positive (Negative)
	REVENUES:				
5700	Local and intermediate sources	2,007,403	2,007,403	2,222,969	215,566
5800	State program revenues	7,028,254	7,509,854	7,606,124	96,270
5900	Federal program revenues	74,237	74,237	55,676	(18,561)
5020	Total revenues	9,109,894	9,591,494	9,884,769	293,275
	EXPENDITURES:				
0011	Instruction	4,809,701	5,242,701	4,950,991	291,710
0012	Instructional resources and media services	341,470	366,470	349,111	17,359
0013	Curriculum and staff development	22,330	42,430	29,434	12,996
0023	School leadership	443,673	478,173	477,296	877
0031	Guidance, counseling, and evaluation services	255,572	280,572	281,424	(852)
0033	Health services	49,049	52,549	48,472	4,077
0034	Student transportation	368,418	440,918	386,878	54,040
0035	Food services	-	15,000	-	15,000
0036	Cocurricular/extracurricular activities	834,148	1,009,448	926,182	83,266
0041	General administration	385,467	450,467	408,052	42,415
0051	Plant maintenance and operations	1,136,804	1,752,504	1,744,349	8,155
0052	Security and monitoring services	64,500	64,500	59,619	4,881
0053	Data processing services	254,704	267,704	268,238	(534)
0071	Principal on long-term debt	217,000	217,000	246,167	(29,167)
0072	Interest on long-term debt	28,000	28,000	28,000	-
0093	Payments related to shared services arrangements	210,625	210,625	147,437	63,188
0099	Other intergovernmental charges	35,000	36,500	36,451	49
6030	Total expenditures	9,456,461	10,955,561	10,388,101	567,460
1100	Excess (deficiency) of revenues over expenditures	(346,567)	(1,364,067)	(503,332)	860,735
	OTHER FINANCING SOURCES (USES):				
7912	Sale or real and personal property	-	-	2,250	2,250
7915	Transfers in	-	-	-	-
8911	Transfers out	-	-	-	-
7080	Total other financing sources (uses)	-	-	2,250	2,250
1200	Net change in fund balances	(346,567)	(1,364,067)	(501,082)	862,985
0100	Fund balance - September 1 (beginning)	7,347,621	7,347,621	7,347,621	-
3000	Fund balance - August 31 (ending)	7,001,054	5,983,554	6,846,539	862,985

The accompanying notes are an integral part of this statement

HARLETON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHERS RETIREMENT SYSTEM
FOR THE YEAR ENDED AUGUST 31, 2025

	FY 2025 Plan Year 2024	FY 2024 Plan Year 2023	FY 2023 Plan Year 2022
District's Proportion of the Net Pension Liability (Asset)	0.0034888%	0.0038669%	0.0037430%
District's Proportionate share of the Net Pension Liability (Asset)	$ 2,131,109	$ 2,656,157	$ 2,222,117
State's Proportionate share of the Net Pension Liability (Asset) associated with the District	4,084,853	4,511,454	4,105,791
TOTAL	$ 6,215,962	$ 7,167,611	$ 6,327,908
District's Covered Payroll	$ 5,770,587	$ 5,575,225	$ 5,421,825
District's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered Payroll	36.93%	47.64%	40.98%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.51%	73.15%	75.62%

Note: GASB Codification, Vol. 2, P20.183 requires that the information on this schedule be data from the period corresponding with the periods covered as of the measurement dates of August 31, 2024 for fiscal year 2025, August 31, 2023 for fiscal year 2024, August 31, 2022 for fiscal year 2023, August 31, 2021 for fiscal year 2022, August 31, 2020 for fiscal year 2021, August 31, 2019 for fiscal year 2020, August 31, 2018 for fiscal year 2019, August 31, 2017 for fiscal year 2018, August 31, 2016 for fiscal year 2017, and August 31, 2015 for fiscal year 2016.

	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020	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
	0.0030531%	0.0031301%	0.0036532%	0.0034874%	0.0032336%	0.0034611%	0.0034944%
	$ 777,507	$ 1,676,421	$ 1,899,056	$ 1,919,522	$ 1,034,560	$ 1,307,899	$ 1,235,224
	2,068,988	4,422,002	3,682,878	4,150,057	2,537,461	2,978,771	2,851,753
	$ 2,846,495	$ 6,098,423	$ 5,581,934	$ 6,069,579	$ 3,572,021	$ 4,286,670	$ 4,086,977
	$ 5,293,481	$ 5,269,137	$ 4,533,489	$ 4,524,739	$ 4,468,004	$ 4,382,365	$ 4,172,526
	14.69%	31.82%	41.89%	42.42%	23.15%	29.84%	29.60%
	88.79%	75.54%	75.24%	73.74%	82.17%	78.00%	78.43%

HARLETON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS FOR PENSIONS
TEACHERS RETIREMENT SYSTEM
FOR FISCAL YEAR 2025

	2025	2024	2023
Contractually Required Contribution	$ 190,149	$ 195,425	$ 198,710
Contribution in Relation to Contractually Required Contribution	(190,149)	(195,425)	(198,710)
Contribution Deficiency (Excess)	$ -	$ -	$ -
District's Covered Payroll	$ 5,865,401	$ 5,770,587	$ 5,575,225
Contributions as a Percentage of Covered Payroll	3.24%	3.39%	3.56%

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

	2022	2021	2020	2019	2018	2017	2016
	$ 172,220	$ 130,254	$ 127,018	$ 128,552	$ 116,066	$ 106,047	$ 109,969
	(172,220)	(130,254)	(127,018)	(128,552)	(116,066)	(106,047)	(109,969)
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ 5,421,825	$ 5,293,481	$ 5,269,137	$ 4,533,489	$ 4,524,739	$ 4,468,004	$ 4,382,365
	3.18%	2.46%	2.41%	2.84%	2.57%	2.37%	2.51%

HARLETON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHERS RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED AUGUST 31, 2025

	FY 2025 Plan Year 2024	FY 2024 Plan Year 2023	FY 2023 Plan Year 2022
District's Proportion of the Net Liability (Asset) for OPEB	0.00592218%	0.00640238%	0.00598911%
District's Proportionate share of the Net OPEB Liability (Asset)	$ 1,797,473	$ 1,417,378	$ 1,434,033
State's Proportionate share of the Net OPEB Liability (Asset) associated with the District	2,252,209	1,710,284	1,749,295
TOTAL	$ 4,049,682	$ 3,127,662	$ 3,183,328
District's Covered Payroll	$ 5,770,587	$ 5,575,225	$ 5,421,825
District's Proportionate Share of the Net OPEB Liability (Asset) as a percentage of its Covered Payroll	31.15%	25.42%	26.45%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	13.70%	14.94%	11.52%

Note: GASB Codification, Vol. 2, P50.238 states that the information on this schedule should be determined as of the measurement date. The amounts reported for FY 2025 are for measurement date August 31, 2024. The amounts reported for FY 2024 are for measurement date August 31, 2023. The amounts reported for FY 2023 are for measurement date August 31, 2022. The amounts reported for FY 2022 are for measurement date August 31, 2021. The amounts reported for FY 2021 are for the measurement date of August 31, 2020. The amounts for FY 2020 are for the measurement date August 31, 2019. The amounts for FY 2019 are for the measurement date August 31, 2018. The amounts for FY 2018 are based on the August 31, 2017 measurement date.

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

	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017
	0.00547382%	0.00569763%	0.00614113%	0.00572945%	0.00531255%
	$ 2,111,499	$ 2,165,928	$ 2,904,215	$ 2,860,766	$ 2,310,228
	2,828,938	2,910,488	3,859,051	3,847,402	3,463,454
	$ 4,940,437	$ 5,076,416	$ 6,763,266	$ 6,708,168	$ 5,773,682
	$ 5,293,481	$ 5,269,137	$ 4,533,489	$ 4,524,739	$ 4,468,004
	39.89%	41.11%	64.06%	63.22%	51.71%
	6.18%	4.99%	2.66%	1.57%	0.91%

HARLETON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS FOR OTHER POST EMPLOYMENT BENEFITS (OPEB)
TEACHERS RETIREMENT SYSTEM OF TEXAS
FOR FISCAL YEAR 2025

		2025		2024		2023	
Contractually Required Contribution	$	50,681	$	54,504	$	55,539	$
Contribution in Relation to Contractually Required Contribution		(50,681)		(54,504)		(55,539)	
Contribution Deficiency (Excess)	$	-	$	-	$	-	$
District's Covered Payroll	$	5,865,401	$	5,770,587	$	5,575,225	$
Contributions as a Percentage of Covered Payroll		0.86%		0.94%		1.00%	

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

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

Exhibit G-5

2022		2021		2020		2019		2018
48,656	$	43,867	$	44,489	$	40,689	$	39,439
(48,656)		(43,867)		(44,489)		(40,689)		(39,439)
-	$	-	$	-	$	-	$	-
5,421,825	$	5,293,481	$	5,269,137	$	4,533,489	$	4,524,739
0.90%		0.83%		0.84%		0.90%		0.87%

HARLETON INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED AUGUST 31, 2025

A. Notes to Schedules for the TRS Pension

Changes of Benefit terms.

The Texas 2023 Legislature passed Senate Bill 10 (SB10) that provides a stipend payment to certain retirees and a variable ad hoc COLA to certain retirees in early fiscal year 2024. Due to its timing, the legislation and payments were not reflected in the August 31, 2023 actuarial valuation. Under the roll forward method, the adjustment was made to reflect the legislation in the rolled forward liabilities for the current measurement year, August 31, 2024. SB10 and House Joint Resolution 2 (HJR2) of the 88th Regular Legislative Session appropriated payments of $1.645 billion for one-time stipends and $3.355 billion for COLAs. The appropriation is treated as a supplemental contribution and included in other additions. Since the Legislature appropriated the funds for this one-time stipend and COLA, there was no impact on the net pension liability of TRS.

Changes of Assumptions.

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

B. Notes to Schedules for the TRS OPEB Plan

Changes of Benefit terms.

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

Changes of Assumptions.

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:

- The discount rate changed from 4.13 percent as of August 31, 2023 to 3.87 percent as of August 31, 2024, accompanied by revised demographic and economic assumptions based on the TRS experience study.
- The tables used to model the impact of aging on the underlying claims were revised.

Combining Schedules

HARLETON INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AUGUST 31, 2025

		Special Revenue Funds			
Data Control Codes		211 ESEA Title I Part A	224 IDEA Part B Formula	240 School Lunch & Breakfast Program	255 ESEA II Training/ Recruiting
	ASSETS				
1110	Cash and temporary investments	-	-	127,334	-
1120	Investments - current	-	-	-	-
1220	Property taxes receivable - delinquent	-	-	-	-
1230	Allowance for uncollectible taxes	-	-	-	-
1240	Due from other governments	-	-	29,044	-
1000	Total Assets	-	-	156,378	-
	LIABILITIES				
2160	Accrued wages payable	-	-	10,392	-
2200	Accrued expenditures	-	-	177	-
2000	Total Liabilities	-	-	10,569	-
	DEFERRED INFLOWS OF RESOURCES				
2601	Unavailable revenue - property taxes	-	-	-	-
2600	Total Deferred Inflows of Resources	-	-	-	-
	FUND BALANCES				
	Restricted Fund Balance:				
3450	Federal or State grants	-	-	145,809	-
3480	Retirement of long-term debt	-	-	-	-
3000	Total Fund Balances	-	-	145,809	-
4000	Total Liabilities, Deferred Inflows and Fund Balances	-	-	156,378	-

Special Revenue Funds						
270 ESEA Title V Part B	**289 Other Federal Programs**	**410 State Textbook Fund**	**429 Other State Programs**	**Total Nonmajor Special Revenue Funds**	**599 Debt Service Fund**	**Total Nonmajor Governmental Funds**
-	-	17,684	-	145,018	188,818	333,836
-	-	-	-	-	212,010	212,010
-	-	-	-	-	26,144	26,144
-	-	-	-	-	(20,915)	(20,915)
-	-	-	-	29,044	-	29,044
-	-	17,684	-	174,062	406,057	580,119
-	-	-	-	10,392	-	10,392
-	-	-	-	177	-	177
-	-	-	-	10,569	-	10,569
-	-	-	-	-	5,229	5,229
-	-	-	-	-	5,229	5,229
-	-	17,684	-	163,493	-	163,493
-	-	-	-	-	400,828	400,828
-	-	17,684	-	163,493	400,828	564,321
-	-	17,684	-	174,062	406,057	580,119

HARLETON INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

		Special Revenue Funds			
Data Control Codes		211 ESEA Title I Part A	224 IDEA Part B Formula	240 School Lunch & Breakfast Program	255 ESEA II Training/ Recruiting
	REVENUES				
5700	Total local and intermediate sources	-	-	47,748	-
5800	State program revenues	-	-	20,648	-
5900	Federal program revenues	167,750	47,800	417,826	29,467
5020	Total Revenues	167,750	47,800	486,222	29,467
	EXPENDITURES				
0011	Instruction	167,750	47,800	-	29,467
0035	Food service	-	-	463,798	-
0051	Facilities maintenance and operations	-	-	1,020	-
0052	Security and monitoring services	-	-	-	-
0071	Debt service - principal on long-term debt	-	-	-	-
0072	Debt service - interest on long-term debt	-	-	-	-
0073	Debt service - bond issuance cost and fees	-	-	-	-
6030	Total Expenditures	167,750	47,800	464,818	29,467
1100	Excess (Deficiency) of Revenues Over Expenditures	-	-	21,404	-
	OTHER FINANCING SOURCES (USES)				
7915	Transfers in	-	-	-	-
8949	Transfers out	-	-	-	-
7080	Total other financing sources and uses	-	-	-	-
1200	Net change in fund balances	-	-	21,404	-
0100	Fund balances, beginning	-	-	124,405	-
3000	Fund balances, ending	-	-	145,809	-

Special Revenue Funds						
270 ESEA Title V Part B	**289 Other Federal Programs**	**410 State Textbook Fund**	**429 Other State Programs**	**Total Nonmajor Special Revenue Funds**	**599 Debt Service Fund**	**Total Nonmajor Governmental Funds**
-	-	-	-	47,748	152,341	200,089
-	-	37,171	135,990	193,809	30,511	224,320
-	12,801	-	-	675,644	-	675,644
-	12,801	37,171	135,990	917,201	182,852	1,100,053
-	12,801	24,537	8,733	291,088	-	291,088
-	-	-	-	463,798	-	463,798
-	-	-	-	1,020	-	1,020
-	-	-	127,257	127,257	-	127,257
-	-	-	-	-	146,000	146,000
-	-	-	-	-	5,553	5,553
-	-	-	-	-	-	-
-	12,801	24,537	135,990	883,163	151,553	1,034,716
-	-	12,634	-	34,038	31,299	65,337
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	12,634	-	34,038	31,299	65,337
-	-	5,050	-	129,455	369,529	498,984
-	-	17,684	-	163,493	400,828	564,321

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Required TEA Schedules

HARLETON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
AUGUST 31, 2025

	1	2	3
	Tax Rates		Assessed or Appraised Valuation for School
Last Ten Years Ended August 31,	Maintenance	Debt Service	Tax Purposes
2016 & Prior	Various	Various	-
2017	1.1700	0.0800	142,616,800
2018	1.1700	0.0800	149,858,160
2019	1.1700	0.0800	154,190,710
2020	1.0684	0.0800	161,230,166
2021	1.0547	0.0800	168,330,043
2022	1.0021	0.0800	177,353,665
2023	0.9429	0.0700	199,483,086
2024	0.7575	0.0628	217,831,769
2025 (School year under audit)	0.7575	0.0613	227,388,155
1000 Totals			
8000 Total Taxes Refunded Under Section 26.1115, Tax Code			

10	20	31	32	40	50	99
Beginning Balance September 1	Current Year's Total Levy	Maintenance Collections	Debt Service Collections	Entire Year's Adjustments	Ending Balance August 31	Taxes Refunded Under Section 26.1115c
88,818		14,820	281	(3,483)	70,234	
14,155		1,810	124	(131)	12,090	
12,558		1,958	134	(100)	10,366	
14,614		2,400	164	(100)	11,950	
24,535		3,130	234	(9,638)	11,533	
45,025		3,143	238	(148)	41,496	
25,375		5,375	429	(394)	19,177	
38,790		8,243	612	(3,498)	26,437	
106,555		49,112	4,072	(9,587)	43,784	
-	1,861,754	1,609,074	130,765		121,915	
370,425	1,861,754	1,699,065	137,053	(27,079)	368,982	
						11,880

Exhibit J-2

HARLETON INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
CHILD NUTRITION FUND
FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts (GAAP Basis)	Variance With Final Budget Positive (Negative)
	REVENUES:				
5700	Local and intermediate sources	107,115	107,115	47,748	(59,367)
5800	State program revenues	25,000	25,000	20,648	(4,352)
5900	Federal program revenues	344,357	344,357	417,826	73,469
5020	Total revenues	476,472	476,472	486,222	9,750
	EXPENDITURES:				
0035	Food service	474,972	474,972	463,798	11,174
0051	Facilities maintenance and operations	1,500	1,500	1,020	480
6030	Total expenditures	476,472	476,472	464,818	11,654
1100	Excess (deficiency) of revenues over expenditures	-	-	21,404	21,404
	OTHER FINANCING SOURCES (USES):				
7915	Transfers in	-	-	-	-
8911	Transfers out	-	-	-	-
7080	Total other financing sources (uses)	-	-	-	-
1200	Net change in fund balances	-	-	21,404	21,404
0100	Fund balance - September 1 (beginning)	124,405	124,405	124,405	-
3000	Fund balance - August 31 (ending)	124,405	124,405	145,809	21,404

Exhibit J-3

HARLETON INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts (GAAP Basis)	Variance With Final Budget Positive (Negative)
	REVENUES:				
5700	Local and intermediate sources	138,139	138,139	152,341	14,202
5800	State program revenues	18,278	18,278	30,511	12,233
5020	Total revenues	156,417	156,417	182,852	26,435
	EXPENDITURES:				
0071	Debt service - principal on long-term debt	146,000	146,000	146,000	-
0072	Debt service - interest on long-term debt	5,553	5,553	5,553	-
0073	Debt service - bond issuance costs and fees	4,864	4,864	-	4,864
6030	Total expenditures	156,417	156,417	151,553	4,864
1100	Excess (deficiency) of revenues over expenditures	-	-	31,299	31,299
	OTHER FINANCING SOURCES (USES):				
7915	Transfers in	-	-	-	-
8911	Transfers out	-	-	-	-
7080	Total other financing sources (uses)	-	-	-	-
1200	Net change in fund balances	-	-	31,299	31,299
0100	Fund balance - September 1 (beginning)	369,529	369,529	369,529	-
3000	Fund balance - August 31 (ending)	369,529	369,529	400,828	31,299

HARLETON INDEPENDENT SCHOOL DISTRICT
USE OF FUNDS REPORT - STATE ALLOTMENT PROGRAMS
FOR THE YEAR ENDED AUGUST 31, 2025

Section A: Compensatory Education Programs

AP1	Did your district expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes
AP2	Does the district 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.	$ 566,874
AP4	List the actual direct program expenditures for state compensatory education programs during the district's fiscal year.	$ 389,350

Section B: Bilingual Education Programs

AP5	Did your district expend any bilingual education program state allotment funds during the district's fiscal year?	Yes
AP6	Does the district 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 district's fiscal year.	$ 11,020
AP8	List the actual direct program expenditures for bilingual education programs during the district's fiscal year.	$ 30,062

FEDERAL AWARDS SECTION

A.J. Goff, CPA
Ronnie Herrington, CPA
Daniel Raney, CPA
Laurie Durbin, CPA

Goff & Herrington, P.C.

P.O. Box 153320 ● Lufkin, TX. 75915-3320 ● (936) 634-2345 ● Fax:(936) 622-6823

Certified Public Accountants

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

Members of the Board of Trustees of
Harleton Independent School District
Harleton, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Harleton Independent School District (District), as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 6, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

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.

Goff & Herrington, P.C.

GOFF & HERRINGTON, P.C.
Certified Public Accountants

January 6, 2025

HARLETON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2025

None identified.

HARLETON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF STATUS OF PRIOR FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2025

There were no findings reported for the prior year.

HARLETON INDEPENDENT SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED AUGUST 31, 2025

None required.

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Harleton ISD

Public Hearing / Regular Meeting: December 9, 2025

Members Present: Kevin Evers
Tim Skaggs
Harvey Fox
Pat Mc Gill
Ben Wilson
Brian Fitzgerald
Jacob Muehlstein

Members Absent: None

The Public Hearing was called to order at 7:01PM with a roll call of members.

The board conducted the School Financial Integrity Report for the State of Texas (FIRST) report.

The regular board meeting began immediately following.

Pledge was led by Jacob Muehlstein and invocation was offered by Jay Ratcliff.

Open Forum was not held.

Students of the Month were recognized and presented a certificate and a gift card. Elementary students of the month for December were Kinsley Horan and Trinity Jones. Junior High student of the month for December was Elijah Holland. High School student of the month for December was Michaela Walker.

The consent agenda was approved by general consent which consisted of:

- November 11, 2025 Board Minutes
- Donations for Angel Tree James and Elaine Baker, 150.00, Angel Tree Mr. & Mrs. Richard Hardy, $150.00 and Christmas Angel – Junior High, $150.00
- Obligations and Vouchers
- Financial Statement

Discussion of Superintendent Evaluation Instrument and Timeline

Motion by Tim Skaggs and second by Kevin Evers to approve the 2024-2025 FIRST Report as presented. Voting for: Harvey Fox, Jacob Muehlstein, Ben Wilson, Pat Mc Gill and Brian Fitzgerald. Voting against: None. Motion carried.

Motion by Harvey Fox and second by Pat Mc Gill to approve the Restroom Repair at the Junior High with Bannister Plumbing, Bid number 2 for $19,200.00 Voting for: Tim Skaggs, Kevin Evers, Ben Wilson, Jacob Muehlstein and Brian Fitzgerald. Voting against: None. Motion carried.

Closed Session was not held.

Superintendent Report

- Request for Library Books
- Enrollment

- Update 126 Second Reading
- Resignations/New Hires
- Discuss EIC Policy
- Board Christmas Party Date
- Audit Update

Motion by Kevin Evers and second by Ben Wilson to adjourn meeting at 7:57 PM. Voting for: Harvey Fox, Tim Skaggs, Jacob Muehlstein, Pat Mc Gill and Brian Fitzgerald. Voting against: None. Motion carried.

____________________________ ________________________________

Jacob Muehlstein, President Harvey Fox, Secretary

For the Month of December

Check Nbr	Trans Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
		Area VI FFA Assoc	060799	FFA Fees	865-00-2190.HS-001-6000H3	Texas ffa roster	1,411.00	N
010689	01-05-2026	National FFA Organization	060799	FFA Fees	865-00-2190.HS-001-6000H3	WRONG AMOUNT	-1,411.00	N
010699	12-04-2025	Chick-fil-A	060622	or# 14001703	865-00-2190.HS-001-6000HG	FB/Cheer Band Comp	601.02	N
010700	12-04-2025	Harleton Isd Other	060929	Startup money	865-00-2190.HS-001-6000HK	Start up money	120.00	N
010701	12-05-2025	Flip N Cheer LLC	060904	3136	865-00-2190.HS-001-6000HG	Off Season Shirts	1,181.01	N
010702	12-05-2025	S&S Activewear LLC	060673	90153937	865-00-2190.HS-001-6000HK	cannon shirts	609.10	N
010703	12-11-2025	BSN	060882	9324012098	865-00-2190.HS-001-6000HG	Staff Hoodies	1,001.70	N
010704	12-17-2025	Shawnee Moreno	061008	HHS Theatre	865-00-2190.HS-001-6000HO	Theatre Sponsor Shirts	1,116.50	N
050135	12-17-2025	Credit Card Center	060761	Elem supplies	199-11-6399.00-101-611000	Supplies from Sams	93.83	N
			060785	AR prize	199-11-6399.02-041-6110AR	Fanatics Jersey - AR Prize	61.98	N
			060775	AR store suppli	199-11-6399.02-101-6110AR	AR prizes for elementary	257.42	N
			060973	1858363-10-1	199-11-6399.04-001-623000	Membership Renewal	319.00	N
			060527	Science Confer	199-11-6399.04-041-611000	CAST Science Conference Hotel	48.00	N
			060527	Science Confer	199-11-6411.00-041-611000	CAST Science Conference Hotel	448.00	N
			060030	TAEA	199-11-6411.00-101-611000	TAEA Conference Hotel	686.55	N
			060751	staff incentive	199-11-6499.01-001-6990HS	HS Staff Breakfast	62.28	N
			060712	Soda Bar Elem	199-11-6499.01-101-6990EL	Employee incentives	250.00	N
			060752	superstar gift	199-11-6499.05-001-611000	HS Student Awards	239.40	N
			060832	superstar meal	199-11-6499.05-001-611000	HS Student Awards	195.34	N
			060691	Birthday meal	199-12-6411.01-999-699000	BDay Lunch meal	144.50	N
			060745	Christmas Tree	199-23-6399.00-001-699000	Veterans Day Supplies	300.00	N
			060032	cnfrm#32427646	199-23-6411.00-101-699000	Conference Hotel Stay	372.72	N
			060723	snacks	199-31-6339.00-001-699000	Snacks for Test Training	21.00	N
			060735	escape detail	199-34-6299.00-999-699000	Escape/ Detail	20.00	N
			060689	escape serives	199-34-6299.00-999-699000	Esape /Oil change	77.50	N
			060774	transp supplies	199-34-6319.00-999-699000	Mainten & Transp Supplies	300.00	N
			060574	Veh Registratio	199-34-6499.00-999-699000	District Vehicle Registration	390.47	N
			060678	Band supplies	199-36-6412.00-999-699000	meal and etc	125.02	N
			060606	XC Hotel Region	199-36-6412.04-001-691000	regional cross country hotels	398.04	N
			060696	XC Hotel State	199-36-6412.04-001-691000	state cross country hotel	385.53	N
			060711	HS supplies	199-36-6499.00-001-699000	Veterans Day Invitations	179.52	N
			060745	Christmas Tree	199-36-6499.00-001-699000	Veterans Day Supplies	14.99	N
			060787	staff price mea	199-36-6499.00-001-6990HS	HS Staff meal	101.56	N
			060749	supplies	199-41-6399.00-701-699000	superintendent supplies	9.83	N
			060855	meal	199-41-6411.00-701-699000	Superintendent meal	27.03	N
			060692	lunch/ band boy	199-41-6411.00-701-699000	State Band Meals	47.13	N
			060251	Board meal	199-41-6419.00-702-699000	Board Meal - December	122.09	N
			060637	central office	199-41-6419.00-702-699000	Sam's Order Central Office	355.24	N
			060768	central office	199-41-6419.00-702-699000	Sam's Order Central Office	162.70	N
			060766	Christmas Decor	199-41-6499.01-750-699000	Christmas decor for Dec meal	571.58	N
			060617	staff incentive	199-41-6499.01-750-699000	staff incentives	195.84	N
			060774	Mainten supplie	199-51-6319.00-999-699000	Mainten & Transp Supplies	350.31	N

For the Month of December

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
			060815	8748	199-51-6319.00-999-699000	Maintenance Supply	46.00	N
			060837	central office	199-53-6411.00-750-699000	Central Office meal	72.09	N
						Totals for Check 050135	**7,452.49**	
050136	12-17-2025	Credit Card Center	060856	theatre supply	865-00-2190.HS-001-6000HO	Theatre Dinner Supplies	538.95	N
			060915	concession supp	865-00-2190.HS-001-6000HQ	HS Basketball Concession	71.24	N
			060789	concession supp	865-00-2190.HS-001-6000HQ	HS concession stand	81.69	N
			060817	staff lunch	865-00-2190.HS-001-6000HU	HS Staff meal	309.52	N
			060834	HS supplies	865-00-2190.HS-001-6000HV	HS supplies	116.10	N
			060758	concession supp	865-00-2190.JH-041-6000J4	Concession Stand	315.40	N
			060681	huner education	865-00-2190.JH-041-6000J8	Hunter Education	225.46	N
						Totals for Check 050136	**1,658.36**	
050717	12-11-2025	WEX Bank	060509	109068244	199-11-6311.00-001-622000	District Fuel Charges	203.14	N
			060509	109068244	199-34-6311.00-999-699000	District Fuel Charges	406.48	N
			060509	109068244	199-51-6311.00-999-699000	District Fuel Charges	300.03	N
						Totals for Check 050717	**909.65**	
081283	12-03-2025	Southside Bank	060001	206578-85	199-71-6513.00-999-699000	Bond Principal	231,000.00	N
			060001	206578-85	199-71-6523.00-999-699000	Bond Interest	14,437.50	N
						Totals for Check 081283	**245,437.50**	
081284	12-03-2025	Visual Techniques Inc	060409	46361	199-11-6649.03-101-611000	Interactive Displays for HES	17,275.45	N
081285	12-03-2025	Agency 405 - TXDPS	060260	crs20251032217	199-41-6499.01-750-699000	Background check/Criminal hist	5.00	N
081286	12-03-2025	JP Gould Baxter - Longvie	060809	364582	199-51-6319.01-999-699000	Janitorial Supplies	3,885.85	N
			060607	363621	199-51-6649.00-999-699000	Janitorial Machine Repair	2,066.42	N
						Totals for Check 081286	**5,952.27**	
081287	12-03-2025	Tina M Cox	060556	SOM cards	199-11-6499.06-001-611000	SOM cards	450.00	N
			060556	SOM cards	199-11-6499.06-041-611000	SOM cards	450.00	N
			060556	SOM cards	199-11-6499.06-101-611000	SOM cards	450.00	N
						Totals for Check 081287	**1,350.00**	
081288	12-03-2025	Apogee Components Inc	060395	133678	199-11-6399.02-001-621000	Rocketry Supplies	480.33	N
081289	12-03-2025	Brothers Produce, Inc.	060200	Nov 2025	240-35-6341.00-999-699000	NOV '25 PRODUCE	522.00	N
081290	12-03-2025	ABC Auto # 18	060328	15IN406545	199-34-6319.00-999-699000	Transportation Supply	161.99	N
081291	12-03-2025	Anthony Robinson	060102	percus lessons	199-11-6219.00-001-6110BD	percussion lessons	900.00	N
081292	12-03-2025	Mt Pleasant High School F	060922	Reg # 91623	199-11-6412.02-001-622000	FBLA Area VI Leadership Conf	750.00	N
081293	12-03-2025	Complete Supply Inc.	060873	392624	199-51-6319.01-999-699000	Janitorial Supplies	1,631.00	N
081294	12-03-2025	ChromebookParts.com	060808	264621	199-11-6649.03-101-611000	Chromebook Parts	271.95	N
081295	12-03-2025	The Spot on 154 LLC	060934	0045	199-36-6412.01-041-691000	basketball meals	320.00	N
081296	12-03-2025	Amazon Capital Services	060794	1wlwyjxrrdvl	199-53-6399.00-750-699000	Gate Cash Boxes	111.89	N
081297	12-03-2025	Texas Defence Articulation	060944	1039	199-52-6299.00-999-699000	Security Training	1,800.00	N
081298	12-03-2025	Simms ISD	060730	HS BBBoys	199-36-6499.01-001-691000	BASKETBALL TOURNAMENT FEE	450.00	N

For the Month of December

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
081299	12-03-2025	Progress Learning LLC	060329	CI-013514	410-11-6399.00-041-611000	JH Science Software	2,625.00	N
081300	12-03-2025	Noah Aguillard	060884	SRO Duty	199-52-6219.00-999-699000	SRO Duty	340.00	N
081301	12-04-2025	BSN	060706	932035659	199-36-6399.01-001-6910BY	BASKETBALL SUPPLIES	1,310.10	N
081302	12-04-2025	Chick-fil-A	060750	or# 14053141	199-11-6499.01-001-6990HS	HS Staff Breakfast	213.75	N
			060585	or# 13986598	199-11-6499.01-001-6990HS	HS Staff meal	264.15	N
						Totals for Check 081302	**477.90**	
081303	12-04-2025	College Board	060851	200 TSIA2 Units	199-11-6499.00-001-638000	TSI Units 11/25	350.00	N
081304	12-04-2025	East Tex Filters Of Longvi	060283	605427-12	199-51-6249.00-001-699000	Monthly Filter Service	220.00	N
			060283	605268-12	199-51-6249.00-041-699000	Monthly Filter Service	140.00	N
			060283	605260-12	199-51-6249.00-101-699000	Monthly Filter Service	242.75	N
						Totals for Check 081304	**602.75**	
081305	12-04-2025	Datamax, Inc.	060269	2835926	199-11-6269.00-001-611000	Lease Contract	336.41	N
			060269	2835926	199-11-6269.00-041-611000	Lease Contract	336.41	N
			060269	2835926	199-11-6269.00-101-611000	Lease Contract	336.41	N
			060269	2835926	199-41-6269.00-750-699000	Lease Contract	336.40	N
						Totals for Check 081305	**1,345.63**	
081306	12-04-2025	Flowers Baking Co of	060228	November 2025	240-35-6341.00-999-699000	NOV '25 BREAD	895.81	N
081307	12-04-2025	Harleton Hardware LLC	060471	November 2025	199-34-6319.00-999-699000	Hardware Supplies	100.00	N
			060471	November 2025	199-51-6319.00-999-699000	Hardware Supplies	707.91	N
						Totals for Check 081307	**807.91**	
081308	12-04-2025	Hobby Lobby Stores Inc	060791	146003564	199-11-6499.01-101-6990EL	Elem Staff Incentives	478.00	N
081309	12-04-2025	Home Depot Credit Servic	060293	4150276	199-51-6319.00-999-699000	Maint Supplies	94.00	N
081310	12-04-2025	Eichelbaum Wardell	060930	legal matters	199-41-6211.00-701-699000	Matter Fees thru November 15	996.00	N
081311	12-04-2025	Gecko Pest Control LLC	060151	Oct & Nov 2025	199-51-6249.04-999-699000	Monthly Pest Control	682.50	N
			060151	Oct & Nov 2025	240-51-6249.01-999-699000	Monthly Pest Control	227.50	N
						Totals for Check 081311	**910.00**	
081312	12-04-2025	Hiland Dairy Foods	060220	November 2025	240-35-6341.00-999-699000	NOV '25 MILK	3,097.54	N
081313	12-04-2025	Follett Content Solutions,	060788	655598F	199-12-6329.02-999-699000	Dog Man books	145.50	N
081314	12-04-2025	Healthier Way Family Care	060459	INV-000057	199-34-6219.00-999-699000	DOT Physical-November	150.00	N
081315	12-04-2025	D&J Plumbing LLC	060902	11637	199-51-6259.06-999-699000	JrHigh Gym Restroom Repair	555.00	N
081316	12-05-2025	JP Gould Baxter - Longvie	060607	363658	199-51-6649.00-999-699000	Janitorial Machine Repair	217.95	N
081317	12-05-2025	Datamax, Inc.	060273	LG01257017	199-11-6269.00-041-611000	Lease G-01257	1,138.48	N
081318	12-05-2025	Kirby	060237	2907 & 2910	240-35-6299.00-999-699000	NOV '25 LEASE/SUPPLIES	238.00	N
081319	12-05-2025	Lowe's Home Center	060802	977158	199-11-6399.03-001-622000	Materials needed for shop	420.62	N
			060291	November 2025	199-51-6319.00-999-699000	Maint Supplies	1,732.39	N
						Totals for Check 081319	**2,153.01**	
081320	12-05-2025	Marshall Welding Supply I	060478	835874	199-11-6269.01-001-611000	Monthly Gas Rental Fee	23.00	N
			060478	835874	199-11-6269.01-001-622000	Monthly Gas Rental Fee	66.00	N
			060478	835874	199-11-6269.01-041-611000	Monthly Gas Rental Fee	11.00	N

For the Month of December

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
			060478	835874	199-11-6269.01-101-611000	Monthly Gas Rental Fee	28.75	N
			060478	835874	199-51-6269.00-999-699000	Monthly Gas Rental Fee	15.00	N
						Totals for Check 081320	**143.75**	
081321	12-05-2025	Music Mountain Water Co	060762	November 2025	199-11-6499.01-001-6990HS	Monthly Water Service	145.35	N
			060762	November 2025	199-11-6499.01-041-6990JH	Monthly Water Service	107.34	N
			060762	November 2025	199-11-6499.01-101-6990EL	Monthly Water Service	117.92	N
			060762	November 2025	199-41-6419.00-702-699000	Monthly Water Service	15.47	N
			060762	November 2025	199-51-6411.00-999-699000	Monthly Water Service	15.46	N
						Totals for Check 081321	**401.54**	
081322	12-05-2025	Pete McCarty Oil Compan	060166	20599	199-34-6311.00-999-699000	Monthly Fuel delivery	2,939.61	N
081323	12-05-2025	Pliler International - Longvi	060933	7472,7543,&7339	199-34-6319.00-999-623000	Transportation Supply	747.84	N
081324	12-05-2025	Quill LLC	060448	46709677	199-53-6399.00-750-699000	Office Supplies	50.39	N
081325	12-05-2025	Jennifer L Hargett	060936	3213517	199-11-6399.04-041-611000	Polyurethane Foam System	48.16	N
081326	12-05-2025	Kane Security Company	060156	36071	199-51-6249.00-001-699000	Monthly Fire Alarm Monitoring	30.00	N
081327	12-05-2025	Gold Star Foods- Texas Di	060948	3220295	240-35-6299.00-999-699000	Commodity Storage/Delivery	70.70	N
081328	12-05-2025	Region 7 Education Servic	060482	100626	199-12-6411.01-999-699000	E-Rate Workshop	100.00	N
081329	12-05-2025	Republic Services #070	060160	0070003707513	199-51-6259.05-999-699000	Trash Service/ District	2,920.71	N
081330	12-05-2025	Subway	060880	I/A -754108	199-36-6412.01-041-691000	basketball meals	203.73	N
081331	12-05-2025	Roberts Air Condition & El	060953	26652	199-51-6249.00-001-699000	Repair for AC HS Gym	1,547.96	N
081332	12-05-2025	HEC Software Inc	060920	INV73889	410-11-6399.00-101-611000	Software 2025-2026	7,500.00	N
081333	12-05-2025	SkyRider Communications	060084	29783	199-11-6649.03-041-611000	E-Rate Access Point Upgrade	56.26	N
			060084	29783	199-11-6649.03-101-611000	E-Rate Access Point Upgrade	385.13	N
						Totals for Check 081333	**441.39**	
081334	12-08-2025	Coburns	060956	November 2025	199-51-6319.00-999-699000	Maintenance Supply	301.98	N
081335	12-08-2025	Dramatic Publishing	060796	11/17/2025	199-11-6399.06-001-611000	OAP Licensing/Scripts	375.10	N
081336	12-08-2025	School Specialty, LLC	060780	308104826195	199-11-6399.04-041-611000	Classroom&Lab Supplies Needed	312.71	N
081337	12-08-2025	Sysco Food Services Of E.	060212	Dec 2025 1st pm	240-35-6341.00-999-699000	DEC '25 GROCERY	6,638.09	N
			060212	Dec 2025 1st pm	240-35-6341.01-999-699000	DEC '25 GROCERY	617.41	N
			060212	Dec 2025 1st pm	240-35-6342.00-999-699000	DEC '25 GROCERY	1,233.09	N
						Totals for Check 081337	**8,488.59**	
081338	12-08-2025	TASB Inc.	060849	604719	199-41-6299.00-701-699000	Legal Assistance Fund 2026	200.00	N
081339	12-08-2025	Tatum Music Company Inc	060096	M625578	199-11-6249.01-001-6110BD	fall instrument repairs	298.00	N
081340	12-08-2025	Tractor Supply Credit Plan	060958	100606444	199-51-6319.00-999-699000	Utility Cart	299.99	N
081341	12-08-2025	TreviPay-Walmart	060938	27f4d19f&8d7fde	199-36-6499.00-001-6990HS	HS Staff incentives	506.22	N
081342	12-08-2025	Lisa Wright	060955	mileage	199-13-6411.00-101-611000	Mileage Reimbursement	306.54	N
081343	12-08-2025	Valley Athletics	060484	64288	199-36-6399.02-001-691000	Baseball Supplies	3,156.89	N

For the Month of December

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
081344	12-08-2025	T.H.S.P.A.	060910	membership fee	199-36-6499.01-001-691000	Membership Fee	75.00	N
081345	12-08-2025	THSWPA	060911	2025-2026	199-36-6499.01-001-691000	Membership Fee	100.00	N
081346	12-08-2025	TABC	060707	membership fee	199-36-6499.01-001-691000	MEMBERSHIP DUES	110.00	N
081347	12-08-2025	Phillip Haskell	060885	SRO Duty	199-52-6219.00-999-699000	SRO Duty	640.00	N
081348	12-08-2025	Daktronics, Inc	060582	543790	199-36-6249.00-001-691000	Football Sound System Repair	4,135.00	N
081349	12-08-2025	Shawnee Moreno	060786	staff shirts	199-11-6499.05-001-611000	New hire shirts	34.00	N
			060878	custonian shirt	199-36-6499.00-001-6990HS	HS Staff incentives	34.00	N
						Totals for Check 081349	**68.00**	
081350	12-08-2025	Evergreen Electronics Inc	060899	12955	199-11-6649.03-101-611000	Dell Docking Stations	318.00	N
081351	12-08-2025	Region 7 Education Servic	060957	100127	199-11-6219.00-001-611000	Region 7 Contract	223.27	N
			060957	100127	199-11-6219.00-041-611000	Region 7 Contract	192.03	N
			060957	100127	199-11-6219.00-101-611000	Region 7 Contract	346.70	N
			060957	100514	199-11-6239.00-001-611000	Region 7 Contract	5,227.12	N
			060957	100514	199-11-6239.00-041-611000	Region 7 Contract	4,495.68	N
			060957	100514	199-11-6239.00-101-611000	Region 7 Contract	8,117.20	N
			060957	100514	199-41-6239.00-750-699000	Region 7 Contract	1,750.00	N
			060957	100514	199-53-6239.00-750-699000	Region 7 Contract	17,427.00	N
						Totals for Check 081351	**37,779.00**	
081352	12-08-2025	Region 7 Education Servic	060959	100514	199-11-6239.00-001-611000	Region 7 Contract	1,110.80	N
			060959	100514	199-11-6239.00-041-611000	Region 7 Contract	1,640.02	N
			060959	100514	199-11-6239.00-101-611000	Region 7 Contract	2,961.14	N
			060959	100514	199-11-6239.01-001-621000	Region 7 Contract	1,906.84	N
			060959	100514	199-11-6239.01-041-621000	Region 7 Contract	939.60	N
			060959	100514	199-11-6239.01-101-621000	Region 7 Contract	1,459.10	N
			060959	100514	199-12-6239.00-999-699000	Region 7 Contract	310.00	N
			060959	100514	199-13-6239.00-001-611000	Region 7 Contract	704.53	N
			060959	100514	199-13-6239.00-041-611000	Region 7 Contract	605.94	N
			060959	100514	199-13-6239.00-101-611000	Region 7 Contract	1,094.06	N
			060959	100514	199-13-6239.02-999-699000	Region 7 Contract	1,040.00	N
			060959	100514	199-31-6239.00-001-699000	Region 7 Contract	559.20	N
			060959	100514	199-41-6239.00-750-699000	Region 7 Contract	5,582.80	N
			060959	100514	199-53-6239.00-750-699000	Region 7 Contract	700.00	N
			060959	100514	211-11-6239.00-101-624000	Region 7 Contract	808.10	N
						Totals for Check 081352	**21,422.13**	
081353	12-08-2025	Harrison Central Appraisal	060900	1st Quarter	199-99-6213.00-999-699000	Tax Collections & Property App	9,995.32	N
081354	12-09-2025	Harrison Central Appraisal	060901	1st Quarter	199-99-6213.00-703-699000	Tax Collections & Property App	1,126.44	N
081355	12-09-2025	Waskom ISD	060540	Nov-25	199-93-6492.00-999-623000	SSA Payment	17,654.07	N
			060542	Dec-25	199-93-6492.00-999-623000	SSA Payment	17,654.07	N
						Totals for Check 081355	**35,308.14**	
081356	12-09-2025	Kenneth Hines	060932	athletic securi	199-36-6219.02-001-691000	Athletic Security	840.00	N

For the Month of December

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
081357	12-09-2025	Whataburger Resteraunts	060946	or#266058	199-36-6412.06-001-691000	STUDENT MEALS BOYS BASKET	71.84	N
081358	12-09-2025	Union Hill ISD	060945	entry fees	199-36-6499.00-999-691000	BASKETBALL TOURNAMENT FEE	450.00	N
	12-17-2025	Union Hill ISD	060945	entry fees	199-36-6499.00-999-691000	TOURNAMENT CHANGES LOCATI	-450.00	N
						Totals for Check 081358	**.00**	
081359	12-09-2025	The Flower Fairies LLC	060721	000099	199-11-6399.02-001-6110BD	PO Created by Req: 060734	64.00	N
			060721	000099	199-36-6399.00-001-691000	PO Created by Req: 060734	80.00	N
			060721	000099	199-36-6399.10-001-691000	PO Created by Req: 060734	36.00	N
						Totals for Check 081359	**180.00**	
081360	12-09-2025	Daniel Young	060886	SRO Duty	199-52-6219.00-999-699000	SRO Duty	640.00	N
081361	12-10-2025	Flatt Stationers Inc	060969	296264-00	199-11-6399.00-041-6110PA	Jr. High Copy Paper	940.00	N
081362	12-10-2025	Jw Pepper & Son, Inc	060100	Music sheets	199-11-6399.01-001-6110BD	fall,winter,spring music	259.84	N
081363	12-10-2025	Tatum Music Company Inc	060097	L7144&8249	199-11-6399.01-001-6110BD	fall Band supplies	572.17	N
081364	12-10-2025	Troup ISD Athletic Dept	060630	tourney fees	199-36-6499.01-001-691000	boys and girls entry fees	1,000.00	N
081365	12-10-2025	Subway	060836	12082025	199-36-6412.05-041-691000	JH Girls Bball away game meals	181.90	N
081366	12-10-2025	Follett Content Solutions,	060822	659099 &659099f	199-12-6329.02-999-699000	Approved List 1 - books	1,324.74	N
081367	12-10-2025	Karissa Lopez	060965	Consultant	199-36-6219.06-001-691000	HS Cheer UIl Consultation	150.00	N
081368	12-10-2025	Amazon Capital Services	060925	19h3lg16ryjw	199-11-6399.07-041-611000	Lock Box Phone Replacement	55.98	N
			060927	139gvmdn363g	199-23-6399.00-101-699000	Office supplies	39.99	N
						Totals for Check 081368	**95.97**	
081369	12-10-2025	Roy Morrison	060972	00045	199-36-6499.00-041-6990JH	JH staff incentives	210.00	N
081370	12-11-2025	Blake Brown	060954	reimbursement	199-11-6399.12-101-611000	USB Cables from Best Buy	49.96	N
081371	12-11-2025	School Outfitters	060947	ORD11718968	199-11-6399.07-101-611000	Picnic Table	1,174.97	N
081372	12-11-2025	TASB Inc.	060848	683627	199-41-6499.00-720-699000	Tasb Membership 2026	2,084.05	N
081373	12-11-2025	TreviPay-Walmart	060970	30d2db11	199-41-6419.00-702-699000	Walmart Drink order- CO	129.16	N
081374	12-11-2025	Jennifer L Hargett	060935	reimbursement	199-36-6412.03-041-699000	UIL Academics Meal Estimation	272.44	N
081375	12-11-2025	Mike Harper	060981	reimbursement	199-41-6499.01-750-699000	Reimbursement	420.95	N
081376	12-11-2025	Leslie Beavers	060964	0347	199-36-6399.10-001-691000	HS Cheer UIL Shirts	425.00	N
081377	12-11-2025	Veloz Car Wash	060977	41708	199-34-6299.00-999-699000	Van/ truck wash	605.00	N
081378	12-11-2025	Amazon Capital Services	060675	1jcjqxtvffln	199-41-6499.00-720-699000	District Membership	349.00	N
081379	12-11-2025	Isaac Barnett	060887	SRO Duty	199-52-6219.00-999-699000	SRO Duty	680.00	N
081380	12-12-2025	Timothy Cline Livingston	060888	SRO Duty	199-52-6219.00-999-699000	SRO Duty	680.00	N
081381	12-15-2025	Timothy Cline Livingston	060889	SRO Duty	199-52-6219.00-999-699000	SRO Duty	340.00	N
081382	12-16-2025	Coburns	060997	116313882	199-51-6319.00-999-699000	Gas Leak Detector	149.98	N
081383	12-16-2025	Tina M Cox	060991	reimbursement	199-41-6399.01-750-699000	Reimbursement	34.42	N
			060991	reimbursement	199-41-6411.01-701-699000	Reimbursement	51.31	N
			060991	reimbursement	199-41-6419.00-702-699000	Reimbursement	102.19	N
						Totals for Check 081383	**187.92**	

For the Month of December

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
081384	12-16-2025	Graduate Sales	060804	Jackets	199-36-6499.03-001-691000	HS letter jackets-Band/Athlete	1,500.00	N
081385	12-16-2025	Really Good Stuff LLC	060690	9046961	199-11-6399.00-101-624000	Intervention materials	206.66	N
081386	12-16-2025	Christi Speer	060963	meal money	199-36-6412.01-001-6990BD	HS Band meal for all region	450.00	N
081387	12-16-2025	Sysco Food Services Of E.	060212	Dec 2025 2nd pm	240-35-6341.00-999-699000	DEC '25 GROCERY	355.15	N
081388	12-16-2025	TreviPay-Walmart	060978	e304d261	199-36-6419.00-001-691000	HS Basketball Tourn/hospitalit	307.59	N
081389	12-16-2025	McDonald's # 19385	060967	120857	199-36-6412.06-001-691000	STUDENT MEALS BOYS BASKET	123.38	N
081390	12-16-2025	Verizon	060174	6130383379	199-51-6259.02-999-699000	Monthly Cell Phone	396.50	N
081391	12-16-2025	Laxton Electric	060987	8033	199-51-6249.00-001-699000	Ag Bldg Lights	81.19	N
081392	12-16-2025	Varsity Spirit Fashion & Su	060798	24704757	199-36-6399.10-001-691000	HS Cheer UIL Uniforms	365.35	N
081393	12-16-2025	Mike Harper	060688	reimbursement	199-34-6319.00-999-699000	Reimbursement/ TPost	109.80	N
081394	12-16-2025	PlasmaCam Inc	060921	12042025	199-11-6399.03-001-622000	New slats for plasma table	1,643.72	N
081395	12-16-2025	Kraig Jones	060989	1214847	199-36-6249.08-001-691000	Turf Care	4,227.93	N
081396	12-16-2025	Amazon Capital Services	060495	1ghncm1tf7rx	199-11-6399.05-001-622000	Broken Chair	59.99	N
			060843	theatre supply	199-11-6399.05-041-611000	JH OAP Costume/Props	185.15	N
			060903	16khxxp7kpvp	199-41-6499.01-750-699000	Central Office Supplies	331.14	N
						Totals for Check 081396	**576.28**	
081397	12-16-2025	BSN	060370	or311258874A	199-36-6399.01-001-6910GR	HS Girls Basketball supplies	1,081.20	N
081398	12-16-2025	Imagine Leraning LLC	060926	1113470	410-11-6399.00-001-611000	Software License	11,050.00	N
081399	12-16-2025	SystemsGo	060492	3982	199-11-6219.02-001-611000	Rocketry-Annual Licensing Fees	5,310.00	N
081400	12-16-2025	Amazon Capital Services	060941	1flty4tk7q96	199-34-6319.00-999-699000	2017 Escape head& tail lights	382.97	N
			060940	16mwvpd19qc9	199-36-6499.00-001-6990HS	HS Staff incentives	189.94	N
			060916	11ww4ghwl9ln	199-41-6399.00-701-699000	CO Supplies	59.99	N
						Totals for Check 081400	**632.90**	
081401	12-16-2025	Isaac Barnett	060890	SRO Duty	199-52-6219.00-999-699000	SRO Duty	240.00	N
081402	12-17-2025	Cici's Pizza Store # 536	061017	5692	199-36-6412.01-001-691000	baseball meal	123.50	N
081403	12-17-2025	Cathy Johnson	060410	56	199-11-6219.00-001-6110BD	uniform alterations	350.00	N
081404	12-17-2025	Anthony Robinson	060102	percus lessons	199-11-6219.00-001-6110BD	percussion lessons	750.00	N
081405	12-17-2025	Jose Tequila's	060840	District Meal	199-41-6499.01-750-699000	Christmas Staff Meal 12-18	1,680.00	N
081406	12-18-2025	Outdoor Power Equipment	060982	7333	199-51-6319.02-999-699000	2 ExMark Mowers & Edger	529.00	N
			060982	7331	199-51-6639.00-999-699000	2 ExMark Mowers & Edger	18,698.00	N
						Totals for Check 081406	**19,227.00**	
081407	12-18-2025	Global Graphics	060104	66224	199-36-6399.00-001-6990BD	polo shirts	38.50	N
081408	12-18-2025	Pete McCarty Oil Compan	060167	Dec 2025	199-34-6311.00-999-699000	Monthly Fuel delivery	2,669.61	N
081409	12-18-2025	Quill LLC	060993	46980396	199-53-6399.00-750-699000	Office Supplies	360.00	N
081410	12-18-2025	Texas Library Association	061004	0029727	199-12-6411.00-001-699000	TLA Membership	190.00	N

For the Month of December

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
081411	12-18-2025	TreviPay-Walmart	061011	fdff5640	199-11-6499.01-001-6990HS	HS Student Awards	295.27	N
			060970	e69e7a27,	199-41-6419.00-702-699000	Walmart Drink order- CO	163.79	N
						Totals for Check 081411	**459.06**	
081412	12-18-2025	John S Coleman	060600	consulting ag	199-11-6219.00-001-622000	HS Ag Consulting	3,400.00	N
081413	12-18-2025	Amazon Capital Services	060869	19nlhcny1l9p	199-11-6399.02-101-611000	PreK Supplies	92.94	N
081414	12-18-2025	Daniel Young	060891	SRO Duty	199-52-6219.00-999-699000	SRO Duty	200.00	N
081415	12-18-2025	Dickson Educational Servi	060992	25-02518	199-53-6219.00-999-699000	Contracted Services	6,750.00	N
081416	12-19-2025	4imprint, Inc.	060870	14565311	199-41-6499.01-750-699000	New Hire Shirts	248.45	N
081417	12-19-2025	TreviPay-Walmart	061011	94c654e6	199-11-6499.01-001-6990HS	HS Student Awards	180.16	N
081418	12-19-2025	Phillip Haskell	060892	SRO Duty	199-52-6219.00-999-699000	SRO Duty	200.00	N
081419	12-19-2025	Simms ISD	061013	BBall Meals	199-36-6412.06-001-691000	STUDENT MEALS	229.50	N
081420	12-19-2025	Coufal -Prater Equipment	060662	Mower repair	199-51-6249.03-999-699000	Mower repair	1,115.16	N
081421	12-19-2025	Bannister Investments	060979	451152	199-51-6249.00-041-699000	Jr H Gym Plumbing Repair	19,200.00	N
081422	12-19-2025	Rick's Sign Company LLC	060923	41877	199-36-6399.10-001-691000	HS Cheer UIL Competition SIGNS	169.00	N
081423	12-19-2025	Amazon Capital Services	060971	1qdnq6m3cfdv	199-11-6399.06-101-611000	2nd grade supplies	74.97	N
						Total Checks	**553,847.01**	

End of Report

	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH
ETEX TELEPHONE							
777-2372 GROUP	$ 859.84	$ 859.84	$ 859.84	$ 830.57	$ 859.84		
T-1 CIRCUIT	$ 449.00	$ 449.00	$ 449.00	$ 449.00	$ 449.00		
TOTAL	**$ 1,308.84**	**$ 1,308.84**	**$ 1,308.84**	**$ 1,279.57**	**$ 1,308.84**		
CENTERPOINT ENERGY-GAS							
BUS SHOP/PRIMARY-3214374-5	$ 72.86	$ 56.20	$ 55.32	$ 201.25	$ 457.13		
JH & ELEM BLDG-3214371-1	$ 98.29	$ 230.72	$ 222.34	$ 342.79	$ 1,014.57		
HIGH SCHOOL BLDG-2640504-3	$ 128.99	$ 193.89	$ 179.26	$ 209.17	$ 511.64		
FIELD HOUSE-2643737-6	$ 63.21	$ 77.25	$ 71.14	$ 70.27	$ 65.88		
TOTAL	**$ 363.35**	**$ 558.06**	**$ 528.06**	**$ 823.48**	**$ 2,049.22**		
UPSHUR RURAL ELECTRIC							
JH GYM-16655-001	$ 782.40						
JH & ELEM-16655-002	$ 6,674.14	$ 5,677.98	$ 4,590.23	$ 3,413.04			
EL PE BLDG/MUSIC RM-16655-003	$ 705.67	$ 603.10	$ 488.04	$ 526.87			
BUS BARN-16655-004	$ 512.85	$ 410.69	$ (817.59)	$ 274.67			
TENNIS COURT-16655-012	$ 27.57	$ 27.52	$ 32.44	$ 26.17			
FOOTBALL FIELD-16655-022	$ 677.40	$ 730.35	$ 773.93	$ 630.18			
PRESS BOX/CONCESS. STD-16655-024	$ 485.56	$ 458.68	$ 364.81	$ 204.58			
FLD HSE CONCESS. STD-16655-025	$ 745.69	$ 619.61	$ 500.10	$ 368.12			
EL SECURITY LIGHT-16655-026	$ 138.69	$ 139.02	$ 138.96	$ 139.01			
ELEM SCHOOL SIGN-16655-027	$ 42.11	$ 39.42	$ 38.48	$ 35.72			
FLD HSE SEC LIGHT#2-16655-028	$ 23.28	$ 23.32	$ 23.31	$ 23.32			
HIGH SCHOOL-16655-030	$ 8,064.21	$ 7,421.36	$ 6,192.01	$ 5,121.41			
SOFTBALL FLD CONCESS-16655-031	$ 73.46	$ 71.60	$ 75.24	$ 67.90			
WEIGHT ROOM-16655-032	$ 976.24	$ 830.88	$ 739.04	$ 584.89			
SEC LIGHT TENNIS-16655-033	$ 46.41	$ 46.55	$ 46.53	$ 46.54			
WELL-16655-.34							
SIGN- 16655-036	$ 47.94	$ 45.12	$ 44.79	$ 41.83			
CONCESSION 16655-037	$ 237.67	$ 199.01	$ 165.67	$ 206.38			
STADIUM DR SECURITY LIGHT 16655-040	$ 46.41	$ 46.55	$ 46.53	$ 46.54			
SOFTBALL FLD HOUSE-16655-041	$ 135.24	$ 136.19	$ 120.79	$ 102.94			
HS FREEZER BLDG-166550-042	$ 608.16	$ 584.70	$ 598.68	$ 510.79			
ARCHERY BLDG-166550-043	$ 590.93	$ 409.71	$ 270.81	$ 221.98			
JH GYM A/C-166550-044	$ 717.73	$ 1,033.30	$ 768.75	$ 659.31			
TOTAL	**$22,359.76**	**$ 19,554.66**	**$15,201.55**	**$ 13,252.19**			
HARLETON WATER SUPPLY							
ACCT # 325 OLD CAMPUS	$ 608.53	$ 595.97	$ 713.05	$ 640.19	$ 588.93		
ACCT # 006 FOOTBALL FIELD	$ 1,960.76	$ 817.57	$ 831.64	$ 403.51	$ 260.30		
ACCT # 800 HIGH SCHOOL	$ 187.43	$ 189.95	$ 190.95	$ 187.94	$ 195.47		
ACCT # 1594 CONCESSION STAND	$ 53.77	$ 69.85	$ 80.20	$ 61.81	$ 50.75		
ACCT #1600 BASEBALL FIELD	$ 2,173.31	$ 1,838.15	$ 1,114.55	$ 892.94	$ 545.72		
ACCT #652 VISITOR CONCESSION STAND	$ 1,444.19	$ 495.97	$ 459.29	$ 642.70	$ 420.59		
ACCT #878 PRACTICE FIELD	$ 720.99	$ 156.78	$ 365.32	$ 161.30	$ 160.30		
ACCT #964 ARCHERY BLDG	$ 65.93	$ 109.95	$ 46.73	$ 29.65	$ 31.66		
	$ 7,214.91	**$ 4,274.19**	**$ 3,801.73**	**$ 3,020.04**	**$ 2,253.72**		

	APRIL	MAY	JUNE	JULY	AUGUST
ETEX TELEPHONE					
777-2372 GROUP					
T-1 CIRCUIT					
TOTAL					
CENTERPOINT ENERGY-GAS					
BUS SHOP/PRIMARY-3214374-5					
JH & ELEM BLDG-3214371-1					
HIGH SCHOOL BLDG-2640504-3					
FIELD HOUSE-2643737-6					
TOTAL					
UPSHUR RURAL ELECTRIC					
JH GYM-16655-001					
JH & ELEM-16655-002					
EL PE BLDG/MUSIC RM-16655-003					
BUS BARN-16655-004					
TENNIS COURT-16655-012					
FOOTBALL FIELD-16655-022					
PRESS BOX/CONCESS. STD-16655-024					
FLD HSE CONCESS. STD-16655-025					
EL SECURITY LIGHT-16655-026					
ELEM SCHOOL SIGN-16655-027					
FLD HSE SEC LIGHT#2-16655-028					
HIGH SCHOOL-16655-030					
SOFTBALL FLD CONCESS-16655-031					
WEIGHT ROOM-16655-032					
SEC LIGHT TENNIS-16655-033					
WELL-16655-.34					
SIGN- 16655-036					
CONCESSION 16655-037					
STADIUM DR SECURITY LIGHT 16655-040					
SOFTBALL FLD HOUSE-16655-041					
HS FREEZER BLDG-166550-042					
ARCHERY BLDG-166550-043					
JH GYM A/C-166550-044					
TOTAL					
HARLETON WATER SUPPLY					
ACCT # 325 OLD CAMPUS					
ACCT # 006 FOOTBALL FIELD					
ACCT # 800 HIGH SCHOOL					
ACCT # 1594 CONCESSION STAND					
ACCT #1600 BASEBALL FIELD					
ACCT #652 VISITOR CONCESSION STAND					
ACCT #878 PRACTICE FIELD					
ACCT #964 ARCHERY BLDG					

Fund 199 / 6 GENERAL OPERATING FUND

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - RECEIPTS					
5700 - REVENUE - LOCAL & INTERMED					
5710 - LOCAL REAL-PROPERTY TAXES	1,813,250.00	.00	-134,192.40	1,679,057.60	7.40%
5720 - LOCAL REVENUE REALIZED AS A RE	41,000.00	-3,443.64	-13,534.56	27,465.44	33.01%
5730 - TUITION AND FEES	49,600.00	-750.00	-2,150.00	47,450.00	4.33%
5740 - OTHER REVENUES FROM LOCAL SOUR	82,515.00	-12,198.93	-35,850.31	46,664.69	43.45%
5750 - REVENUES FROM COCURRICULAR E	32,100.00	-3,786.90	-34,639.90	-2,539.90	107.91%
Total REVENUE - LOCAL & INTERMED	**2,018,465.00**	**-20,179.47**	**-220,367.17**	**1,798,097.83**	**10.92%**
5800 - STATE PROGRAM REVENUES					
5810 - PER CAPITA AND FOUNDATION SCHO	8,009,799.00	-838,877.00	-3,773,515.00	4,236,284.00	47.11%
5820 - STATE PROGRAM REVENUES	.00	.00	.00	.00	.00%
5830 - STATE REVENUES FROM STATE OF T	.00	.00	.00	.00	.00%
Total STATE PROGRAM REVENUES	**8,009,799.00**	**-838,877.00**	**-3,773,515.00**	**4,236,284.00**	**47.11%**
5900 - FEDERAL PROGRAM REVENUES					
5930 - FEDERAL REV DIST BY OTH TX GOV	.00	.00	.00	.00	.00%
5940 - FED REV DISTRIBUTED BY FEDS	24,237.00	.00	.00	24,237.00	.00%
Total FEDERAL PROGRAM REVENUES	**24,237.00**	**.00**	**.00**	**24,237.00**	**.00%**
7000 - OTHER RESOURCES NON OPER REV					
7900 - OTHER RESOURCES NON OPER REV					
7910 - OTHER RESOURCES	.00	.00	.00	.00	.00%
Total OTHER RESOURCES NON OPER REV	**.00**	**.00**	**.00**	**.00**	**.00%**
Total Revenue Local-State-Federal	**10,052,501.00**	**-859,056.47**	**-3,993,882.17**	**6,058,618.83**	**39.73%**

Fund 199 / 6 GENERAL OPERATING FUND

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
6000 - EXPENDITURES						
00 - NO FUNCTION						
6100 - SALARIES AND BENEFITS	.00	.00	.00	.00	.00	.00%
Total Function00 NO FUNCTION	**.00**	**.00**	**.00**	**.00**	**.00**	**.00%**
11 - INSTRUCTION						
6100 - SALARIES AND BENEFITS	-4,847,073.00	.00	1,928,986.02	390,099.27	-2,918,086.98	39.80%
6200 - CONTRACTED SERVICES	-203,531.00	12,368.29	92,786.71	41,903.96	-98,376.00	45.59%
6300 - SUPPLIES AND MATERIALS	-138,675.00	21,528.08	51,315.98	8,000.64	-65,830.94	37.00%
6400 - TRAVEL AND SUBSISTENCE	-88,485.00	5,074.47	16,866.03	6,167.51	-66,544.50	19.06%
6600 - CAPITAL OUTLAY- LAND BLD EQUIP	-198,785.00	756.11	117,076.07	18,306.79	-80,952.82	58.90%
Total Function11 INSTRUCTION	**-5,476,549.00**	**39,726.95**	**2,207,030.81**	**464,478.17**	**-3,229,791.24**	**40.30%**
12 - INSTRUCTIONAL RESOURCES						
6100 - SALARIES AND BENEFITS	-311,504.00	.00	105,524.35	28,424.54	-205,979.65	33.88%
6200 - CONTRACTED SERVICES	-12,375.00	.00	12,492.28	310.00	117.28	100.95%
6300 - SUPPLIES AND MATERIALS	-28,400.00	1,055.97	4,421.12	1,470.24	-22,922.91	15.57%
6400 - TRAVEL AND SUBSISTENCE	-12,800.00	107.00	453.49	434.50	-12,239.51	3.54%
6600 - CAPITAL OUTLAY- LAND BLD EQUIP	-3,000.00	.00	.00	.00	-3,000.00	-.00%
Total Function12 INSTRUCTIONAL RESOURCES	**-368,079.00**	**1,162.97**	**122,891.24**	**30,639.28**	**-244,024.79**	**33.39%**
13 - CURR DEV & INST STAFF DEV						
6100 - SALARIES AND BENEFITS	-71,015.00	.00	2,100.69	275.50	-68,914.31	2.96%
6200 - CONTRACTED SERVICES	-13,400.00	875.00	3,594.53	3,444.53	-8,930.47	26.82%
6300 - SUPPLIES AND MATERIALS	-700.00	.00	.00	.00	-700.00	-.00%
6400 - TRAVEL AND SUBSISTENCE	-8,230.00	.00	1,481.54	306.54	-6,748.46	18.00%
Total Function13 CURR DEV & INST STAFF DEV	**-93,345.00**	**875.00**	**7,176.76**	**4,026.57**	**-85,293.24**	**7.69%**
23 - SCHOOL LEADERSHIP						
6100 - SALARIES AND BENEFITS	-464,919.00	.00	142,854.99	37,701.16	-322,064.01	30.73%
6200 - CONTRACTED SERVICES	-1,200.00	.00	.00	.00	-1,200.00	-.00%
6300 - SUPPLIES AND MATERIALS	-7,700.00	480.00	3,675.76	339.99	-3,544.24	47.74%
6400 - TRAVEL AND SUBSISTENCE	-10,700.00	.00	2,230.92	372.72	-8,469.08	20.85%
6600 - CAPITAL OUTLAY- LAND BLD EQUIP	-1,800.00	.00	535.43	.00	-1,264.57	29.75%
Total Function23 SCHOOL LEADERSHIP	**-486,319.00**	**480.00**	**149,297.10**	**38,413.87**	**-336,541.90**	**30.70%**
31 - GUIDANCE COUNSELING						
6100 - SALARIES AND BENEFITS	-248,756.00	.00	80,873.42	21,194.13	-167,882.58	32.51%
6200 - CONTRACTED SERVICES	-1,305.00	.00	559.20	559.20	-745.80	42.85%
6300 - SUPPLIES AND MATERIALS	-5,600.00	48.04	490.81	21.00	-5,061.15	8.76%
6400 - TRAVEL AND SUBSISTENCE	-4,100.00	250.00	1,151.28	.00	-2,698.72	28.08%
6600 - CAPITAL OUTLAY- LAND BLD EQUIP	-600.00	.00	.00	.00	-600.00	-.00%
Total Function31 GUIDANCE COUNSELING	**-260,361.00**	**298.04**	**83,074.71**	**21,774.33**	**-176,988.25**	**31.91%**
33 - HEALTH SERVICES						
6100 - SALARIES AND BENEFITS	-46,017.00	.00	18,720.01	3,500.38	-27,296.99	40.68%
6200 - CONTRACTED SERVICES	-1,800.00	.00	.00	.00	-1,800.00	-.00%
6300 - SUPPLIES AND MATERIALS	-1,500.00	.00	895.79	.00	-604.21	59.72%
6400 - TRAVEL AND SUBSISTENCE	-250.00	.00	.00	.00	-250.00	-.00%
6600 - CAPITAL OUTLAY- LAND BLD EQUIP	-2,500.00	.00	.00	.00	-2,500.00	-.00%
Total Function33 HEALTH SERVICES	**-52,067.00**	**.00**	**19,615.80**	**3,500.38**	**-32,451.20**	**37.67%**
34 - STUDENT TRANSPORTATION						
6100 - SALARIES AND BENEFITS	-173,424.00	.00	65,016.16	13,841.21	-108,407.84	37.49%
6200 - CONTRACTED SERVICES	-75,200.00	1,155.00	3,273.77	852.50	-70,771.23	4.35%
6300 - SUPPLIES AND MATERIALS	-97,600.00	3,249.35	26,045.94	7,818.30	-68,304.71	26.69%
6400 - TRAVEL AND SUBSISTENCE	-28,300.00	462.06	21,061.41	390.47	-6,776.53	74.42%

Fund 199 / 6 GENERAL OPERATING FUND

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
6000 - EXPENDITURES						
34 - STUDENT TRANSPORTATION						
6600 - CAPITAL OUTLAY- LAND BLD EQUIP	-80,000.00	.00	78,595.60	.00	-1,404.40	98.24%
Total Function34 STUDENT TRANSPORTATION	**-454,524.00**	**4,866.41**	**193,992.88**	**22,902.48**	**-255,664.71**	**42.68%**
35 - FOOD SERVICE						
6100 - SALARIES AND BENEFITS	.00	.00	.00	.00	.00	.00%
Total Function35 FOOD SERVICE	**.00**	**.00**	**.00**	**.00**	**.00**	**.00%**
36 - EXTRACURRICULAR ACTIVITIES						
6100 - SALARIES AND BENEFITS	-367,659.00	.00	148,418.30	37,149.78	-219,240.70	40.37%
6200 - CONTRACTED SERVICES	-130,050.00	17,537.60	38,199.58	14,352.93	-74,312.82	29.37%
6300 - SUPPLIES AND MATERIALS	-139,850.00	20,151.29	42,327.71	6,662.04	-77,371.00	30.27%
6400 - TRAVEL AND SUBSISTENCE	-151,905.00	15,577.20	81,809.34	7,663.70	-54,518.46	53.86%
6600 - CAPITAL OUTLAY- LAND BLD EQUIP	-11,000.00	3,655.34	29,167.40	.00	21,822.74	265.16%
Total Function36 EXTRACURRICULAR ACTIVITIES	**-800,464.00**	**56,921.43**	**339,922.33**	**65,828.45**	**-403,620.24**	**42.47%**
41 - GENERAL ADMINISTRATION						
6100 - SALARIES AND BENEFITS	-208,396.00	.00	74,285.22	18,064.37	-134,110.78	35.65%
6200 - CONTRACTED SERVICES	-91,600.00	33,274.88	24,233.50	8,865.20	-34,091.62	26.46%
6300 - SUPPLIES AND MATERIALS	-9,300.00	2,158.01	2,385.03	104.24	-4,756.96	25.65%
6400 - TRAVEL AND SUBSISTENCE	-65,750.00	6,661.77	36,222.58	7,062.12	-22,865.65	55.09%
6600 - CAPITAL OUTLAY- LAND BLD EQUIP	-5,000.00	.00	.00	.00	-5,000.00	-.00%
Total Function41 GENERAL ADMINISTRATION	**-380,046.00**	**42,094.66**	**137,126.33**	**34,095.93**	**-200,825.01**	**36.08%**
51 - FACILITIES MAINT & OPER						
6100 - SALARIES AND BENEFITS	-475,144.00	.00	176,021.83	38,664.76	-299,122.17	37.05%
6200 - CONTRACTED SERVICES	-444,500.00	24,546.60	140,543.28	32,269.86	-279,410.12	31.62%
6300 - SUPPLIES AND MATERIALS	-87,000.00	6,079.55	55,605.21	10,028.44	-25,315.24	63.91%
6400 - TRAVEL AND SUBSISTENCE	-131,900.00	75.00	128,802.48	15.46	-3,022.52	97.65%
6600 - CAPITAL OUTLAY- LAND BLD EQUIP	-57,000.00	.00	33,275.37	20,982.37	-23,724.63	58.38%
Total Function51 FACILITIES MAINT & OPER	**-1,195,544.00**	**30,701.15**	**534,248.17**	**101,960.89**	**-630,594.68**	**44.69%**
52 - SECURITY & MONITORING						
6100 - SALARIES AND BENEFITS	-25,000.00	.00	2,062.20	340.37	-22,937.80	8.25%
6200 - CONTRACTED SERVICES	-89,000.00	1,600.00	22,268.40	5,760.00	-65,131.60	25.02%
6300 - SUPPLIES AND MATERIALS	-5,000.00	1,200.00	.00	.00	-3,800.00	-.00%
6400 - TRAVEL AND SUBSISTENCE	-500.00	.00	.00	.00	-500.00	-.00%
Total Function52 SECURITY & MONITORING	**-119,500.00**	**2,800.00**	**24,330.60**	**6,100.37**	**-92,369.40**	**20.36%**
53 - DATA PROCESSING						
6100 - SALARIES AND BENEFITS	-222,084.00	.00	75,545.81	18,270.53	-146,538.19	34.02%
6200 - CONTRACTED SERVICES	-36,586.00	.00	30,566.46	24,877.00	-6,019.54	83.55%
6300 - SUPPLIES AND MATERIALS	-3,700.00	931.01	1,530.01	522.28	-1,238.98	41.35%
6400 - TRAVEL AND SUBSISTENCE	-6,000.00	2,725.00	1,841.85	72.09	-1,433.15	30.70%
6600 - CAPITAL OUTLAY- LAND BLD EQUIP	-3,000.00	.00	.00	.00	-3,000.00	-.00%
Total Function53 DATA PROCESSING	**-271,370.00**	**3,656.01**	**109,484.13**	**43,741.90**	**-158,229.86**	**40.34%**
71 - DEBT SERVICE						
6500 - DEBT SERVICE	-274,958.00	.00	245,437.50	245,437.50	-29,520.50	89.26%
Total Function71 DEBT SERVICE	**-274,958.00**	**.00**	**245,437.50**	**245,437.50**	**-29,520.50**	**89.26%**
81 - FACILITIES ACQUISITION & CONST						
6200 - CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00%
6600 - CAPITAL OUTLAY- LAND BLD EQUIP	.00	.00	.00	.00	.00	.00%
Total Function81 FACILITIES ACQUISITION &	**.00**	**.00**	**.00**	**.00**	**.00**	**.00%**

Fund 199 / 6 GENERAL OPERATING FUND

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
6000 - EXPENDITURES						
93 - PAYMENTS TO FISCAL AGENTS						
6400 - TRAVEL AND SUBSISTENCE	-162,440.00	105,924.42	70,616.28	35,308.14	14,100.70	43.47%
Total Function93 PAYMENTS TO FISCAL AGENTS	**-162,440.00**	**105,924.42**	**70,616.28**	**35,308.14**	**14,100.70**	**43.47%**
99 - OTHER INTERGOVERMENTAL						
6200 - CONTRACTED SERVICES	-38,000.00	19,990.64	20,406.29	11,121.76	2,396.93	53.70%
Total Function99 OTHER INTERGOVERMENTAL	**-38,000.00**	**19,990.64**	**20,406.29**	**11,121.76**	**2,396.93**	**53.70%**
8000 - OTHER USES NON-OPER EXPENSE						
00 - NO FUNCTION						
8900 - OPERATING TRANSFERS OUT/RESIDU	.00	.00	.00	.00	.00	.00%
Total Function00 NO FUNCTION	**.00**	**.00**	**.00**	**.00**	**.00**	**.00%**
Total Expenditures	**-10,433,566.00**	**309,497.68**	**4,264,650.93**	**1,129,330.02**	**-5,859,417.39**	**40.87%**

Fund 240 / 6 NATIONAL SCHOOL LUNCH PROGRAM

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - RECEIPTS					
5700 - REVENUE - LOCAL & INTERMED					
5740 - OTHER REVENUES FROM LOCAL SOUR	100.00	.00	-259.35	-159.35	259.35%
5750 - REVENUES FROM COCURRICULAR E	57,349.00	-3,293.83	-12,301.21	45,047.79	21.45%
Total REVENUE - LOCAL & INTERMED	**57,449.00**	**-3,293.83**	**-12,560.56**	**44,888.44**	**21.86%**
5800 - STATE PROGRAM REVENUES					
5820 - STATE PROGRAM REVENUES	25,000.00	.00	-1,576.88	23,423.12	6.31%
5830 - STATE REVENUES FROM STATE OF T	.00	.00	.00	.00	.00%
Total STATE PROGRAM REVENUES	**25,000.00**	**.00**	**-1,576.88**	**23,423.12**	**6.31%**
5900 - FEDERAL PROGRAM REVENUES					
5920 - FEDERAL REV FROM TEA	427,000.00	-37,424.36	-168,535.84	258,464.16	39.47%
Total FEDERAL PROGRAM REVENUES	**427,000.00**	**-37,424.36**	**-168,535.84**	**258,464.16**	**39.47%**
Total Revenue Local-State-Federal	**509,449.00**	**-40,718.19**	**-182,673.28**	**326,775.72**	**35.86%**

Fund 240 / 6 NATIONAL SCHOOL LUNCH PROGRAM

As of December

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
6000 - EXPENDITURES						
35 - FOOD SERVICE						
6100 - SALARIES AND BENEFITS	-203,449.00	.00	72,876.81	16,123.64	-130,572.19	35.82%
6200 - CONTRACTED SERVICES	-28,300.00	1,428.00	12,739.03	308.70	-14,132.97	45.01%
6300 - SUPPLIES AND MATERIALS	-260,500.00	113,950.00	87,025.11	13,359.09	-59,524.89	33.41%
6400 - TRAVEL AND SUBSISTENCE	-700.00	250.00	.00	.00	-450.00	-.00%
6600 - CAPITAL OUTLAY- LAND BLD EQUIP	-15,000.00	.00	.00	.00	-15,000.00	-.00%
Total Function35 FOOD SERVICE	**-507,949.00**	**115,628.00**	**172,640.95**	**29,791.43**	**-219,680.05**	**33.99%**
51 - FACILITIES MAINT & OPER						
6200 - CONTRACTED SERVICES	-1,500.00	87.59	515.27	227.50	-897.14	34.35%
Total Function51 FACILITIES MAINT & OPER	**-1,500.00**	**87.59**	**515.27**	**227.50**	**-897.14**	**34.35%**
Total Expenditures	**-509,449.00**	**115,715.59**	**173,156.22**	**30,018.93**	**-220,577.19**	**33.99%**

Fund 599 / 6 DEBT SERVICE FUNDS

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - RECEIPTS					
5700 - REVENUE - LOCAL & INTERMED					
5710 - LOCAL REAL-PROPERTY TAXES	134,714.00	.00	-10,447.92	124,266.08	7.76%
5740 - OTHER REVENUES FROM LOCAL SOUR	100.00	-9.59	-33.31	66.69	33.31%
Total REVENUE - LOCAL & INTERMED	**134,814.00**	**-9.59**	**-10,481.23**	**124,332.77**	**7.77%**
5800 - STATE PROGRAM REVENUES					
5820 - STATE PROGRAM REVENUES	17,154.00	-47,481.00	-47,481.00	-30,327.00	276.79%
Total STATE PROGRAM REVENUES	**17,154.00**	**-47,481.00**	**-47,481.00**	**-30,327.00**	**276.79%**
7000 - OTHER RESOURCES NON OPER REV					
7900 - OTHER RESOURCES NON OPER REV					
7910 - OTHER RESOURCES	.00	.00	.00	.00	.00%
Total OTHER RESOURCES NON OPER REV	**.00**	**.00**	**.00**	**.00**	**.00%**
Total Revenue Local-State-Federal	**151,968.00**	**-47,490.59**	**-57,962.23**	**94,005.77**	**38.14%**

Fund 599 / 6 DEBT SERVICE FUNDS

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
6000 - EXPENDITURES						
71 - DEBT SERVICE						
6500 - DEBT SERVICE	-151,968.00	.00	.00	.00	-151,968.00	-.00%
Total Function71 DEBT SERVICE	**-151,968.00**	**.00**	**.00**	**.00**	**-151,968.00**	**-.00%**
8000 - OTHER USES NON-OPER EXPENSE						
00 - NO FUNCTION						
8900 - OPERATING TRANSFERS OUT/RESIDU	.00	.00	.00	.00	.00	.00%
Total Function00 NO FUNCTION	**.00**	**.00**	**.00**	**.00**	**.00**	**.00%**
Total Expenditures	**-151,968.00**	**.00**	**.00**	**.00**	**-151,968.00**	**-.00%**

HARLETON ISD
BANK ACCTS
BALANCES

ACCT NAME	MATURITY DATE	INT. RATE	ACCT #	BAL AS OF 01-07-26		MARKET VALUE	
OPERATING		0.05%	15396	$	1,203,578.05	AS OF 12-31-2025	
DEBT SERVICE		0.05%	15479	$	257,399.11		
PAYROLL		0.05%	744318	$	88,059.66		
WORKERS COMP		0.05%	21873	$	4,818.39		
MONEY MARKET		0.05%	1023456	$	3,425.76		
			TOTAL	$	1,557,280.97		
WILDCAT		0.05%	15339	$	145,698.11		
MISCELLANEOUS		0.05%	15495	$	362.28		
				$	146,060.39		
ACADEMIC ACHIEVEMENT		0.05%	15487	$	49,650.74		
			TOTAL	$	1,557,280.97		
		TOTAL CHECKING		**$**	**1,752,992.10**		
GENERAL OPERATING FUND							
CERTIFICATE OF DEPOSIT	9/28/2027	4.00%	56001565	$	601,575.32		
CERTIFICATE OF DEPOSIT	9/28/2027	4.00%	56001573	$	601,575.32		
		TOTAL	FNB	$	2,956,142.74		
LONE STAR INVESTMENT POOL	OPERATING	4.03%	1023456-1			**$**	**4,623,570.25**
LONE STAR INVESTMENT POOL	DEBT SERVICE	4.03%	1023456-1			**$**	**215,006.92**
						$	**4,838,577.17**

This report is in compliance with the investment strategies as established in the District's investment policy and the reporting requirements as mandated by the Public Funds Investment Act (Chapter 2256) as amended.

INVESTMENT OFFICER'S SIGNATURE

INVESTMENT OFFICER'S SIGNATURE Tina Cox

HARLETON INDEPENDENT SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT FOR THE

YEAR ENDED AUGUST 31, 2025

HARLETON INDEPENDENT SCHOOL DISTRICT
Annual Financial Report for
the Year Ended August 31, 2025

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HARLETON INDEPENDENT SCHOOL DISTRICT
Annual Financial Report for
the Year Ended August 31, 2025

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HARLETON INDEPENDENT SCHOOL DISTRICT
CERTIFICATE OF BOARD

Harleton Independent School District	Harrison	102-905
Name of School District	County	County-District Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and (check one) _________ approved _________ disapproved for the year ended August 31, 2025, at a meeting of the Board of Trustees of such school district on the 13th day of January, 2026.

______________________________ Signature of Board Secretary

______________________________ Signature of Board President

If the board of trustees disapproved of the auditor's report, the reason(s) for disapproving it is(are): (attach list as necessary)

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FINANCIAL SECTION

G&H Goff&Herrington,P.C.
Certified Public Accountants
A.J. Goff, CPA
Ronnie Herrington, CPA
Daniel Raney, CPA
Laurie Durbin, CPA
P.O. Box 153320 ● Lufkin, TX. 75915-3320 ● (936) 634-2345 ● Fax:(936) 622-6823

Independent Auditor's Report

Members of the Board of Trustees of
Harleton Independent School District
Harleton, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Harleton Independent School District (District), as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of August 31, 2025, and the respective changes in financial position 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 auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

Exercise professional judgment and maintain professional skepticism throughout the audit.

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6 through 12, budgetary comparison information on page 47, and the Teacher's Retirement System pension and OPEB schedules on pages 48 through 56, 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 other schedules, as required by TEA, 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 other schedules 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 January 6, 2026, 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.

Goff & Herrington, P.C.

GOFF & HERRINGTON, P.C.
Certified Public Accountants

January 6, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Harleton Independent School District's annual financial report presents our discussion and analysis of the District's financial performance during the year ended August 31, 2025. Please read this section in conjunction with the District's financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

- The District's total combined net position was $9,627,285 as of August 31, 2025.
- During the year ended August 31, 2025, the District's net position decreased by $86,738.
- The District generated $10,737,993 in taxes and other revenues from governmental activities, and the total cost of the District's programs was $10,824,731.
- The general fund reported a fund balance of $6,846,539, of which $3,301,039 was unassigned at August 31, 2025.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual financial report consists of three parts - **management's discussion and analysis** (this section), the **basic financial statements**, and **required supplementary information**. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The required supplementary information further explains and supports the information in the financial statements.

Government-wide Financial Statements

The District's annual financial report includes two government-wide financial statements. These statements provide both long-term and short-term information about the District's finances. Financial reporting at this level uses a perspective similar to that found in the private sector.

The first of these government-wide financial statements is the **Statement of Net Position.** This is the District wide statement of financial position presenting information that includes all of the District's assets, deferred inflows and outflows of resources, and liabilities, with the difference reported as **net position**. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall health of the District would extend to other non financial factors such as changes to the District's tax base.

The second government-wide financial statement is the **Statement of Activities**, which reports how the District's net position changed during the current period. All current revenues and expenses are included regardless of when the cash is received or paid.

The government-wide financial statements of the District include the governmental activities of the District. These are the basic services such as instruction, extracurricular activities, curriculum and staff development, health services, and administration. Property taxes, state aid, and federal grants finance most of these activities.

Effective September 1, 2024, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. As a result, compensated absences liabilities now include additional types of leave such as parental, military, and jury duty leave, when the leave has commenced. The liability is measured based on the leave balances as of August 31, 2025, adjusted for expected usage and applicable compensation rates. Prior year comparative data has been restated to include the liability at August 31, 2024.

Fund Financial Statements

The fund financial statements focus on individual parts of the government, reporting the District's operations in more detail than the government-wide statements.

- The governmental funds statements tell how general government services were financed in the short term as well as what remains for future spending.
- The 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 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 two 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 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 financial statements, we provide additional information on the subsequent page, that explains the relationship (or differences) between them.

Fiduciary funds - The District is the custodian, or fiduciary, for money raised by student activities and scholarship programs. 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. We exclude these activities from the District's government-wide financial statements because the District cannot use these assets to finance its operations.

The accompanying notes to the financial statements provide essential information to a full understanding of the government-wide and fund financial statements.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position. The District's combined net position was $9,627,285 as of August 31, 2025. The following table provides a summary of the District's net position.

The District's Net Position

	2025	2024	% Change
Current and Other Assets	7,981,528	8,350,879	(4.4)%
Capital and Non-Current Assets	7,441,175	7,425,640	0.2%
Total Assets	15,422,703	15,776,519	(2.2)%
Deferred outflows	1,768,505	2,151,640	(17.8)%
Total Deferred Outflows of Resources	1,768,505	2,151,640	(17.8)%
Other Liabilities	508,491	442,051	15.0%
Long Term Liabilities	4,893,987	5,267,282	(7.1)%
Total Liabilities	5,402,478	5,709,333	(5.4)%
Deferred inflows	2,161,445	2,504,803	(13.7)%
Total Deferred Inflows of Resources	2,161,445	2,504,803	(13.7)%
Net Position:			
Net investment in Capital Assets	7,031,006	6,624,869	6.1%
Restricted	564,321	498,984	13.1%
Unrestricted	2,031,958	2,590,170	(21.6)%
Total Net Position	9,627,285	9,714,023	(0.9)%

The District's restricted net position of $564,321 consists of $145,809 restricted for food service, $17,684 restricted for the state textbook program, and $400,828 restricted for debt service.

Changes in Net Position. The District's total revenues were $10,737,993. A significant portion, 66.44 percent, comes from state aid-formula grants. Property taxes represent 17.84 percent of the District's revenue. The rest of the District's revenue comes from federal operating grants, charges for services, investment earnings, and other local sources.

The total cost of all programs and services was $10,824,731; 60.47 percent of these costs are for instructional and student services.

Governmental Activities

The following table provides a summary of the District's changes in net position.

Changes in the District's Net Position

Revenues:	2025	2024	% Change
Program Revenues:			
Charges for services	181,874	239,864	(24.2)%
Operating grants	856,819	872,071	(1.7)%
General Revenues:			
Property taxes	1,915,901	1,906,185	0.5%
State aid - formula	7,134,279	7,409,686	(3.7)%
Investment earnings	288,097	325,795	(11.6)%
Other general revenues	361,023	498,926	(27.6)%
Total revenues	10,737,993	11,252,527	(4.6)%
Expenses:			
Instructional and instructional related	5,592,615	5,872,365	(4.8)%
Instructional and school leadership	458,096	456,850	0.3%
Counseling and health services	317,809	291,746	8.9%
Transportation	320,032	242,363	32.0%
Food services	488,358	502,397	(2.8)%
Extracurricular	948,338	1,214,987	(21.9)%
General administration	402,764	368,098	9.4%
Plant maintenance and operations	1,817,342	1,486,382	22.3%
Security and data processing services	260,613	194,196	34.2%
Debt services	34,876	29,605	17.8%
Payments to fiscal agent/member districts	147,437	172,592	(14.6)%
Other intergovernmental charges	36,451	33,500	8.8%
Total expenses	10,824,731	10,865,081	(0.4)%
Increase in Net Position	(86,738)	387,446	(122.4)%
Beginning Net Position	9,714,023	9,717,050	0.0%
Prior period adjustment (GASB 101)	-	(390,473)	(100.0)%
Ending Net Position	9,627,285	9,714,023	(0.9)%

The District's current year maintenance property tax rate of $0.7575, did not change from the prior year rate. The District's current year interest and sinking property tax rate of $0.06126, decreased 2.45 percent from the prior year rate of $0.0628. Property tax revenues increased 0.51 percent overall due to an increase in property valuations.

The cost of governmental activities may be summarized as follows:

- The cost of all governmental activities this year was $10,824,731.
- The amount that our taxpayers paid for these activities through property taxes was $1,915,901.
- Some of the cost was paid by those who directly benefitted from the programs ($181,874), or
- By operating grants ($856,819).

The following table presents the cost of each of the District's largest functions as well as each functions net cost (total cost less fees generated by activities and intergovernmental aid). The net cost reflects what was funded by state revenues as well as local tax dollars.

Net Cost of Selected District Functions

	Total cost of services			Net cost of services		
	2025	2024	% Change	2025	2024	% Change
Instruction	5,221,781	5,426,703	(3.8)%	4,842,165	4,998,746	(3.1)%
School leadership	458,096	456,850	0.3%	458,096	456,850	0.3%
Extracurricular activities	948,338	1,414,987	(33.0)%	902,368	1,178,284	(23.4)%
General administration	402,764	368,098	9.4%	402,764	368,098	9.4%
Maintenance & operations	1,689,407	1,377,841	22.6%	1,689,407	1,377,841	22.6%

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Revenues from governmental fund types totaled $10,984,822, a decrease of 3.27 percent from the preceding year. The net decrease is primarily due to decreased revenues from local and intermediate sources and state programs.

The District's governmental funds ended the year with a reported combined fund balance of $7,410,860, which is $435,745 less than last year's ending balance of $7,846,605.

General Fund Budgetary Highlights

Over the course of the year the District revised the general fund budget as actual results were analyzed. Actual total expenditures were $567,460 below final budget amounts. The most significant positive variances was in the instructional function, as the actual expenditures were less than anticipated.

Revenues were $293,275 above the final budgeted amount, as local and intermediate sources and state program revenues were more than anticipated.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2025, the District had invested $16,408,500 less depreciation of $8,967,325, in a broad range of capital assets, including land, school buildings, athletic facilities, instructional equipment, and school buses. The following table provides a summary of the District's capital assets.

District's Capital Assets
(Net of depreciation)

	Governmental Activities		
	2025	2024	% Change
Land	773,220	773,220	0.0%
Buildings & improvements	5,893,687	5,910,123	(0.3)%
Equipment & vehicles	745,099	683,961	8.9%
Right-to-use leased assets	29,169	58,336	(50.0)%
Net capital assets	7,441,175	7,425,640	0.2%

In the current year, the District had significant capital expenditures related to athletic facilities improvements, purchasing two school vehicles, and campus safety and security improvements. The District's 2026 budget does not include any significant capital expenditures.

More detailed information about the District's capital assets is presented in the notes to the financial statements.

Long-term Debt

The following table provides a summary of the District's long-term debt:

District's Long-term Debt

	Governmental Activities		
	2025	2024	% Change
Notes and loans	231,000	448,000	(48.4)%
Refunding bonds	150,000	296,000	(49.3)%
Lease obligations	29,169	58,336	(50.0)%
Total long-term debt payable	410,169	802,336	(48.9)%

The District's bonds presently carry a favorable rating of AAA with Standard and Poors. More detailed information about the District's debt is presented in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Appraised values used for the 2026 budget preparation are $219,406,508, which is a 3.51 percent decrease from 2025 actuals.

- The District's 2026 average daily attendance is expected to be 655, which is a 0.46 percent decrease from 2025.

These indicators were taken into account when adopting the general fund budget for 2026. Amounts available for expenditure in the general fund budget are $10,052,501, an increase of 4.81 percent from the final 2025 budget of $9,591,494. The District will use these revenues to finance programs we currently offer.

General fund expenditures are budgeted to decrease by 5.15 percent to $10,391,045. If these estimates are realized, the District's budgetary general fund balance is expected to decrease in 2026.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate accountability for the money it receives. If you have any questions about this report or need additional financial information contact the District's Business Manager, 17000 State Highway 154, Harleton, Texas 75651.

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Government-Wide Financial Statements

Exhibit A-1

HARLETON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
AUGUST 31, 2025

Data Control Codes		Primary Government Governmental Activities
	ASSETS	
1110	Cash and cash equivalents	877,923
1120	Investments - current	6,553,484
1220	Property taxes receivable - delinquent	368,982
1230	Allowance for uncollectible taxes (credit)	(295,185)
1240	Due from other governments	476,324
	Capital Assets:	
1510	Land	773,220
1520	Buildings, net	5,893,687
1530	Furniture and equipment, net	745,099
1550	Right-to-use leased assets, net	29,169
1000	Total assets	15,422,703
	DEFERRED OUTFLOWS OF RESOURCES	
1705	Deferred outflow related to TRS - Pension	613,222
1706	Deferred outflow related to TRS - OPEB	1,155,283
1700	Total deferred outflows of resources	1,768,505
	LIABILITIES	
2110	Accounts payable	8,722
2140	Interest payable	11,620
2160	Accrued wages payable	477,920
2200	Accrued expenses	10,229
	Long Term Liabilities:	
2501	Due within one year	410,169
2502	Due after one year	555,236
2540	Net pension liability	2,131,109
2545	Net OPEB liability	1,797,473
2000	Total liabilities	5,402,478
	DEFERRED INFLOWS OF RESOURCES	
2605	Deferred inflow related to TRS - Pension	253,779
2606	Deferred inflow related to TRS - OPEB	1,907,666
2600	Total deferred inflows of resources	2,161,445
	NET POSITION	
3200	Net investment in capital assets	7,031,006
3820	Restricted for Federal and State programs	163,493
3850	Restricted for debt service	400,828
3900	Unrestricted net position	2,031,958
3000	Total net position	9,627,285

The accompanying notes are an integral part of this statement

HARLETON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes		1 Expenses	Program Revenues 3 Charges for Services	4 Operating Grants and Contributions	Program Revenues 5 Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
	Governmental activities:					
11	Instruction	5,221,781	88,528	291,088	-	(4,842,165)
12	Instructional resources and media services	341,400	-	-	-	(341,400)
13	Curriculum and staff development	29,434	-	-	-	(29,434)
23	School leadership	458,096	-	-	-	(458,096)
31	Guidance, counseling, and evaluation	271,824	-	-	-	(271,824)
33	Health services	45,985	-	-	-	(45,985)
34	Student transportation	320,032	-	-	-	(320,032)
35	Food service	488,358	47,376	438,474	-	(2,508)
36	Cocurricular/extracurricular activities	948,338	45,970	-	-	(902,368)
41	General administration	402,764	-	-	-	(402,764)
51	Plant maintenance and operations	1,689,407	-	-	-	(1,689,407)
52	Security and monitoring services	127,935	-	127,257	-	(678)
53	Data processing services	260,613	-	-	-	(260,613)
72	Interest on long-term debt	34,876	-	-	-	(34,876)
93	Payments related to SSA	147,437	-	-	-	(147,437)
99	Other intergovernmental charges	36,451	-	-	-	(36,451)
TP	Total primary government	10,824,731	181,874	856,819	-	(9,786,038)

Data Control Codes		
	General revenues:	
	Taxes:	
MT	Property taxes, levied for general purposes	1,773,234
DT	Property taxes, levied for debt service	142,667
SF	State aid formula grants	7,134,279
GC	Grants and contributions, not restricted to specific programs	321,875
IE	Investment earnings	288,097
MI	Miscellaneous	39,148
TR	Total general revenues	9,699,300
CN	Change in net position	(86,738)
NB	Net position, beginning	10,104,496
PA	Prior period adjustment required by GASB 101	(390,473)
NE	Net position, ending	9,627,285

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Governmental Fund Financial Statements

HARLETON INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AUGUST 31, 2025

Data Control Codes		10 General Fund	Other Governmental Funds	98 Total Governmental Funds
	ASSETS			
1110	Cash and cash equivalents	544,087	333,836	877,923
1120	Investments - current	6,341,474	212,010	6,553,484
1220	Property taxes receivable - delinquent	342,838	26,144	368,982
1230	Allowance for uncollectible taxes (credit)	(274,270)	(20,915)	(295,185)
1240	Due from other governments	447,280	29,044	476,324
1000	Total Assets	7,401,409	580,119	7,981,528
	LIABILITIES			
2110	Accounts payable	8,722	-	8,722
2160	Accrued wages payable	467,528	10,392	477,920
2200	Accrued expenditures	10,052	177	10,229
2000	Total Liabilities	486,302	10,569	496,871
	DEFERRED INFLOWS OF RESOURCES			
2601	Unavailable revenue - property taxes	68,568	5,229	73,797
2600	Total Deferred Inflows of Resources	68,568	5,229	73,797
	FUND BALANCES			
	Restricted fund balance:			
3450	Federal or State grants	-	163,493	163,493
3480	Retirement of long-term debt	-	400,828	400,828
	Committed fund balance:			
3510	Construction	3,500,000	-	3,500,000
3540	Self Insurance	45,500	-	45,500
3600	Unassigned fund balance	3,301,039	-	3,301,039
3000	Total Fund Balances	6,846,539	564,321	7,410,860
4000	Total Liabilities, Deferred Inflows and Fund Balances	7,401,409	580,119	7,981,528

The accompanying notes are an integral part of this statement

HARLETON INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
AUGUST 31, 2025

	Total fund balances - governmental funds	7,410,860
1	Capital assets used in governmental activities are not financial resources, and therefore; they are not reported in governmental funds. At the beginning of the year, the cost of these assets was $15,733,486 and the accumulated depreciation was $8,307,846. In addition, long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore; they are not reported as liabilities in the governmental funds. The net effect of including beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to increase (decrease) net position.	6,624,869
2	Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the current year capital outlays and debt principal payments is to increase net position.	1,096,553
3	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 in the amount of $2,131,109, a deferred resource inflow related to TRS in the amount of $253,779, and a deferred resource outflow related to TRS in the amount of $613,222. This amounted to a decrease in net position in the amount of $1,771,666.	(1,771,666)
4	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 in the amount of $1,797,473, a deferred resource inflow related to TRS in the amount of $1,907,666, and a deferred resource outflow related to TRS in the amount of $1,155,283. This amounted to a decrease in net position in the amount of $2,549,856.	(2,549,856)
5	The current depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.	(690,416)
6	Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to the accrual basis of accounting. These include recognizing deferred revenue as revenue, eliminating interfund transactions, reclassifying debt proceeds, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications is to increase (decrease) net position.	(493,059)
7	Net Position of governmental activities	9,627,285

HARLETON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes		10 General Fund	Other Governmental Funds	Total Governmental Funds
	REVENUES			
5700	Total local and intermediate sources	2,222,969	200,089	2,423,058
5800	State program revenues	7,606,124	224,320	7,830,444
5900	Federal program revenues	55,676	675,644	731,320
5020	Total revenues	9,884,769	1,100,053	10,984,822
	EXPENDITURES			
0011	Instruction	4,950,991	291,088	5,242,079
0012	Instructional resources and media services	349,111	-	349,111
0013	Curriculum and staff development	29,434	-	29,434
0023	School leadership	477,296	-	477,296
0031	Guidance, counseling, and evaluation services	281,424	-	281,424
0033	Health services	48,472	-	48,472
0034	Student transportation	386,878	-	386,878
0035	Food service	-	463,798	463,798
0036	Cocurricular/extracurricular activities	926,182	-	926,182
0041	General administration	408,052	-	408,052
0051	Plant maintenance and operations	1,744,349	1,020	1,745,369
0052	Security and monitoring services	59,619	127,257	186,876
0053	Data processing services	268,238	-	268,238
0071	Principal on long-term debt	246,167	146,000	392,167
0072	Interest on long-term debt	28,000	5,553	33,553
0093	Payments related to shared services	147,437	-	147,437
0099	Other intergovernmental charges	36,451	-	36,451
6030	Total expenditures	10,388,101	1,034,716	11,422,817
1100	Excess (deficiency) of revenues over expenditures	(503,332)	65,337	(437,995)
	OTHER FINANCING SOURCES (USES)			
7912	Sale or real and personal property	2,250	-	2,250
7915	Transfers in	-	-	-
8911	Transfers out	-	-	-
7080	Total other financing sources and uses	2,250	-	2,250
1200	Net change in fund balances	(501,082)	65,337	(435,745)
0100	Fund balance - September 1 (beginning)	7,347,621	498,984	7,846,605
3000	Fund balance - August 31 (ending)	6,846,539	564,321	7,410,860

The accompanying notes are an integral part of this statement

HARLETON INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2025

Net change in fund balances - governmental funds	(435,745)
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the current year capital outlays and debt principal payments is to increase net position.	1,096,553
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net position.	(690,416)
Current year changes in amounts related to GASB 68 increased revenues in the amount of $111,358, and increased expenditures in the amount of $222,771. The net effect on the change in the ending net position was a decrease in the amount of $111,413.	(111,413)
Current year changes in amounts related to GASB 75 decreased revenues in the amount of $360,149, and decreased expenditures in the amount of $579,241. The net effect on the change in the ending net position was an increase in the amount of $219,092.	219,092
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to the accrual basis of accounting. These include recognizing deferred revenue as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, eliminating interfund transactions, reclassifying debt proceeds, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications is to increase (decrease) net position.	(164,809)
Change in net position of governmental activities	(86,738)

Fiduciary Fund Financial Statements

Exhibit E-1

HARLETON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
AUGUST 31, 2025

	Private Purpose Trust Fund	Custodial Fund
ASSETS		
Cash and cash equivalents	35,943	151,146
Total Assets	35,943	151,146
NET POSITION		
Restricted for scholarships	35,943	-
Restricted for other purposes	-	151,146
Total Net Position	35,943	151,146

HARLETON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

	Private Purpose Trust Fund	Custodial Fund
ADDITIONS:		
Miscellaneous revenue - student activity	-	227,470
Earnings from temporary deposits	23	83
Contributions, gifts, and donations	8,850	-
Total Additions	8,873	227,553
DEDUCTIONS:		
Professional and contracted services	-	22,912
Supplies and materials	-	137,469
Other deductions	17,750	71,792
Total Deductions	17,750	232,173
Change in Net Position	(8,877)	(4,620)
Total Net Position - September 1 (Beginning)	44,820	155,766
Total Net Position - August 31 (Ending)	35,943	151,146

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. FINANCIAL REPORTING ENTITY

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

The Board is elected by the public and has the authority to make decisions, appoint administrators and managers, and significantly influence operations. The Board has the primary accountability for all fiscal matters. Because of this, the District is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board (GASB) in its statement No. 14, "The Financial Reporting Entity," including subsequent revisions. There are no component units included within the reporting entity.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Government-wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the District as a whole excluding fiduciary activities. Individual funds are not displayed but the statements present Governmental Activities which include programs supported by ad valorem taxes, state aid formula grants, and federal grants.

The statement of activities reports the expenses of the District's functions offset by program revenues directly connected with the function. A function is a general operational area in the District that groups together similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with the function. Program revenues include: (1) charges for services which report fees and other charges to users of the District's services such as tuition paid by students not residing in the District, athletic gate receipts, and school lunch charges; and (2) operating grants and contributions which finance annual operating activities of the District. Taxes, state aid formula grants, and other revenue sources not properly included with program revenues are reported as general revenues.

All interfund transactions between governmental funds are eliminated on the government-wide financial statements. Interfund activities between governmental funds and fiduciary funds remain as due to/from on the government-wide statement of net position.

Fund Financial Statements

Fund financial statements provide reports on the financial condition and results of operations for governmental and fiduciary funds. Major individual governmental funds are reported in separate columns with composite columns for non-major funds. Interfund activity between governmental funds appear as due to/from on the governmental fund balance sheet and as other resources and other uses on the governmental fund statement of revenues, expenditures and changes in fund balance.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The financial statements of the District are prepared in accordance with generally accepted accounting principles (GAAP). The District applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The government-wide financial statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Fiduciary fund financial statements also report using this same focus and basis of accounting. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grant revenues are recognized when allowable expenditures are made under the provisions of the grant.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The District considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for unmatured bond principal and interest on long-term debt, which are reported as expenditures in the year due.

Major revenue sources susceptible to accrual include: property taxes, state aid formula grants, and investment income. In general, other revenues are recognized when cash is received.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as needed.

The District does not allocate general administration or support services expenses to other functions.

D. FUND TYPES AND MAJOR FUNDS

The District accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The District has established several individual funds that are organized within a separate set of self-balancing accounts comprised of assets, liabilities, fund balance, revenues, and expenditures or expenses as appropriate. Governmental resources allocated to individual funds are recorded for the purpose of carrying on specific activities in accordance with laws, regulations, or other appropriate requirements. District accounts are organized into funds as described below:

Major Governmental Funds:

General Fund - This fund is the District's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.

Non Major Governmental Funds:

Special Revenue Funds - The District accounts for resources restricted to, or designated for, specific purposes by the District or a grantor in a special revenue fund. Most Federal and some State financial assistance is accounted for in a special revenue fund. Sometimes any unused balances must be returned to the grantor at the close of the specified project periods.

Debt Service Fund - The District accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt.

Other Fund Types:

Private Purpose Trust Fund - The District accounts for donations for which the donor has stipulated that both the principal and income may be used for purposes that benefit parties outside the District. The District's private purpose trust fund is a scholarship fund.

Custodial Fund - The District accounts for resources held for others in the custodial fund. The District's custodial fund is used to account for the activities of student groups and other organizational activities.

E. OTHER ACCOUNTING POLICIES

Cash and Cash Equivalents - The District considers deposits and highly liquid investments with a maturity date of three months or less and all local government pools to be cash equivalents.

Capital Assets and Depreciation - The District's property, plant, and equipment with useful lives of more than one year are stated at historical cost and reported in the government-wide financial statements. Donated assets are stated at fair value on the date donated. The District generally capitalizes assets with a cost of $5,000 or more as purchases or construction occurs. The cost of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight line method. The District has elected not to report major general infrastructure assets retroactively. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded. Estimated useful lives, in years, for capital assets are as follows:

Buildings	10-45
Improvements (including infrastructure)	5-15
Transportation equipment	5-15
Furniture, fixtures, and equipment	3-10

The governmental fund financial statements recognize capital outlay as an expense of the current period. Proceeds from the sale of capital assets are reported as other financing sources when received.

Long-Term Debt - In the government-wide financial statements, any outstanding debt is reported as liabilities. The governmental fund financial statements recognize the proceeds of debt as other financing sources of the current period and principal and interest payments are recognized as an expense of the current period.

Leases - The District is the lessee for noncancelable leases of equipment. The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

Compensated Absences - In the government-wide financial statements, a liability is recognized for leave that satisfies the following requirements; 1) the leave is attributable to services already rendered, 2) the leave accumulates and carries forward to future periods, 3) the leave is more likely than not to be used or settled through cash or other means, and 4) the leave does not expire. The total compensated absences liability was $555,236 at August 31, 2025, and is included in the long-term liabilities due after one year on the government-wide statement of net position.

Deferred Outflows/Inflows of Resources - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

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

Net Position and Fund Balance - Net position in the statement of net position include components that are restricted for use in a federal or state program or to pay debt service on capital related debt. Unassigned fund balance in the governmental funds financial statements represents that portion of fund balance that is available for budgeting in future periods. The assigned fund balance represents fund balance that has been implicitly assigned as it is accounted for in particular funds, other than the general fund. Restricted fund balance is that portion of fund balance which is not available for appropriation or which has been legally separated for specific purposes. As of August 31, 2025, the Special Revenue Fund restricts $145,809 for the food service program and $17,684 for the state textbook program. The Debt Service Fund restricts $400,828 for retirement of debt. The General fund has $3,500,000 committed for future construction projects and $45,500 committed for self insurance.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Data Control Codes - These codes refer to the account code structure prescribed by the Texas Education Agency (TEA) in the Resource Guide. TEA requires school districts to display these codes in the financial statements filed with the Agency in order to ensure accuracy in building a Statewide database for policy development and funding plans.

Fund Balance Policy - The District reports fund balances for governmental funds in classifications based primarily on the extent to which the entity is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The non-spendable classification represents assets that will be consumed or maintained intact; and, therefore will never convert to cash, such as inventories of supplies and endowments. Provisions of laws, contracts, and grants specify how fund resources can be used in the restricted classification. The nature of these two classifications precludes a need for a policy from the Board. However, the Board has adopted fund balance policies for the three unrestricted classifications - committed, assigned, and unassigned.

The District's restricted fund balances represent amounts for retirement of long term debt, operation of the food service, and operation of shared service arrangements.

When the District incurs expenditures that can be made from either restricted or unrestricted balances, the expenditures are charged to restricted balances. When the entity incurs expenditures that can be made from either committed, assigned, or unassigned balances, the expenditures are charged to committed, assigned and then unassigned.

Pensions - The fiduciary net position of the Teachers Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes, for the 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.

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

Subsequent Events - Management has evaluated subsequent events through January 6, 2026, the date the financial statements were available to be issued.

F. BUDGETARY DATA

The Board of Trustees adopts an annual budget consistent with generally accepted accounting principles for the General Fund, the Food Service Fund (which is included in the Special Revenue Funds), and the Debt Service Fund. The District is required to present the adopted and final budgeted revenues and expenditures for each of these funds.

The following procedures are followed in establishing the budgetary data reflected in the budgetary comparison schedules.

1. Prior to August 20, the District prepares a budget for the next succeeding fiscal year beginning September 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget. At least ten days public notice of the meeting must be given.
3. Prior to September 1, the budget is legally enacted through passage of a resolution by the Board. Once a budget is approved, it can only be amended at the function and fund level by approval of a majority of the members of the Board. Amendments are presented to the Board at its regular meeting. Each amendment must have Board approval. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after the fiscal year end. During the year ended August 31, 2025, the District made significant budget amendments to the instruction and the plant maintenance and operations functions, increasing the overall appropriations from the original budget.
4. Each budget is monitored by the business manager at the revenue and expenditure function/object level. Budgeted amounts are as amended by the Board. All budget appropriations lapse at year end.

DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

Legal and Contractual Provisions Governing Deposits and Investments. The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the District to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) Mutual Funds, (8) Investment pools, (9) guaranteed investment contracts, and (10) common trust funds. The Act also requires the District to have independent auditors perform test procedures related to investment practices as provided by the Act. The District is in substantial compliance with the requirements of the Act and with local policies.

Policies Governing Deposits and Investments. In compliance with the Public Funds Investments Act, the District has adopted a deposit and investment policy. The policy addresses the following risks:

Deposits

Custodial Credit Risk - In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's policy regarding types of deposits allowed and collateral requirements is that the funds of the District must be deposited under the terms of a contract, contents of which are set out in the Depository Contract Law. The depository bank places approved pledged securities for safekeeping and trust with the District's agent bank in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance. The District was not exposed to custodial credit risk as the District's cash deposits at August 31, 2025 were entirely covered by FDIC insurance or by pledged collateral held by the District's agent bank in the District's name as follows:

1. Depository: First National Bank of Hughes Springs, Harleton, Texas
2. The market value of securities pledged was $3,177,154.
3. The combined balances of cash, savings, and time deposit accounts amounted to $2,636,150.
4. Total amount of FDIC coverage at the time of the highest combined balance was $250,000.

Investments

Credit Risk - This 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. The District was not exposed to credit risk at August 31, 2025.

Custodial Credit Risk - Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the name of the District. The District did not have any investments exposed to custodial credit risk at August 31, 2025.

Interest Rate Risk - This is the risk that changes in interest rates will adversely affect the fair value of an investment. The District was not exposed to interest rate risk at August 31, 2025.

Concentration of Credit Risk - This is the risk of loss attributed to the magnitude of the government's investment in a single issuer. The District was not exposed to concentration of credit risk at August 31, 2025.

Foreign Currency Risk - This is the risk that exchange rates will adversely affect the fair value of an investment. The District was not exposed to foreign currency risk at August 31, 2025.

Included in cash and cash equivalents are interest bearing checking accounts.

The District's temporary investments at August 31, 2025, which are reported as current investments, included certificates of deposit at the District's depository bank in the amount of $1,782,350 and deposits with Investment Pools (Pools) in the amount of $4,771,134 with Lone Star.

The Pools used by the District are organized under the authority of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Funds Investment Act, Chapter 2256, Texas

Government Code. The investment pools are public funds investment pools created to provide a safe environment for the placement of the District's funds in authorized short-term investments.

The investments in the Pools are based on contractual agreements and not the individual security itself, therefore; the District's investments in the Pools are not categorized as to credit risk. The market values of the Pools are based on quoted market values of underlying investments of the Pools. Authorized investments include obligations of the United States, or its agencies and instrumentalities; other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the United States or its agencies and instrumentalities; and other investments authorized by statutes governing public funds investment pools.

The Pools use amortized cost rather than market value to report net position to compute share prices. Accordingly, the fair value of the position in the pool is the same as the value of the shares in the Pool. The purpose of the Pools is to allow for the pooling of public funds to provide a higher yield on the pooled investments than would be possible with the investment of the individual public entity's funds. The investments in the Pools and any accrued interest may be redeemed at the District's discretion.

The Pools are not registered with the SEC, however TASB exercises oversight responsibility over Lone Star, and is governed by a board of directors, with JP Morgan Chase acting as the investment manager and First Southwest Asset Management, Inc. serving as service and marketing agent.

B. RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, AND UNEARNED REVENUE

Property Tax Calender, Property Tax Receivables, and Unearned Revenue

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 located 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. On January 31 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. In the governmental fund financial statements, property tax revenues are considered available (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the school fiscal year.

Delinquent tax collections are prorated between maintenance and debt service based on rates adopted for year of the levy. Delinquent taxes receivable not paid within 60 days of year end, are recorded as deferred inflows of resources, net of an estimated allowance for uncollectible taxes. Allowances for uncollectible tax receivables are based on historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

In the government-wide financial statements, property taxes receivable, net of an allowance for uncollectible taxes, and related revenue include all amounts due to the District regardless of when the cash is received.

Due To/From Other Governments and Unearned Revenue

The District participates in a variety of federal and state programs from which it receives grants to partially or fully finance certain activities. These amounts are reported in the governmental fund financial statements as Due from Other Governments. Amounts due from federal, state, and other governments as of August 31, 2025 are summarized below:

Fund	Federal Grants	State Programs	Total
General Fund	-	447,280	447,280
Special Revenue Funds	29,044	-	29,044
	29,044	447,280	476,324

Deferred inflows of resources at year end consisted of the following:

Description	General Fund	Debt Service Fund	Total
Unavailable Revenue - Property Taxes	68,568	5,229	73,797

C. INTERFUND BALANCES AND TRANSFERS

Transfers are used to move revenues from the fund that the budget requires to collect them to the fund that the budget requires to expend them or to use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. There were no interfund due to/from balances at August 31, 2025, and the were no interfund transfers during the year ended August 31, 2025.

D. DISAGGREGATION OF RECEIVABLES

The District disaggregates significant components of receivables in the financial statements. The only receivable not expected to be collected within one year is $295,185 of delinquent property taxes.

E. CAPITAL ASSETS

Capital asset activity for the year ended August 31, 2025 was as follows:

	Beginning Balance	Additions	Retirements/ Adjustments	Ending Balance
Governmental Activities:				
Land	773,220	-	-	773,220
Buildings and improvements	12,064,118	421,773	-	12,485,891
Vehicles and equipment	2,752,070	284,178	(30,937)	3,005,311
Right-to-use leased assets	144,078	-	-	144,078
Totals at cost	15,733,486	705,951	-	16,408,500
Less accumulated depreciation:				
Buildings and improvements	6,153,995	438,209	-	6,592,204
Vehicles and equipment	2,068,109	223,040	(30,937)	2,260,212
Right-to-use leased assets	85,742	29,167	-	114,909
Total accumulated depreciation	8,307,846	690,416	-	8,967,325
Governmental activities capital assets, net	7,425,640	15,535	-	7,441,175

Depreciation was charged to governmental functions as follows:

Instruction	178,358
Instructional Leadership	5,471
School Leadership and Counseling	3,282
Student Transportation	83,318
Food Services	38,484
Cocurricular/Extracurricular	271,180
General Administration	3,995
Plant Maintenance	71,799
Security and Monitoring	32,537
Data processing	1,992
Total Depreciation Expense	690,416

F. LONG-TERM DEBT

In prior years, the District, as authorized by Texas Education Code Section 45.001 and 45.003, authorized the issuance of Unlimited Tax Refunding Bonds to provide funds for the construction, acquisition, and purchasing of equipment for new school buildings, and to refund older bonds.

Bonds currently outstanding are as follows:

- Series 2014, issued in the original amount of $1,585,000. Interest rates range from 2.49% to 4.60%. The bonds final maturity is 2026.

The sale of the Series 2014 bond issue resulted in premiums received, which are being amortized over the life of the bonds. At the issuance of these refunding bonds, the reacquisition price exceeded the net carrying amount of the old debt. This amount is included on the government-wide statement of net position as a deferred outflow and is amortized over the new debt's life.

In prior years, the District issued $2,346,000 Maintenance Tax Note, Series 2010, with interest rate of 6.25%. The note matures serially December 15, 2011 through December 15, 2026, with interest payable each February and August until maturity.

Certain Series 2010 notes include an irrevocable election to receive directly from the United States Department of Treasury a tax credit equal to the amount of interest which would have been payable on the Securities by the Issuer if such interest were determined at a cost rate determined under Section 54A(b)(3) of the Internal Revenue Code (which credit rate applicable to the Notes is 6.25% per annum), which election is based on the Securities' qualification as "Qualified School Construction Bonds" under section 54F of the Code and as "qualified bonds" under subsection 6431(f)(1)(A) of the Code, and the Issuer's irrevocable election to treat the Securities as such at the time of their issuance. During the year ended August 31, 2025, the District received an interest subsidy in the amount of $43,109.

In prior years, the District entered into a lease agreement for athletic scoreboards. The lease has an interest rate of 0.00%, annual payments of $29,168, and a maturity date of May, 2026. The total net book value of the scoreboards at August 31, 2025 was $29,169, including accumulated depreciation of $87,502.

Long term debt activity for the year ended August 31, 2025 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts due within one year
Governmental Activities:					
School Refunding Bonds, 2014	296,000	-	146,000	150,000	150,000
Maintenance Tax Note, 2010	448,000	-	217,000	231,000	231,000
Lease obligations	58,336	-	29,167	29,169	29,169
Total	802,336	-	392,167	410,169	410,169
Unamortized bond premium	938	-	938	-	-
Total long term debt	803,274	-	393,105	410,169	410,169

Long term liabilities due after one year reported on the government-wide statement of net position include compensated absences in the amount of $555,236.

Annual debt service requirements to maturity for the District's long term debt are as follows:

Year ending August 31,	Bond Principal	Bond Interest	Maintenance Tax Notes Principal	Maintenance Tax Notes Interest
2026	150,000	1,867	231,000	14,438
2027	-	-	-	-
2028	-	-	-	-
2029	-	-	-	-
2030	-	-	-	-
Thereafter	-	-	-	-
Totals	150,000	1,867	231,000	14,438

Year ending August 31,	Lease Principal	Lease Interest
2026	29,169	-
2027	-	-
2028	-	-
2029	-	-
2030	-	-
Totals	29,169	-

G. REVENUES FROM LOCAL AND INTERMEDIATE SOURCES

For the year ended August 31, 2025, revenues from local and intermediate sources reported in the governmental funds consisted of the following:

	General Fund	Special Revenue Funds	Debt Service Funds	Total
Property Taxes	1,699,065	-	137,053	1,836,118
Food Service	-	47,689	-	47,689
Investment earnings	278,320	59	9,718	288,097
Penalties, interest, and other tax	74,501	-	5,570	80,071
Tuition and fees	40,550	-	-	40,550
Co-curricular student activities	45,967	-	-	45,967
Other	84,566	-	-	84,566
Total	2,222,969	47,748	152,341	2,423,058

H. PENSION PLAN AND RETIREE HEALTH PLAN

Defined Benefit Pension Plan

Plan Description. The District participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas (TRS). 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.

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 exempt under Texas Government Code, Title 8, Section 822.002 are covered by the system.

Pension Plan Fiduciary Net Position. Detail 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/learning-resources/publications*; by writing to TRS at attention Finance Division, P.O. Box 149676, Austin, TX, 78714-0185; or by calling (800) 223-8778.

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 percent (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 in under a previous rule. There are no automatic post-employment benefit changes; including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description in above. Accordingly, the 2023 Texas Legislature passed Senate Bill (SB) 10 and House Joint resolution (HJR) 2 to provide eligible retirees with a one-time stipend and an ad hoc cost-of-living adjustment.

One-Time Stipends - Stipends, regardless of annuity amount, were paid in September 2023 to annuitants who met the qualifying age requirement on or before August 31, 2023.

- A one-time $7,500 stipend to eligible annuitants who are age 75 years of age or older
- A one-time $2,400 stipend to eligible annuitants age 70 to 74

Cost-of-Living Adjustment (COLA) - A COLA was dependent on Texas voters approving a constitutional amendment (Proposition 9) to authorize the COLA. Voters approved the amendment in the November 2023 election and the following COLA was applied to eligible annuitants' payments beginning with their January 2024 payment:

- A 2% COLA for eligible retirees who retired between 9/1/2013 and 8/31/2020
- A 4% COLA for eligible retirees who retired between 9/1/2001 and 8/31/2013
- A 6% COLA for eligible retirees who retired before 8/31/2001

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.

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 percent of the member's annual compensation and a state contribution rate of not less than 6 percent and not more than 10 percent of the aggregate annual compensation paid to members of the system during the fiscal year.

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2019 thru 2025.

	2025	2024
Member	8.25%	8.25%
Non-Employer Contribution Rate (State)	8.25%	8.25%
Employers	8.25%	8.25%
District's Employer Contributions	$ 190,149	$ 195,425
District's Member Contributions	$ 483,896	$ 476,073
District's NECE On-Behalf Contributions	$ 376,850	$ 337,601

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.

In addition to the employer contributions listed above, there is an additional surcharge an employer is subject to.

- All public schools, charter schools, and regional educational service centers must contribute 1.9 percent of the member's salary beginning in fiscal year 2024, gradually increasing to 2 percent 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.

Net Pension Liability. The components of the net pension liability of the plan as of August 31, 2024 are disclosed below:

Components of Liability	Amount
Total Pension Liability	271,627,434,294
Less: Plan Fiduciary Net Position	(210,543,258,495)
Net Pension Liability	61,084,175,799
Net Position as a % of Total Pension Liability	77.51%

Actuarial Assumptions. The total pension liability in the August 31, 2024 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	August 31, 2023 rolled forward to August 31, 2024
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Long-term expected Investment Rate of Return	7.00%
Municipal Bond Rate	3.87%*
Inflation	2.30%
Salary Increases	2.95% to 8.95% including inflation
Last Year Ending 8/31 in Projection Period	2123
Ad hoc Post Employment Benefit Changes	None

** - Source for the rate is the Bond Buyers 20 Index which estimates the yield of a portfolio of 20 general bond obligations maturing in 20 Years based on a survey of municipal bond traders.*

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, 2023. For a full description of these assumptions please see the actuarial valuation report dated November 21, 2023.

Discount Rate. A single discount rate of 7.00 percent 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 percent. 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 9.54 percent of payroll 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. 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 percent. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimated 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 system's target asset allocation as of August 31, 2024 are summarized below:

Asset Class*	Target Allocation**	Long-Term Expected Geometric Real Rate of Return***	Expected Contribution to Long-term Portfolio Returns
Global Equity			
U.S.	18.0%	4.4%	1.0%
Non-U.S. Developed	13.0%	4.2%	0.8%
Emerging Markets	9.0%	5.2%	0.7%
Private Equity	14.0%	6.7%	1.2%
Stable Value			
Government Bonds	16.0%	1.9%	0.4%
Absolute Return	0.0%	4.0%	0.0%
Stable Value Hedge Funds	5.0%	3.0%	0.2%
Real Return			
Real Estate	15.0%	6.6%	1.2%
Energy, Natural Resources and Infrastructure	6.0%	5.6%	0.4%
Commodities	0.0%	2.5%	0.0%
Risk Parity	8.0%	4.0%	0.4%
Asset Allocation Leverage			
Cash	2.0%	1.0%	0.0%
Asset Allocation Leverage	(6.0)%	1.3%	(0.1)%
Inflation Expectation			2.4%
Volatility Drag****			(0.7)%
Total	**100%**		**7.9%**

** Absolute Return includes Credit Sensitive Investments.*
***Target allocations are based on the FY2024 Policy model.*
**** Capital Market Assumptions come from 2024 SAA Study CMA Survey (as of 12/31/2023)*
***** The volatility drag results come from the conversion between arithmetic and geometric mean returns.*

Discount Rate Sensitivity Analysis. The following table presents the Net Pension Liability of the plan using the discount rate of 7.00 percent, and what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current rate.

	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:	$3,403,572	$2,131,109	$1,076,494

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At August 31, 2025, the District reported a liability of $2,131,109 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	$2,131,109
State's proportionate share that is associated with the District	4,084,853
Total	$6,215,962

The net pension liability was measured as of August 31, 2023 and rolled forward to August 31, 2024 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, 2023 through August 31, 2024.

At August 31, 2024 the employer's proportion of the collective net pension liability was 0.0034888%, compared to 0.0038669% as of August 31, 2023, which is a decrease of 9.78%.

Changes 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 Senate Bill 10 (SB10) that provides a stipend payment to certain retirees and a variable ad hoc COLA to certain retirees in early fiscal year 2024. Due to its timing, the legislation and payments were not reflected in the August 31, 2023 actuarial valuation. Under the roll forward method, the adjustment was made to reflect the legislation in the rolled forward liabilities for the current measurement year, August 31, 2024. SB10 and House Joint Resolution 2 (HJR2) of the 88th Regular Legislative Session appropriated payments of $1.645 billion for one-time stipends and $3.355 billion for COLAs. The appropriation is treated as a supplemental contribution and included in other additions. Since the Legislature appropriated the funds for this one-time stipend and COLA, there was no impact on the net pension liability of TRS.

For the year ended August 31, 2025, the District recognized pension expense of $488,208 and revenue of $376,850 for support provided by the State in the Government-wide Statement of Activities.

At August 31, 2025, 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 economic experience	$117,464	$16,639
Changes in actuarial assumptions	110,034	14,752
Difference between projected and actual investment earnings	12,955	-
Changes in proportion and difference between the employer's contribution and the proportionate share of contributions	182,620	222,388
Contributions paid to TRS subsequent to the measurement date	190,149	-
Total	$613,222	$253,779

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

Fiscal year:	Pension Expense Amount
2026	$221,653
2027	244,697
2028	65,465
2029	(41,681)
2030	(429)
Thereafter	-

I. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS

Other Post -Employment Benefit Plan (OPEB)

Plan Description. The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. The 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.

OPEB Plan Fiduciary Net Position. Detail information about the TRS-Care's fiduciary net position is available in the separately-issued TRS Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at *http://www.trs.texas.gov/learning-resources/publications;* by writing to TRS at attention Finance Division, P.O. Box 149676, Austin, TX, 78714-0185; or by calling (800) 223-8778.

Benefits Provided. TRS-Care provides health insurance coverage to retirees from public schools, charter schools, regional education service centers and other educational districts who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes; including automatic COLAs. The premium rates for retirees are reflected in the following table:

TRS-Care Plan Premium Rates
Effective January 1, 2024 - December 31, 2024

	Medicare	Non-Medicare
Retiree (or surviving spouse)	$135	$200
Retiree and spouse	$529	$689
Retiree or surviving spouse and children	$468	$408
Retiree and family	$1,020	$999

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

Texas Insurance Code, section 1575.202 establishes the state's contribution rate which is 1.25 percent of the employee's salary. Section 1575.203 establishes the active employee's rate which is 0.65 percent of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25 percent or not more than 0.75 percent of the salary of each active employee of the public. The actual contribution rate is prescribed by the Legislature in the General Appropriations Act, which is 0.75 percent of each active employee's pay for fiscal year 2024.

The following table shows contributions to the TRS-Care plan by type of contributor.

	2025	2024
Member	0.65%	0.65%
Non-Employer Contribution Rate (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/Private Funding Remitted by Employers	1.25%	1.25%
District's Employer Contributions	$ 50,681	$ 54,504
District's Member Contributions	$ 38,124	$ 37,509
District's NECE On-Behalf Contributions	$ 67,403	$ 67,016

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

In addition to the pension plan and TRS-Care state contributions on behalf of the District, the District is allocated a portion of the Medicare Part D retiree drug subsidy that TRS-Care receives. The amounts allocated on behalf of the District were $41,576, $30,800 and $29,966 for the years ended August 31, 2025, 2024 and 2023, respectively.

Actuarial Assumptions. The actuarial valuation was performed as of August 31, 2023. Updated procedures were used to roll forward the Total OPEB Liability to August 31, 2024. The actuarial valuation was determined using the following actuarial assumptions:

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 developed in 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, 2023 TRS pension actuarial valuation that was rolled forward to August 31, 2024:

Rates of Mortality	Rates of Termination	General Inflation
Rates of Retirement	Rates of Disability	Wage Inflation

The active mortality rates were based on PUB(2010), amount-weighted, below-median income, teacher males 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.

Additional Actuarial Methods and Assumptions:

Valuation Date	August 31, 2023 rolled forward to August 31, 2024
Actuarial Cost Method	Individual Entry-Age Normal
Inflation	2.30%
Single Discount Rate	3.87% as of August 31, 2024
Aging Factors	Based on the Society of Actuaries "Health Care Cost - From Birth to Death"
Expenses	Third party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Salary Increases	2.95% to 8.95%, including inflation
Ad hoc Post Employment Benefit Changes	None

The initial medical trend rate was 6.75 percent for non-Medicare retirees. For the Medicare retirees, trend rates are higher in the first two years due to anticipated growth, but thereafter match those of non-Medicare retirees. The initial prescription drug trend rate was 7.25 percent for all retirees. The initial trend rates decreased due to an ultimate trend rate of 4.25 percent over a period of 11 years.

Discount Rate. A single discount rate of 3.87 percent was used to measure the total OPEB liability. There was a decrease of 0.26 percent in the discount rate since the previous year. 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 Bond Buyer's "20-Bond GO index" as of August 31, 2024 using the Fixed Income Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

Discount Rate Sensitivity Analysis. The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used in measuring the Net OPEB Liability.

	1% Decrease in Discount Rate (2.87%)	Discount Rate (3.87%)	1% Increase in Discount Rate (4.87%)
District's proportionate share of the OPEB liability:	$2,135,482	$1,797,473	$1,524,357

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs. At August 31, 2025, the District reported a liability of $1,797,473 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 OPEB liability	$1,797,473
State's proportionate share that is associated with the District	2,252,209
Total	$4,049,682

The Net OPEB Liability was measured as of August 31, 2023 and rolled forward to August 31, 2024 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 OPEB relative to the contributions of all employers to the plan for the period September 1, 2023 through August 31, 2024.

At August 31, 2024 the employer's proportion of the collective Net OPEB Liability was 0.00592218%, compared to 0.00640238% as of August 31, 2023, which is a decrease of 7.50%.

Healthcare Cost Trend Rates Sensitivity Analysis - 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 in Health Care Cost Trend Rate	Current Health Care Cost Trend Rate	1% Increase in Health Care Cost Trend Rate
District's proportionate share of the OPEB liability:	$1,463,775	$1,797,473	$2,232,315

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:

- The single discount rate changed from 4.13 percent as of August 31, 2023 to 3.87 percent as of August 31, 2024, accompanied by revised demographic and economic assumptions based on the TRS experience study.
- The tables used to model the impact of aging on the underlying claims were revised.

Change of Benefit Terms Since the Prior Measurement Date – There were no changes in benefit terms since the prior measurement date.

For the year ended August 31, 2025, the District recognized an OPEB benefit of $292,746 and revenue of $67,403 for support provided by the State.

At August 31, 2025, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$344,515	$897,036
Changes in actuarial assumptions	230,055	586,495
Difference between projected and actual investment earnings	-	5,034
Changes in proportion and difference between the employer's contribution and the proportionate share of contributions	530,032	419,101
Contributions paid to TRS subsequent to the measurement date	50,681	-
Total	$1,155,283	$1,907,666

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

Fiscal year:	OPEB Expense Amount
2026	($165,226)
2027	(134,497)
2028	(187,104)
2029	(179,154)
2030	(81,145)
Thereafter	(5,257)

J. HEALTH CARE COVERAGE

During the year ended August 31, 2025, employees of the District were covered by a state wide health care program known as TRS-Active Care. This plan is administered by the Teacher Retirement System of Texas. The District contributed $275 per month per employee to TRS, and employees, at their option, authorized payroll withholdings to fund contributions for dependents.

K. LITIGATION AND CONTINGENCIES

The District participates in numerous State and Federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required and the ability to collect any related receivable at August 31, 2025, may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

L. JOINT VENTURE - SHARED SERVICE ARRANGEMENTS

The District participates in a shared services arrangement for special education programs with area districts. The District does not account for the revenues or expenditures in these programs and does not disclose them in these financial statements. The District neither has a joint ownership interest in fixed assets purchased by the fiscal agent, Waskom ISD, nor does the District have a net equity interest in the fiscal agent. The fiscal agent is neither accumulating significant financial resources nor liabilities that would give rise to future additional benefit or burden to the District. The fiscal manager is responsible for all financial activities of the shared services arrangement.

Presented below are the expenditures attributable to the District's participation.

Program	CFDA Number	District Value
State & Local	--	212,064
IDEA-B, Formula	84.027A	128,998
IDEA-B, Formula (COVID)	84.027A	511
Total		341,573

M. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended August 31, 2025, the District purchased commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year, and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

Self Funded Workers' Compensation

The District has joined together with other area districts to form a self-insurance workers' compensation risk pool (Pool.) Claims administration and processing for the Pool is provided by Claim Administrative Services, Inc. The agreement for the formation of the Pool provides that the Pool will be self sustaining through member premiums and will reinsure through commercial insurance companies for claims in excess of $500,000 for each insured event, with an unlimited aggregate. The Pool contracts with Midwest Employers Casualty Company for reinsurance.

The District's administrative expenses for the year ended August 31, 2025 was $14,913. The claims administrator estimates the District's annual loss maximum at $55,414 for the year ended August 31, 2025. Estimated total claims liability for the year ended August 31, 2025, including estimated claims incurred but not reported, amount to $45,500. The estimated total liability for workers' compensation claims incurred but not reported claims amounted to $27,274 at August 31, 2025.

Claims liability, beginning of year	59,042
Incurred claims:	
Provision for insured events of current year	10,023
Increase (Decrease) in provision for insured events of prior years	(17,710)
Total incurred claims	(7,687)
Payments:	
Claims expenses attributable to insured events of current year	596
Claims expenses attributable to insured events of prior years	5,259
Total payments	5,855
Total unpaid claims at the end of the year	45,500

N. PRIOR PERIOD ADJUSTMENT

Effective September 1, 2024, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. As a result, compensated absences liabilities now include additional types of leave such as parental, military, and jury duty leave, when the leave has commenced. The liability at year-end is measured based on the leave balances as of August 31, 2025, adjusted for expected usage and applicable compensation rates. Adoption of GASB 101 required a prior period adjustment to report the effect retroactively. The amount of the prior period adjustment is ($390,473). The restated beginning net position at September 1, 2024 is $9,714,023. Prior year comparative data has been restated to include the liability as measured at August 31, 2024.

Required Supplementary Schedules

HARLETON INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts (GAAP Basis)	Variance With Final Budget Positive (Negative)
	REVENUES:				
5700	Local and intermediate sources	2,007,403	2,007,403	2,222,969	215,566
5800	State program revenues	7,028,254	7,509,854	7,606,124	96,270
5900	Federal program revenues	74,237	74,237	55,676	(18,561)
5020	Total revenues	9,109,894	9,591,494	9,884,769	293,275
	EXPENDITURES:				
0011	Instruction	4,809,701	5,242,701	4,950,991	291,710
0012	Instructional resources and media services	341,470	366,470	349,111	17,359
0013	Curriculum and staff development	22,330	42,430	29,434	12,996
0023	School leadership	443,673	478,173	477,296	877
0031	Guidance, counseling, and evaluation services	255,572	280,572	281,424	(852)
0033	Health services	49,049	52,549	48,472	4,077
0034	Student transportation	368,418	440,918	386,878	54,040
0035	Food services	-	15,000	-	15,000
0036	Cocurricular/extracurricular activities	834,148	1,009,448	926,182	83,266
0041	General administration	385,467	450,467	408,052	42,415
0051	Plant maintenance and operations	1,136,804	1,752,504	1,744,349	8,155
0052	Security and monitoring services	64,500	64,500	59,619	4,881
0053	Data processing services	254,704	267,704	268,238	(534)
0071	Principal on long-term debt	217,000	217,000	246,167	(29,167)
0072	Interest on long-term debt	28,000	28,000	28,000	-
0093	Payments related to shared services arrangements	210,625	210,625	147,437	63,188
0099	Other intergovernmental charges	35,000	36,500	36,451	49
6030	Total expenditures	9,456,461	10,955,561	10,388,101	567,460
1100	Excess (deficiency) of revenues over expenditures	(346,567)	(1,364,067)	(503,332)	860,735
	OTHER FINANCING SOURCES (USES):				
7912	Sale or real and personal property	-	-	2,250	2,250
7915	Transfers in	-	-	-	-
8911	Transfers out	-	-	-	-
7080	Total other financing sources (uses)	-	-	2,250	2,250
1200	Net change in fund balances	(346,567)	(1,364,067)	(501,082)	862,985
0100	Fund balance - September 1 (beginning)	7,347,621	7,347,621	7,347,621	-
3000	Fund balance - August 31 (ending)	7,001,054	5,983,554	6,846,539	862,985

The accompanying notes are an integral part of this statement

HARLETON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHERS RETIREMENT SYSTEM
FOR THE YEAR ENDED AUGUST 31, 2025

	FY 2025 Plan Year 2024	FY 2024 Plan Year 2023	FY 2023 Plan Year 2022
District's Proportion of the Net Pension Liability (Asset)	0.0034888%	0.0038669%	0.0037430%
District's Proportionate share of the Net Pension Liability (Asset)	$ 2,131,109	$ 2,656,157	$ 2,222,117
State's Proportionate share of the Net Pension Liability (Asset) associated with the District	4,084,853	4,511,454	4,105,791
TOTAL	$ 6,215,962	$ 7,167,611	$ 6,327,908
District's Covered Payroll	$ 5,770,587	$ 5,575,225	$ 5,421,825
District's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered Payroll	36.93%	47.64%	40.98%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.51%	73.15%	75.62%

Note: GASB Codification, Vol. 2, P20.183 requires that the information on this schedule be data from the period corresponding with the periods covered as of the measurement dates of August 31, 2024 for fiscal year 2025, August 31, 2023 for fiscal year 2024, August 31, 2022 for fiscal year 2023, August 31, 2021 for fiscal year 2022, August 31, 2020 for fiscal year 2021, August 31, 2019 for fiscal year 2020, August 31, 2018 for fiscal year 2019, August 31, 2017 for fiscal year 2018, August 31, 2016 for fiscal year 2017, and August 31, 2015 for fiscal year 2016.

Exhibit G-2

	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020	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
	0.0030531%	0.0031301%	0.0036532%	0.0034874%	0.0032336%	0.0034611%	0.0034944%
	$ 777,507	$ 1,676,421	$ 1,899,056	$ 1,919,522	$ 1,034,560	$ 1,307,899	$ 1,235,224
	2,068,988	4,422,002	3,682,878	4,150,057	2,537,461	2,978,771	2,851,753
	$ 2,846,495	$ 6,098,423	$ 5,581,934	$ 6,069,579	$ 3,572,021	$ 4,286,670	$ 4,086,977
	$ 5,293,481	$ 5,269,137	$ 4,533,489	$ 4,524,739	$ 4,468,004	$ 4,382,365	$ 4,172,526
	14.69%	31.82%	41.89%	42.42%	23.15%	29.84%	29.60%
	88.79%	75.54%	75.24%	73.74%	82.17%	78.00%	78.43%

HARLETON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS FOR PENSIONS
TEACHERS RETIREMENT SYSTEM
FOR FISCAL YEAR 2025

	2025	2024	2023
Contractually Required Contribution	$ 190,149	$ 195,425	$ 198,710
Contribution in Relation to Contractually Required Contribution	(190,149)	(195,425)	(198,710)
Contribution Deficiency (Excess)	$ -	$ -	$ -
District's Covered Payroll	$ 5,865,401	$ 5,770,587	$ 5,575,225
Contributions as a Percentage of Covered Payroll	3.24%	3.39%	3.56%

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

2022	2021	2020	2019	2018	2017	2016
$ 172,220	$ 130,254	$ 127,018	$ 128,552	$ 116,066	$ 106,047	$ 109,969
(172,220)	(130,254)	(127,018)	(128,552)	(116,066)	(106,047)	(109,969)
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 5,421,825	$ 5,293,481	$ 5,269,137	$ 4,533,489	$ 4,524,739	$ 4,468,004	$ 4,382,365
3.18%	2.46%	2.41%	2.84%	2.57%	2.37%	2.51%

HARLETON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHERS RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED AUGUST 31, 2025

	FY 2025 Plan Year 2024	FY 2024 Plan Year 2023	FY 2023 Plan Year 2022
District's Proportion of the Net Liability (Asset) for OPEB	0.00592218%	0.00640238%	0.00598911%
District's Proportionate share of the Net OPEB Liability (Asset)	$ 1,797,473	$ 1,417,378	$ 1,434,033
State's Proportionate share of the Net OPEB Liability (Asset) associated with the District	2,252,209	1,710,284	1,749,295
TOTAL	$ 4,049,682	$ 3,127,662	$ 3,183,328
District's Covered Payroll	$ 5,770,587	$ 5,575,225	$ 5,421,825
District's Proportionate Share of the Net OPEB Liability (Asset) as a percentage of its Covered Payroll	31.15%	25.42%	26.45%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	13.70%	14.94%	11.52%

Note: GASB Codification, Vol. 2, P50.238 states that the information on this schedule should be determined as of the measurement date. The amounts reported for FY 2025 are for measurement date August 31, 2024. The amounts reported for FY 2024 are for measurement date August 31, 2023. The amounts reported for FY 2023 are for measurement date August 31, 2022. The amounts reported for FY 2022 are for measurement date August 31, 2021. The amounts reported for FY 2021 are for the measurement date of August 31, 2020. The amounts for FY 2020 are for the measurement date August 31, 2019. The amounts for FY 2019 are for the measurement date August 31, 2018. The amounts for FY 2018 are based on the August 31, 2017 measurement date.

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

	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017
	0.00547382%	0.00569763%	0.00614113%	0.00572945%	0.00531255%
	$ 2,111,499	$ 2,165,928	$ 2,904,215	$ 2,860,766	$ 2,310,228
	2,828,938	2,910,488	3,859,051	3,847,402	3,463,454
	$ 4,940,437	$ 5,076,416	$ 6,763,266	$ 6,708,168	$ 5,773,682
	$ 5,293,481	$ 5,269,137	$ 4,533,489	$ 4,524,739	$ 4,468,004
	39.89%	41.11%	64.06%	63.22%	51.71%
	6.18%	4.99%	2.66%	1.57%	0.91%

HARLETON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS FOR OTHER POST EMPLOYMENT BENEFITS (OPEB)
TEACHERS RETIREMENT SYSTEM OF TEXAS
FOR FISCAL YEAR 2025

		2025		2024		2023	
Contractually Required Contribution	$	50,681	$	54,504	$	55,539	$
Contribution in Relation to Contractually Required Contribution		(50,681)		(54,504)		(55,539)	
Contribution Deficiency (Excess)	$	-	$	-	$	-	$
District's Covered Payroll	$	5,865,401	$	5,770,587	$	5,575,225	$
Contributions as a Percentage of Covered Payroll		0.86%		0.94%		1.00%	

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

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

The accompanying notes are an integral part of this statement

2022		2021		2020		2019		2018
48,656	$	43,867	$	44,489	$	40,689	$	39,439
(48,656)		(43,867)		(44,489)		(40,689)		(39,439)
-	$	-	$	-	$	-	$	-
5,421,825	$	5,293,481	$	5,269,137	$	4,533,489	$	4,524,739
0.90%		0.83%		0.84%		0.90%		0.87%

HARLETON INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED AUGUST 31, 2025

A. Notes to Schedules for the TRS Pension

Changes of Benefit terms.

The Texas 2023 Legislature passed Senate Bill 10 (SB10) that provides a stipend payment to certain retirees and a variable ad hoc COLA to certain retirees in early fiscal year 2024. Due to its timing, the legislation and payments were not reflected in the August 31, 2023 actuarial valuation. Under the roll forward method, the adjustment was made to reflect the legislation in the rolled forward liabilities for the current measurement year, August 31, 2024. SB10 and House Joint Resolution 2 (HJR2) of the 88^{th} Regular Legislative Session appropriated payments of $1.645 billion for one-time stipends and $3.355 billion for COLAs. The appropriation is treated as a supplemental contribution and included in other additions. Since the Legislature appropriated the funds for this one-time stipend and COLA, there was no impact on the net pension liability of TRS.

Changes of Assumptions.

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

B. Notes to Schedules for the TRS OPEB Plan

Changes of Benefit terms.

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

Changes of Assumptions.

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:

- The discount rate changed from 4.13 percent as of August 31, 2023 to 3.87 percent as of August 31, 2024, accompanied by revised demographic and economic assumptions based on the TRS experience study.
- The tables used to model the impact of aging on the underlying claims were revised.

Combining Schedules

HARLETON INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AUGUST 31, 2025

Data Control Codes		Special Revenue Funds 211 ESEA Title I Part A	224 IDEA Part B Formula	240 School Lunch & Breakfast Program	255 ESEA II Training/ Recruiting
	ASSETS				
1110	Cash and temporary investments	-	-	127,334	-
1120	Investments - current	-	-	-	-
1220	Property taxes receivable - delinquent	-	-	-	-
1230	Allowance for uncollectible taxes	-	-	-	-
1240	Due from other governments	-	-	29,044	-
1000	Total Assets	-	-	156,378	-
	LIABILITIES				
2160	Accrued wages payable	-	-	10,392	-
2200	Accrued expenditures	-	-	177	-
2000	Total Liabilities	-	-	10,569	-
	DEFERRED INFLOWS OF RESOURCES				
2601	Unavailable revenue - property taxes	-	-	-	-
2600	Total Deferred Inflows of Resources	-	-	-	-
	FUND BALANCES				
	Restricted Fund Balance:				
3450	Federal or State grants	-	-	145,809	-
3480	Retirement of long-term debt	-	-	-	-
3000	Total Fund Balances	-	-	145,809	-
4000	Total Liabilities, Deferred Inflows and Fund Balances	-	-	156,378	-

Special Revenue Funds						
270 ESEA Title V Part B	289 Other Federal Programs	410 State Textbook Fund	429 Other State Programs	Total Nonmajor Special Revenue Funds	599 Debt Service Fund	Total Nonmajor Governmental Funds
-	-	17,684	-	145,018	188,818	333,836
-	-	-	-	-	212,010	212,010
-	-	-	-	-	26,144	26,144
-	-	-	-	-	(20,915)	(20,915)
-	-	-	-	29,044	-	29,044
-	-	17,684	-	174,062	406,057	580,119
-	-	-	-	10,392	-	10,392
-	-	-	-	177	-	177
-	-	-	-	10,569	-	10,569
-	-	-	-	-	5,229	5,229
-	-	-	-	-	5,229	5,229
-	-	17,684	-	163,493	-	163,493
-	-	-	-	-	400,828	400,828
-	-	17,684	-	163,493	400,828	564,321
-	-	17,684	-	174,062	406,057	580,119

HARLETON INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes		Special Revenue Funds 211 ESEA Title I Part A	224 IDEA Part B Formula	240 School Lunch & Breakfast Program	255 ESEA II Training/ Recruiting
	REVENUES				
5700	Total local and intermediate sources	-	-	47,748	-
5800	State program revenues	-	-	20,648	-
5900	Federal program revenues	167,750	47,800	417,826	29,467
5020	Total Revenues	167,750	47,800	486,222	29,467
	EXPENDITURES				
0011	Instruction	167,750	47,800	-	29,467
0035	Food service	-	-	463,798	-
0051	Facilities maintenance and operations	-	-	1,020	-
0052	Security and monitoring services	-	-	-	-
0071	Debt service - principal on long-term debt	-	-	-	-
0072	Debt service - interest on long-term debt	-	-	-	-
0073	Debt service - bond issuance cost and fees	-	-	-	-
6030	Total Expenditures	167,750	47,800	464,818	29,467
1100	Excess (Deficiency) of Revenues Over Expenditures	-	-	21,404	-
	OTHER FINANCING SOURCES (USES)				
7915	Transfers in	-	-	-	-
8949	Transfers out	-	-	-	-
7080	Total other financing sources and uses	-	-	-	-
1200	Net change in fund balances	-	-	21,404	-
0100	Fund balances, beginning	-	-	124,405	-
3000	Fund balances, ending	-	-	145,809	-

Special Revenue Funds						
270 ESEA Title V Part B	**289 Other Federal Programs**	**410 State Textbook Fund**	**429 Other State Programs**	**Total Nonmajor Special Revenue Funds**	**599 Debt Service Fund**	**Total Nonmajor Governmental Funds**
-	-	-	-	47,748	152,341	200,089
-	-	37,171	135,990	193,809	30,511	224,320
-	12,801	-	-	675,644	-	675,644
-	12,801	37,171	135,990	917,201	182,852	1,100,053
-	12,801	24,537	8,733	291,088	-	291,088
-	-	-	-	463,798	-	463,798
-	-	-	-	1,020	-	1,020
-	-	-	127,257	127,257	-	127,257
-	-	-	-	-	146,000	146,000
-	-	-	-	-	5,553	5,553
-	-	-	-	-	-	-
-	12,801	24,537	135,990	883,163	151,553	1,034,716
-	-	12,634	-	34,038	31,299	65,337
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	12,634	-	34,038	31,299	65,337
-	-	5,050	-	129,455	369,529	498,984
-	-	17,684	-	163,493	400,828	564,321

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Required TEA Schedules

HARLETON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
AUGUST 31, 2025

	1	2	3
Last Ten Years	**Tax Rates**		**Assessed or Appraised Valuation for School**
Ended August 31,	**Maintenance**	**Debt Service**	**Tax Purposes**
2016 & Prior	Various	Various	-
2017	1.1700	0.0800	142,616,800
2018	1.1700	0.0800	149,858,160
2019	1.1700	0.0800	154,190,710
2020	1.0684	0.0800	161,230,166
2021	1.0547	0.0800	168,330,043
2022	1.0021	0.0800	177,353,665
2023	0.9429	0.0700	199,483,086
2024	0.7575	0.0628	217,831,769
2025 (School year under audit)	0.7575	0.0613	227,388,155
1000 Totals			
8000 Total Taxes Refunded Under Section 26.1115, Tax Code			

10 Beginning Balance September 1	20 Current Year's Total Levy	31 Maintenance Collections	32 Debt Service Collections	40 Entire Year's Adjustments	50 Ending Balance August 31	99 Taxes Refunded Under Section 26.1115c
88,818		14,820	281	(3,483)	70,234	
14,155		1,810	124	(131)	12,090	
12,558		1,958	134	(100)	10,366	
14,614		2,400	164	(100)	11,950	
24,535		3,130	234	(9,638)	11,533	
45,025		3,143	238	(148)	41,496	
25,375		5,375	429	(394)	19,177	
38,790		8,243	612	(3,498)	26,437	
106,555		49,112	4,072	(9,587)	43,784	
-	1,861,754	1,609,074	130,765		121,915	
370,425	1,861,754	1,699,065	137,053	(27,079)	368,982	
						11,880

HARLETON INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
CHILD NUTRITION FUND
FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts (GAAP Basis)	Variance With Final Budget Positive (Negative)
	REVENUES:				
5700	Local and intermediate sources	107,115	107,115	47,748	(59,367)
5800	State program revenues	25,000	25,000	20,648	(4,352)
5900	Federal program revenues	344,357	344,357	417,826	73,469
5020	Total revenues	476,472	476,472	486,222	9,750
	EXPENDITURES:				
0035	Food service	474,972	474,972	463,798	11,174
0051	Facilities maintenance and operations	1,500	1,500	1,020	480
6030	Total expenditures	476,472	476,472	464,818	11,654
1100	Excess (deficiency) of revenues over expenditures	-	-	21,404	21,404
	OTHER FINANCING SOURCES (USES):				
7915	Transfers in	-	-	-	-
8911	Transfers out	-	-	-	-
7080	Total other financing sources (uses)	-	-	-	-
1200	Net change in fund balances	-	-	21,404	21,404
0100	Fund balance - September 1 (beginning)	124,405	124,405	124,405	-
3000	Fund balance - August 31 (ending)	124,405	124,405	145,809	21,404

Exhibit J-3

HARLETON INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes		Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts (GAAP Basis)	Variance With Final Budget Positive (Negative)
	REVENUES:				
5700	Local and intermediate sources	138,139	138,139	152,341	14,202
5800	State program revenues	18,278	18,278	30,511	12,233
5020	Total revenues	156,417	156,417	182,852	26,435
	EXPENDITURES:				
0071	Debt service - principal on long-term debt	146,000	146,000	146,000	-
0072	Debt service - interest on long-term debt	5,553	5,553	5,553	-
0073	Debt service - bond issuance costs and fees	4,864	4,864	-	4,864
6030	Total expenditures	156,417	156,417	151,553	4,864
1100	Excess (deficiency) of revenues over expenditures	-	-	31,299	31,299
	OTHER FINANCING SOURCES (USES):				
7915	Transfers in	-	-	-	-
8911	Transfers out	-	-	-	-
7080	Total other financing sources (uses)	-	-	-	-
1200	Net change in fund balances	-	-	31,299	31,299
0100	Fund balance - September 1 (beginning)	369,529	369,529	369,529	-
3000	Fund balance - August 31 (ending)	369,529	369,529	400,828	31,299

HARLETON INDEPENDENT SCHOOL DISTRICT
USE OF FUNDS REPORT - STATE ALLOTMENT PROGRAMS
FOR THE YEAR ENDED AUGUST 31, 2025

Section A: Compensatory Education Programs

AP1	Did your district expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes
AP2	Does the district 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.	$ 566,874
AP4	List the actual direct program expenditures for state compensatory education programs during the district's fiscal year.	$ 389,350

Section B: Bilingual Education Programs

AP5	Did your district expend any bilingual education program state allotment funds during the district's fiscal year?	Yes
AP6	Does the district 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 district's fiscal year.	$ 11,020
AP8	List the actual direct program expenditures for bilingual education programs during the district's fiscal year.	$ 30,062

FEDERAL AWARDS SECTION

A.J. Goff, CPA
Ronnie Herrington, CPA
Daniel Raney, CPA
Laurie Durbin, CPA

G&H

Goff & Herrington, P.C.

P.O. Box 153320 ● Lufkin, TX. 75915-3320 ● (936) 634-2345 ● Fax:(936) 622-6823

Certified Public Accountants

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

Members of the Board of Trustees of
Harleton Independent School District
Harleton, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Harleton Independent School District (District), as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 6, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

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.

Goff & Herrington, P.C.

GOFF & HERRINGTON, P.C.
Certified Public Accountants

January 6, 2025

HARLETON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2025

None identified.

HARLETON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF STATUS OF PRIOR FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2025

There were no findings reported for the prior year.

HARLETON INDEPENDENT SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED AUGUST 31, 2025

None required.

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Approval list for library books

ELEM/JH

Music Superstars: Beyonce by Ariel Factor Birdoff 2025 Bellwether Media

Music Superstars: Chris Stapleton 2025 Bellwether Media

Texas Before the Lone Star by Daughters of the American Revolution2025 (Donated by the organization)

Buc-ee Goes to School by Katherine Aplin

HS

Eye of the Oracle series by Bryan Davie (Christian author) 2006+ AMG Publishers

The Bright Side of Blue by Becky Drace (Donation in memory of Amy Fox)

Return to: **Must-haves List 2 - Late Fall**

Follett Content Solutions, LLC
1340 Ridgeview Drive
McHenry, IL 60050

Date: 10/17/2025
List Number: 296858473
Customer Number: 4202324

For: Harleton School (#4202324)

Created by: Kim Clynch
Email: clynchkim@harletonisd.net

List Number: 296858473
List Name: Must-haves List 2 - Late Fall

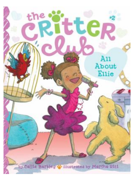
List Summary

49 Items	$832.45
9 Pre-orders:	$142.73
Subtotal:	**$832.45**

Must-haves List 2 - Late Fall

49 items | Sorted by **Title**

Item	!	Price	Qty.	Total



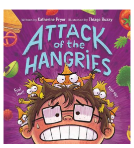
All about Ellie (Critter Club, Book 2) by Barkley, Callie (#0942QJ0) — **$16.54** 1 **$16.54**

FollettBound Glued — Little Simon, 2013

When she wins the lead role in a school play, second-grader Ellie neglects her friends in the Critter Club and their new animal shelter.

Dewey: **-Fic-**; Audience: **Lower Elementary**; Interest Level: **K-3**; Reading Level: **2.9**
AR 3.2 LG 1 157129EN
From the publisher: **Grades Pre-K/K-4**; **Ages 5-9**
From SLJ: **Gr 1-3**

Tags: Animal Stories | Early Chapter Book | Friendship Stories | Realistic Fiction



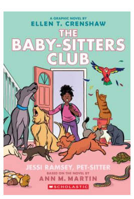
Attack of the hangries by Pryor, Katherine (#2594DH9) — **$18.67** 1 **$18.67**

Hardcover — WorthyKids, 2025

"A humorous and kid-friendly look at the science behind our bodies' need for food and the relationship between food and mood"--Provided by publisher.

Dewey: **612.3**; Audience: **Lower Elementary**; Interest Level: **K-3**
From the publisher: **Grades Pre-K/K-2**; **Ages 4-7**

Tags: Human Body/Physiology | Includes Back Matter | Life Science | Self-Management



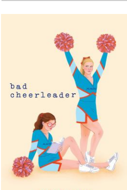
The Baby-sitters Club. 18,Jessi Ramsey, pet-sitter (Baby-Sitters Club, Book 18) by Crenshaw, Ellen T (#2397PH6) — **$22.37** 1 **$22.37**

FollettBound Glued — Graphix, an imprint of Scholastic, 2025

"With snakes on the loose and sick hamsters, Jessi's got plenty of pet-sitting troubles, and things don't get any easier when she and her friends get into a big fight. Will Jessi be able to handle her pet-sitting job when things are going wrong with the baby-sitters, too?"--Amazon.com.

Dewey: **741.5**; Audience: **Upper Elementary**; Interest Level: **3-6**
From the publisher: **Grades 3-7**; **Ages 8-12**

Tags: Animal Stories | Friendship Stories | Graphic Novels | Pet Stories | Self-Management



Bad Cheerleader by Thayer, Alex (#2345PH6) — **$18.24** 1 **$18.24**

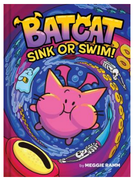
FollettBound Glued — Aladdin, 2025

Available for pre-order. This item is scheduled for release on **December 11, 2025**.

Dewey: **-Fic-**; Audience: **Middle School**; Interest Level: **5-8**
From Booklist: **Grades 5-8**; Kirkus: **Ages 9-13**; PW: **Ages 10-up**

Tags: Diverse Abilities | Realistic Fiction | Siblings

Item	!	Price	Qty.	Total



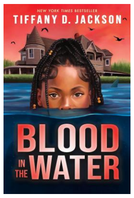
Batcat. 2,Sink or swim! (Batcat) by Ramm, Meggie (#2832CD7) — **$13.99** 1 **$13.99**

Hardcover — Amulet Books, 2024

"Batcat and Al the Ghost are great roommates--Batcat even shares their eye scream occasionally--but sometimes Batcat still craves solo them time. When Batcat visits the Mermaid Lagoon for a relaxing day of reading all by themself, they discover the local mermaids in hysterics all over the beach--so much for quiet day on the sand!"--Back cover.

Dewey: **741.5**; Audience: **Lower Elementary**; Interest Level: **K-3**
From the publisher: **Grades 1-4**; **Ages 6-9**

Tags: Graphic Novels | LGBTQIA+



Blood in the water by Jackson, Tiffany D (#2749GH4) — **$18.67** 1 **$18.67**

Hardcover — Scholastic Inc., 2025

"Brooklyn girl Kaylani McKinnon is thrust into an intricate web of lies when a shocking murder on Martha's Vineyard threatens to expose dangerous secrets"--Provided by publisher.

Dewey: **-Fic-**; Audience: **Middle School**; Interest Level: **5-8**
AR 3.9 MG+ 6 555459EN
From the publisher: **Grades 4-7**; **Ages 9-12**
From Booklist: **Grades 5-8**; Kirkus: **Ages 9-12**; PW: **Ages 9-12**; SLJ: **Gr 4-7**

Tags: African American | Mystery

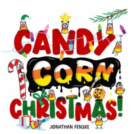
Boo the Library Ghost by Paige, Becky (#2820CE7) — **$10.99** 1 **$10.99**

Hardcover — Silver Dolphin Books, 2024

Available for pre-order. This item is scheduled for release on **August 27, 2026**.

Dewey: **-E-**; Audience: **Lower Elementary**; Interest Level: **K-3**
AR 3.5 LG .5 552245EN
From PW: **Ages 3-5**

Tags: Imagination Stories



Candy corn Christmas! by Fenske, Jonathan (#2264MH4) — **$10.99** 1 **$10.99**

Hardcover — Little Simon, 2025

Tired of being forgotten after Halloween, candy corn sets out to join the Christmas cheer, but must prove that holiday joy is not seasonal, and can be shared throughout the year.

Dewey: **-E-**; Audience: **Lower Elementary**; Interest Level: **K-3**
From the publisher: **Grade Pre-K/K**; **Ages 1-4**
From Kirkus: **Ages 4-8**; PW: **Ages 1-4**; SLJ: **PreS-Gr 3**

Tags: Holiday Stories | Humor | Personification (Literary Device)

City of dragons. 3,Quest for the true dragon (City of Dragons, Book 3) by Yogis, Jaimal (#2360WH6) — **$24.19** 1 **$24.19**

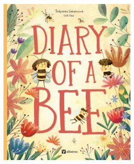
FollettBound Glued — Graphix, an imprint of Scholastic, 2025

"Daijiang's continued pursuit of Grace has made it clear that she and Nate are crucial to his plan. But as her Hunxue powers grow stronger, Grace can't help but feel it's unfair she might be missing out on a normal school life. Other kids get to relax, watch movies with friends and go on dates, while Grace is risking her life to save the world. Something has felt off about her connection with Nate lately, and she keeps dreaming of her father and his ominous insistence that she must wake the dragon kings. When a trip to rendezvous with an old ally goes awry, Grace and her friends find themselves stranded in Tokyo with only one day to wake the Southern Dragon King. But with the race against the clock exacerbating tensions on the team, can Grace get back in sync with Nate and her friends before it's too late?"--OCLC.

Dewey: **741.5**; Audience: **Upper Elementary**; Interest Level: **3-6**
From the publisher: **Grades 3-7**; **Ages 8-12**
From Kirkus: **Ages 9-13**

Tags: Graphic Novels | Manga

Item	!	Price	Qty.	Total



Diary of a bee by Sekaninova, Stepanka (#2477QH7) | — | $16.78 | 1 | $16.78

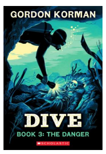
Hardcover — Albatros, 2025

"Takes kids on a captivating journey into the hive, revealing the incredible science behind bee life. Follow Matilda and her friend Thomas as they gather nectar, care for the queen, and play their vital roles in nature"--Provided by publisher.

Dewey: **595.79**; Audience: **Lower Elementary**; Interest Level: **K-3**
From the publisher: **Ages 6-9**
From SLJ: **Gr 1-3**

Tags: **Animals** **Insects** **Picture Books for Older Readers**

Dive Book Series [3-item series] (#A745851)



The danger (Dive, Book 3) by Korman, Gordon (#2168ZG1) | — | $7.99 | 1 | $7.99

Paperback — Scholastic Inc., c2003 p2025

"In 1665, a British vessel named the Griffin sank with a priceless amount of gold on board. Now, centuries later, four kids are trying to raise the Griffin's treasure from the sea. Kaz, Dante, Adriana, and Star must take the biggest risks of their lives . . . and discover that they won't be able to trust anybody--even themselves"--Provided by publisher.

Dewey: **-Fic-**; Audience: **Upper Elementary**; Interest Level: **3-6**
From the publisher: **Grades 4-7**; **Ages 9-12**

Tags: **Adventure**

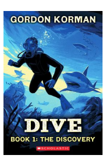
The deep (Dive, Book 2) by Korman, Gordon (#2168WGX) | — | $7.99 | 1 | $7.99

Paperback — Scholastic Inc., c2003 p2025

Four adolescents interning as research divers for the summer find themselves searching for a centuries-old treasure and fending off killer sharks. Interweaves their story with that of Samuel Higgins, a boy who died in a shipwreck in the same waters in 1665.

Dewey: **-Fic-**; Audience: **Upper Elementary**; Interest Level: **3-6**
From the publisher: **Grades 4-7**; **Ages 9-12**

Tags: **Adventure**



The discovery (Dive, Book 1) by Korman, Gordon (#2168UG5) | — | $7.99 | 1 | $7.99

Paperback — Scholastic Inc., c2003 p2025

Four adolescents interning as research divers for the summer find themselves searching for a centuries-old treasure and fending off killer sharks. Interweaves their story with that of Samuel Higgins, a boy who died in a shipwreck in the same waters in 1665.

Dewey: **-Fic-**; Audience: **Upper Elementary**; Interest Level: **3-6**
From the publisher: **Grades 4-7**; **Ages 9-12**

Tags: **Adventure**

Dream On Book Series [2-item series] (#A792302)

Contains items available for pre-order. Some items in this set are not yet available; we'll ship them to you upon release.

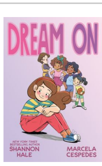
Dream Big (Dream On, Book 2) by Hale, Shannon (#2366CJ5) | — | $23.90 | 1 | $23.90

FollettBound Glued — Roaring Brook Press, 2026

Available for pre-order. This item is scheduled for release on **August 26, 2026**.

Dewey: **741.5**; Audience: **Upper Elementary**; Interest Level: **3-6**
From the publisher: **Ages 8-12**

Tags: **Graphic Novels**



Dream on (Dream On, Book 1) by Hale, Shannon (#2083HF7) | — | $23.90 | 1 | $23.90

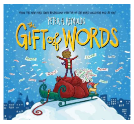
FollettBound Glued — Roaring Brook Press, 2025

"When Cassie gets a letter that says she's won a huge prize she thinks its the answer to all of her problems. She could get another car so her big family doesnt have to take to trips to go places. Or new furniture to replace their shabby old sofa. Or maybe she could make Vali her best friend forever by taking her on a fabulous vacation. But what happens if Cassie wins nothing at all?"--Back cover.

Item	!	Price	Qty.	Total

Dewey: **741.5**; Audience: **Upper Elementary**; Interest Level: **3-6**
From the publisher: **Ages 8-12**
From Booklist: **Grades 3-6**; Kirkus: **Ages 8-12**; PW: **Ages 8-12**; SLJ: **Gr 3-6**

Tags: **Graphic Novels**



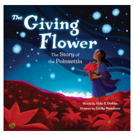
The gift of words by Reynolds, Peter H (#2388EH7) — $18.67 — 1 — **$18.67**

Hardcover — Orchard Books, an imprint of Scholastic Inc., 2025

When positive words prove hard to come by in his bustling town, Jerome shares holiday wishes with his community by stringing joyful words on a tree.

Dewey: **-E-**; Audience: **Lower Elementary**; Interest Level: **K-3**
From the publisher: **Grades Pre-K/K-3**; **Ages 4-8**
From Kirkus: **Ages 3-8**; SLJ: **K-Gr 2**

Tags: **Holiday Stories** **Literature** **Picture Book**



The giving flower : the story of the Poinsettia by Dobbs, Alda P (#2506LH0) — $18.67 — 1 — **$18.67**

Hardcover — Sourcebooks Jabberwocky, 2025

Explore the history of the Poinsettia flower and the holiday traditions it's inspired.

Dewey: **635.9**; Audience: **Lower Elementary**; Interest Level: **K-3**
From the publisher: **Grades Pre-K/K-3**; **Ages 4-8**
From Booklist: **Preschool-Grade 3**; Kirkus: **Ages 4-8**; PW: **Ages 4-8**; SLJ: **K-Gr 3**

Tags: **Authentic Author** **Hispanic/Latino** **Holiday Stories** **Latin America** **Plants/Botany**

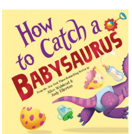
The house next door by Oh, Ellen (#2515GH3) — $18.67 — 1 — **$18.67**

Hardcover — Harper, an imprint of HarperCollinsPublishers, 2025

Rory knows the house next door is haunted. Filled with scary spirits and mysterious noises, Rory must do everything he can to prevent the new neighbors from becoming its next victims.

Dewey: **-Fic-**; Audience: **Upper Elementary**; Interest Level: **3-6**
From the publisher: **Grades 3-7**; **Ages 8-12**
From Booklist: **Grades 3-6**; Kirkus: **Ages 8-13**; PW: **Ages 8-12**; SLJ: **Gr 3-6**

Tags: **Asian American** **Folklore** **Horror** **Relationship Skills** **Scary Stories**



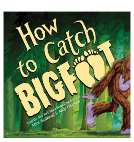
How to catch a Babysaurus (How To Catch...) by Walstead, Alice (#2126NH8) — $12.99 — 1 — **$12.99**

Hardcover — Sourcebooks Wonderland, 2025

A story about gaining a new family member.

Dewey: **-E-**; Audience: **Lower Elementary**; Interest Level: **K-3**
From the publisher: **Grades Pre-K/K-5**; **Ages 4-10**

Tags: **Dinosaur Stories** **Picture Book** **Siblings**



How to catch Bigfoot (How To Catch...) by Walstead, Alice (#2126MH0) — $12.99 — 1 — **$12.99**

Hardcover — Sourcebooks Wonderland, 2025

Children attempt to catch Bigfoot while camping in the woods.

Dewey: **-E-**; Audience: **Lower Elementary**; Interest Level: **K-3**
From the publisher: **Grades Pre-K/K-5**; **Ages 4-10**
From Kirkus: **Ages 4-7**; SLJ: **Gr 1-3**

Tags: **Imagination Stories** **Picture Book**

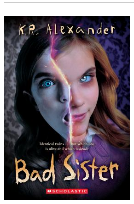
Identikill by Alexander, K. R (#2142DG2) — $7.99 — 1 — **$7.99**

Paperback — Scholastic Inc., 2025

A young girl is haunted by the ghost of her twin sister following her death.

Dewey: **-Fic-**; Audience: **Upper Elementary**; Interest Level: **3-6**
AR 3.9 MG 4 553807EN
From the publisher: **Grades 4-7**; **Ages 9-12**
From Kirkus: **Ages 8-12**

Tags: **Horror** **Scary Stories**



Identikill 2 by Alexander, K. R (#2391MH6) — $8.88 — 1 — **$8.88**

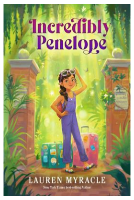
Paperback — Scholastic, 2026

Available for pre-order. This item is scheduled for release on **January 6, 2026**.

Dewey: **-Fic-**; Audience: **Upper Elementary**; Interest Level: **3-6**
From the publisher: **Grades 4-7**; **Ages 9-12**

Item	!	Price	Qty.	Total

Tags: Horror · Scary Stories · Siblings



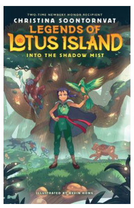
Incredibly Penelope by Myracle, Lauren (#2023JH5) — $18.67 1 $18.67

Hardcover — Walker Books, 2025

Penelope has been all over the globe traveling alongside her very wealthy godmother. She's done things most kids never dream of, but there's one thing she desperately wants to try: go to school! Penelope persuades her mother and godmother to let her attend Idlewild Academy for Girls, where her charm, openness, and generosity quickly win over many of her new classmates, although some think she's a snob. When Penelope's mother and godmother go missing, her wealth goes along with them, and people start treating her differently, even cruelly--Adapted from OCLC.

Dewey: **-Fic-**; Audience: **Upper Elementary**; Interest Level: **3-6**
From the publisher: **Grades 3-7**; **Ages 8-12**
From Booklist: **Grades 4-7**; Kirkus: **Ages 8-12**; PW: **Ages 8-12**; SLJ: **Gr 4-6**

Tags: Classic Retellings · Mystery · Realistic Fiction



Into the shadow mist (Legends of Lotus Island, Book 2) [large print] by Soontornvat, Christina (#2775FD5) — $24.99 1 $24.99

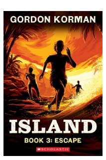
Hardcover (library binding) — Thorndike Press, a part of Gale, a Cengage company, c2023 p2024

"Plum and her friends are traveling to the misty Bokati Island. There, they will study with the mysterious Guardian Master Em, who is the keeper of the ancient forest. The field trip comes just in time for Plum, who still can't figure out why she's so different from the other Novices on Lotus Island. At first, Plum doesn't know what to make of this quiet and sometimes gloomy place. But it doesn't take long to discover that Bokati is brimming with an incredible array of fascinating animals and plants. When an unseen force begins to destroy the trees, putting the entire ecosystem at risk, Plum and her classmates must spring into action. Plum is determined to help, even though she's hiding secrets about her own Guardian powers from even her closest friends"--Provided by publisher.

Dewey: **-Fic-**; Audience: **Upper Elementary**; Interest Level: **3-6**
From Kirkus: **Ages 7-11**

Tags: Adventure · Asian American · Fantasy · Multicultural · Mystery · Relationship Skills

Island Book Series [3-item series] (#A236132)



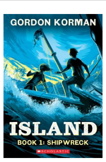
Escape (Island, Book 3) by Korman, Gordon (#2016KFX) — $17.84 1 $17.84

FollettBound Glued — Scholastic Inc., c2001 p2024

Six kids shipwrecked on an obscure Pacific island urgently need a plan to get home when they realize they are sharing their living space with a deadly group of smugglers--and the situation grows even more dire when the smugglers stumble across an atomic bomb left there in 1945.

Dewey: **-Fic-**; Audience: **Upper Elementary**; Interest Level: **3-6**; Reading Level: **5.2**
AR 4.9 MG 4 58027EN
From the publisher: **Grades 4-7**; **Ages 9-12**

Tags: Adventure · Survival Stories



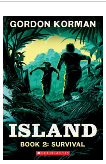
Shipwreck (Island, Book 1) by Korman, Gordon (#2458AG8) — $17.84 1 $17.84

FollettBound Glued — Scholastic Inc., c2001 p2024

Six children try to survive on a desert island in the Pacific Ocean after a storm destroys their boat.

Dewey: **-Fic-**; Audience: **Upper Elementary**; Interest Level: **3-6**
AR 4.6 MG 3 58026EN
From the publisher: **Grades 4-7**; **Ages 9-12**
From SLJ: **Gr 5-7**

Tags: Adventure · Relationship Skills · Survival Stories



Survival (Island, Book 2) by Korman, Gordon (#2016JF2) — $17.84 1 $17.84

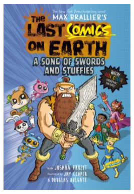
FollettBound Glued — Scholastic Inc., c2001 p2024

Four children, having survived a shipwreck and a week with no food, arrive on a deserted island in the Pacific Ocean, missing two of their friends, and find themselves in danger of being found by some very dangerous people.

Dewey: **-Fic-**; Audience: **Upper Elementary**; Interest Level: **3-6**; Reading Level: **4.3**
AR 4.8 MG 4 58028EN
From the publisher: **Grades 4-7**; **Ages 9-12**
From SLJ: **Gr 4-6**

Item	!	Price	Qty.	Total

Tags: Adventure Survival Stories



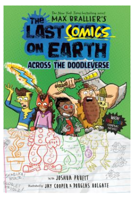
The last comics on Earth. #3,A song of swords and stuffies (Last Comics on Earth, Book 3) by Brallier, Max (#2419TG0) — $14.95 1 $14.95

Hardcover — Viking, 2025

The Last Kids on Earth face unexpected competition from Skaelka's bestselling comic, and write a threequel in which they team up with the Laser Blade Hero Squad to save Apocalyptia from a mysterious, cutifying threat.

Dewey: **741.5**; Audience: **Upper Elementary**; Interest Level: **3-6**
From the publisher: **Grades 3-7**; **Ages 8-12**
From Kirkus: **Ages 8-13**

Tags: Graphic Novels



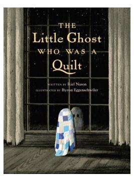
The Last Comics on Earth Across the Doodleverse (Last Comics on Earth, Book 4) by Brallier, Max (#2065GJ4) — $14.95 1 $14.95

Hardcover — Viking Books for Young Re, 2026

Available for pre-order. This item is scheduled for release on **April 28, 2026**.

Dewey: **741.5**; Audience: **Upper Elementary**; Interest Level: **3-6**
From the publisher: **Grades 3-7**; **Ages 8-12**

Tags: Adventure Graphic Novels Humor Multicultural Survival Stories



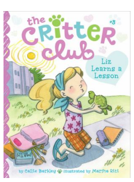
The little ghost who was a quilt by Nason, Riel (#1793BB4) — $18.67 1 $18.67

Hardcover — Tundra Books, an imprint of Penguin Random House Canada Young Readers, a Penguin Random House Company, 2020

"Ghosts are supposed to be sheets, light as air and able to whirl and twirl and float and soar. But the little ghost who is a quilt can't whirl or twirl at all, and when he flies, he gets very hot. He doesn't know why he's a quilt. His parents are both sheets, and so are all of his friends. (His great-grandmother was a lace curtain, but that doesn't really help cheer him up.) He feels sad and left out when his friends are zooming around and he can't keep up. But one Halloween, everything changes. The little ghost who was a quilt has an experience that no other ghost could have, an experience that only happens because he's a quilt--and he realizes that it's OK to be different"--Provided by publisher.

Dewey: **-E-**; Audience: **Lower Elementary**; Interest Level: **K-3**; Reading Level: **2.4**
AR 4.1 LG .5 551773EN
From the publisher: **Grades Pre-K/K-2**; **Ages 3-7**
From Kirkus: **Ages 4-7**; PW: **Ages 3-7**; SLJ: **K-Gr 2**

Tags: Imagination Stories Picture Book



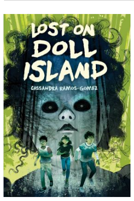
Liz learns a lesson (Critter Club, Book 3) by Barkley, Callie (#0512CL0) — $16.54 1 $16.54

FollettBound Glued — Little Simon, 2013

Members of the Critter Club are all excited about their summer plans until Liz learns that, instead of taking an art class, she will have to be in summer school to improve her math skills, but a fun teacher, a classroom pet, support from her friends, and advice from her brother might get her through.

Dewey: **-Fic-**; Audience: **Lower Elementary**; Interest Level: **K-3**; Reading Level: **3.3**
AR 3 LG 1 159033EN
From the publisher: **Grades Pre-K/K-4**; **Ages 5-9**

Tags: Animal Stories Early Chapter Book Realistic Fiction



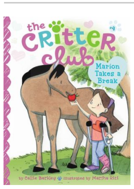
Lost on Doll Island by Ramos-Gomez, Cassandra (#2348CH0) — $17.39 1 $17.39

FollettBound Glued — Simon & Schuster Books for Young Readers, 2025

Eleven-year-old Diego goes to live with his uncle in Mexico City where he explores a haunted island in search of a wish-granting doll.

Dewey: **-Fic-**; Audience: **Middle School**; Interest Level: **5-8**
AR 4.9 MG 6 555644EN
From the publisher: **Grades 3-7**; **Ages 8-12**
From Booklist: **Grades 4-7**

Tags: Hispanic/Latino Horror Thriller



Marion takes a break (Critter Club, Book 4) by Barkley, Callie (#0512DL8) — $16.54 1 $16.54

FollettBound Glued — Little Simon, 2013

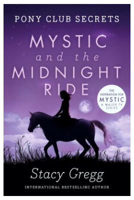
When a broken ankle forces Marion to withdraw from the horse show, she finds a way to stay active by helping her friends at the Critter Club animal shelter find homes for a litter of kittens.

Dewey: **-Fic-**; Audience: **Lower Elementary**; Interest Level: **K-3**; Reading Level: **3.4**
AR 3.4 LG 1 159916EN

Item	!	Price	Qty.	Total

From the publisher: **Grades Pre-K/K-4**; **Ages 5-9**

Tags: Animal Stories | Early Chapter Book | Realistic Fiction



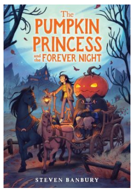
Mystic and the midnight ride (Pony Club Secrets, Book 1) by Gregg, Stacy (#0783ZY8) — $19.39 1 $19.39

FollettBound Glued — HarperCollins Children's Books, 2014

Issie has her horsemanship skills put to the test when she is asked to care for the abandoned, and spirited, Blaze.

Dewey: **-Fic-**; Audience: **Upper Elementary**; Interest Level: **3-6**; Reading Level: **6.1**
From the publisher: **Ages 9-12**

Tags: Animal Stories



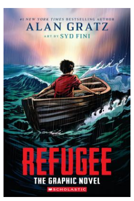
The Pumpkin Princess and the forever night (Pumpkin Princess) by Banbury, Steven (#2622HE7) — $8.88 1 $8.88

Paperback — Little, Brown and Company, 2024

"A runaway orphan is adopted by the fabled Pumpkin King and whisked away to a land of undead creatures"--Provided by publisher.

Dewey: **-Fic-**; Audience: **Upper Elementary**; Interest Level: **3-6**
From the publisher: **Grades 3-7**; **Ages 8-12**
From Booklist: **Grades 4-7**; Kirkus: **Ages 8-12**; PW: **Ages 8-12**; SLJ: **Gr 4-7**

Tags: Horror | Scary Stories



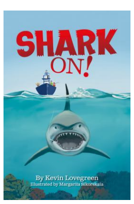
Refugee, the graphic novel by Gratz, Alan (#2455NH1) — $24.19 1 $24.19

FollettBound Glued — Graphix, an imprint of Scholastic, Inc., 2025

"Although separated by continents and decades, Josef, a Jewish boy living in 1930s Nazi Germany; Isabel, a Cuban girl trying to escape the riots and unrest plaguing her country in 1994; and Mahmoud, a Syrian boy in 2015 whose homeland is torn apart by violence and destruction, embark on harrowing journeys in search of refuge, discovering shocking connections that tie their stories together"--Provided by publisher.

Dewey: **741.5**; Audience: **Middle School**; Interest Level: **5-8**
From the publisher: **Grades 4-7**; **Ages 9-12**
From Kirkus: **Ages 10-13**; SLJ: **Gr 4-8**

Tags: Graphic Novels | Historical Fiction | Refugees

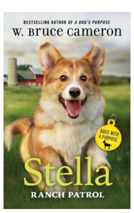


Shark on! (Lucky Luke's Ocean Adventures) by Lovegreen, Kevin (#2906PGX) — $19.95 1 $19.95

Hardcover (library binding) — Lucky Luke, LLC., 2024

"Lucky Luke and Crystal are bursting with excitement. Their dad is taking them on an ocean fishing adventure to chase after giant silver tarpon and lightning-fast shark"--OCLC.

Dewey: **-Fic-**; Audience: **Upper Elementary**; Interest Level: **3-6**
AR 3.8 MG 1 553709EN



Stella : ranch patrol (Dogs With a Purpose) by Cameron, W. Bruce (#2453SG7) — $17.74 1 $17.74

Hardcover — Starscape/Tor Publishing Group, 2025

Thirteen-year-old Mateo trains corgi Stella to herd sheep in order to help his father avoid selling the family ranch.

Dewey: **-Fic-**; Audience: **Upper Elementary**; Interest Level: **3-6**
From the publisher: **Ages 8-12**
From Kirkus: **Ages 8-12**

Tags: Adventure | Animal Stories | Realistic Fiction | Rural Life

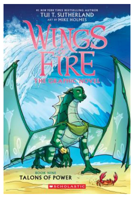
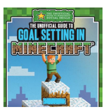
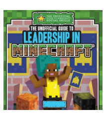
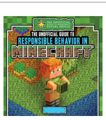
Sunny figures it out by Holm, Jennifer L (#2758TH8) — $24.25 1 $24.25

Hardcover — Graphix, an imprint of Scholastic, 2025

There's no question that Sunny has fun whenever she hangs out with Tony. They go to the movies together, talk a lot at school, and support each other when they need it. But are they dating? Sunny isn't sure... but her friend, Deb, is. She thinks Sunny and Tony should be doing the couples-skate at the local roller rink. And Tony should be giving Sunny his jacket to wear. And carrying her books to class. For Sunny, this doesn't feel great. It just feels...weird. Maybe she needs to stop taking everyone else's advice in order to figure things out for herself!--Adapted from back cover.

Dewey: **741.5**; Audience: **Upper Elementary**; Interest Level: **3-6**
AR 2.4 MG .5 555561EN
From the publisher: **Grades 3-7**; **Ages 8-12**

Tags: Graphic Novels | Relationship Skills | School Stories

	Item	!	Price	Qty.	Total
	**Talons of Power** (Wings Of Fire, Book 9) by Sutherland, Tui T (#2085MJ9) **FollettBound Glued** — Graphix, 2025 **Available for pre-order.** This item is scheduled for release on **January 20, 2026**. Dewey: **741.5**; Audience: **Upper Elementary**; Interest Level: **3-6** From the publisher: **Grades 3-7**; **Ages 8-12** Tags: Adventure · Fantasy · Graphic Novels · Identity (Literary Theme) · Social Awareness	—	$24.19	1	$24.19
	**Unofficial Guide to Conflict Resolution in Minecraft** Book Set [6-item set] (#A787058)				
	**The unofficial guide to conflict resolution in Minecraft** (Unofficial Guide to Conflict Resolution in Minecraft) by Keppeler, Jill (#2864LH4) **Hardcover (library binding)** — PowerKids Press, 2026 "Disagreements with other people will always happen in life . . . and in Minecraft! Whether players are squabbling over the same profitable mine, negotiating over village trading resources, or deciding the punishment for another player 'griefing' others, there will always be conflicts to resolve. This volume uses age-appropriate social and emotional learning concepts to offer guidance on working with others, looking at others' perspectives, recognizing consequences, and other key principles"--Provided by publisher. Dewey: **303.6**; Audience: **Lower Elementary**; Interest Level: **K-3** From the publisher: **Grades 2-5**; **Ages 7-10** Tags: Games & Gaming · Life Skills · Problem & Solution (Text Structure) · Social-Emotional Learning	—	$19.00	1	$19.00
	**The unofficial guide to goal setting in Minecraft** (Unofficial Guide to Conflict Resolution in Minecraft) by Keppeler, Jill (#2864MH1) **Hardcover (library binding)** — PowerKids Press, 2026 "Minecraft is a very free-form game, but it's still common to have goals. . . . Those goals will vary wildly from world to world and player to player, but they're important to those who hold them. Readers will learn more about setting and working toward their personal and collective goals"-- Provided by publisher. Dewey: **155.4**; Audience: **Lower Elementary**; Interest Level: **K-3** From the publisher: **Grades 2-5**; **Ages 7-10** Tags: Games & Gaming · Life Skills · Problem & Solution (Text Structure) · Social-Emotional Learning	—	$19.00	1	$19.00
	**The unofficial guide to leadership in Minecraft** (Unofficial Guide to Conflict Resolution in Minecraft) by Keppeler, Jill (#2864NH9) **Hardcover (library binding)** — PowerKids Press, 2026 "In gaming as in real life, it can be so frustrating when a group has no direction! Sometimes, someone just has to step up and take charge. But once you do . . . what's the best way to handle this new role? . . . This informative book guides Minecraft players through some common challenges and dilemmas using social and emotional learning skills paired with in-game information. Readers will learn more about taking initiative, showing empathy, recognizing strengths, and more"-- Provided by publisher. Dewey: **158**; Audience: **Lower Elementary**; Interest Level: **K-3** From the publisher: **Grades 2-5**; **Ages 7-10** Tags: Games & Gaming · Life Skills · Problem & Solution (Text Structure) · Social-Emotional Learning	—	$19.00	1	$19.00
	**The unofficial guide to problem solving in Minecraft** (Unofficial Guide to Conflict Resolution in Minecraft) by Keppeler, Jill (#2864PH3) **Hardcover (library binding)** — PowerKids Press, 2026 "Readers will learn more about social and emotional learning principles, including analyzing information and using organizational skills, to help them handle every problem Minecraft has to throw at them, whether it's those darned creepers or their own teammates"--Provided by publisher. Dewey: **155.4**; Audience: **Lower Elementary**; Interest Level: **K-3** From the publisher: **Grades 2-5**; **Ages 7-10** Tags: Games & Gaming · Life Skills · Problem & Solution (Text Structure) · Social-Emotional Learning	—	$19.00	1	$19.00
	**The unofficial guide to responsible behavior in Minecraft** (Unofficial Guide to Conflict Resolution in Minecraft) by Keppeler, Jill (#2864QH0) **Hardcover (library binding)** — PowerKids Press, 2026 "Young gamers will learn more about cooperative play and respecting others, including social and emotional learning concepts such as having emotional awareness and resisting negative social pressure"--Provided by publisher.	—	$19.00	1	$19.00

Item	!	Price	Qty.	Total

Dewey: **170.83**; Audience: **Lower Elementary**; Interest Level: **K-3**
From the publisher: **Grades 2-5**; **Ages 7-10**

Tags: Games & Gaming | Life Skills | Problem & Solution (Text Structure) | Responsible Decision-making | Social-Emotional Learning

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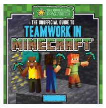

The unofficial guide to teamwork in Minecraft (Unofficial Guide to Conflict Resolution in Minecraft) by Keppeler, Jill (#2864RH8) — **$19.00** — 1 — **$19.00**

Hardcover (library binding) — PowerKids Press, 2026

"Young gamers will learn more about cooperative play and respecting others, including social and emotional learning concepts such as having emotional awareness and resisting negative social pressure"--Provided by publisher.

Dewey: **302.34**; Audience: **Lower Elementary**; Interest Level: **K-3**
From the publisher: **Grades 2-5**; **Ages 7-10**

Tags: Games & Gaming | Life Skills | Problem & Solution (Text Structure) | Social-Emotional Learning

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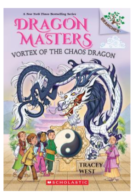
Unsettling Salad! (Jasper Rabbit Creepy Tales) by Reynolds, Aaron (#2460YJ1) — **$13.99** — 1 — **$13.99**

Hardcover — Simon & Schuster Books Fo, 2025

Available for pre-order. This item is scheduled for release on **February 3, 2026**.

Dewey: **-E-**; Audience: **Lower Elementary**; Interest Level: **K-3**
From the publisher: **Grades 1-4**; **Ages 6-9**

Tags: Early Chapter Book | Humor | Scary Stories



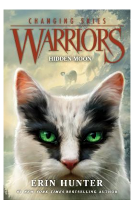
Vortex of the chaos dragon (Branches: Dragon Masters, Book 30) by West, Tracey (#2919QG1) — **$7.99** — 1 — **$7.99**

Paperback — Scholastic, 2025

Available for pre-order. This item is scheduled for release on **December 2, 2025**.

Dewey: **-Fic-**; Audience: **Lower Elementary**; Interest Level: **K-3**
From the publisher: **Grades 1-3**; **Ages 6-8**

Tags: Adventure | Early Chapter Book | Fantasy



Warriors Changing Skies #2Hidden Moon (Warriors: Changing Skies, Book 2) by Hunter, Erin (#2515TH8) — **$19.60** — 1 — **$19.60**

Hardcover — HarperCollins, 2025

Available for pre-order. This item is scheduled for release on **November 4, 2025**.

Dewey: **-Fic-**; Audience: **Middle School**; Interest Level: **5-8**
From the publisher: **Grades 3-7**; **Ages 8-12**
From Kirkus: **Ages 9-12**

Tags: Adventure | Animal Stories | Fantasy | Favorite Characters

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49 items: $832.45

Explanatory Notes

TASB Localized Policy Manual Update 126

Harleton ISD

ATTN(NOTE) **GENERAL INFORMATION ABOUT THIS UPDATE**

Please note:

Changes at Update 126 are based almost exclusively on legislation from the 89th Regular Legislative Session. Please note that documents provided in the legal framework are not adopted by the board.

Unless otherwise noted, references to legislative bills throughout these explanatory notes refer to Senate Bills (SB), House Bills (HB), or House Concurrent Resolutions (HCR) from the 89th Regular Legislative Session. All referenced bills have already gone into effect unless otherwise noted.

TASB Policy Service hosted and recorded a webinar to review the content of Update 126. That recorded webinar is available with your Update 126 materials on Policy Online.

AE(LEGAL) **EDUCATIONAL PHILOSOPHY**

HB 2 updated the existing goals of education and added an additional two.

AF(LEGAL) **INNOVATION DISTRICTS**

The ability for a district to exempt itself from certain laws through a District of Innovation plan was impacted by SB 12, HB 2, and HB 6. SB 571 amended and redesignated the requirements related to termination of a district's designation as a District of Innovation.

AG(LEGAL) **HOME-RULE DISTRICTS**

SB 571 amended the language at Education Code 12.0271 and redesignated material from Education Code 22.085 and 22.092. Changes to the legal framework have been made accordingly.

AIA(LEGAL) **ACCOUNTABILITY: ACCREDITATION AND PERFORMANCE INDICATORS**

An Appeal and Revision section has been added to reflect changes in 19 Administrative Code 97.1002.

AIB(LEGAL) **ACCOUNTABILITY: PERFORMANCE REPORTING**

A section addressing the Performance of Students Receiving Special Education Services has been added to reflect changes from HB 2.

AIC(LEGAL) **ACCOUNTABILITY: INTERVENTIONS AND SANCTIONS**

The section on Intervention Programs has been amended to reflect changes from HB 2.

AIE(LEGAL) **ACCOUNTABILITY: INVESTIGATIONS**

SB 571 added a reason the commissioner is authorized to conduct a special investigation.

B(LEGAL) **LOCAL GOVERNANCE**

The section B table of contents has been revised to add the new code BT, Prohibition on Diversity, Equity, and Inclusion Activities.

BBA(LEGAL) **BOARD MEMBERS: ELIGIBILITY/QUALIFICATIONS**

Registration as a Sex Offender has been added under Ineligibility in response to HB 3629, which prohibits an individual who must register as a sex offender from serving as a trustee.

Harleton ISD

BBB(LEGAL) BOARD MEMBERS: ELECTIONS

The board may adopt a resolution to change the length of terms of trustees no later than December 31, 2030, and may change its election date to the November uniform election date in accordance with HB 3546.

BBBA(LEGAL) ELECTIONS: CONDUCTING ELECTIONS

Electioneering may not be conducted within 20 feet of a parking space designated for curbside voting in accordance with HB 521.

BBD(LEGAL) BOARD MEMBERS: TRAINING AND ORIENTATION

Revisions throughout are due to adopted amendments to 19 Administrative Code 61.1 related to board member training.

BBE(LEGAL) BOARD MEMBERS: AUTHORITY

A section relating to access to information by board members under the Public Information Act has been added pursuant to HB 4310.

BE(LEGAL) BOARD MEETINGS

SB 413 requires the recording of all board meetings. SB 413 also added language regarding inclusion in board meeting minutes of each board member's vote on any item and a requirement to post on the district's website any resolution adopted by the board. HB 1522 changed the required posting time for board agendas from 72 hours to 3 business days.

BE(LOCAL) BOARD MEETINGS

Several recommended revisions have been made to this policy on board meetings. SB 12 prompted new language at Meeting Place and Time indicating that board meetings will be held outside of typical work hours. Language at Notice to Members has been adjusted to reflect HB 1522, which requires board agendas to be posted for three business days, rather than 72 hours, before the meeting. This recommended revision appropriately adjusts when the notice of the meeting will be provided to board members.

At Deadline, the recommended revisions are also in response to HB 1522. We offer for your consideration language requiring that agenda items be submitted 10 calendar days before a meeting. This deadline would provide the district sufficient time to compile items and post an agenda by the statutory deadline. If the district would like to adjust the deadline, please contact your policy consultant.

SB 413 requires roll call voting, so the language at Record Vote has been revised accordingly. A paragraph in the Minutes section has been removed, as the statement is true for all district records and it is not necessary to separately address retention in this policy. Please refer to CPC(LOCAL) and your district's record retention procedures.

The Legal Tips for Policy Development, available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

BEC(LEGAL) BOARD MEETINGS: CLOSED MEETINGS

Trustees may now address matters of cybersecurity and critical infrastructure facilities in closed meetings, in accordance with HB 3112.

Harleton ISD

BED(LEGAL) BOARD MEETINGS: PUBLIC PARTICIPATION

HB 5238 amended the offense of disruption of a meeting to include virtual meetings and electronic disturbances like hacking.

BED(LOCAL) BOARD MEETINGS: PUBLIC PARTICIPATION

Recommended revisions comply with the SB 12 requirement that public comment occur at the beginning of board meetings.

The Legal Tips for Policy Development, available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

BF(LEGAL) BOARD POLICIES

A Compliance section has been added pursuant to SB 12's requirement that districts must implement and comply with policies the district is required to adopt.

BJA(LEGAL) SUPERINTENDENT: QUALIFICATIONS AND DUTIES

Provisions regarding required certifications to TEA have been added to this policy. Information on the do-not-hire registry are in accordance with HB 2. SB 12 requires board approval of the superintendent's certification relating to diversity, equity, and inclusion prohibitions. A section on Testimony Before the SBOE has also been added pursuant to SB 12.

BJB(LEGAL) SUPERINTENDENT: RECRUITMENT AND APPOINTMENT

Notice of vacant positions must now be posted five, rather than 10, school days before the date on which a district fills the position according to HB 2.

BT(LEGAL) PROHIBITION ON DIVERSITY, EQUITY, AND INCLUSION ACTIVITIES

This new policy code addresses SB 12's prohibition on diversity, equity, and inclusion activities. Definitions and prohibited activities and certification requirements are included.

C(LEGAL) BUSINESS AND SUPPORT SERVICES

The section C table of contents has been updated to reflect revised subtopics for CJA, now named Background Checks and Required Reporting, and CLE, now named Required Displayed. A new code CQD, on Artificial Intelligence, has also been added.

CBA(LEGAL) STATE AND FEDERAL REVENUE SOURCES: STATE

A section has been included to reflect that HB 2 added an allotment for basic costs of $106 for each student. At New Instructional Facility Allotment, HB 2 and HB 120 add a renovated portion of an instructional facility to the definition of a new instructional facility.

CCA(LEGAL) LOCAL REVENUE SOURCES: BOND ISSUES

HB 103, HB 3526, and SB 843 all relate to bond databases. Extensive revisions throughout comport with these new laws. HB 4395 required the addition of an Electronic Submission and Delivery subsection under Attorney General Review and Approval.

CCG(LEGAL) LOCAL REVENUE SOURCES: AD VALOREM TAXES

HB 1522 requires specific notices to be provided when the board will discuss or adopt the budget, and HB 1453 allows districts to approve an interest and sinking (I & S) rate that exceeds the rate to maintain the same level of maintenance and operations revenue and pay debt service under specific conditions. Sections have been added to address these requirements. A deletion at Voter-Approval Tax Rate is due to HB 2. SB 1502 restricts a district's ability to approve disaster pennies. At Proposition, SB 1025 requires a proposition that increases a tax to include the statement "THIS IS A TAX INCREASE."

CCGA(LEGAL) AD VALOREM TAXES: EXEMPTIONS AND PAYMENTS

Contingent on a constitutional amendment, SB 4 will raise the homestead exemption to $140,000. SB 23, also contingent on a constitutional amendment, raises the disabled and elderly exemption to $60,000. HB 2742 amends the requirements around split payments for districts that collect their own taxes and eliminates Tax Code 31.04(c). Other revisions have been made for clarity.

CCGB(LEGAL) AD VALOREM TAXES: ECONOMIC DEVELOPMENT

SB 2900 repealed the JETI Oversight Committee, so related language in the Governor Action on Application section has been removed. HB 1620 repealed Tax Code 313.007, which was found in the Texas Economic Development Act section.

CE(LEGAL) ANNUAL OPERATING BUDGET

Language at Authorized Expenditures has been updated to reflect changes from HB 2.

CFEA(LEGAL) PAYROLL PROCEDURES: SALARY DEDUCTIONS AND REDUCTIONS

The Professional or Other Dues section has been amended to address HB 2 changes for salary deductions.

CH(LEGAL) PURCHASING AND ACQUISITION

SB 1173 changes the competitive procurement threshold from $50,000 to $100,000.

Please note: In many districts' CH(LOCAL), the purchasing authority of the superintendent is established. This is a different threshold from what has been changed statutorily. For that reason, CH(LOCAL) is not included in this update. Please review your CH(LOCAL) and, if any revisions are necessary, please contact your policy consultant.

CHE(LEGAL) PURCHASING AND ACQUISITION: VENDOR DISCLOSURES AND CONTRACTS

HB 210 creates a criminal offense for a vendor to bid or contract with the district if it has a close relationship with a trustee. A new section called Prohibited Activities by Vendors has been created to reflect this change. SB 33 adds to the prohibition against using taxpayer resource transactions for abortion-related expenses.

CHF(LEGAL) PURCHASING AND ACQUISITION: PAYMENT PROCEDURES

Language has been added to reflect an exception to the Exception for bona fide disputes between a district and vendor for purposes of prompt payment in construction projects, in accordance with HB 3005.

CJ(LEGAL) CONTRACTED SERVICES

A section on Severance Pay has been added to address HB 762, which restricts severance agreements for independent contractors. The provisions also apply to employees, as reflected in policy DEA.

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CJ(LOCAL) CONTRACTED SERVICES

Recommended new provisions reflect that contractors may not engage in or assign instructional activities prohibited by law or diversity, equity, and inclusion (DEI) duties under SB 12. Violations will result in termination of the contract.

CJA(LEGAL) CONTRACTED SERVICES: BACKGROUND CHECKS AND REQUIRED REPORTING

The subtopic of this code, previously Criminal History, has been renamed Background Checks and Required Reporting. SB 571 transferred Education Code 22.085 to Chapter 22A and redesignated it as 22A.157. That change is reflected at Disqualifying Conviction and District Responsibility to Ensure Compliance. Extensive new sections on Requirement to Report Service Provider Misconduct and Consent for Release of Records and Preservice Affidavit have been added pursuant to SB 571.

CJA(LOCAL) CONTRACTED SERVICES: BACKGROUND CHECKS AND REQUIRED REPORTING

The subtopic name has been adjusted to Background Checks and Required Reporting to more accurately describe the contents of the legal framework at this code. No changes have been made to the local text, and the district has not been charged for this revision.

CK(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT

SB 57 changes at the Responsibilities subsection under Safety and Security Committee reflect the need to recommend accommodations for a student with an IEP or 504 plan. Additional changes from SB 57 are reflected in the Meetings subsection. HB 33 and HB 121 both speak to Sheriff-Led School Safety Meetings, which apply differently depending on the size of the county. A section about Public Information Officer for Emergency Communications has been added based on new requirements in HB 33. A clerical error in a citation as well as codes that were redesignated during the legislative session have been corrected.

CKA(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT: SAFETY AND SECURITY AUDITS AND MONITORING

Revisions throughout are in compliance with HB 33, HB 2, and HB 121.

CKC(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT: EMERGENCY PLANS

At Emergency Response Map and Walk-Through, the requirement to provide a map to the Department of Public Safety has been included in compliance with HB 121. Changes in the Emergency Operations Plan section are due to changes from HB 33, HB 131, SB 57, and HB 121. SB 57 made significant changes to Education Code 37.1086, as reflected in the Recommendations and Guidelines for Individuals with Disabilities or Impairments section. The requirement to provide information to parents about safe firearm storage three times per year pursuant to HB 121 is in the Safe Firearm Storage section. At Confidential Information under the Texas Disaster Act, the language has been amended to reflect changes from HB 132.

CKD(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT: EMERGENCY MEDICAL EQUIPMENT AND PROCEDURES

The Automated External Defibrillators section has been amended to include, amongst other changes, an Inspection subsection that is required under SB 865. The Cardiac Emergency Response Plan has also been amended to meet the requirements of that bill. A section on Airway Clearance Devices has been added pursuant to HB 549.

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CKE(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT: SECURITY PERSONNEL

Retired and reserve police officers are addressed in the Armed Security Officer Required section pursuant to HB 1458. Language regarding the expiration and renewal of good cause exceptions to the armed security officer requirement is included from HB 121. HB 121 also necessitated additional language in the Alternative Standard section.

CKEA(LEGAL) SECURITY PERSONNEL: COMMISSIONED PEACE OFFICERS

Language has been added pursuant to HB 33, which requires law enforcement agencies to have a Public Information Officer for Emergency Communications. Reserve police officers, as allowed in HB 1458, are similarly addressed in a new section. In accordance with HB 33, an Active Shooter Incident subsection has been added under Required Policies, along with a section requiring Access to a Breaching Tool and Ballistic Shield. A section on Donation of Surplus Law Enforcement Equipment to a School District has been included pursuant to HB 1851. Law enforcement agencies are authorized to acquire and possess epinephrine delivery systems, and that section has been updated due to changes in SB 1619. HB 4504 from the 88th Regular Legislative Session necessitated an update to the Code of Criminal Procedure citations throughout.

CKEB(LEGAL) SECURITY PERSONNEL: SCHOOL MARSHALS

Language at Board Regulations has been revised to reflect that uniformed school marshals may now open carry a firearm on campus pursuant to SB 870. HB 4504 from the 88th Regular Legislative Session necessitated an update to the Code of Criminal Procedure citations throughout.

CL(LEGAL) BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT

HB 2 creates a requirement for districts to report facility usage to TEA.

CLB(LEGAL) BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT: MAINTENANCE

A section on Fire Safety Inspection Reports has been included to reflect that SB 1177 requires fire safety inspections to include inspections of automated external defibrillators (AEDs) and that fire safety reports be filed at the campus level.

CLE(LEGAL) BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT: REQUIRED DISPLAYS

The subtopic name has been adjusted to Required Displays to more accurately describe the contents at this code. A section heading for Flags has been added for clarity. SB 10's requirements regarding conspicuously displaying the Ten Commandments have been added.

CLE(LOCAL) BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT: REQUIRED DISPLAYS

The subtopic name has been adjusted to Required Displays to more accurately describe the contents of the legal framework at this code. No changes have been made to the local text, and the district has not been charged for this revision.

CMD(LEGAL) EQUIPMENT AND SUPPLIES MANAGEMENT: INSTRUCTIONAL MATERIALS CARE AND ACCOUNTING

19 Administrative Code 67.1003(i), which became effective June 8, 2025, relates to district entitlement to state aid regardless of whether the district uses the amount provided during the school year, and has been included here. Extensive additions regarding open education resource instructional materials has

been added pursuant to 19 Administrative Code 67.1004, which also became effective June 8, 2025. SB 13 allows instructional material and technology allotment funds to be used for costs associated with complying with Education Code 33.023, which is set out more fully in EFB, and is referenced here. Beginning in the 2026-27 school year, districts may not adopt or use instructional material included on the list of rejected instructional materials maintained by the SBOE, and that has been included at Prohibited Expenditures. New provisions regarding commissioner's rules relating to the Instructional Materials and Technology Allotment have been added in accordance with 19 Administrative Code 67.1001, which became effective June 8, 2025. Changes at Requisitions, Use, and Distribution have been made pursuant to HB 2.

CNA(LEGAL) TRANSPORTATION MANAGEMENT: STUDENT TRANSPORTATION

A section on Special Transportation Services has been added after HB 2 amended Education Code 48.151(g).

CNC(LEGAL) TRANSPORTATION MANAGEMENT: TRANSPORTATION SAFETY

School buses are required to be equipped with three-point seat belts by 2029 in accordance with SB 546. Language to that effect has been added, including required reports that must be submitted to TEA if a board determines that the district’s budget does not permit the district to purchase a bus equipped with the required seat belts.

COB(LEGAL) FOOD AND NUTRITION MANAGEMENT: FREE AND REDUCED-PRICE MEALS

SB 314 applies beginning with the 2026-27 school year, which necessitated a section on Prohibition on Certain Additives.

CQA(LEGAL) TECHNOLOGY RESOURCES: DISTRICT, CAMPUS, AND CLASSROOM WEBSITES

SB 12 creates a deadline for updating board information online and adds annual updating to TEA. Those changes are reflected in the Required Trustee Information subsection. Rule changes also necessitated an update to a citation in the Required Website Postings section. Additional required postings listed come from SB 12 and SB 13.

CQB(LEGAL) TECHNOLOGY RESOURCES: CYBERSECURITY

HB 150 moves cybersecurity duties from the Department of Information Resources (DIR) to Texas Cyber Command. Both HB 150 and HB 1500 amend the requirements relating to training. HB 1500 also changes who takes cybersecurity training. HB 150 provides a definition of "cybersecurity incident." Finally, HB 5331 affects contracts for cybersecurity insurance.

CQB(LOCAL) TECHNOLOGY RESOURCES: CYBERSECURITY

Recommended revisions comply with HB 150, which moves cybersecurity training requirements from the Department of Information Resources to the Texas Cyber Command and includes details about notifications for cybersecurity incidents in addition to security breaches.

CQD(LEGAL) TECHNOLOGY RESOURCES: ARTIFICIAL INTELLIGENCE

This new code includes information relating to artificial intelligence (AI) based on new laws from SB 1964 (regulating the use of AI by governmental entities), HB 149 (regulating the use of AI), and HB 150 and HB 1500 (addressing training related to AI).

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CQD(LOCAL) TECHNOLOGY RESOURCES: ARTIFICIAL INTELLIGENCE

This new recommended policy addresses artificial intelligence training requirements based on HB 150 and HB 1500, as well as the use of artificial intelligence by district employees and students.

CRD(LEGAL) INSURANCE AND ANNUITIES MANAGEMENT: HEALTH AND LIFE INSURANCE

Qualifying districts that discontinued participation in TRS-ActiveCare may elect to participate based on HB 3126.

CS(LEGAL) FACILITY STANDARDS

The date of the International Energy Conservation Code is no longer relevant and has been removed.

CSA(LEGAL) FACILITY STANDARDS: SAFETY AND SECURITY

HB 121 puts an expiration date on the HB 3 good cause exception relating to Safety and Security Requirements for Facilities, so the requirement to renew the exception at least every five years has been included, in addition to a subsection on Security Review. The requirement to have at least one breaching tool and one ballistic shield available for use at each campus has also been included. SB 1620 necessitated a citation adjustment.

SB 8 from the Second Special Session becomes effective December 4, 2025. In addition to providing definitions, it requires districts to designate each multiple-occupancy private space for use only by individuals of one sex and to take every reasonable step to ensure an individual does not enter the wrong private space. SB 8 also provides for investigations by the attorney general, private causes of action, and civil penalties.

CSA(LOCAL) FACILITY STANDARDS: SAFETY AND SECURITY

SB 8 from the Second Special Session prompted the inclusion of a section on Designation and Use of Private Spaces. The superintendent is directed to designate private spaces in accordance with law and to develop regulations to ensure compliance.

CV(LEGAL) FACILITIES CONSTRUCTION

The procurement threshold for contracts has increased to $100,000. HB 1620 required a citation adjustment. SB 687 adds land surveyors to the statute pertaining to architects and engineers.

CV(LOCAL) FACILITIES CONSTRUCTION

As reflected in CH(LEGAL), the competitive purchasing threshold established in law has changed from $50,000 to $100,000. The language at Construction Contracts is recommended for revision here to refer to the legal threshold rather than a specific dollar amount. Policy BJA(LOCAL) establishes the superintendent's delegation authority; therefore "or designee" is recommended for deletion at Project Administration.

The Legal Tips for Policy Development, available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

Please note: The superintendent's authority to approve construction contracts is reflected with a dollar amount in many districts' CV(LOCAL) that matched the previous competitive purchasing threshold. We have not revised the provisions reflecting the superintendent's authority to approve construction contracts. If the board wishes to update the superintendent's authority to approve contracts, please contact your policy consultant.

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DBA(LEGAL) EMPLOYMENT REQUIREMENTS AND RESTRICTIONS: CREDENTIALS AND RECORDS

Under Notice to Parents, HB 2 requires the superintendent to use, if available, the model notice provided by TEA. HB 2 also prohibits using a District of Innovation plan to exempt from the notice requirement. Teacher certification requirements were impacted heavily by HB 2, which required additional language at Professional Personnel. HB 2 also impacted the School District Teaching Permit section. SB 865 amends the requirement for cardiopulmonary resuscitation (CPR) certifications, which has been updated at CPR and AED Certification.

DBAA(LEGAL) EMPLOYMENT REQUIREMENTS AND RESTRICTIONS: PRE-EMPLOYMENT REVIEWS

Revisions throughout are due to SB 571. New language reflects additional offenses included in the crimes prohibiting employment with the district and removes the victim age requirement.

DBD(LEGAL) EMPLOYMENT REQUIREMENTS AND RESTRICTIONS: CONFLICT OF INTEREST

A section on Personal Services Performed by Administrators, often referred to as "moonlighting," has been added to reflect changes from HB 3372.

DBD(LOCAL) EMPLOYMENT REQUIREMENTS AND RESTRICTIONS: CONFLICT OF INTEREST

A new recommended section on Personal Services Performed by an Administrator includes language relating to administrator work from HB 3372.

DC(LEGAL) EMPLOYMENT PRACTICES

HB 2 amends Education Code 11.1513 to change the requirement for posting of vacancies from 10 days to five days. HB 2 also requires an employment policy relating to daily rate of pay, which is found in DEC(LOCAL).

DEA(LEGAL) COMPENSATION AND BENEFITS: COMPENSATION PLAN

The Increase in Basic Allotment and Maintenance of Salary sections have been deleted after HB 2 repealed those provisions. A section on Severance Pay has been added based on HB 762. Under TRS Surcharge for Rehired Retirees, the No Recovery of Costs subsection has been deleted pursuant to HB 2. The Temporary Exception subsection has been deleted as that provision has expired.

DEAA(LEGAL) COMPENSATION PLAN: INCENTIVES AND STIPENDS

Extensive revisions throughout this policy reflect changes from HB 2.

DEC(LEGAL) COMPENSATION AND BENEFITS: LEAVES AND ABSENCES

A subsection addressing the option for classroom teachers to use noncurrent use of Family Medical Leave has been added pursuant to HB 2. A section on Daily Rate of Pay has also been added pursuant to HB 2.

DEC(LOCAL) COMPENSATION AND BENEFITS: LEAVES AND ABSENCES

HB 2 prompted recommended revisions to include Daily Rate of Pay under the Definitions section, as well as a section regarding Concurrent Use of Paid Leave during Family and Medical Leave for classroom teachers.

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The Legal Tips for Policy Development, available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

DF(LEGAL) TERMINATION OF EMPLOYMENT

SB 12 adds sanctions through the State Board for Educator Certification for encouraging a child to withhold evidence. SB 571 renumbered the provisions regarding the do-not-hire registry and expanded the misconduct included. SB 571 also changes the offenses requiring termination, which is reflected here. Based on SB 12, sections addressing Prohibition on DEI and Prohibited Classroom Instruction have also been included.

DFBA(LEGAL) TERM CONTRACTS: SUSPENSION/TERMINATION DURING CONTRACT

SB 571 renumbered the statute and changed timelines for principals to report misconduct to the superintendent.

DFBB(LOCAL) TERM CONTRACTS: NONRENEWAL

Based on SB 12, engaging or assigning diversity, equity, and inclusion duties, as well as instructional activities prohibited by law, are recommended for inclusion in the list of reasons a term contract employee may be nonrenewed. The item related to disability and the ability to perform the essential functions of the job has been amended for clarity.

DFD(LEGAL) TERMINATION OF EMPLOYMENT: HEARINGS BEFORE HEARING EXAMINER

A section on Dismissal of hearings before a hearing examiner has been included to reflect changes in HB 2.

DFE(LEGAL) TERMINATION OF EMPLOYMENT: RESIGNATION

Under Contract Abandonment, a subsection on Sanctions Prohibited has been included pursuant to HB 2. The Good Cause subsection has been removed as the rule it is based on conflicts with provisions in HB 2. Revisions in the Mitigating Factors section are due to rule changes found in 19 Administrative Code 249.17 that were published on May 18, 2025. Revisions in Required Report to SBEC, Investigation, and Report by Principal are due to SB 571.

DG(LEGAL) EMPLOYEE RIGHTS AND PRIVILEGES

In response to SB 11, new provisions are included to address the option of a board to adopt a policy designating a time for prayer and reading of the Bible or other religious text. The new law requires the board to take a vote on whether to permit this activity within six months of the legislation’s effective date. Since the law was effective on September 1, the board would need to take a vote prior to March 1, 2026. [See also FNA(LEGAL), below.]

Also, a section on Right to Engage in Religious Speech or Prayer has been included pursuant to SB 965.

DGA(LEGAL) EMPLOYEE RIGHTS AND PRIVILEGES: FREEDOM OF ASSOCIATION

HB 2 tasks TEA with providing services for a classroom teacher and prohibits districts from interfering.

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DGBA(LEGAL) PERSONNEL-MANAGEMENT RELATIONS: EMPLOYEE COMPLAINTS/GRIEVANCES

All of the revisions in this policy reflect applicable changes from SB 12. Substantially similar revisions are being made to the grievance policies at FNG, regarding student and parent complaints, and GF, regarding public complaints.

DGBA(LOCAL) PERSONNEL-MANAGEMENT RELATIONS: EMPLOYEE COMPLAINTS/GRIEVANCES

All recommended revisions to this local policy on employee complaints stem from the applicable portions of SB 12.

The Legal Tips for Policy Development, available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

DGC(LEGAL) EMPLOYEE RIGHTS AND PRIVILEGES: IMMUNITY

SB 920 necessitated a revision related to immunities under Administration of Medication. HB 6 led to the addition of the section on Immunity for Disciplinary Actions.

DH(LEGAL) EMPLOYEE STANDARDS OF CONDUCT

Provisions regarding Duty to Report have always been in FFG(LEGAL) but have been duplicated here to ensure prominent placement and understanding. Sections on Retaliation Against Grievant and Social Transitioning have been included pursuant to SB 12. In the Low-THC Cannabis section, storage has been added pursuant to HB 46.

DH(LOCAL) EMPLOYEE STANDARDS OF CONDUCT

The recommended revision to the text at Weapons Prohibited – Exceptions reflects changes under SB 706 regarding reciprocity with a handgun license from another state. Sections on Prohibited Classroom Instruction or Activities; Prohibited Diversity, Equity, and Inclusion Duties; and Social Transitioning are recommended for inclusion pursuant to SB 12. At Relationships with Students, the recommended revision addresses the requirement under SB 571 regarding notice of suspected misconduct by an educator or district service provider.

The Legal Tips for Policy Development, available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

DHB(LEGAL) EMPLOYEE STANDARDS OF CONDUCT: REPORTS TO STATE BOARD FOR EDUCATOR CERTIFICATION

Substantial revisions throughout this code are required pursuant to SB 571. Revisions relating to Solicitation of a Romantic Relationship are due to rule changes at 19 Administrative Code 249.3.

DHC(LEGAL) EMPLOYEE STANDARDS OF CONDUCT: REPORTS TO TEXAS EDUCATION AGENCY

Substantial revisions throughout reflect changes from SB 571.

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DMA(LEGAL) PROFESSIONAL DEVELOPMENT: REQUIRED STAFF DEVELOPMENT

Revisions at Cybersecurity are due to HB 150. A new section on Artificial Intelligence Training is included in accordance with HB 3512. A new section for Mathematics Achievement Academies is included to reflect changes in HB 2. Information relating to CPR has been included pursuant to SB 865.

DP(LEGAL) PERSONNEL POSITIONS

Changes relating to school psychologists result from HB 2598. All other revisions are due to SB 571.

EA(LEGAL) INSTRUCTIONAL GOALS AND OBJECTIVES

Revisions at College, Career, and Military Readiness Plans as well as at Website Posting are due to HB 2.

EEP(LEGAL) INSTRUCTIONAL ARRANGEMENTS: LESSON PLANS

This new legal framework document contains the SB 12 legal requirements for Disclosure of Instructional Plans.

EEP(LOCAL) INSTRUCTIONAL ARRANGEMENTS: LESSON PLANS

This new local policy includes recommended language from SB 12 on instructional plans and course syllabi.

EFA(LEGAL) INSTRUCTIONAL RESOURCES: INSTRUCTIONAL MATERIALS

A subsection on Notice of Entitlement to Review Materials has been added pursuant to SB 12. Provisions at Parent Request for Instructional Material Review, including Mandatory Review on Petition by Group of Parents, have been added based on a new rule at 19 Administrative Code 67.69.

EFA(LOCAL) INSTRUCTIONAL RESOURCES: INSTRUCTIONAL MATERIALS

In accordance with SB 12, a section on Parent Request for Instructional Material Review is recommended for inclusion. The policy requires the superintendent to develop administrative regulations to ensure that parents or guardians can request review of instructional materials individually or through a petition process with other parents.

The Legal Tips for Policy Development, available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

EFB(LEGAL) INSTRUCTIONAL RESOURCES: LIBRARY MATERIALS

The School Library section has been deleted based on the 5th Circuit decision in *Little v. Llano County* and new provisions in SB 13 related to removal of library materials during challenges. The remaining revisions regarding the procurement of library materials are also in response to SB 13.

EHA(LEGAL) CURRICULUM DESIGN: BASIC INSTRUCTIONAL PROGRAM

Changes to Videotape or Recording to include "or contractor" are from SB 12.

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EHAA(LEGAL) BASIC INSTRUCTIONAL PROGRAM: REQUIRED INSTRUCTION (ALL LEVELS)

A subsection on Parent Consent within the Human Sexuality Instruction section has been added due to SB 12. A cross-reference to EEP(LEGAL) has been added at Scope and Sequence and Instructional Materials for clarity after SB 12 revisions.

EHAC(LEGAL) BASIC INSTRUCTIONAL PROGRAM: REQUIRED INSTRUCTION (SECONDARY)

A change relating to substituting AP courses has been added at Personal Financial Literacy, pursuant to HB 27. Nutrition and Wellness information has also been included, based on SB 25.

EHB(LEGAL) CURRICULUM DESIGN: SPECIAL PROGRAMS

Removal of the definitions of dyslexia and related disorders and changes at Screening, Testing, and Identification and at Talking Book Program Notification are all based on HB 2.

EHBA(LEGAL) SPECIAL PROGRAMS: SPECIAL EDUCATION

HB 2 prompted new language related to specialized technical assistance at Interventions and Sanctions as well as the removal of a parenthetical at State-Supported Living Center referring to state schools.

EHBAA(LEGAL) SPECIAL EDUCATION: IDENTIFICATION, EVALUATION, AND ELIGIBILITY

SB 2 prompted the addition of a Students Not Enrolled in District section, which contains full and individual initial evaluation requirements. The language at Psychological Examinations was repealed by HB 2 and has been removed. A new section at Children with Visual Impairments and revisions at Eligibility and Reevaluations and at Visual and Auditory Impairments are also due to HB 2.

EHBAB(LEGAL) SPECIAL EDUCATION: ARD COMMITTEE AND INDIVIDUALIZED EDUCATION PROGRAM

Language at Intellectual Disability and Developmental Delay Information has been added as a result of HB 1188. All other revisions have been made pursuant to HB 2.

EHBAC(LEGAL) SPECIAL EDUCATION: STUDENTS IN NONDISTRICT PLACEMENT

HB 2 prompted revisions at Residential Placement as well as at Grant for Community-Based Support Services.

EHBAF(LEGAL) SPECIAL EDUCATION: VIDEO/AUDIO MONITORING

The term "contractor" has been added at Parent Consent Not Required due to SB 12. The definition of "self-contained" has been deleted and that term has been replaced with "special educational classroom" throughout in accordance with HB 2. A definition of “special education classroom or other special education setting” has been added.

EHBAF(LOCAL) SPECIAL EDUCATION: VIDEO/AUDIO MONITORING

The enclosed revisions are recommended to update language regarding special education classrooms in accordance with HB 2 and to update the timeframe for reporting suspected misconduct or child abuse as required by SB 571.

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EHBC(LEGAL) **SPECIAL PROGRAMS: COMPENSATORY SERVICES AND INTENSIVE PROGRAMS**

The Use subsection under Compensatory Education Allotment has been deleted due to HB 2, which repealed Education Code 48.104(k). The provision on Virtual School Network has also been deleted, as it was repealed by SB 569. Amendments at At-Risk Student are due to SB 991. The Accelerated Instruction Program section has been deleted due to the repeal of Education Code 28.006(g) and (g-1) by HB 2.

EHBCA(LEGAL) **COMPENSATORY SERVICES AND INTENSIVE PROGRAMS: ACCELERATED INSTRUCTION**

HB 2 prompted the addition of language at High-Impact Tutoring Providers.

EHBE(LEGAL) **SPECIAL PROGRAMS: BILINGUAL EDUCATION/ESL**

Revisions at Exceptions and Waivers under the Bilingual and ESL Programs section are due to HB 2.

EHBF(LEGAL) **SPECIAL PROGRAMS: CAREER AND TECHNICAL EDUCATION**

Revisions at Certification Subsidy are due to HB 2. A section on Applied Sciences Pathway Program has been added pursuant to HB 20.

EHBG(LEGAL) **SPECIAL PROGRAMS: PREKINDERGARTEN**

Revisions throughout are due to HB 2.

EHBH(LEGAL) **SPECIAL PROGRAMS: OTHER SPECIAL POPULATIONS**

Revisions throughout are pursuant to HB 2.

EHBK(LEGAL) **SPECIAL PROGRAMS: OTHER INSTRUCTIONAL INITIATIVES**

A section on Gifted and Talented Week has been added pursuant to HCR 64.

EHDD(LEGAL) **ALTERNATIVE METHODS FOR EARNING CREDIT: COLLEGE COURSE WORK/DUAL CREDIT**

A note referencing the Texas Virtual School Network (TXVSN) has been removed pursuant to a repeal by SB 569. Language added at the FAST Program section is from HB 2, and other revisions to that section are due to SB 1786.

EHDE(LEGAL) **ALTERNATIVE METHODS FOR EARNING CREDIT: DISTANCE LEARNING**

Substantial additions to this legal framework document have been made related to Virtual and Hybrid Courses due to SB 569. Provisions related to the TXVSN have been removed, also due to SB 569.

EIA(LEGAL) **ACADEMIC ACHIEVEMENT: GRADING/PROGRESS REPORTS TO PARENTS**

SB 12 prompted amended language at Progress Reports and Conferences.

EIA(LOCAL) **ACADEMIC ACHIEVEMENT: GRADING/PROGRESS REPORTS TO PARENTS**

Recommended revisions reflect the SB 12 requirement that each parent of a student be afforded the opportunity for at least two in-person conferences with the student’s teacher per year. At Academic Dishon-

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esty, language is recommended that indicates the use of artificial intelligence without permission constitutes academic dishonesty.

EIF(LEGAL) ACADEMIC ACHIEVEMENT: GRADUATION

SB 2314 prompted amendments at High School Diploma as well as an additional section on Direct Admissions Data Sharing Election. Revisions in the Endorsements section are due to HB 2.

EK(LEGAL) TESTING PROGRAMS

Amended language at Benchmark Assessment Instruments is due to terminology changes found in SB 1418. College Preparation Assessments revisions were prompted by HB 2.

EKB(LEGAL) TESTING PROGRAMS: STATE ASSESSMENT

Revisions at Accountability Testing are due to rule changes found at 19 Administrative Code 101.4002.

EKC(LEGAL) TESTING PROGRAMS: READING ASSESSMENT

Substantial revisions throughout are due to HB 2.

EKD(LEGAL) TESTING PROGRAMS: MATHEMATICS ASSESSMENT

The Mathematics Diagnosis section has been removed since Education Code 28.007 was repealed by HB 2. A section on Mathematics Instruments has been added based on the same bill.

EL(LEGAL) CAMPUS OR PROGRAM CHARTERS

The Failure to Discharge or Refuse to Hire section has been amended based on SB 571.

EMB(LEGAL) MISCELLANEOUS INSTRUCTIONAL POLICIES: TEACHING ABOUT CONTROVERSIAL ISSUES

Revisions throughout are due to SB 12.

F(LEGAL) STUDENTS

The section F table of contents has been revised to update the subtopic name for policy code FOB from Out-of-School Suspension to Suspension since that code now houses provisions on in-school and out-of-school suspension. In addition, the subtopic for policy code FNCE has been updated from Personal Telecommunications/Electronic Devices to Personal Communication Devices/Electronic Devices.

FA(LEGAL) PARENT RIGHTS AND RESPONSIBILITIES

A section on Right to Select School has been added pursuant to HB 2495. A statement prohibiting boards from adopting rules or policy regulating home schools has been added due to HB 2674. All other revisions have been made because of SB 12, including the addition of a Policy on Parental Engagement section. A district's policy on parental engagement must provide for an internet portal through which parents may submit comments to administrators and the board, require the board to prioritize public comments by presenting those comments at the beginning of the meeting, and require board meetings to be held outside of typical work hours.

FA(LOCAL) PARENT RIGHTS AND RESPONSIBILITIES

This new local policy is recommended for inclusion in the district's manual to address the SB 12 requirement to establish a parent portal on the district's website, through which parents may submit comments to administrators or the board.

Harleton ISD

FD(LEGAL) ADMISSIONS

A section on Parental Child Safety Placement has been added pursuant to SB 226. The section on Foreign Military Force Parent has been added due to HB 2757.

FEA(LEGAL) ATTENDANCE: COMPULSORY ATTENDANCE

Revisions and citation changes at Accelerated, Intervention, and Compensatory Programs are due to HB 2. Under Excused Absences for Compulsory Attendance Determinations, attending a released time course has been added pursuant to SB 1049. SB 207 made clear that Health-Care Appointments includes appointments with mental health professionals, which has been added. HB 367 added specific requirements relating to Serious or Life-Threatening Illness and the form that the district must use for this purpose.

FEB(LEGAL) ATTENDANCE: ATTENDANCE ACCOUNTING

A new section on Emergency or Crisis has been added pursuant to SB 569.

FED(LEGAL) ATTENDANCE: ATTENDANCE ENFORCEMENT

HB 4504 from the 2023 88th Regular Legislative Session necessitated an update to the Code of Criminal Procedure citation relating to expunction of records.

FEF(LEGAL) ATTENDANCE: RELEASED TIME

This new legal framework document reflects the requirements around released time courses in SB 1049.

FEF(LOCAL) ATTENDANCE: RELEASED TIME

New recommended language reflects SB 1049 requirements regarding released time courses.

FFA(LEGAL) STUDENT WELFARE: WELLNESS AND HEALTH SERVICES

Substantial revisions throughout are due to SB 12.

FFAC(LEGAL) WELLNESS AND HEALTH SERVICES: MEDICAL TREATMENT

SB 9 permits employees, including nurses, to administer nonprescription medication to a student without receiving additional documentation from that student's health care provider if the parent consents. Revisions at Administering Medication reflect those changes. SB 1619 required adding a definition of epinephrine delivery system and replacing "epinephrine auto-injector" with "epinephrine delivery system" throughout the policy. New Concussion Response Policy and Academic Accommodations sections were added in response to SB 2398. A citation error has been corrected at Maintenance and Administration of Medication for Respiratory Distress.

FFAC(LOCAL) WELLNESS AND HEALTH SERVICES: MEDICAL TREATMENT

A recommended revision at Medication Provided by Parent has been made due to SB 920, which now allows school employees, including nurses, to administer nonprescription medication in accordance with legal requirements.

The Legal Tips for Policy Development, available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

Please note: Contact your policy consultant if this policy needs adjustments to address provisions regarding athletic trainers, epinephrine, or respiratory distress medication.

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FFB(LEGAL) STUDENT WELFARE: CRISIS INTERVENTION

A new item 6 at Threat Assessment and Safe and Supportive Schools Team has been added due to HB 2. Revisions to the General Team Composition subsection under Membership have been made pursuant to HB 6. All other revisions are due to HB 121.

FFB(LOCAL) STUDENT WELFARE: CRISIS INTERVENTION

As required by HB 2, a provision is recommended for inclusion addressing the required notification that must be provided to teaching staff when a threat is made against the campus.

FFEA(LEGAL) COUNSELING AND MENTAL HEALTH: COUNSELING

Additional text at Higher Education Counseling has been included due to HB 2. The citation adjustment at Automatic Admission is due to rule redesignation to 19 Administrative Code 78.2001.

FFEB(LEGAL) COUNSELING AND MENTAL HEALTH: MENTAL HEALTH

Changes have been made at Consent to Examinations, Tests, and Treatment and a cross-reference to materials regarding parental consent for psychological and psychiatric exams, tests, and treatment has been added in response to changes made by SB 12.

FFF(LEGAL) STUDENT WELFARE: STUDENT SAFETY

A section on Notice of Suspected Criminal Offense has been added due to SB 12. All other revisions and additions have been made pursuant to SB 571.

FFF(LOCAL) STUDENT WELFARE: STUDENT SAFETY

HB 2 prompted recommended revisions to this local policy regarding notifying a parent of a student with whom an employee or service provider is alleged to have engaged in misconduct.

FFG(LEGAL) STUDENT WELFARE: CHILD ABUSE AND NEGLECT

Definition changes are due to HB 1106, HB 1151, and SB 571. Reports of suspected abuse or neglect must now be made within 24, rather than 48, hours pursuant to SB 571. SB 571 additionally defined the law enforcement agencies to which such a report may be made at Abuse and Neglect Involving School Personnel and Those Responsible for Care. A section on Civil Liability has been included due to HB 4623. Citation changes at SBEC Disciplinary Action have been made pursuant to SB 571. The new 24 hour reporting requirement from SB 571 is also reflected in the Reporting Policy section.

FFG(LOCAL) STUDENT WELFARE: CHILD ABUSE AND NEGLECT

A recommended change at Reporting Child Abuse or Neglect reflects that SB 571 requires reporting within 24 hours of learning of the facts giving rise to suspicion of abuse or neglect of a child. The revision to item 1 at Making a Report also comes from SB 571.

The Legal Tips for Policy Development, available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

FFH(LEGAL) STUDENT WELFARE: FREEDOM FROM DISCRIMINATION, HARASSMENT, AND RETALIATION

A section on Civil Liability has been added pursuant to HB 4623.

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FL(LEGAL) STUDENT RECORDS

A section on Vital Statistics Records has been added due to changes in HB 229. Under Disclosure with Consent, a reference to FFA has been added for clarity in light of SB 12 requirements. SB 12 also prompted changes relating to Access by Parents. A new section on My Texas Future Admissions Data Sharing has been added to reflect changes in SB 2314. A section on Records Requests Under Education Savings Account Program has been added pursuant to SB 2.

FM(LEGAL) STUDENT ACTIVITIES

A cross-reference to FFAC has been included to ensure clarity around the rules surrounding concussions from SB 2398. Revisions in Parental Notice and Consent are due to SB 12. SB 401 prompted additional information at Participation by Homeschooled Students.

Please note: Information and a survey was emailed to districts in July regarding homeschool student participation in UIL activities. Districts that responded they were opting out of permitting homeschool students to participate in UIL activities received a draft of FD(LOCAL) with that opt-out language; a cross reference to FD(LOCAL) was placed at FM(LOCAL) for those same districts. Please contact your policy consultant if you have questions.

FNA(LEGAL) STUDENT RIGHTS AND RESPONSIBILITIES: STUDENT EXPRESSION

The word "encouraged" has been deleted under Prayer at School Activities pursuant to SB 11. A section on Designated Time for Prayer and Religious Reading has been included in alignment with SB 11.

In response to SB 11, new provisions are included to address the option of a board to adopt a policy designating a time for prayer and reading of the Bible or other religious text. The new law requires the board to take a vote on whether to permit this activity within six months of the legislation's effective date. Since the law was effective on September 1, the board would need to take a vote prior to March 1, 2026.

FNAB(LEGAL) STUDENT EXPRESSION: USE OF SCHOOL FACILITIES FOR NONSCHOOL PURPOSES

A section on Student Clubs has been added pursuant to SB 12.

FNCD(LEGAL) STUDENT CONDUCT: TOBACCO USE AND POSSESSION

Revisions to this code are due to SB 2024.

FNCE(LEGAL) STUDENT CONDUCT: PERSONAL COMMUNICATION DEVICES/ELECTRONIC DEVICES

Extensive revisions throughout are due to HB 1481. In addition, the subtopic for this policy code has been updated from Personal Telecommunications/Electronic Devices to Personal Communication Devices/Electronic Devices.

FNCG(LEGAL) STUDENT CONDUCT: WEAPONS

SB 1596 repealed short-barrel firearms as a prohibited weapon in the Penal Code, so that provision has been deleted.

FNG(LEGAL) STUDENT RIGHTS AND RESPONSIBILITIES: STUDENT AND PARENT COMPLAINTS/GRIEVANCES

A section on Notice to Teacher or Employee has been added pursuant to HB 2. The provisions at Disruption have been removed at this code but remain in BED(LEGAL). All other revisions are due to SB 12.

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FNG(LOCAL) **STUDENT RIGHTS AND RESPONSIBILITIES: STUDENT AND PARENT COMPLAINTS/GRIEVANCES**

Substantial revisions to this student and parent complaint policy are recommended to reflect requirements in SB 12 and other legal requirements reflected in the legal framework at this code.

The Legal Tips for Policy Development, available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

FO(LEGAL) **STUDENT DISCIPLINE**

Requirements relating to discipline for first-time vape offenses and information about parental involvement policies for school disciplinary placements have been added pursuant to HB 6. A section on Determination of Antisemitism has been added due to SB 326. Substantial revisions in the section on Campus Behavior Coordinators and the Parent Involvement Policy are due to HB 6. A section called No Restriction of Recess or Physical Activity has been added pursuant to SB 25. Inclusion of contractors in Videotapes and Recordings is due to SB 12.

FO(LOCAL) **STUDENT DISCIPLINE**

Minor edits are recommended to the language regarding Video and Audio Monitoring that make such monitoring permissive and clarify what should happen when video and audio recording equipment is in use.

FOA(LEGAL) **STUDENT DISCIPLINE: REMOVAL BY TEACHER OR BUS DRIVER**

Extensive revisions throughout this legal framework are due to HB 6.

FOB(LEGAL) **STUDENT DISCIPLINE: SUSPENSION**

Revisions throughout are due to HB 6, including changes regarding both in- and out-of-school suspension, necessitating a change to the policy subtopic name.

FOC(LEGAL) **STUDENT DISCIPLINE: PLACEMENT IN A DISCIPLINARY ALTERNATIVE EDUCATION SETTING**

HB 1422 changed the victim age relating to the crime of voyeurism from younger than 14 to younger than 18. All other revisions are pursuant to HB 6.

FOD(LEGAL) **STUDENT DISCIPLINE: EXPULSION**

The section on Consideration of Virtual Education as Alternative to Expulsion is included pursuant to SB 569. All other revisions are due to HB 6.

FODA(LEGAL) **EXPULSION: JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM**

A citation adjustment has been made at Court-Ordered Placement after HB 6 repealed Education Code 37.007(d).

FOE(LEGAL) **STUDENT DISCIPLINE: EMERGENCY AND ALTERNATIVE PLACEMENT**

A subsection called Single Incident has been added under Emergency Placements due to changes from HB 6.

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FOF(LEGAL) **STUDENT DISCIPLINE: STUDENTS WITH DISABILITIES**

HB 6 amended Education Code 37.001(b-1), and a slight revision under ARD Committee Required has been made as a result.

FP(LEGAL) **STUDENT FEES, FINES, AND CHARGES**

The section on TXVSN has been retitled Hybrid or Virtual Course with language revised in accordance with SB 569. Attorney general guidance regarding Authorized Fees has also been added.

GBA(LEGAL) **PUBLIC INFORMATION PROGRAM: ACCESS TO PUBLIC INFORMATION**

In the Information That Must Be Disclosed section, a subsection on Personal Services Contract has been added pursuant to HB 3372. A citation at Student Victim Information has been revised based on SB 571. Employee Victims has been amended based on revisions in SB 2601. Language has been added at Cybersecurity Information pursuant to HB 3112. HB 150 Cyber Command revisions prompted language and citation changes in the Texas VIRT Information section. SB 1540 adds election officials to the list of individuals who have the option to restrict access to some personal information. Additional language is included in Board Member and Employee Personnel Information due to SB 370.

GBAA(LEGAL) **ACCESS TO PUBLIC INFORMATION: REQUESTS FOR INFORMATION**

Changes throughout are due to HB 4219.

GC(LEGAL) **PUBLIC NOTICES**

A section on Digital Newspaper has been added due to SB 1062.

GF(LEGAL) **PUBLIC COMPLAINTS**

Revisions throughout are the result of SB 12.

GF(LOCAL) **PUBLIC COMPLAINTS**

All recommended revisions to this local policy on public complaints stem from the applicable portions of SB 12.

The Legal Tips for Policy Development, available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

GKA(LEGAL) **COMMUNITY RELATIONS: CONDUCT ON SCHOOL PREMISES**

Additional language at Refusal of Entry or Ejection of Unauthorized Persons has been included pursuant to SB 2929.

GKA(LOCAL) **COMMUNITY RELATIONS: CONDUCT ON SCHOOL PREMISES**

Language regarding handguns is recommended for revision due to SB 706.

The Legal Tips for Policy Development, available in the Policy Online® Governance and Management Library (TASB login required), describe common legal concerns and best practices specific to this policy's topic.

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GNB(LEGAL) **RELATIONS WITH EDUCATIONAL ENTITIES: REGIONAL EDUCATION SERVICE CENTERS**

The revisions relating to special education service group and dyslexia are due to HB 2.

GRAA(LEGAL) **STATE AND LOCAL GOVERNMENTAL AUTHORITIES: LAW ENFORCEMENT AGENCIES**

Citation revisions are due to HB 6 and to correct a formatting issue.

(LOCAL) Policy Comparisons

These documents are generated by an automated process that compares the updated policy to the current policy as found in TASB records.

In this packet, you will find:

- Policies being recommended for revision (annotated)
- New policies (not annotated)
- Policies recommended for deletion (annotated in PDF; not shown in Word)

Annotations are shown as follows:

- Deletions are in a red strike-through font: ~~deleted text~~.
- Additions are in a blue font: new text.
- Blocks of text that were moved without changes are shown in green, with double underline and double strike-through formatting to distinguish the text's new placement from its original location: ~~moved text~~ becomes moved text.
- Revision bars appear in the right margin to show sections with changes.

Note: While the annotation software competently identifies simple changes, large or complicated changes — as in an extensive rewrite — may be more difficult to follow. In addition, TASB's recent changes to the policy templates to facilitate accessibility sometimes make formatting changes appear tracked, even though the text remains the same.

For further assistance in understanding policy changes, please refer to the explanatory notes in your Localized Policy Manual update packet or contact your policy consultant.

Contact us:

School Districts and Education Service Centers, call 800-580-7529 or email policy.service@tasb.org.

Community Colleges, call 800-580-1488 or email colleges@tasb.org.

Meeting Place and Time

Board meetings shall be held during a time that is outside of typical work hours. [See FA(LEGAL)]

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 Tuesday of each month at 7:00 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 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 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 ~~seventh~~10th calendar day before regular meetings and the ~~seventh~~10th calendar day before special meetings.

Preparation

In consultation with the Board President, the Superintendent shall prepare the agenda for all Board meetings. Any Board member 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 an appropriate time in the near future. 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~~three business days prior to the scheduled ~~time~~date 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~~Record Vote

Voting on any item shall be ~~by voice~~a record vote ~~or~~by show of hands or roll call, as directed by the Board President. Any member may abstain from voting on an item, and a member's vote or failure to vote shall be recorded ~~upon that member's request~~in the minutes. [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.~~[See CPC regarding retention of records.]

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.

Limit on Participation

Audience participation at a Board meeting is limited to the portion of the meeting designated to receive public comment in accordance with this policy. At all other times during a Board meeting, the audience shall not enter into discussion or debate on matters being considered by the Board, unless requested by the presiding officer.

Public Comment

Public comment shall occur at the beginning of the meeting. [See FA]

Regular Meetings

At regular Board meetings, the Board shall permit public comment, regardless of whether the topic is an item on the agenda posted with notice of the meeting.

Special Meetings

At all other Board meetings, public comment shall be limited to items on the agenda posted with notice of the meeting.

Procedures

Individuals who wish to participate during the portion of the meeting designated for public comment shall sign up with the presiding officer or designee before the meeting begins as specified in the Board's procedures on public comment and shall indicate the agenda item or topic on which they wish to address the Board.

~~Public comment shall occur at the beginning of the meeting.~~

Except as permitted by this policy and the Board's procedures on public comment, an individual's comments to the Board shall not exceed five minutes per meeting.

Meeting Management

When necessary for effective meeting management or to accommodate large numbers of individuals wishing to address the Board, the presiding officer may ~~make adjustments to public comment procedures, including adjusting when public comment will occur during the meeting, reordering agenda items, deferring public comment on nonagenda items, continuing agenda items to a later meeting, providing expanded opportunity for public comment, or establishing an overall time limit for public comment and adjusting~~adjust the time allotted to each speaker. However, no individual shall be given less than one minute to make comments.

Board's Response

Specific factual information or recitation of existing policy may be furnished in response to inquiries, but the Board shall not deliberate or decide regarding any subject that is not included on the agenda posted with notice of the meeting.

Complaints and Concerns

The presiding officer or designee shall determine whether an individual addressing the Board has attempted to solve a matter administratively through resolution channels established by policy. If not, the individual shall be referred to the appropriate policy to seek resolution:

- Employee complaints: DGBA
- Student or parent complaints: FNG
- Public complaints: GF

Disruption

The Board shall not tolerate disruption of the meeting by members of the audience. If, after at least one warning from the presiding officer, any individual continues to disrupt the meeting by his or her words or actions, the presiding officer may request assistance from law enforcement officials to have the individual removed from the meeting.

Employment Assistance Prohibited

No District employee shall assist a contractor or agent of the District or of any other school district in obtaining a new job if the employee knows, or has probable cause to believe, that the contractor or agent engaged in sexual misconduct regarding a minor or student in violation of the law. Routine transmission of an administrative file does not violate this prohibition.

No District contractor or agent shall assist an employee, contractor, or agent of the District or of any other school district in obtaining a new job if the contractor or agent knows, or has probable cause to believe, that the individual 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 also DC for prohibitions relating to employees.]

Prohibited Classroom Instruction or Activities

A District contractor is prohibited from intentionally or knowingly engaging in or assigning to another individual instruction, guidance, activities, or programming prohibited by law [see EMB(LEGAL)]. Violation of this policy shall result in termination of the contract. A District contractor shall be permitted to appeal this action in accordance with GF(LOCAL).

Prohibition on Diversity, Equity, and Inclusion

A contract is subject to termination if the District contractor intentionally or knowingly:

- Engages in diversity, equity, and inclusion (DEI) duties.
- Assigns to another individual DEI duties.

A District contractor shall be permitted to appeal this action in accordance with GF(LOCAL).

[See BT(LEGAL)]

Emergencies

In an emergency due to a health or safety concern, a reasonably unforeseeable situation, or other exigent circumstance, the District employee who is in charge of the facility shall be authorized to determine whether an employee of a contracting or subcontracting entity who does not have the required criminal history record information (CHRI) review or who has a disqualifying conviction will be permitted to enter a District facility.

If allowed to enter the facility, the employee of the contracting or subcontracting entity shall be accompanied by a District employee at all times.

The U.S. and Texas flags shall be prominently displayed in each classroom to which a student is assigned during the time that the pledges of allegiance to those flags are recited.

Plan

The District shall develop a cybersecurity plan to secure the District's cyberinfrastructure against a cyberattack or any other cybersecurity incidents, determine cybersecurity risk, and implement appropriate mitigation planning.

Coordinator

The Superintendent shall designate a cybersecurity coordinator. The cybersecurity coordinator shall serve as the liaison between the District and the Texas Education Agency in cybersecurity matters.

Training

The Board delegates to the Superintendent the authority to:

1. Determine the cybersecurity training program to be used in the District;
2. Verify and report compliance with training requirements in accordance with guidance from the ~~Department of Information Resources~~Texas Cyber Command; and
3. Remove access to the District's computer systems and databases for noncompliance with training requirements as appropriate.

The District shall complete periodic audits to ensure compliance with the cybersecurity training requirements.

Security Breach and Cybersecurity Incident Notifications

Upon discovering or receiving notification of a breach of system security or a ~~security~~cybersecurity incident, as defined by law, the District shall disclose the breach or incident to affected persons or entities and provide any other notices in accordance with the time frames established by law. The District shall give notice by using one or more of the following methods:

1. Written notice.
2. Email, if the District has email addresses for the affected persons.
3. Conspicuous posting on the District's websites.
4. Publication through broadcast media.

The District shall disclose a breach or incident involving sensitive, protected, or confidential student information as required by law.

Training

The Board delegates to the Superintendent the authority to:

1. Determine the artificial intelligence (AI) training program to be used in the District;
2. Verify and report compliance with training requirements in accordance with guidance from the Department of Information Resources; and
3. Remove access to the District's computer systems and databases for noncompliance with training requirements as appropriate.

The District shall complete periodic audits to ensure compliance with the AI training requirements.

Use in District

Employees and students shall be permitted to explore 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. 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 EIA(LOCAL), FFH, FFI, and the FO series]

Building Access Control

Audits of building access control shall include weekly inspections of instructional facilities during school hours to certify all exterior doors are, by default, set to closed, latched, and locked status and cannot be opened from the outside without a key.

The Superintendent shall ensure that the findings of the weekly inspections are:

1. Reported to the District safety and security committee; and
2. Reported to the campus principal or lead administrator of the instructional facility to ensure awareness of any deficiencies identified.

The campus principal or lead administrator shall assign appropriate staff to take action to reduce the likelihood of similar deficiencies in the future.

The results of the weekly reports shall be kept for review as part of the required safety and security audit.

The District's building access control procedures shall not be interpreted as discouraging parents or guardians who have been properly verified as authorized visitors from visiting their student's campus. [See GKC]

Designation and Use of Private Spaces

The Board shall ensure that the Superintendent, or appropriate staff as determined by the Superintendent, designates private spaces in accordance with law.

The Superintendent shall develop administrative regulations to ensure compliance with law and policy regarding the use of private spaces in District facilities.

Compliance with Law

The Superintendent shall establish procedures that ensure that all school facilities within the District comply with applicable laws and local building codes.

Construction Contracts

Prior to advertising, the Board shall determine the project delivery/contract award method to be used for each construction contract valued at or above ~~$50,000~~the competitive purchasing threshold established in law. To assist the Board, the Superintendent shall recommend the project delivery/contract award method that he or she determines provides the best value to the District. [See CV series generally and CBB(LEGAL) for requirements if federal funds are involved.]

For construction contracts valued at or above ~~$15,000~~$15,000, the Superintendent shall also submit the resulting contract to the Board for approval. Lesser expenditures for construction and construction-related materials or services shall be at the discretion of the Superintendent and consistent with law and policy. [See also CH and CBB(LEGAL)]

Note: For provisions regarding delegation of authority for construction contracts in the event of a catastrophe, emergency, or natural disaster affecting the District, see CH(LOCAL).

Change Orders

Change orders permitted by law shall be approved by the Board or its designee prior to any changes being made in the approved plans or the actual construction of the facility.

Project Administration

All construction projects shall be administered by the Superintendent~~ or designee~~.

The Superintendent shall keep the Board informed concerning construction projects and also shall provide information to the general public.

Final Payment

The District shall not make final payments for construction or the supervision of construction until the work has been completed and the Board has accepted the work.

Note: For conflicts of interest and gifts and gratuities related to federal grants and awards, see CB and CBB.

~~Disclosure—General~~Disclosure — General Standard

An employee shall disclose to his or her immediate supervisor a personal financial interest, a business interest, or any other obligation or relationship that in any way creates a potential conflict of interest with the proper discharge of assigned duties and responsibilities or with the best interest of the District.

Specific Disclosures

Substantial Interest

The Superintendent shall file an affidavit with the Board President disclosing a substantial interest, as defined by Local Government Code 171.002, in any business or real property that the Superintendent or any of his or her relatives in the first degree may have.

Any other employee who is in a position to affect a financial decision involving any business entity or real property in which the employee has a substantial interest, as defined by Local Government Code 171.002, shall file an affidavit with the Superintendent; however, the employee shall not be required to file an affidavit for the substantial interest of a relative.

Interest in Property

The Superintendent shall be required to file an affidavit disclosing interest in property in accordance with Government Code 553.002.

Annual Financial Management Report

The Superintendent, as the executive officer of the District, shall provide to the District in a timely manner information necessary for the District's annual financial management report.

[See BBFA]

Gifts

An employee shall not accept or solicit any gift, favor, service, or other benefit that could reasonably be construed to influence the employee's discharge of assigned duties and responsibilities. [See CAA, CB, and CBB]

Endorsements

An employee shall not recommend, endorse, or require students to purchase any product, material, or service in which the employee has a financial interest or that is sold by a company that employs or retains the District employee during nonschool hours. No employee shall require students to purchase a specific brand of school supplies if other brands are equal and suitable for the intended instructional purpose.

Sales

An employee shall not use his or her position with the District to attempt to sell products or services.

Nonschool Employment

An employee shall disclose in writing to his or her immediate supervisor any outside employment that in any way creates a potential conflict of interest with the proper discharge of assigned duties and responsibilities or with the best interest of the District.

Private Tutoring

An employee shall disclose in writing to his or her immediate supervisor any private tutoring of District students for pay.

Personal Services Performed by an Administrator

An administrator, as defined in law, shall not receive any financial benefit for the performance of personal services except as permitted by and in accordance with law.

An administrator, other than a Superintendent or an assistant superintendent, who wishes to seek Board approval to perform personal services permitted by law shall submit that request to the Superintendent in accordance with administrative regulations.

Leave Administration

The Superintendent shall develop administrative regulations addressing employee leaves and absences to implement the provisions of this policy.

Definitions

Immediate Family

The term "immediate family" is defined as:

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.

Daily Rate of Pay

The "daily rate" of a contract employee, including a teacher, school counselor, or librarian, shall be computed by dividing the employee's annual salary by the number of duty days in the employee's contract year.

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.

Discretionary use of state personal leave shall not exceed five consecutive workdays.

Local Leave

Each employee shall earn three paid local leave days per school year in accordance with administrative regulations.

Local leave shall be noncumulative.

Local leave shall be used according to the terms and conditions of state personal leave; however, the average daily rate of pay of a substitute for the employee's position shall be deducted for each day of local leave taken, whether or not a substitute is employed. [See State Personal Leave, above]

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 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.

Family and Medical Leave

The District shall make FMLA leave available to employees in accordance with DECA(LEGAL) and the following provisions.

Concurrent Use of Paid Leave

FMLA leave shall run concurrently with applicable paid leave and compensatory time, as applicable, except as provided below.

~~**Note:** *See DECA(LEGAL) for provisions addressing FMLA*~~ *Exception*

A teacher shall notify the appropriate administrator if they choose not to use paid leave concurrently with FMLA leave for an absence related to pregnancy or the birth or adoption of child.

Twelve-Month Period

For purposes of an employee's entitlement to FMLA leave, the 12-month period shall be measured forward from the date an individual employee's first FMLA leave begins.

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 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.

Reasons

The recommendation to the Board and its decision not to renew a contract under this policy shall not be based on an employee's exercise of Constitutional rights or based unlawfully on an employee's race, color, religion, sex, gender, national origin, age, disability, or any other basis prohibited by law. Reasons for proposed nonrenewal of an employee's term contract shall be:

1. Deficiencies pointed out in observation reports, appraisals or evaluations, supplemental memoranda, or other communications.
2. Failure to fulfill duties or responsibilities.
3. Incompetency or inefficiency in the performance of duties.
4. Inability to maintain discipline in any situation in which the employee is responsible for the oversight and supervision of students.
5. Insubordination or failure to comply with official directives.
6. Failure to comply with Board policies or administrative regulations.
7. Excessive absences.
8. Conducting personal business during school hours when it results in neglect of duties.
9. Reduction in force because of financial exigency. [See DFFA]
10. Reduction in force because of a program change. [See DFFB]
11. The employee is not retained at a campus in accordance with the provisions of a campus turnaround plan. [See AIC]
12. Drunkenness or excessive use of alcoholic beverages; or possession, use, or being under the influence of alcohol or alcoholic beverages while on District property, while working in the scope of the employee's duties, or while attending any school- or District-sponsored activity.
13. The illegal possession, use, manufacture, or distribution of a controlled substance, a drug, a dangerous drug, hallucinogens, or other substances regulated by state statutes.
14. Failure to meet the District's standards of professional conduct.
15. Failure to report any arrest, indictment, conviction, no contest or guilty plea, or other adjudication for any felony, any crime

involving moral turpitude, or other offense listed at DH(LOCAL). [See DH]

16. Conviction of or deferred adjudication for any felony, any crime involving moral turpitude, or other offense listed at DH(LOCAL); or conviction of a lesser included offense pursuant to a plea when the original charged offense is a felony. [See DH]
17. Failure to comply with reasonable District requirements regarding advanced coursework or professional improvement and growth.
18. Disability, not otherwise protected by law, that prevents the employee from performing the essential functions of the job, with or without reasonable accommodation.
19. Any activity, school-connected or otherwise, that, because of publicity given it, or knowledge of it among students, faculty, or the community, impairs or diminishes the employee's effectiveness in the District.
20. Any breach by the employee of an employment contract or any reason specified in the employee's employment contract.
21. Failure to maintain an effective working relationship, or maintain good rapport, with parents, the community, or colleagues.
22. A significant lack of student progress attributable to the educator.
23. Behavior that presents a danger of physical harm to a student or to other individuals.
24. Assault on a person on District property or at a school-related function, or on an employee, student, or student's parent regardless of time or place.
25. Use of profanity in the course of performing any duties of employment, whether on or off school premises, in the presence of students, staff, or members of the public, if reasonably characterized as unprofessional.
26. Falsification of records or other documents related to the District's activities.
27. Falsification or omission of required information on an employment application.
28. Misrepresentation of facts to a supervisor or other District official in the conduct of District business.

29. Failure to fulfill requirements for state licensure or certification, including passing certification or licensing examinations required by state or federal law or by the District, for the employee's assignment.
30. Failure to maintain licensing and certification requirements, including the completion of required continuing education hours, for the employee's assignment.
31. Failure to complete certification or permit renewal requirements, or failure to fulfill the requirements of a deficiency plan, under an Emergency Permit or a Temporary Classroom Assignment Permit.
32. Any attempt to encourage or coerce a child to withhold information from the child's parent or from other District personnel.
33. Any reason that makes the employment relationship void or voidable, such as a violation of federal, state, or local law.
34. Engaging in or assigning to another individual, whether intentionally or knowingly, an instruction, guidance, activities, or programming prohibited by law. [See EMB]
35. Engaging in or assigning to another individual, whether intentionally or knowingly, diversity, equity, and inclusion duties prohibited by law.

~~34.~~36. Any reason constituting good cause for terminating the contract during its term.

Recommendations from Administration

Administrative recommendations for renewal or proposed nonrenewal of term contracts shall be submitted to the Superintendent. A recommendation for proposed nonrenewal shall be supported by any relevant documentation. The final decision on the administrative recommendation to the Board on each employee's contract rests with the Superintendent.

Superintendent's Recommendation

The Superintendent shall prepare lists of employees whose contracts are recommended for renewal or proposed nonrenewal by the Board. Supporting documentation, if any, and reasons for the recommendation shall be submitted for each employee recommended for proposed nonrenewal.

The Board shall consider such information, as appropriate, in support of recommendations for proposed nonrenewal and shall then act on all recommendations.

Notice of Proposed Nonrenewal

After the Board votes to propose nonrenewal, the Superintendent or designee shall deliver written notice of proposed nonrenewal in accordance with law.

If the notice of proposed nonrenewal does not contain a statement of the reason or all the reasons for the proposed action, and the employee requests a hearing, the District shall give the employee notice of all reasons for the proposed nonrenewal at a reasonable time before the hearing. The initial notice or any subsequent notice shall contain the hearing procedures.

Request for Hearing

If the employee desires a hearing after receiving the notice of proposed nonrenewal, the employee shall notify the Board in writing not later than the 15th day after the date the employee received the notice of proposed nonrenewal.

When a timely request for a hearing on a proposed nonrenewal is received by the presiding officer, the hearing shall be held not later than the 15th day after receipt of the request, unless the parties mutually agree to a delay. The employee shall be given notice of the hearing date as soon as it is set.

Hearing Procedures

Unless the employee requests that the hearing be open, the hearing shall be conducted in closed meeting with only the members of the Board, the employee, the Superintendent, their representatives, and such witnesses as may be called in attendance. Witnesses may be excluded from the hearing until called to present evidence. The employee and the administration may choose a representative. Notice, at least five days in advance of the hearing, shall be given by each party intending to be represented, including the name of the representative. Failure to give such notice may result in postponement of the hearing.

The conduct of the hearing shall be under the presiding officer's control and shall generally follow the steps listed below:

1. After consultation with the parties, the presiding officer shall impose reasonable time limits for presentation of evidence and closing arguments.
2. The hearing shall begin with the administration's presentation, supported by such proof as it desires to offer.
3. The employee may cross-examine any witnesses for the administration.
4. The employee may then present such testimonial or documentary proof, as desired, to offer in rebuttal or general support of the contention that the contract be renewed.
5. The administration may cross-examine any witnesses for the employee and offer rebuttal to the testimony of the employee's witnesses.

6. Closing arguments may be made by each party.

A record of the hearing shall be made so that a certified transcript can be prepared, if required.

Board Decision

The Board may consider only evidence presented at the hearing. After all the evidence has been presented, if the Board determines that the reasons given in support of the recommendation to not renew the employee's contract are lawful, supported by the evidence, and not arbitrary or capricious, it shall so notify the employee by a written notice not later than the 15th day after the date on which the hearing is concluded. This notice shall also include the Board's decision on renewal, which decision shall be final.

No Hearing

If the employee fails to request a hearing, the Board shall take the appropriate action and notify the employee in writing of that action not later than the 30th day after the date the notice of proposed nonrenewal was sent.

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 has been followed:

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~~related 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 and on the District’s website.

~~**Guiding Principles**~~

Informal Process

The Board encourages employees to discuss their concerns with their supervisor, principal, or other appropriate campus or District 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**~~

Filing Deadlines

If an employee has engaged in the informal process in an attempt to resolve the complaint with the District and has not reached a resolution during the process, the employee must file a complaint within 15 business 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.

Deadline Extensions

All deadlines shall be strictly followed unless otherwise required by law or modified by mutual written consent.

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.~~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.

The complaint form shall be filed with the lowest level administrator who has the authority to remedy the alleged problem. In most circumstances, the employee shall file Level One complaints with the campus principal for any complaint on a matter related to a campus. For a complaint that arises on a matter that is unrelated to a campus, the complaint shall be filed with the appropriate District-level administrator.

If the subject matter of the complaint requires a Board decision, is a complaint about a Board member, or is a complaint about the Superintendent, the complaint shall be initiated at the Board level. A preliminary hearing to develop a record or recommendation for the Board may be conducted by an appropriate administrator.

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.

Option to Continue Informal Process

Even after initiating the formal complaint process, the employee is encouraged to seek informal resolution of their concerns. An employee whose concerns are resolved may withdraw a formal complaint at any time.

Notice of Complaint

A District employee against whom a complaint has been filed shall be provided notice of the complaint in accordance with administrative regulations. The employee shall have sufficient opportunity to submit a written response to the complaint that shall be included in the record of the complaint.

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~~. Complaints alleging a violation of law by the Superintendent may be submitted directly to the Board or Board's designee.

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.

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 business days after the deadline.

Scheduling ~~Conferences~~Hearings

The District shall make reasonable attempts to schedule ~~conferences~~hearings at a mutually agreeable time. If the employee fails to appear at a scheduled ~~conference~~hearing, the District may hold the ~~conference~~hearing and issue a decision in the employee's absence.

~~Response~~

~~At Levels One and Two,~~ ~~"response"~~Decision

A "decision" shall mean a written communication to the employee from the appropriate administrator~~. Responses~~ that provides an explanation of the basis of the decision, an indication of each document that supports the decision, and any relief or redress to be provided. A decision shall be issued on the merits of the concern raised in the complaint notwithstanding any procedural errors or the type of relief or redress requested.

The decision shall also include information regarding the filing of an appeal in accordance with this policy. After a hearing at Level Three, the decision shall include information on submitting an appeal to the commissioner.

A decision 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~~decisions 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

"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~~the employee 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 business 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~~To promote efficiency in addressing complaints, the appropriate administrator shall determine if separate or serial complaints arising from ~~any~~an 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~~related events shall be consolidated.

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~~included with the complaint form. If the employee does not have copies of these documents, ~~they~~copies may be presented at the Level One ~~conference~~hearing. 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~~hearing, the employee may supplement the record with additional documents or include additional claims.

Record

A record of each complaint hearing shall be created and retained in accordance with this policy. The record shall include documents submitted by the employee who filed the complaint, documents determined relevant by District personnel, and the decision.

Remand

A complaint or appeal form that is incomplete in any material aspect ~~may~~shall be ~~dismissed but may be refiled with all the required information if the refiling is within the designated time for filing.~~refiled, if at Level One, and remanded at all other levels in order to develop an adequate record of the complaint.

If an adequate record has not been developed, the appropriate administrator may remand the complaint to a lower level. The Board or Board committee may remand a complaint to a lower level if at the Board level of review an adequate record has not been developed.

Assignment of Hearing Officer

When a District employee is the subject of a complaint, the hearing shall be conducted by an administrator who is in a supervisory or higher organizational role. The District employee who is the subject of the complaint shall recuse themselves from reviewing the complaint at any level in the process.

Investigation

The District may conduct an investigation at any level in the complaint process. If the District and the employee mutually agree, all deadlines shall be suspended during an investigation.

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.

Complaint Levels

Level One

~~Complaint forms must be filed:~~

8. ~~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~~

9. ~~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~~At Level One, the appropriate hearing officer shall hold a hearing with the employee within 10 calendar days after receipt of the written complaint. The hearing officer may set reasonable time limits for the hearing.

The hearing officer shall provide the employee a decision within 20 calendar days following the hearing. In reaching a decision, the hearing officer may consider information provided with the complaint form and any other relevant documents or information the hearing officer 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~~decision has expired, the employee may request a ~~conference with the Superintendent or designee~~hearing at Level Two to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~20 calendar days of the date of the ~~written~~ Level One ~~response~~decision or, if no ~~response was received, within ten~~decision has been communicated to the employee, within 20 calendar days of the Level One ~~response~~decision deadline.

After receiving notice of the appeal, the Level One ~~administrator~~ hearing officer shall prepare and forward a record of the Level One complaint to the Level Two ~~administrator. The employee may request~~hearing officer and provide a copy of the Level One record to the employee.

The Level One record shall include:

1. The original complaint form and any attachments.
2. ~~All~~Any other documents submitted by the employee at Level One.
3. ~~The~~If the complaint is against a District employee, the written response of the District employee, if any.
4. ~~3.~~4. The decision issued at Level One and any attachments.
5. ~~4.~~5. All other documents relied upon by the Level One ~~administrator~~hearing officer in reaching the Level One decision.

The ~~Superintendent or designee shall schedule a conference within ten~~hearing officer shall hold a hearing within 10 calendar 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~~hearing officer may set reasonable time limits for the hearing.

The ~~Superintendent or designee~~hearing officer shall provide the employee a ~~written response~~decision within ~~ten~~20 calendar days following the ~~conference. The written response shall set forth the basis of the decision~~hearing. In reaching a decision, the ~~Superintendent or designee~~hearing officer may consider the Level One record, any additional information provided ~~at~~prior to the Level Two ~~conference~~hearing, and any other relevant documents or information the ~~Superintendent or designee~~hearing officer believes will help resolve the complaint.

Recordings of the Level One and Level Two ~~conferences~~hearings, 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~~decision 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~~20 calendar days of the date of the ~~written~~ Level Two ~~response~~decision or, if no ~~response was received, within ten~~decision has been communicated to the employee, within 20 calendar days of the Level Two ~~response~~decision deadline.

~~The Superintendent or designee shall inform the employee of the date, time, and place of the Board~~Unless the Board delegates a committee in accordance with law, the Board shall hear the appeal of the Level Two decision.

After receiving notice of the appeal, the Board or Board committee shall hold a meeting to discuss the complaint no later than 60 calendar days after the date on which the Level Two decision was made.

The Superintendent shall inform the employee whether the Board or a Board committee will hear the appeal and of the date, time, and place of the meeting at which the complaint will be on the agenda for presentation to the Board or Board committee.

~~The Superintendent or designee~~At least five business days before the Board or Board committee meeting, the Superintendent shall provide the employee a description of any information the Board intends to rely on that is not contained in the record created at the previous hearing levels, including any preliminary hearing.

The Superintendent 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~~Any other documents submitted by the employee at Level Two.
~~3.~~4. The decision issued at Level Two and any attachments.

~~4.~~5. 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~~employee may request that the complaint be heard in open or closed meeting. The District shall honor that request unless the Texas Open Meetings Act or other applicable law requires otherwise. [See BE]

At the meeting, 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.~~ members.

In addition to any other record of the ~~Board~~ meeting required by law, the Board or Board committee 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 members with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board or Board committee shall then consider the complaint. It ~~may give notice of its~~shall make a 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~~no later than 30 calendar days after the date of the Board or Board committee meeting at which the complaint was presented. The employee shall be provided a decision in accordance with this policy and state law.

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, DCE, 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 the CKE series];
2. A District employee who holds a ~~Texas~~ handgun license in accordance with state law 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.

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.

Prohibited Classroom Instruction or Activities

An employee is prohibited from intentionally or knowingly engaging in or assigning to another individual instruction, guidance, activities, or programming prohibited by law [see EMB].

Prohibited Diversity, Equity, and Inclusion Duties

An employee shall be subject to disciplinary action, including termination of employment, if the employee, intentionally or knowingly:

- Engages in diversity, equity, and inclusion (DEI) duties.
- Assigns to another individual DEI duties.

[See BT(LEGAL)]

Social Transitioning

An employee shall be prohibited from assisting a District student with social transitioning, as the term is defined in law. This prohibition includes providing any information to a District student about social transitioning or guidelines intended to assist a District student with social transitioning.

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~~a District employee or person acting as a service provider for the District is alleged to have engaged in certain misconduct. ~~[See FFF~~

[See FFF for parent notification requirements and DHB and DHC for reporting requirements.]

Tobacco and Nicotine Products and E-Cigarettes

An employee is prohibited from possessing or using any type of tobacco product, e-cigarette, or any other electronic vaporizing device while on school property, in a District vehicle, or while attending an off-campus school-related activity. An employee is also prohibited from possessing or using any type of nicotine product, including nicotine pouches, regardless of whether the product contains tobacco, while on District property, in a District vehicle, or while attending an off-campus school-related activity.

An employee's supervisor is authorized to approve an exception to this policy for a smoking cessation product.

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
   - 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.

Instructional Plan and Course Syllabus

Prior to the beginning of each semester, each teacher shall provide a copy of the teacher's instructional plan or course syllabus for each class for which the teacher provides instruction.

The teacher shall provide this information to the District administration and the parent of each student enrolled in the teacher's class. Additional copies of the instructional plan or course syllabus shall be made available to a parent of a student enrolled upon that parent's request.

District Website

The Superintendent shall develop administrative procedures for the posting of the instructional plans and course syllabi for each class offered in the District on the District's website.

Note: For information related to the accounting of instructional materials, as this term is defined by state law and rule, see CMD.

For information related to the selection process of library materials, see EFB.

The District shall provide instructional materials designed to teach the Texas Essential Knowledge and Skills and further the District's educational mission. Although the Superintendent shall ensure that professional staff select instructional materials in accordance with District policy and administrative regulations, the ultimate authority for determining and approving the curriculum and instructional program of the District lies with the Board.

Objectives

In this policy, "instructional materials" may include textbooks, supplementary resources for classroom use, and any other instructional resources, including electronic resources, used for formal or informal teaching and learning purposes. The primary objectives of instructional materials are to implement, enrich, and support the District's educational program.

Selection

Instructional materials that are textbooks and related supplemental materials, which may include items from the list of resources adopted by the State Board of Education, shall be chosen in accordance with administrative regulations and the objectives above.

The Board shall rely on District professional staff to select and acquire instructional materials that:

1. Enrich and support the curriculum consistent with the general educational goals of the state and District, the aims and objectives of individual schools and specific courses, and the District and campus improvement plans.
2. Are appropriate for the subject area and for the age, ability level, learning styles, interests, and social and emotional development of the students for whom they are selected.
3. Meet high standards for artistic quality, literary style, authenticity, educational significance, factual content, physical format, presentation, readability, and technical quality.
4. Present various sides of controversial issues so that students have an opportunity to develop, under guidance, skills in critical analysis and in making informed judgments in their daily lives. [See also EMB regarding instruction about controversial issues.]
5. Promote literacy.

District professional staff may select additional instructional materials in accordance with administrative regulations and the criteria above.

Administrators, teachers, other District personnel, parents, and community members, as appropriate, may recommend instructional materials for selection. Gifts of instructional materials shall be evaluated according to these criteria and accepted or rejected in accordance with CDC(LOCAL).

Selection of instructional materials is an ongoing process that includes the removal of materials no longer appropriate and the periodic replacement or repair of materials that still have educational value.

Parent Request for Instructional Material Review

The Superintendent shall develop administrative regulations to ensure compliance with state law and rules that a parent or guardian of a District student may request an instructional materials review for a subject area in the grade level in which their student is enrolled on the basis of the following:

1. The material is not aligned with District-adopted materials; or
2. The material does not have the appropriate rigor for the grade level for the subject area in which the instructional material is used.

The regulations shall also address procedures for submitting a parent petition to review instructional materials, the appeal process if a petition for review is denied, criteria for reviewing any appeal, and timelines for each step in the process.

Reconsideration of Instructional Materials

A District employee or a parent or guardian of a District student may request reconsideration of instructional material used in the District's educational program on the basis that the instructional material fails to meet the standards set forth in this policy.

Guiding Principles

The following principles shall guide the Board and staff in responding to a request for reconsideration of instructional materials:

1. A complainant may raise an objection to an instructional material used in a school's educational program, despite the fact that the professional staff selecting the materials were qualified to make the selection, followed the proper procedure, and adhered to the objectives for instructional materials set out in this policy.
2. A parent's ability to exercise control over instruction extends only to his or her own child as set forth in Education Code Chapter 26.

3. Access to a challenged material shall not be restricted during the reconsideration process, except the District may deny access to a child if requested by the child's parent.

The major criterion for the final decision on challenged instructional materials is the appropriateness of the material for its intended educational use. No challenged instructional material shall be removed solely because of the ideas expressed therein.

Informal Reconsideration

When the District or a campus receives an objection to the appropriateness of an instructional material, the appropriate administrator shall try to resolve the matter informally. The administrator shall explain the selection process and discuss the intended educational purpose for the instructional material. If appropriate, the administrator may offer a concerned parent an alternative instructional material to be used by that parent's child in place of the challenged material.

If the complainant wishes to make a formal challenge, the administrator shall provide the complainant a copy of this policy and a form to request a formal reconsideration of the instructional material.

Formal Request for Reconsideration

A complainant shall make any formal request to reconsider an instructional material on the form provided by the District and shall submit the completed and signed form to the principal. Upon receipt of the form, the principal shall appoint a reconsideration committee.

The reconsideration committee shall include at least one member of the instructional staff who has experience using the challenged material with students or is familiar with the challenged material's content. Other members of the committee may include District-level staff, secondary-level students, parents, and any other appropriate individuals.

All members of the committee shall review the challenged instructional material in its entirety. As soon as reasonably possible, the committee shall meet and determine whether the challenged material conforms to the principles of selection set out in this policy and whether the challenged material will continue to be used in the educational program. The committee shall prepare a written report of its findings. The Superintendent, other appropriate administrators, and the complainant shall receive copies of the report.

Frequency of Review

After an instructional material has been reviewed through formal reconsideration, it shall not be reviewed again until it is evaluated in the periodic local selection process.

Appeal

The complainant may appeal the decision of the reconsideration committee in accordance with appropriate complaint policies, starting at the appropriate level. [See DGBA, FNG, and GF]

Note: Unless otherwise noted, the terms "video recording," "video surveillance," and "video monitoring" shall also include any associated audio recordings. In addition, the term "classroom" shall also include other special education settings subject to video and audio recording required by law.

To promote student safety, the District shall comply with requests for video and audio monitoring of certain ~~self-contained~~ special education classrooms as required by law. Regular or continual monitoring of video recordings shall be prohibited. Video recordings shall not be used for teacher evaluation or monitoring or for any purpose other than the promotion of student safety.

The ~~Superintendent~~Superintendent is responsible for coordinating the provision of equipment to campuses in compliance with the law.

The Superintendent shall ensure that administrative regulations are developed to implement this policy.

Requests

For Following Year

A parent of a student receiving special education services and whose placement for the following school year will be in a ~~self-contained~~special education classroom eligible for video surveillance may request in writing that a video camera be placed in the classroom by the end of the current school year or by the ~~tenth~~10th business day after the student's admission, review, and dismissal (ARD) committee determines the student's placement, whichever is later. If such a request is made, the campus shall begin operation of the camera by the deadlines in law.

For Current Year

Written requests from a parent, assistant principal, principal, staff member, or the Board shall be submitted and processed in accordance with the procedures in law.

Response

As required by law, the District shall provide a response to the requester not later than the seventh business day after receipt of the request.

Notice

Before a camera is activated, the principal shall provide advance written notice to staff on the campus and to parents of the students assigned to or engaging in school activities in the classroom that video and audio surveillance will be conducted in the classroom.

Installation and Operation

The classroom subject to the request shall begin operation of video surveillance not later than the time frames required in law, except when the District is granted an extension of time.

When the District has installed video cameras in a classroom as required by law, the District shall operate the cameras during the instructional day at all times when one or more students are in the classroom. For purposes of this policy, the instructional day shall be defined as the portion of a school day during which instruction is taking place in the classroom.

For the school year in which a campus receives a request for video and audio surveillance, the campus shall continue to operate and maintain any video cameras placed in the classroom for as long as the classroom continues to satisfy the requirements in Education Code 29.022(a). However, the campus may discontinue operation of the video camera during the year if the requester withdraws the request in writing and no request is submitted to continue the surveillance. Before a camera is deactivated, the principal shall provide advance written notice to staff on the campus and to parents of the students assigned to or engaging in school activities in the classroom that video and audio surveillance will be discontinued in the classroom and of the opportunity to request continued video and audio surveillance.

Video cameras must be capable of recording video and audio of all areas of the classroom, including a room attached to the classroom used for time out as defined by law. No visual monitoring, other than incidental coverage, shall be conducted of the inside of a bathroom or other area used for changing a student's clothes.

The District shall post notice at the entrance to a classroom in which video cameras are placed stating that video and audio surveillance is conducted in that classroom.

Retention of Recordings

Video recordings shall be retained for at least three months after the date of the recording but may be retained for a longer period in accordance with the District's records management program, or as required by law. [See CPC]

Confidentiality of Recordings

Video recordings made in accordance with this policy shall be confidential and shall only be released or viewed by the individuals and in the limited circumstances permitted by law. The following individuals shall have authority to view video recordings to the extent permitted by the Family Educational Rights and Privacy Act (FERPA):

1. A District employee or a parent of a student who is involved in an alleged incident documented by a recording and reported to the District;
2. Appropriate Department of Family and Protective Services (DFPS) personnel as part of an investigation of alleged abuse or neglect of a child;

3. A peace officer, school nurse, District administrator trained in de-escalation and restraint techniques, or human resource staff member in response to a report of an alleged incident or an investigation of an employee or a report of alleged abuse committed by a student; and
4. Appropriate Texas Education Agency or State Board for Educator Certification personnel or their agents as part of an investigation.

For purposes of this policy, the term "human resource staff member" shall include the Superintendent, a principal, an assistant principal or other campus administrator, and any supervisory position within the District's human resources office. If an individual listed in items ~~2–4~~2-4, above, believes that a recording shows a violation of District policy or campus procedures, the individual may allow access to the recording by appropriate legal and human resources personnel designated by the District for the purpose of determining whether a policy or procedure has been violated.

Any person who suspects that child abuse or neglect has occurred shall report this suspicion as required by law and District policy. [See FFG]

Reporting an Incident

A person alleging that an incident, as defined by law, has occurred in a classroom in which video surveillance is conducted shall file a report on the form provided by the District with the principal as soon as possible after the person suspects the alleged incident. If possible, an incident report form shall be filed within ~~48~~24 hours of the facts giving rise to the allegation. The principal shall promptly view, or direct an authorized individual to view, the video surveillance footage to identify the relevant portion of the recording. No later than ~~ten District business days~~10 District business days after the report is filed, the principal or designee shall respond by notifying the person whether the alleged incident was recorded in the District's video surveillance footage and shall initiate other steps as required by law, District policy, or local procedures.

Complaints

Complaints related to video and audio recordings under this policy shall be filed in accordance with DGBA, FNG, or GF, as applicable. A complainant who is dissatisfied with the outcome of the District's complaint process may appeal in writing to the commissioner of education in accordance with Education Code 7.057 and 19 Administrative Code 103.1303. A parent, staff member, or District administrator may request an expedited review in accordance with 19 Administrative Code 103.1303.

Relation to Essential Knowledge and Skills

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

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

Guidelines for Grading

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

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

Progress Reporting

The District shall issue grade reports/report cards every ~~six~~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~~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,~~Each year, the District shall provide at least two opportunities for in-person conferences between each parent and the student's teacher. Additional conferences may be requested by a teacher or parent as needed.

Academic Dishonesty

A student found to have engaged in academic dishonesty shall be subject to grade penalties on assignments or tests and disciplinary penalties in accordance with the Student Code of Conduct. Academic dishonesty includes cheating or copying the work of another student, plagiarism, the use of artificial intelligence to complete an assignment in part or in whole unless approved by the classroom teacher [see CQD], 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.

Parent Portal

The District shall establish a parent portal on the District's website through which parents may submit comments to campus administrators, District administrators, and the Board.

The Superintendent shall develop administrative regulations related to the portal, including placement on the District or campus websites and how campus or District administrators are to address comments received from parents through the portal.

Release from School

~~Students~~A student shall not be released from school at times other than regular dismissal hours except with the permission of the principal of the school. The teacher shall determine that such permission has been granted before allowing the student to leave.

~~**Private Lessons**~~

~~Students shall not be excused during school hours for private lessons of any nature~~Exception for Released Time Course

For purposes of this policy, a "released time course" shall have the same definition as provided in law.

A student shall be permitted to attend a released time course in accordance with the following requirements:

1. The parent or guardian has provided written consent for the student to attend the released time course;
2. The private entity offering the released time course maintains attendance records and will make those records available to the District;
3. The private entity, parent or guardian, or student assumes responsibility for transportation, including transportation for a student with a disability, to and from the location at which the released course is offered;
4. The private entity assumes liability for the student enrolled in the released time course while the student is under the private entity's care; and
5. The student is responsible for any school work and assignments issued during the student's absence from the District.

The District shall be prohibited from using District funds, excluding de minimis costs, to facilitate the student attending a released time course.

A private entity shall be prohibited from offering the released time course on District property unless the use is in accordance with policy GKD.

The District shall not interfere with a parent's or guardian's ability to request or access a released time course for the student.

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, when properly labeled and in the original container and when consistent with state or federal law~~ in accordance with legal requirements.
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.

Opioid Antagonist

This provision shall be applicable to each campus that serves students in grades 6-12.

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.

Threat Assessment and Safe and Supportive Team

In compliance with law, the Superintendent shall ensure that a multidisciplinary threat assessment and safe and supportive team is established to serve each campus. The Superintendent shall appoint team members. The team shall be responsible for developing and implementing a safe and supportive school program at each campus served by the team and shall support the District in implementing its multi-hazard emergency operations plan.

Training

Each team shall complete training provided by an approved provider on evidence-based threat assessment programs.

Student Reports

Each campus shall establish a clear procedure for a student to report concerning behavior exhibited by another student for assessment by the team or other appropriate District employee.

Employee Confidentiality

A District employee who reports a potential threat may elect for the employee's identity to remain confidential and not be subject to disclosure under the state's public information law. The employee's identity shall only be revealed when necessary for the team, the District, or law enforcement to investigate the reported threat.

The District shall maintain a record of the identity of a District employee who elects for the employee's identity to remain confidential.

Notification to Teaching Staff of Threat

As soon as safe and practicable after an administrator or team receives information regarding a threat against a campus, including a threat made through social media, the appropriate administrator or the team shall immediately provide to each member of the teaching staff, including teacher aides, who may be directly affected by the threat a statement containing the following information:

1. The existence of the threat;
2. The nature of the threat; and
3. Any other pertinent detail to ensure student and staff safety.

The Superintendent shall develop administrative regulations to ensure that the required notice is provided to the teaching staff in accordance with law. The administrative regulations may also address notification of other appropriate employees on the affected campus.

Imminent Threats or Emergencies

A member of the team or any District employee may act immediately to prevent an imminent threat or respond to an emergency, including contacting law enforcement directly.

Threat Assessment Process

The District shall develop procedures as recommended by the Texas School Safety Center. In accordance with those procedures, the threat assessment and safe and supportive team shall conduct threat assessments using a process that includes:

1. Identifying individuals, based on referrals, tips, or observations, whose behavior has raised concerns due to threats of violence or exhibition of behavior that is harmful, threatening, or violent.

2. Conducting an individualized assessment based on reasonably available information to determine whether the individual poses a threat of violence or poses a risk of harm to self or others and the level of risk.

3. Implementing appropriate intervention and monitoring strategies, if the team determines an individual poses a threat of harm to self or others. These strategies may include referral of a student for a mental health assessment and escalation procedures as appropriate.

   For a student or other individual the team determines poses a serious risk of violence to self or others, the team shall immediately report to the Superintendent, who shall immediately attempt to contact the student's parent or guardian. Additionally, the Superintendent shall coordinate with law enforcement authorities as necessary and take other appropriate action in accordance with the District's multihazard emergency operations plan.

   For a student the team identifies as at risk of suicide, the team shall follow the District's suicide prevention program.

   For a student the team identifies as having a substance abuse issue, the team shall follow the District's substance abuse program.

   For a student whose conduct may constitute a violation of the District's Student Code of Conduct, the team shall make a referral to the campus behavior coordinator or other appropriate administrator to consider disciplinary action.

As appropriate, the team may refer a student:

1. To a local mental health authority or health-care provider for evaluation or treatment; or

2. For a full individualized and initial evaluation for special education services.

The team shall not provide any mental health-care services, except as permitted by law.

Guidance to School Community	The team shall provide guidance to students and District employees on recognizing harmful, threatening, or violent behavior that may pose a threat to another person, the campus, or the community and methods to report such behavior to the team, including through anonymous reporting.
Reports	The team shall provide reports to the Texas Education Agency as required by law.

Note: See policies DHB and DHC for information on other required reports regarding alleged misconduct against a student.

The District shall notify a parent of a student with whom ~~an educator~~a District employee or a person acting as a service provider for the District is alleged to have engaged in misconduct, informing the parent:

1. As soon as feasible that the alleged misconduct may have occurred;
2. Whether the ~~educator~~individual was terminated following an investigation of the alleged misconduct or resigned before completion of the investigation; and
3. Whether a report was submitted to the Texas Education Agency or State Board for Educator Certification ~~(SBEC)~~ concerning the alleged misconduct.

For purposes of this policy, misconduct is defined as an ~~educator's~~individual's alleged abuse or commission of an otherwise unlawful act with ~~the~~a student or involvement in a romantic relationship, or soliciting or engaging in sexual contact with ~~the~~a student.

Notice of Suspected Criminal Offense

Except as provided by state law regarding child abuse investigations, the District shall notify a parent not later than one business day after the date an employee first suspects that a criminal offense has been committed against the parent's child.

[See also FFG for reporting requirements related to child abuse and FFH for parental notification requirements regarding prohibited conduct as defined by that policy.]

Program to Address Child Sexual Abuse, Trafficking, and Maltreatment

The District's program to address child sexual abuse, trafficking, and other maltreatment of children, as included in the District improvement plan and the student handbook, shall include:

1. Methods for increasing staff, student, and parent awareness regarding these issues, including prevention techniques and knowledge of likely warning signs indicating that a child may be a victim;
2. Age-appropriate, research-based antivictimization programs for students;
3. Actions that a child who is a victim should take to obtain assistance and intervention; and
4. Available counseling options for affected students.

Training

The District shall provide training to employees as required by law and District policy. Training shall address techniques to prevent and recognize sexual abuse, trafficking, and all other maltreatment of children, including children with significant cognitive disabilities. [See DMA]

[See BBD for Board member training requirements and BJCB for Superintendent continuing education requirements.]

Reporting Child Abuse and Neglect

Any person who has reasonable cause to believe that a child's physical or mental health or welfare has been adversely affected by abuse or neglect has a legal responsibility, under state law, to immediately report the suspected abuse or neglect to an appropriate authority.

As defined in state law, child abuse and neglect include both sex and labor trafficking of a child.

The following individuals have an additional legal obligation to submit a written or oral report within ~~48~~24 hours of learning of the facts giving rise to the suspicion of abuse or neglect:

1. Any District employee, agent, or contractor who suspects a child's physical or mental health or welfare has been adversely affected by abuse or neglect.
2. A professional who has reasonable cause to believe that a child has been or may be abused or neglected or may have been a victim of indecency with a child. A professional is anyone licensed or certified by the state who has direct contact with children in the normal course of duties for which the individual is licensed or certified.

A person is required to make a report if the person has reasonable cause to believe that an adult was a victim of abuse or neglect as a child and the person determines in good faith that disclosure of the information is necessary to protect the health and safety of another child or an elderly or disabled person.

[For parental notification requirements regarding an allegation of ~~educator~~ misconduct with a student, see FFF.]

Oral Reports

As required by law, an oral report made to the Texas Department of Family and Protective Services (DFPS) is recorded.

Restrictions on Reporting

In accordance with law, an employee is prohibited from using or threatening to use a parent's refusal to consent to administration of a psychotropic drug or to any other psychiatric or psychological testing or treatment of a child as the sole basis for making a report of neglect, unless the employee has cause to believe that the refusal:

1. Presents a substantial risk of death, disfigurement, or bodily injury to the child; or
2. Has resulted in an observable and material impairment to the growth, development, or functioning of the child.

Making a Report

Reports may be made to any of the following:

1. A ~~state or local~~ law enforcement agency, as defined in law;
2. The Child Protective Services (CPS) division of DFPS at 800-252-5400 or the Texas Abuse Hotline website[1];
3. A local CPS office; or
4. If applicable, the state agency operating, licensing, certifying, or registering the facility in which the suspected abuse or neglect occurred.

However, if the suspected abuse or neglect involves a person responsible for the care, custody, or welfare of the child, the report must be made to DFPS, unless the report is to the state agency that operates, licenses, certifies, or registers the facility where the suspected abuse or neglect took place; or the report is to the Texas Juvenile Justice Department as a report of suspected abuse or neglect in a juvenile justice program or facility. As defined by law, a person responsible for the care, custody, or welfare of a child includes school personnel and volunteers and day-care workers. [See FFG(LEGAL)]

An individual does not fulfill his or her responsibilities under the law by only reporting suspicion of abuse or neglect to a campus principal, school counselor, or another District staff member. Furthermore, the District is prohibited from requiring an employee to first report his or her suspicion to a District or campus administrator.

In accordance with law, an individual must provide their name and telephone number when making a report. If the individual making the report is a school employee, agent, or contractor, they must also provide their business address and profession.

Confidentiality

The identity of a person making a report of suspected child abuse or neglect shall be kept confidential and disclosed only in accordance with the law and the rules of the investigating agency.

Immunity

A person who in good faith reports or assists in the investigation of a report of child abuse or neglect is immune from civil or criminal liability.

Failing to Report Suspected Child Abuse or Neglect

By failing to report suspicion of child abuse or neglect, an employee:

1. May be placing a child at risk of continued abuse or neglect;
2. Violates the law and may be subject to legal penalties, including criminal sanctions for knowingly failing to make a required report;
3. Violates Board policy and may be subject to disciplinary action, including possible termination of employment; and
4. May have his or her certification from the State Board for Educator Certification suspended, revoked, or canceled in accordance with 19 Administrative Code Chapter 249.

It is a criminal offense to coerce someone into suppressing or failing to report child abuse or neglect.

Responsibilities Regarding Investigations

In accordance with law, District officials shall be prohibited from:

1. Denying an investigator's request to interview a child at school in connection with an investigation of child abuse or neglect;
2. Requiring that a parent or school employee be present during the interview; or
3. Coercing someone into suppressing or failing to report child abuse or neglect.

District personnel shall cooperate fully and without parental consent, if necessary, with an investigation of reported child abuse or neglect. [See GKA]

[1] Texas Abuse Hotline website: http://www.txabusehotline.org

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 has been followed:

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)]

Notice to Students and Parents

The District shall inform students and parents of this policy through appropriate District publications and on the District's website.

~~**Guiding Principles**~~

Informal Process

The Board encourages students and parents to discuss their concerns with the appropriate teacher, principal, or other appropriate campus or District 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**~~**Filing Deadlines**

After Informal Process

If a student or parent has engaged in the informal process in an attempt to resolve the complaint with the District and has not reached a resolution during the process, the student or parent shall have the later of:

- Ninety calendar days to file a complaint from 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
- Thirty calendar days to file a complaint from the date on which the District provided information to the student or parent regarding how to file a grievance.

[See Formal Process, below]

No Prior Informal Process

If the student or parent has not engaged in the informal process, the student or parent shall have no more than 60 calendar days from 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 to file a complaint using the appropriate forms.

Deadline Extensions

All deadlines shall be strictly followed unless otherwise required by law or modified 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.

The complaint form shall be filed 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 for any complaint on a matter related to a campus. For a complaint that arises on a matter that is unrelated to a campus, the complaint shall be filed with the appropriate District-level administrator.

If the subject matter of the complaint requires a Board decision, is a complaint about a Board member, or is a complaint about the Superintendent, the complaint shall be initiated at the Board level. A preliminary hearing to develop a record or recommendation for the Board may be conducted by an appropriate administrator.

A Board member shall be permitted to file a complaint under this policy, but, if the complaint is considered by the Board or Board committee, the Board member shall be prohibited from voting on the Board's or Board committee's decision.

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.

Option to Continue Informal Process

Even after initiating the formal complaint process, the complainant is encouraged to seek informal resolution of their concerns. A complainant whose concerns are resolved may withdraw a formal complaint at any time.

Notice of Complaint

A District employee against whom a complaint has been filed shall be provided notice of the complaint in accordance with administrative regulations. The employee shall have sufficient opportunity to submit a written response to the complaint that shall be included in the record of the complaint.

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 business days after the deadline.

Scheduling ~~Conferences~~Hearings

The District shall make reasonable attempts to schedule ~~conferences~~hearings at a mutually agreeable time. If a ~~student or parent~~ complainant fails to appear at a scheduled ~~conference~~hearing, the District may hold the ~~conference~~hearing and issue a decision in the ~~student's or parent's~~complainant's absence.

~~Response~~

~~At Levels One and Two, "response"~~Decision

A "decision" shall mean a written communication to the ~~student or parent~~complainant 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~~ that provides an explanation of the basis of the decision, an indication of each document that supports the decision, and any relief or redress to be provided. A decision shall be issued on the merits of the concern raised in the complaint notwithstanding any procedural errors or the type of relief or redress requested.

The decision shall also include information regarding the filing of an appeal in accordance with this policy. After a hearing at Level Three, the decision shall include information on submitting an appeal to the commissioner.

A decision may be hand-delivered, sent by electronic communication to the complainant's email address of record, or sent by U.S. Mail to the complainant's mailing address of record. Mailed decisions 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~~complainant to represent the ~~student or parent~~complainant in the complaint process. A student may be represented by an adult at any level of the complaint.

The ~~student or parent~~complainant may designate a representative through written notice to the District at any level of this process. ~~If the student or parent~~The representative may participate in person or by telephone conference call. If the complainant designates a representative with fewer than three business 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~~To promote efficiency in addressing complaints, the appropriate administrator shall determine if separate or serial complaints arising from ~~any~~an 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~~related events shall be consolidated.

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~~included with the complaint form. If the ~~student or parent~~ complainant does not have copies of these documents, copies may be presented at the Level One ~~conference~~hearing. 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 docu-~~

~~ments existed before the Level One conference~~hearing, the complainant may supplement the record with additional documents or include additional claims.

Record

A record of each complaint hearing shall be created and retained in accordance with this policy. The record shall include documents submitted by the complainant, documents determined relevant by District personnel, and the decision.

Remand

A complaint or appeal form that is incomplete in any material aspect ~~may~~shall be ~~dismissed but may be refiled with all the required information if the refiling is within the designated time for filing.~~refiled, if at Level One, and remanded at all other levels in order to develop an adequate record of the complaint.

If an adequate record has not been developed, the appropriate administrator may remand the complaint to a lower level. The Board or Board committee may remand a complaint to a lower level if at the Board level of review an adequate record has not been developed.

Assignment of Hearing Officer

When a District employee is the subject of a complaint, the hearing shall be conducted by an administrator who is in a supervisory or higher organizational role. The District employee who is the subject of the complaint shall recuse themselves from reviewing the complaint at any level in the process.

~~**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~~Investigation

The District may conduct an investigation at any level in the complaint process. If the District and the complainant mutually agree, all deadlines shall be suspended during an investigation.

Complaint Levels

Level One

At Level One, the appropriate hearing officer shall hold a hearing with the complainant within 10 calendar days after receipt of the written complaint. The hearing officer may set reasonable time limits for the hearing.

The hearing officer shall provide the complainant a decision within 20 calendar days following the hearing. In reaching a decision, the hearing officer may consider information provided with the complaint form and any other relevant documents or information the hearing officer believes will help resolve the complaint.

Level Two

If the ~~student or parent~~complainant did not receive the relief requested at Level One or if the time for a ~~response~~decision has expired, the ~~student or parent~~complainant may request a ~~conference with the Superintendent or designee~~hearing at Level Two to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~20 calendar days of the date of the ~~written~~ Level One ~~response~~decision or, if no ~~response was received, within ten~~decision has been communicated to the complainant, within 20 calendar days of the Level One ~~response~~decision deadline.

After receiving notice of the appeal, the Level One ~~administrator~~hearing officer shall prepare and forward a record of the Level One complaint to the Level Two ~~administrator. The student or parent may request~~hearing officer and provide a copy of the Level One record to the complainant.

The Level One record shall include:

1. The original complaint form and any attachments.
2. ~~All~~Any other documents submitted by the ~~student or parent~~complainant at Level One.
3. ~~The~~If the complaint is against a District employee, the written response of the District employee, if any.
~~3.~~4. The decision issued at Level One and any attachments.
~~4.~~5. All other documents relied upon by the Level One ~~administrator~~hearing officer in reaching the Level One decision.

The ~~Superintendent or designee shall schedule a conference within ten~~hearing officer shall hold a hearing within 10 calendar 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~~hearing officer may set reasonable time limits for the hearing.

The ~~Superintendent or designee~~hearing officer shall provide the ~~student or parent a written response within ten~~complainant a decision within 20 calendar days following the ~~conference. The written response shall set forth the basis of the decision~~hearing. In reaching a decision, the ~~Superintendent or designee~~hearing officer may consider the Level One record, any additional information provided ~~at~~prior to the Level Two ~~conference~~hearing, and any other relevant documents or information the ~~Superintendent or designee~~hearing officer believes will help resolve the complaint.

Recordings of the Level One and Level Two ~~conferences~~hearings, if any, shall be maintained with the Level One and Level Two records.

Level Three

If the ~~student or parent~~complainant did not receive the relief requested at Level Two or if the time for a ~~response~~decision has expired, the ~~student or parent~~complainant may appeal the decision to the Board.

The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~20 calendar days of the date of the ~~written~~ Level Two ~~response~~decision or, if no ~~response was received, within ten~~decision has been communicated to the complainant, within 20 calendar days of the Level Two ~~response~~decision deadline.

~~The Superintendent or designee shall inform the student or parent of the date, time, and place of the Board~~Unless the Board delegates a committee in accordance with law, the Board shall hear the appeal of the Level Two decision.

After receiving notice of the appeal, the Board or Board committee shall hold a meeting to discuss the complaint no later than 60 calendar days after the date on which the Level Two decision was made.

The Superintendent shall inform the complainant whether the Board or a Board committee will hear the appeal and of the date, time, and place of the meeting at which the complaint will be on the agenda for presentation to the Board~~.~~ or Board committee.

~~The Superintendent or designee shall provide the Board the record of the Level Two appeal. The student or parent~~At least five business days before the Board or Board committee meeting, the Superintendent shall provide the complainant a description of any information the Board intends to rely on that is not contained in the record created at the previous hearing levels, including any preliminary hearing.

The Superintendent shall provide the Board the record of the Level Two appeal. The complainant 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~~Any other documents submitted by the complainant at Level Two.
~~3.~~4. The decision issued at Level Two and any attachments.
~~4.~~5. 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~~complainant may request that the complaint be heard in open or closed meeting. The District shall honor that request unless the Texas Open Meetings Act or other applicable law requires otherwise. [See BE]

At the meeting, the presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the ~~student or parent~~complainant 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 re-~~

~~quest that the administration provide an explanation for the decisions at the preceding levels.~~ members.

In addition to any other record of the ~~Board~~ meeting required by law, the Board or Board committee shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the ~~student~~complainant or ~~parent or the student's~~the complainant's representative, any presentation from the administration, and questions from ~~the~~ Board members with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board or Board committee shall then consider the complaint. It ~~may give notice of its~~shall make a 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~~no later than 30 calendar days after the date of the Board or Board committee meeting at which the complaint was presented. The complainant shall be provided a decision in accordance with this policy and state law.

Student Code of Conduct

The District's rules of discipline are maintained in the Board-adopted Student Code of Conduct and are established to support an environment conducive to teaching and learning.

Rules of conduct and discipline shall not have the effect of discriminating on the basis of gender, race, color, disability, religion, ethnicity, or national origin.

At the beginning of the school year and throughout the school year as necessary, the Student Code of Conduct shall be:

1. Posted and prominently displayed at each campus or made available for review in the principal's office, as required by law; and
2. Made available on the District's website and/or as a hard copy to students, parents, teachers, administrators, and others on request.

Revisions

Revisions to the Student Code of Conduct approved by the Board during the year shall be made available promptly to students and parents, teachers, administrators, and others.

Extracurricular Standards of Behavior

With the approval of the principal and Superintendent, sponsors and coaches of extracurricular activities may develop and enforce standards of behavior that are higher than the District-developed Student Code of Conduct and may condition membership or participation in the activity on adherence to those standards. Extracurricular standards of behavior may take into consideration conduct that occurs at any time, on or off school property.

A student shall be informed of any extracurricular behavior standards at the beginning of each school year or when the student first begins participation in the activity. A student and his or her parent shall sign and return to the sponsor or coach a statement that they have read the extracurricular behavior standards and consent to them as a condition of participation in the activity.

Standards of behavior for an extracurricular activity are independent of the Student Code of Conduct. Violations of these standards of behavior that are also violations of the Student Code of Conduct may result in independent disciplinary actions.

A student may be removed from participation in extracurricular activities or may be excluded from school honors for violation of extracurricular standards of behavior for an activity or for violation of the Student Code of Conduct.

"Parent" Defined

Throughout the Student Code of Conduct and discipline policies, the term "parent" includes a parent, legal guardian, or other person having lawful control of the child.

General Discipline Guidelines

A District employee shall adhere to the following general guidelines when imposing discipline:

1. A student shall be disciplined when necessary to improve the student's behavior, to maintain order, or to protect other students, school employees, or property.
2. A student shall be treated fairly and equitably. Discipline shall be based on an assessment of the circumstances of each case. Factors to consider shall include:
   a. The seriousness of the offense;
   b. The student's age;
   c. The frequency of misconduct;
   d. The student's attitude;
   e. The potential effect of the misconduct on the school environment;
   f. Requirements of Chapter 37 of the Education Code; and
   g. The Student Code of Conduct adopted by the Board.
3. Before a student under 18 is assigned to detention outside regular school hours, notice shall be given to the student's parent to inform him or her of the reason for the detention and permit arrangements for necessary transportation.

Corporal Punishment

Corporal punishment may be used as a discipline management technique in accordance with this policy and the Student Code of Conduct.

Corporal punishment shall not be administered to a student whose parent has submitted to the principal a signed statement for the current school year prohibiting the use of corporal punishment with his or her child. The parent may reinstate permission to use corporal punishment at any time during the school year by submitting a signed statement to the principal.

Guidelines

Corporal punishment shall be limited to spanking or paddling the student and shall be administered in accordance with the following guidelines:

1. The student shall be told the reason corporal punishment is being administered.

2. Corporal punishment shall be administered only by the principal or designee.
3. The instrument to be used in administering corporal punishment shall be approved by the principal.
4. Corporal punishment shall be administered in the presence of one other District professional employee and in a designated place out of view of other students.

Disciplinary Records

The disciplinary record reflecting the use of corporal punishment shall include any related disciplinary actions, the corporal punishment administered, the name of the person administering the punishment, the name of the witness present, and the date and time of punishment.

Physical Restraint

Note: A District employee may restrain a student with a disability who receives special education services only in accordance with law. [See FOF(LEGAL)]

Within the scope of an employee's duties, a District employee may physically restrain a student if the employee reasonably believes restraint is necessary in order to:

1. Protect a person, including the person using physical restraint, from physical injury.
2. Obtain possession of a weapon or other dangerous object.
3. Protect property from serious damage.
4. Remove a student refusing a lawful command of a school employee from a specific location, including a classroom or other school property, in order to restore order or to impose disciplinary measures.

Video and Audio Monitoring

Video and audio recording equipment ~~shall~~may be used for safety purposes to monitor student behavior on District property.

~~The~~When video and audio recording equipment is in use, the District shall post signs notifying students and parents about the District's use of video and audio recording equipment. Students shall not be notified when the equipment is turned on.

Use of Recordings

The principal shall review recordings as needed, and evidence of student misconduct shall be documented. A student found to be in violation of the District's Student Code of Conduct shall be subject to appropriate discipline.

Access to Recordings

Recordings shall remain in the custody of the campus principal and shall be maintained as required by law. A parent or student who wishes to view a recording in response to disciplinary action taken against the student may request such access under the procedures set out by law. [See FL(LEGAL)]

Complaints

In this policy, the terms “complaint” and “grievance” shall have the same meaning.

Other Complaint Processes

Complaints by members of the public 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 GF after the relevant complaint process:

1. Complaints concerning instructional resources shall be ~~filed~~ submitted in accordance with the EF series.
2. Complaints concerning a commissioned peace officer who is an employee of the District shall be ~~filed~~submitted in accordance with the CKE series.

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)]

~~**Guiding Principles**~~

Informal Process

The Board encourages the public to discuss concerns with an 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.

Filing Deadlines

If a member of the public has engaged in the informal process in an attempt to resolve the complaint with the District and has not reached a resolution during the process, the individual must file a complaint within 15 business days of the date the individual first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance.

Deadline Extensions

All deadlines shall be strictly followed unless otherwise required by law or modified by mutual written consent.

Formal Process

An individual may initiate the formal process described below by timely filing a written complaint form.

~~Even after initiating the formal complaint process, individuals are encouraged to seek informal resolution of their concerns. An individual 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.~~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.

The complaint form shall be filed with the lowest level administrator who has the authority to remedy the alleged problem. In most circumstances, the individual shall file a Level One complaint with the campus principal for any complaint on a matter related to a campus. For a complaint that arises on a matter that is unrelated to a campus, the complaint shall be filed with the appropriate District-level administrator.

If the subject matter of the complaint requires a Board decision, is a complaint about a Board member, or is a complaint about the Superintendent, the complaint shall be initiated at the Board level. A preliminary hearing to develop a record or recommendation for the Board may be conducted by an appropriate administrator.

A Board member shall be permitted to file a complaint under this policy, but, if the complaint is considered by the Board or Board committee, the Board member shall be prohibited from voting on the Board's or Board committee's decision.

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.

Option to Continue Informal Process

Even after initiating the formal complaint process, the complainant is encouraged to seek informal resolution of their concerns. A complainant whose concerns are resolved may withdraw a formal complaint at any time.

Notice of Complaint

A District employee against whom a complaint has been filed shall be provided notice of the complaint in accordance with administrative regulations. The employee shall have sufficient opportunity to submit a written response to the complaint that shall be included in the record of the complaint.

Freedom from Retaliation

Neither the Board nor any District employee shall unlawfully retaliate against any individual 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 business days after the deadline.

Scheduling ~~Conferences~~Hearings

The District shall make reasonable attempts to schedule ~~conferences~~hearings at a mutually agreeable time. If the ~~individual~~complainant fails to appear at a scheduled ~~conference~~hearing, the District may hold the ~~conference~~hearing and issue a decision in the ~~individual's~~complainant's absence.

~~Response~~

~~At Levels One and Two, "response"~~Decision

A "decision" shall mean a written communication to the ~~individual~~ complainant from the appropriate administrator~~. Responses may be hand-delivered, sent by electronic communication to the individual's email address of record, or sent by U.S. Mail to the individual's mailing address of record. Mailed responses~~ that provides an explanation of the basis of the decision, an indication of each document that supports the decision, and any relief or redress to be provided. A decision shall be issued on the merits of the concern raised in the complaint notwithstanding any procedural errors or the type of relief or redress requested.

The decision shall also include information regarding the filing of an appeal in accordance with this policy. After a hearing at Level Three, the decision shall include information on submitting an appeal to the commissioner.

A decision may be hand-delivered, sent by electronic communication to the complainant's email address of record, or sent by U.S. Mail to the complainant's mailing address of record. Mailed decisions 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 ~~an individual~~a complainant to represent the ~~individual~~complainant in the complaint process.

The ~~individual~~complainant may designate a representative through written notice to the District at any level of this process. ~~If the individual~~The representative may participate in person or by telephone conference call. If the complainant designates a representative with fewer than three business 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. An individual shall not file~~To promote efficiency in addressing complaints, the appropriate administrator shall determine if separate or serial complaints arising from ~~any~~an 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 individual, at any point during the complaint process. The individual 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~~related events shall be consolidated.

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~~included with the complaint form. If the ~~individual~~complainant does not have copies of these documents, ~~they~~copies may be presented at the Level One ~~conference~~hearing. After the Level One ~~conference, no new documents may be submitted by the individual unless the individual did not know the documents existed before the Level One conference~~hearing, the complainant may supplement the record with additional documents or include additional claims.

Record

A record of each complaint hearing shall be created and retained in accordance with this policy. The record shall include documents submitted by the complainant, documents determined relevant by District personnel, and the decision.

Remand

A complaint or appeal form that is incomplete in any material aspect ~~may~~shall be ~~dismissed but may be refiled with all the required information if the refiling is within the designated time for filing.~~refiled, if at Level One, and remanded at all other levels in order to develop an adequate record of the complaint.

If an adequate record has not been developed, the appropriate administrator may remand the complaint to a lower level. The Board or Board committee may remand a complaint to a lower level if at the Board level of review an adequate record has not been developed.

Assignment of Hearing Officer

When a District employee is the subject of a complaint, the hearing shall be conducted by an administrator who is in a supervisory or higher organizational role. The District employee who is the subject of the complaint shall recuse themselves from reviewing the complaint at any level in the process.

~~**Level One**~~

~~Complaint forms must be filed:~~

3. ~~Within 15 days of the date the individual first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and~~

4. ~~With the lowest level administrator who has the authority to remedy the alleged problem.~~

   ~~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 individual 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 individual 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**~~**Investigation**

The District may conduct an investigation at any level in the complaint process. If the District and the complainant mutually agree, all deadlines shall be suspended during an investigation.

Complaint Levels

Level One

At Level One, the appropriate hearing officer shall hold a hearing with the complainant within 10 calendar days after receipt of the written complaint. The hearing officer may set reasonable time limits for the hearing.

The hearing officer shall provide the complainant a decision within 20 calendar days following the hearing. In reaching a decision, the hearing officer may consider information provided with the complaint form and any other relevant documents or information the hearing officer believes will help resolve the complaint.

Level Two

If the ~~individual~~complainant did not receive the relief requested at Level One or if the time for a ~~response~~decision has expired, ~~he or she~~the complainant may request a ~~conference with the Superintendent or designee~~hearing at Level Two to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~20 calendar days of the date of the ~~written~~ Level One ~~response~~decision or, if no ~~response was received, within ten~~decision has been communicated to the complainant, within 20 calendar days of the Level One ~~response~~decision deadline.

After receiving notice of the appeal, the Level One ~~administrator~~hearing officer shall prepare and forward a record of the Level One complaint to the Level Two ~~administrator. The individual may request~~hearing officer and provide a copy of the Level One record to the complainant.

The Level One record shall include:

1. The original complaint form and any attachments.
2. ~~All~~Any other documents submitted by the ~~individual~~complainant at Level One.
3. ~~The~~If the complaint is against a District employee, the written response of the District employee, if any.
~~3.~~4. The decision issued at Level One and any attachments.
~~4.~~5. All other documents relied upon by the Level One ~~administrator~~hearing officer in reaching the Level One decision.

The ~~Superintendent or designee shall schedule a conference within ten~~hearing officer shall hold a hearing within 10 calendar days after the appeal notice is filed. The ~~conference shall be lim-~~

~~ited to the issues and documents considered at Level One. At the conference, the individual 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~~hearing officer may set reasonable time limits for the hearing.

The ~~Superintendent or designee~~hearing officer shall provide the ~~individual a written response within ten~~complainant a decision within 20 calendar days following the ~~conference. The written response shall set forth the basis of the decision~~hearing. In reaching a decision, the ~~Superintendent or designee~~hearing officer may consider the Level One record, any additional information provided ~~at~~prior to the Level Two ~~conference~~hearting, and any other relevant documents or information the ~~Superintendent or designee~~hearing officer believes will help resolve the complaint.

Recordings of the Level One and Level Two ~~conferences~~hearings, if any, shall be maintained with the Level One and Level Two records.

Level Three

If the ~~individual~~complainant did not receive the relief requested at Level Two or if the time for a ~~response~~decision has expired, he or she may appeal the decision to the Board.

The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~20 calendar days of the date of the ~~written~~ Level Two ~~response~~decision or, if no ~~response was received, within ten~~decision has been communicated to the complainant, within 20 calendar days of the Level Two ~~response~~decision deadline.

~~The Superintendent or designee shall inform the individual of the date, time, and place of the Board~~Unless the Board delegates a committee in accordance with law, the Board shall hear the appeal of the Level Two decision.

After receiving notice of the appeal, the Board or Board committee shall hold a meeting to discuss the complaint no later than 60 calendar days after the date on which the Level Two decision was made.

The Superintendent shall inform the complainant whether the Board or a Board committee will hear the appeal and of the date, time, and place of the meeting at which the complaint will be on the agenda for presentation to the Board or Board committee.

~~The Superintendent or designee shall provide the Board the record of the Level Two appeal. The individual~~At least five business days before the Board or Board committee meeting, the Superintendent shall provide the complainant a description of any information the Board intends to rely on that is not contained in the record created at the previous hearing levels, including any preliminary hearing.

The Superintendent shall provide the Board the record of the Level Two appeal. The complainant 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~~Any other documents submitted by the complainant at Level Two.
~~3.~~4. The decision issued at Level Two and any attachments.
~~4.~~5. 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 individual 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~~complainant may request that the complaint be heard in open or closed meeting. The District shall honor that request unless the Texas Open Meetings Act or other applicable law requires otherwise. [See BE]

At the meeting, the presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the ~~individual~~complainant 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.~~ members.

In addition to any other record of the ~~Board~~ meeting required by law, the Board or Board committee shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the ~~individual~~complainant or ~~his or her~~the complainant's representative, any presentation from the administration, and questions from ~~the~~ Board members with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board or Board committee shall then consider the complaint. It ~~may give notice of its~~shall make a 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~~no later than 30 calendar days after the date of the Board or Board committee meeting at which the complaint was presented. The complainant shall be provided a decision in accordance with this policy and state law.

Access to District Property

Authorized District officials, including school resource officers and District police officers if applicable, may refuse to allow a person access to property under the District's control in accordance with law.

District officials may request assistance from law enforcement in an emergency or when a person is engaging in behavior rising to the level of criminal conduct.

Ejection or Exclusion under Education Code 37.105

In accordance with Education Code 37.105, a District official shall provide a person refused entry to or ejected from property under the District's control written information explaining the right to appeal such refusal of entry or ejection under the District's grievance process.

A person appealing under the District's grievance process shall be permitted 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 FNG and GF]

Off-Campus Activities

Employees shall be designated to ensure appropriate conduct of participants and others attending a school-related activity at non-District or out-of-District facilities. Those so designated shall coordinate their efforts with persons in charge of the facilities.

Prohibitions

Tobacco and E-Cigarettes

The District prohibits smoking and the use of tobacco products, e-cigarettes, or other electronic vaporizing devices on District property, in District vehicles, or at school-related activities.

Weapons

The District prohibits the unlawful use, possession, or display of any firearm, location-restricted knife, club, or prohibited weapon, as defined at FNCG, on all District property at all times.

Exceptions

No violation of this policy occurs when:

1. ~~A Texas~~An individual who holds a handgun license ~~holder~~in accordance with state law stores a handgun or other firearm in a locked vehicle in a parking lot, parking garage, or other parking area provided by the District, as long as the handgun or other firearm is not in plain view; or
2. 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]

Veteran Pride A/C & Heat, LLC
2332 Sandy Ln.
Longview, Tx. 75605
903-738-7073
LIC.# TACLA76148C

Bill To: Harleton I.S.D.
17240 TX-154
Harleton, Tx. 75651

Quote

This quote is for changing out two old gas inline duct heaters for the High School gym. We will remove the old heaters and some of the ductwork. Then go back with the two new heaters, redo and reinstall ductwork, reconnect heaters, start up and check operations.

Quote Includes:

- Two (2) 250,000 btu Sterling Enerpak QVED/QVES gas fired duct heaters
- High Limit Switch
- 460/24 Control Transformer (other voltages available)
- Aluminized Steel Heat Exchanger, Flue Collector and Burners
- Air Flow Prove Switch
- Fan Time Delay Switch
- Spark Ignited Intermittent Pilot with Electronic Flame Supervision
- Power Vented
- Combustion Air Pressure Switch
- "Redundant" Single Stage Combination Valve
- Standard Efficiency
- 1-year parts warranty
- 1-year Labor warranty
- Necessary materials to hook heaters back up
- Duct jack rentals
- Labor

Not included:

- Taxes
- Any other materials or equipment not listed above

Total Quote: 17,500.00
This proposal is valid for 30 days.
Note: These heaters are about 6 weeks out.
Thank you for this opportunity to serve you. Please feel free to contact me with any questions.

Robert Cubine
Owner: Veteran Pride A/C & Heat, LLC
Email: rcubine1203@gmail.com

_______________ Date 1/6/2026

Veteran Pride A/C & Heat, LLC
2332 Sandy Ln.
Longview, Tx. 75605
903-738-7073
LIC.# TACLA76148C

Bill To: Harleton I.S.D.
17240 TX-154
Harleton, Tx. 75651

Quote

This quote is for changing out two old gas inline duct heaters for the High School gym. We will remove the old heaters and some of the ductwork. Then go back with the two new heaters, redo and reinstall ductwork, reconnect heaters, start up and check operations.

Quote Includes:

- Two (2) 250,000 btu Sterling Enerpak QVED/QVES gas fired duct heaters
- High Limit Switch
- Air Flow Prove Switch
- Fan Time Delay Switch
- 460/24 Control Transformer (other voltages available)
- Stainless Steel Heat Exchangers
- 409 Stainless Steel Burners
- Spark Ignited Intermittent Pilot with Electronic Flame Supervision
- Power Vented
- Combustion Air Pressure Switch
- "Redundant" Single Stage Combination Valve
- Standard Efficiency
- 1-year parts warranty
- 1-year Labor warranty
- Necessary materials to hook heaters back up
- Duct jack rentals
- Labor

Not included:

- Taxes
- Any other materials or equipment not listed above

Total Quote: 19,250.00
This proposal is valid for 30 days.
Note: These heaters are about 6 weeks out.
Thank you for this opportunity to serve you. Please feel free to contact me with any questions.

Robert Cubine
Owner: Veteran Pride A/C & Heat, LLC
Email: rcubine1203@gmail.com

[signature] Date 1/6/2026

Wilson
AIR CONDITIONING INC.

Wilson Air Conditioning Inc
TACLA20416C
PO Box 9097
Longview, TX 75608

Phone: (903) 663-9000
Fax: (903) 663-9002
wilaircond@yahoo.com
wilsonairconditioninginc.com

Bill to
HARLETON I.S.D.
P.O. BOX 510
HARLETON, TX 75651

Ship to
HARLETON I.S.D.
17000 HWY 154
HARLETON, TX 75651

Quote #: q2038

Item	Description	Quantity	Price	Amount
MISC	We propose to furnish and install two 250,000 btu heaters in High School Gym. Price includes forklift, duct jack, labor and hanging materials. 5 week lead time on heaters.	1	$19,673.00	$19,673.00
MISC DISCOUNT		1	-$2,600.00	-$2,600.00

Subtotal:	$17,073.00
Tax:	$0.00
Total:	$17,073.00
Payments:	$0.00

AIR CONDITIONING INC.

Wilson Air Conditioning Inc
TACLA20416C
PO Box 9097
Longview, TX 75608

Phone: (903) 663-9000
Fax: (903) 663-9002
wilaircond@yahoo.com
wilsonairconditioninginc.com

Bill to
HARLETON I.S.D.
P.O. BOX 510
HARLETON, TX 75651

Ship to
HARLETON I.S.D.
17000 HWY 154
HARLETON, TX 75651

Quote #: q2038

Item	Description	Quantity	Price	Amount
MISC	We propose to furnish and install two 250,000 btu heaters in High School Gym. Price includes forklift, duct jack, labor and hanging materials. 5 week lead time on heaters.	1	$19,673.00	$19,673.00
MISC	Adder for stainless steel heat exchangers.	1	$1,813.00	$1,813.00
MISC DISCOUNT		1	-$2,600.00	-$2,600.00

Subtotal:	$18,886.00
Tax:	$0.00
Total:	$18,886.00
Payments:	$0.00

School Enrollment **001 HARLETON HIGH SCHOOL**

	American Ind		Asian		Black		Nat Hawaiian		White		Hisp/Lat Eth		Multi-Race		Total		Total
Grade	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	
09	0	0	0	0	0	0	0	0	19	17	1	1	0	1	20	19	39
10	0	0	0	0	1	0	0	0	21	23	4	6	1	0	27	29	56
11	0	0	0	0	1	0	0	0	27	24	1	3	2	1	31	28	59
12	0	0	0	0	1	0	0	0	17	17	2	6	2	0	22	23	45
TOTAL	0	0	0	0	3	0	0	0	84	81	8	16	5	2	100	99	199

School Enrollment **041 HARLETON JR HIGH SCHOOL**

	American Ind		Asian		Black		Nat Hawaiian		White		Hisp/Lat Eth		Multi-Race		Total		Total
Grade	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	
06	0	0	0	0	0	1	0	0	18	20	5	1	0	1	23	23	46
07	0	0	1	0	0	0	0	0	32	24	2	1	1	2	36	27	63
08	0	0	0	0	0	1	0	0	30	27	0	5	2	1	32	34	66
TOTAL	0	0	1	0	0	2	0	0	80	71	7	7	3	4	91	84	175

School Enrollment **101 HARLETON ELEMENTARY SCHOOL**

	American Ind		Asian		Black		Nat Hawaiian		White		Hisp/Lat Eth		Multi-Race		Total		Total
Grade	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	
01	0	0	0	0	0	0	0	0	16	19	3	2	0	4	19	25	44
02	0	0	0	0	1	0	0	0	22	24	0	0	2	4	25	28	53
03	0	0	0	0	0	0	0	0	20	21	0	2	3	2	23	25	48
04	0	0	0	0	0	0	0	0	17	33	1	1	1	0	19	34	53
05	0	0	0	0	0	1	0	0	28	23	2	2	1	3	31	29	60
KG	0	0	0	0	0	0	0	0	28	16	4	2	5	1	37	19	56
PK	0	0	0	0	2	1	0	0	7	9	0	1	0	0	9	11	20
TOTAL	0	0	0	0	3	2	0	0	138	145	10	10	12	14	163	171	334

Totals for All Schools

	American Ind		Asian		Black		Nat Hawaiian		White		Hisp/Lat Eth		Multi-Race		Total		Total
Grade	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	
01	0	0	0	0	0	0	0	0	16	19	3	2	0	4	19	25	44
02	0	0	0	0	1	0	0	0	22	24	0	0	2	4	25	28	53
03	0	0	0	0	0	0	0	0	20	21	0	2	3	2	23	25	48
04	0	0	0	0	0	0	0	0	17	33	1	1	1	0	19	34	53
05	0	0	0	0	0	1	0	0	28	23	2	2	1	3	31	29	60
06	0	0	0	0	0	1	0	0	18	20	5	1	0	1	23	23	46
07	0	0	1	0	0	0	0	0	32	24	2	1	1	2	36	27	63
08	0	0	0	0	0	1	0	0	30	27	0	5	2	1	32	34	66
09	0	0	0	0	0	0	0	0	19	17	1	1	0	1	20	19	39
10	0	0	0	0	1	0	0	0	21	23	4	6	1	0	27	29	56
11	0	0	0	0	1	0	0	0	27	24	1	3	2	1	31	28	59
12	0	0	0	0	1	0	0	0	17	17	2	6	2	0	22	23	45
KG	0	0	0	0	0	0	0	0	28	16	4	2	5	1	37	19	56
PK	0	0	0	0	2	1	0	0	7	9	0	1	0	0	9	11	20
TOTAL	0	0	1	0	6	4	0	0	302	297	25	33	20	20	354	354	708

*********************** End of report ***********************

Return to: **List 3 Fall incl Memorials**

Follett Content Solutions, LLC
1340 Ridgeview Drive
McHenry, IL 60050

Date: 11/21/2025
List Number: 311534469
Customer Number: 4202324

For: Harleton School (#4202324)

Created by: Kim Clynch
Email: clynchkim@harletonisd.net

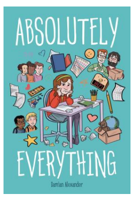
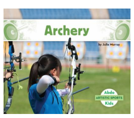
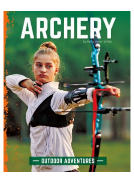
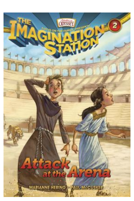
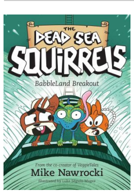
List Number: 311534469
List Name: List 3 Fall incl Memorials

List Summary

75 Items	$1,264.39
6 Pre-orders:	$92.02
Subtotal:	**$1,264.39**

List 3 Fall incl Memorials

75 items | Sorted by **Title**

	Item	!	Price	Qty.	Total
	**Absolutely everything** by Alexander, Damian (#2938AH8) **Hardcover (library binding)** — Graphic Universe, 2025	—	**$24.04**	1	**$24.04**
	**Archery** (Abdo Kids Jumbo: Artistic Sports) by Murray, Julie (#2744RA5) **Hardcover (library binding)** — Abdo Kids Jumbo is an imprint of Abdo Kids, 2023	—	**$24.00**	1	**$24.00**
	**Archery** (For the Love of Sports (AV2)) by Ridge, Yolanda (#2763KH6) **Hardcover (library binding)** — Lightbox Learning Inc., 2026	—	**$24.04**	1	**$24.04**
	**Archery** (Outdoor Adventures (SportsZone)) by White, Kelly Anne (#1575YY2) **Hardcover (library binding)** — SportsZone, an imprint of Abdo Publishing, 2020	—	**$25.00**	1	**$25.00**
	**Attack at the arena** (Adventures In Odyssey: Imagination Station, Book 2) by Hering, Marianne (#0388MJ4) **Paperback** — Tyndale, 2010	—	**$7.99**	1	**$7.99**
	**Babbleland breakout** (Dead Sea Squirrels, Book 12) by Nawrocki, Michael (#2779NF5) **Paperback** — Tyndale House Publishers, 2023	—	**$7.99**	1	**$7.99**

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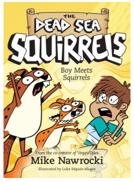
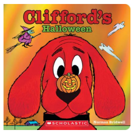
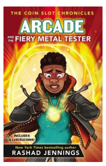
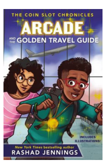
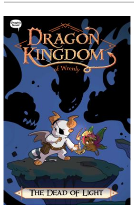
	**Boy meets squirrels** (Dead Sea Squirrels, Book 2) by Nawrocki, Michael (#1492UX2) **FollettBound Sewn** — Tyndale House Publishers, 2019	—	**$18.15**	1	**$18.15**
	**Clifford's Halloween** by Bridwell, Norman (#2788DH8) **Hardcover** — Scholastic Inc., 2025	—	**$10.99**	1	**$10.99**
	**Coin Slot Chronicles** Book Series [3-item series] (#A458313)				
	**Arcade and the fiery metal tester** (Coin Slot Chronicles, Book 3) by Jennings, Rashad (#1428HZ4) **Hardcover** — Zonderkidz, 2020	—	**$16.99**	1	**$16.99**
	**Arcade and the golden travel guide** (Coin Slot Chronicles, Book 2) by Jennings, Rashad (#1229JY8) **Hardcover** — Zonderkidz, 2019	—	**$16.81**	1	**$16.81**
	**Arcade and the Triple T token** (Coin Slot Chronicles, Book 1) by Jennings, Rashad (#1263HV2) **Hardcover** — Zonderkidz, 2019	—	**$16.99**	1	**$16.99**
	**Confessions from the group chat** by Meadows, Jodi (#2643GH1) **Hardcover** — Holiday House, 2025	—	**$18.99**	1	**$18.99**
	**The dragon and the stone** by Butler, Kathryn (#2082HAX) **Paperback** — Crossway, 2022	—	**$14.99**	1	**$14.99**
	**Dragon Kingdom of Wrenly. 11,The dead of light** (Dragon Kingdom of Wrenly, Book 11) by Quinn, Jordan (#2266JE0) **FollettBound Sewn** — Little Simon, 2024	—	**$19.09**	1	**$19.09**

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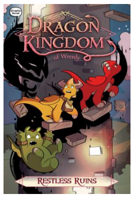
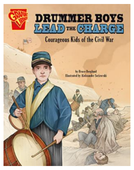
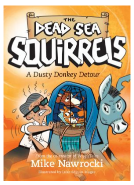
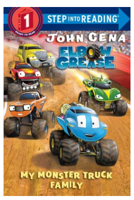
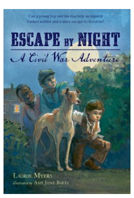
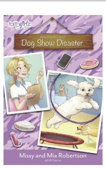
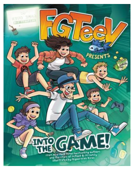
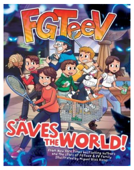
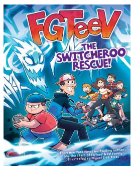
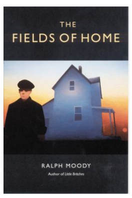
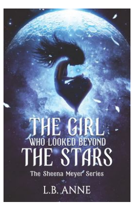
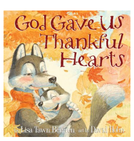
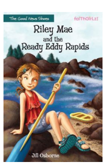
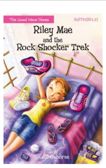
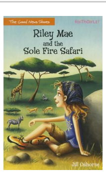
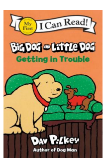
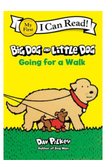
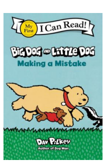
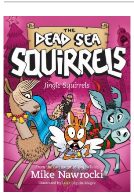
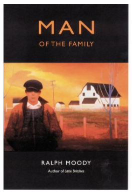
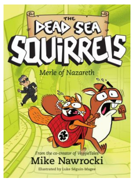
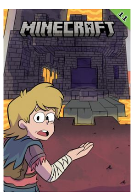
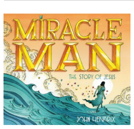
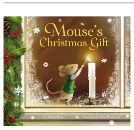
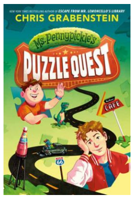
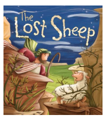
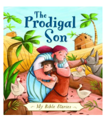
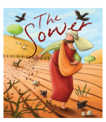
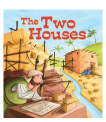
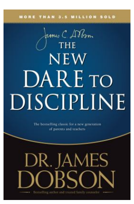
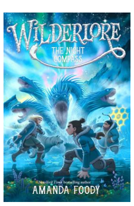
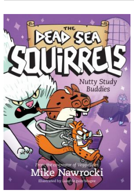
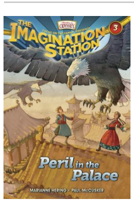
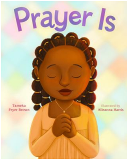
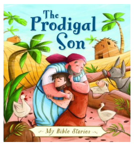
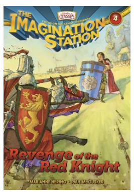
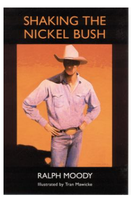
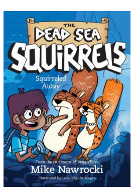
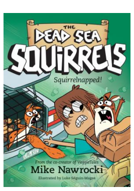
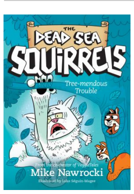
	**Dragon Kingdom of Wrenly. 12,Restless ruins** (Dragon Kingdom of Wrenly, Book 12) by Quinn, Jordan (#2737CG9) **FollettBound Sewn** — Little Simon, 2025	—	**$20.79**	1	**$20.79**
	**Drummer boys lead the charge : courageous kids of the Civil War** (Graphic Library: Courageous Kids) by Berglund, Bruce (#1696DE8) **Hardcover (library binding)** — Capstone Press, a Capstone imprint, 2021	—	**$25.04**	1	**$25.04**
	**A Dusty donkey detour** (Dead Sea Squirrels, Book 8) by Nawrocki, Michael (#2955MC6) **FollettBound Glued** — Tyndale House Publishers, 2021	—	**$18.15**	1	**$18.15**
	**Elbow Grease. My monster truck family** (Step into Reading-Step 1) by Cena, John (#1158FY4) **FollettBound Sewn** — Random House, 2020	—	**$14.84**	1	**$14.84**
	**Escape by night : a Civil War adventure** by Myers, Laurie (#0889GS3) **FollettBound Glued** — Square Fish/Henry Holt and Company, c2011 p2014	—	**$21.46**	1	**$21.46**
	**Faithgirlz! Princess In Camo** Book Series [4-item series] (#A355336)				
	**Allie's bayou rescue** (Faithgirlz! Princess In Camo, Book 1) by Robertson, Missy (#1088JS6) **FollettBound Glued** — Zonderkidz, 2018	—	**$20.24**	1	**$20.24**
	**Dog show disaster** (Faithgirlz! Princess In Camo, Book 3) by Robertson, Missy (#1088MS8) **FollettBound Glued** — Zonderkidz, 2018	—	**$20.24**	1	**$20.24**
	**Finding cabin six** (Faithgirlz! Princess In Camo, Book 4) by Robertson, Missy (#1088RS4) **FollettBound Glued** — Zonderkidz, 2018	—	**$20.24**	1	**$20.24**
	**Running from reality** (Faithgirlz! Princess In Camo, Book 2) by Robertson, Missy (#1088QS7) **FollettBound Glued** — Zonderkidz, 2018	—	**$20.24**	1	**$20.24**

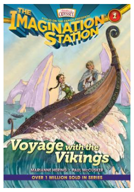
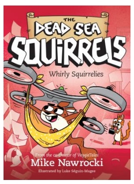
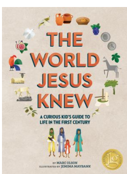
	Item	!	Price	Qty.	Total
	**FGTeeV presents Into the game!** (FGTeeV, Book 1) (#1760GN3) **FollettBound Glued** — HarperAlley, an imprint of HarperCollinsPublishers, 2021	—	**$23.33**	1	**$23.33**
	**FGTeeV saves the world!** (FGTeeV, Book 2) (#1919EU5) **FollettBound Glued** — Harper Alley, an imprint of HarperCollins Publishers, c2021 p2022	—	**$23.33**	1	**$23.33**
	**FGTeev. The switcheroo rescue!** (FGTeeV, Book 3) (#2145RH1) **FollettBound Glued** — HarperAlley, an imprint of HarperCollinsPublishers, c2022 p2025	—	**$23.33**	1	**$23.33**
	**The fields of home** by Moody, Ralph (#22312Y2) **Paperback** — University of Nebraska Press, c1981 p1993	—	**$16.95**	1	**$16.95**
	**The girl who looked beyond the stars** by Anne, L. B (#1967BP7) **Paperback** — Joa Press, 2019	—	**$9.99**	1	**$9.99**
	**God gave us thankful hearts** by Bergren, Lisa Tawn (#1207RB4) **Hardcover** — WaterBrook, 2016	—	**$12.99**	1	**$12.99**
	**Good News Shoes** Book Series [3-item series] (#A105151)				
	**Riley Mae and the Ready Eddy Rapids** (Good News Shoes, Book 2) by Osborne, Jill (#0649CQ7) **Paperback** — Zonderkidz, 2013	—	**$8.99**	1	**$8.99**
	**Riley Mae and the rock shocker** (Good News Shoes, Book 1) by Osborne, Jill (#0649BQX) **Paperback** — Zonderkidz, 2013	—	**$7.99**	1	**$7.99**
	**Riley Mae and the Sole Fire safari** (Good News Shoes, Book 3) by Osborne, Jill (#0855DX0) **Paperback** — Zonderkidz, 2014	—	**$7.99**	1	**$7.99**

	Item	!	Price	Qty.	Total
	**Greeking Out** Book Set [2-item set] (#A722991)				
	**Greeking out. Heroes and Olympians** (Greeking Out) by Curtis, Kenny (#2334WF9) **Hardcover** — National Geographic, 2024	—	**$19.99**	1	**$19.99**
	**Greeking out. Tales from the Underworld** (Greeking Out) by Curtis, Kenny (#2615BH1) **Hardcover** — National Geographic, 2025	—	**$19.99**	1	**$19.99**
	**How to make friends with a ghost** by Green, Rebecca (#1627AXX) **FollettBound Sewn** — Tundra, c2017 p2022	—	**$18.24**	1	**$18.24**
	**I Can Read! My First-Big Dog and Little Dog** Book Set [5-item set] (#A729384) **Contains items available for pre-order.** Some items in this set are not yet available; we'll ship them to you upon release.				
	**Big Dog and Little Dog** (I Can Read! My First-Big Dog and Little Dog) by Pilkey, Dav (#2556EF0) **FollettBound Sewn** — Clarion Books, an imprint of HarperCollinsPublishers, c1997 p2024	—	**$15.69**	1	**$15.69**
	**Big Dog and Little Dog Getting in Trouble** (I Can Read! My First-Big Dog and Little Dog) by Pilkey, Dav (#2380SJ4) **FollettBound Sewn** — Clarion Books, 2026 **Available for pre-order.** This item is scheduled for release on **April 30, 2026**.	—	**$15.69**	1	**$15.69**
	**Big Dog and Little Dog going for a walk** (I Can Read! My First-Big Dog and Little Dog) by Pilkey, Dav (#2556FF8) **FollettBound Sewn** — Clarion Books, an imprint of HarperCollinsPublishers, c1997 p2024	—	**$15.69**	1	**$15.69**
	**Big Dog and Little Dog making a mistake** (I Can Read! My First-Big Dog and Little Dog) by Pilkey, Dav (#2546BHX) **FollettBound Sewn** — Clarion Books, an imprint of HarperCollins Publishers, 2025	—	**$15.69**	1	**$15.69**
	**Big Dog and Little Dog Wearing Sweaters** (I Can Read! My First-Big Dog and Little Dog) by Pilkey, Dav (#2380TJ1) **FollettBound Sewn** — Clarion Books, 2026 **Available for pre-order.** This item is scheduled for release on **April 30, 2026**.	—	**$15.69**	1	**$15.69**
	**Jingle squirrels** (Dead Sea Squirrels, Book 9) by Nawrocki, Michael (#2955NC3) **FollettBound Glued** — Tyndale House Publishers, 2021	—	**$18.15**	1	**$18.15**

	Item	!	Price	Qty.	Total
	**The man in the tree and the brand new start : a true story about Zacchaeus and the difference knowing Jesus makes** by Laferton, Carl (#2199MJ4) **Hardcover** — The Good Book For Children, 2024	—	**$16.99**	1	**$16.99**
	**Man of the family** by Moody, Ralph (#39371L2) **Paperback** — University of Nebraska Press, c1979 p1993	—	**$16.95**	1	**$16.95**
	**Merle of Nazareth** (Dead Sea Squirrels, Book 7) by Nawrocki, Michael (#2955PC8) **FollettBound Glued** — Tyndale House Publishers, 2021	—	**$18.15**	1	**$18.15**
	**Minecraft. #10** (Minecraft, Book 10) by Monster, Sfe R (#2286DDX) **Hardcover (library binding)** — Spotlight, a division of ABDO, 2024	—	**$24.00**	1	**$24.00**
	**Minecraft. #11** (Minecraft, Book 11) by Monster, Sfe R (#2286ED7) **Hardcover (library binding)** — Spotlight, a division of ABDO, 2024	—	**$24.00**	1	**$24.00**
	**Minecraft. #12** (Minecraft, Book 12) by Monster, Sfe R (#2286FD4) **Hardcover (library binding)** — Spotlight, a division of ABDO, 2024	—	**$24.00**	1	**$24.00**
	**Minecraft. #9** (Minecraft, Book 9) by Monster, Sfe R (#2286CD2) **Hardcover (library binding)** — Spotlight, a division of ABDO, 2024	—	**$24.00**	1	**$24.00**
	**Miracle man : the story of Jesus** by Hendrix, John (#0929QY7) **Hardcover** — Abrams Books for Young Readers, 2016	—	**$19.99**	1	**$19.99**
	**Miriam at the river** by Yolen, Jane (#1667LR2) **FollettBound Sewn** — Kar-Ben Publishing, 2020	—	**$19.09**	1	**$19.09**
	**Mouse's Christmas gift** by Baker, Mindy (#1381SQ4) **Hardcover** — ZonderKidz, 2018	—	**$19.99**	1	**$19.99**

	Item	!	Price	Qty.	Total
	**Ms. Pennypickle's puzzle quest** by Grabenstein, Chris (#2618WH3) **Hardcover** — Random House, 2025	—	**$17.99**	1	**$17.99**
	**My Bible Stories** Book Set [6-item set] (#A119438) **Incomplete set.** Some items in this set are missing or unavailable.				
	**The lost sheep** (My Bible Stories) by Box, Su (#1385UG2) **Hardcover (library binding)** — Quarto Library, 2017	—	**$15.04**	1	**$15.04**
	**The prodigal son** (My Bible Stories) by Box, Su (#1222AK3) **Hardcover (library binding)** — Quarto Library, 2017	—	**$15.04**	1	**$15.04**
	**The sower** (My Bible Stories) by Box, Su (#1386LG3) **Hardcover (library binding)** — Quarto Library, 2017	—	**$15.04**	1	**$15.04**
	**The two houses** (My Bible Stories) by Box, Su (#1386VG6) **Hardcover (library binding)** — Quarto Library, 2017	—	**$15.04**	1	**$15.04**
	**The new Dare to discipline : answers to your toughest parenting questions** by Dobson, James C (#0656AQ9) **Paperback** — Tydale Momentum, an imprint of Tyndale House Publishers, Inc., 1997	—	**$15.99**	1	**$15.99**
	**The night compass** (Wilderlore, Book 4) by Foody, Amanda (#2442ZG6) **Paperback** — Margaret K. McElderry Books, c2024 p2025	—	**$9.76**	1	**$9.76**
	**Nutty study buddies** (Dead Sea Squirrels, Book 3) by Nawrocki, Michael (#2955QC5) **FollettBound Glued** — Tyndale House Publishers, 2019	—	**$18.15**	1	**$18.15**
	**Peril in the palace** (Adventures In Odyssey: Imagination Station, Book 3) by Hering, Marianne (#0388PJ6) **Paperback** — Tyndale, 2011	—	**$5.99**	1	**$5.99**

	Item	!	Price	Qty.	Total
	**Prayer Is** by Brown, Tameka Fryer (#2368SH8) **Hardcover** — Farrar, Straus and Giroux, 2026 **Available for pre-order.** This item is scheduled for release on **January 13, 2026**.	—	**$18.67**	1	**$18.67**
	**The prince and the blight** by Butler, Kathryn (#2248NA9) **Paperback** — Crossway, 2022	—	**$14.99**	1	**$14.99**
	**The prodigal son** (My Bible Stories) by Box, Su (#1222AK3) **Hardcover (library binding)** — Quarto Library, 2017	—	**$15.04**	1	**$15.04**
	**Revenge of the Red Knight** (Adventures In Odyssey: Imagination Station, Book 4) by Hering, Marianne (#0388QJ3) **Paperback** — Tyndale, 2011	—	**$7.99**	1	**$7.99**
	**Shaking the nickel bush** by Moody, Ralph (#0463PR3) **Paperback** — University of Nebraska Press, c1990 p1994	—	**$16.95**	1	**$16.95**
	**Showdown with the shepherd** (Adventures In Odyssey: Imagination Station, Book 5) by Hering, Marianne (#0214DR6) **Paperback** — Tyndale House Publishers, 2011	—	**$5.99**	1	**$5.99**
	**Squirreled away** (Dead Sea Squirrels, Book 1) by Nawrocki, Michael (#2955RC2) **FollettBound Glued** — Tyndale House Publishers, 2019	—	**$18.15**	1	**$18.15**
	**Squirrelnapped!** (Dead Sea Squirrels, Book 4) by Nawrocki, Michael (#2955SCX) **FollettBound Sewn** — Tyndale House Publishers, 2019	—	**$18.15**	1	**$18.15**
	**Tree-mendous trouble** (Dead Sea Squirrels, Book 5) by Nawrocki, Michael (#2955UC4) **FollettBound Glued** — Tyndale House Publishers, Inc., 2020	—	**$18.15**	1	**$18.15**

	Item	!	Price	Qty.	Total
	**Unsettling Salad!** (Jasper Rabbit Creepy Tales) by Reynolds, Aaron (#2460YJ1) **Hardcover** — Simon & Schuster Books Fo, 2025 **Available for pre-order.** This item is scheduled for release on **February 3, 2026**.	—	**$13.99**	3	**$41.97**
	**Voyage with the Vikings** (Adventures In Odyssey: Imagination Station, Book 1) by Hering, Marianne (#0388LJ7) **Paperback** — Tyndale, 2010	—	**$7.99**	1	**$7.99**
	**Whirly squirrelies** (Dead Sea Squirrels, Book 6) by Nawrocki, Michael (#2955VC1) **FollettBound Glued** — Tyndale House Publishers, 2020	—	**$18.15**	1	**$18.15**
	**The world Jesus knew : a curious kid's guide to life in the first century** (Curious Kids' Guides) by Olson, Marc (#1096ZX6) **Paperback** — Beaming Books, 2023	—	**$9.99**	1	**$9.99**

75 items: $1,264.39