

**Notice of Regular Board Meeting
by Videoconference or Telephone Call
Board of Trustees
Monday, November 11, 2024**

A Regular Board Meeting of the Board of Trustees will be held on Monday, November 11, 2024, beginning at 6:00 PM, Boardroom of the Mark Henry, Ed.D. Administration Building, 11440 Matzke Road, Cypress, Texas 77429.

Due to health and safety concerns related to the COVID-19 coronavirus, this meeting will be conducted by videoconference or telephone call. At least a quorum of the board will be participating by videoconference or telephone call in accordance with the provisions of Sections 551.125 or 551.127 of the Texas Government Code that have not been suspended by order of the governor.

Members of the public may access this meeting and or provide public comments as identified below:

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on this meeting notice. For more information about public comment, see Policy BED. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

Notice of this meeting was mailed or electronically transmitted to the news media, who previously requested such notice, and a copy was posted in the main/front office window of the Cypress-Fairbanks Independent School District Mark Henry, Ed.D. Administration Building on November 4, 2024, at 4:00 p.m.

AGENDA COMMENTS: Per BED (Local), patrons may address the Board during any Board Meeting under Agenda Comments regarding items listed on the agenda for that meeting. Individuals must register in advance. Registration opens the day the agenda is posted to the district website, and the deadline for registering is 12:00 p.m. on the day of the meeting. To register, individuals must click on the "Register to Speak" link found under each agenda item listed for that meeting on the district website. This electronic speaker form must be completed in its entirety. Agenda Comments will generally be heard before each agenda item to be discussed or considered by the Board unless rearranged by the Board President. Any registered speaker who is absent from the meeting at the time for Agenda Comments forfeits the opportunity to address the Board at that meeting but may submit written comments to the Board.

MEETING OPENING: Call to Order, Invocation and Pledge of Allegiance, District's Vision, and Mission Statement.

1. REMARKS AND ANNOUNCEMENTS

A. The Superintendent will make remarks and announcements regarding the honors and achievements earned by staff and students in recent weeks and provide information regarding district and community events or items of interest.

2. BOARD COMMENTS

A. Board members may make comments during this portion of the agenda regarding student

achievement, district progress and data, community input and concerns, observations from school visits, meetings and conferences attended, district and community events and initiatives, or continuing education. The Board may not take action on items discussed.

3. CITIZEN PARTICIPATION

- A. Per BED (Local), patrons may address the Board during the Regular Board Meeting under Citizen Participation on any matters of interest or concerns that are not posted agenda items. Individuals may only register to speak one time per meeting and must register in advance. Registration opens the day the agenda is posted to the district website, and the deadline for registering is 12:00 p.m. on the day of the meeting. To register, individuals must click on the “Register to Speak” link found under the Citizen Participation heading in the agenda for that meeting on the district website. This electronic speaker form must be completed in its entirety. Any registered speaker who is absent from the meeting at the time for Citizen Participation forfeits the opportunity to address the Board at that meeting but may submit written comments to the Board.

CITIZEN PARTICIPATION WILL BE HEARD AT THE REGULAR BOARD MEETING ON MONDAY, NOVEMBER 11, 2024.

4. REPORTS

- A. The administration will provide an update on the health, PACE, and K-level courses, class rank, and the GPA report provided in August.
- B. The administration will provide a report on the beginning of year formative assessments.

5. CONSENT AGENDA

- A. The Board will consider approving the minutes of the October 7, 2024, Regular Board Meeting.
- B. The Board will consider approving on second reading additions, revisions, or deletions to district policy:
1. DFE (Local) Termination of Employment: Resignation (Revision)
- C. The Board will consider approving the Third Addendum to the Water, Sewer and Drainage Services Contract between Emerald Forest Utility District and Cypress-Fairbanks I.S.D.
- D. The Board will consider granting a right of way and easement, located at Spillane Middle School, to the North Harris County Regional Water Authority (NHCRWA).
- E. The Board will consider granting a right of way and easement, located at A. Robison Elementary School, to the North Harris County Regional Water Authority (NHCRWA).
- F. The Board will consider awarding bids and contracts and/or authorizing purchase orders as recommended in the posted agenda item.
1. Concrete Installation/Demolition and Bollards
 2. Hazardous Waste Disposal

6. NON-CONSENT AGENDA

- A. The Board will consider approving the DEIC’s recommendation for the 2025-2026 instructional calendar.
- B. The Board will consider adoption of nonbusiness days for calendar year 2025 for the Texas Public Information Act calendar.
- C. The Board will consider approving the District’s 2024 Annual Comprehensive Financial Report and Single Audit Report and accept the auditors’ report on the district’s general-purpose financial statements and single audit for the fiscal year ended June 30, 2024.
- D. The Board will consider approving the budget amendments for the period of July 1, 2024, through September 30, 2024.
- E. The Board will consider approving on first reading the additions, revisions, or deletions to district

policy:

1. CS (Local) Facility Standards (Add)

F. The Board will consider making a determination that good cause did not exist as required by law for Tye Anderson, Alexandra Poulter, John McComb, Gabriela Mendoza, Sarah Zuckerman, Joseph Johnson, Luz Severson, Kamesha Seller, Maria Luis, Angel Avila, and Matthew Busbice to resign their respective employment contracts. [This item may be discussed in closed session.]

G. The Board will consider a Level IV appeal (Francis) of a Level III decision. [This item may be discussed in closed session.]

7. CLOSED

SESSION

If, during the course of the meeting covered by this notice, the Board should determine that a closed session of the Board should be held or is required in relation to any item included in this notice, then such closed session as authorized by Section 551.001 of the Texas Government Code (the Open Meetings Act) will be held by the Board at that date, hour and place given in this notice or as soon after the commencement of the meeting covered by this notice as the Board may conveniently meet in such closed session concerning any and all subjects and for any and all purposes permitted by Sections 551.071 through 551.084, of the Open Meetings Act.

A. There will be a Closed Session in accordance with Government Code Section 551.001 et. seq.

B. Section 551.071	C. For the purpose of a private consultation with the Board's attorney on any or all subjects or matters authorized by law. For the purpose of consultation with the district's attorney concerning matters on which the attorney's duty to the district under the Texas Disciplinary Rules of Professional Conduct clearly conflicts with the Texas Open Meetings laws.
D. Section 551.072	E. For the purpose of discussing the purchase, exchange, lease or value of real property.
F. Section 551.073	G. For the purpose of considering a negotiated contract for a prospective gift or donation.
H. Section 551.074	I. For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee or to hear complaints or charges against a public officer or employee.
J. Section 551.076	K. To consider the deployment, or specific occasions for implementation, of security personnel or devices.
L. Section 551.0821	M. For the purpose of deliberating a matter regarding a public-school student if personally identifiable information about the student will necessarily be revealed.
N. Section 551.082	O. For the purpose of considering discipline of a public-school child or children or to hear a complaint by an employee against another employee if the complaint or charge directly results in a need for a hearing.
P. Section 551.083	Q. For the purpose of considering the standards, guidelines, terms or conditions the Board will follow, or instruct its representatives to follow, in consultation with representatives of employee groups in connection

	with consultation agreements provided for by section 13.901 of the Texas Education Code.
R. Section 551.084	S. For the purpose of excluding witness or witnesses from a hearing during examination of another witness.
8. ADJOURNMENT	

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551, Subchapters D and E or Texas Government Code section 418.183(f). Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting. [See TASB Policy BEC(LEGAL)]

On November 4, 2024, at 4:00 p.m., this notice was mailed or electronically transmitted to the news media, who previously requested such notice, and a copy was posted in the main/front office window of the Cypress-Fairbanks Independent School District Mark Henry, Ed.D. Administration Building.

For the Board of Trustees

The Path to **Amazing!**
Strategic Plan
2024-2025

Goal 4 and Goal 7
Formative Assessments
Reports

Formative Assessments

CFISD district-wide formative assessments

- Monitor student learning
- Feedback –teachers improve their teaching
- Feedback–students to enhance their learning
- Identify learning gaps
- Tailor instruction to meet specific needs in real-time

Data Digs

- Data reviewed/analyzed by
Administrators
Teachers
District staff
- Pinpoint areas of concern or excelling
- Additional support provided based on the data

Goal 4: The percentage of students in grades K-2 who are proficient on the reading MAP or MClass assessment will increase from 90% to 95% by 2029.

4.1

The percentage of students who meet their RIT score or show observed growth on the MAP or MClass composite score will increase by 1% each year.

2024-25 MAP RLA

Grade Level and Student Group	Total Tested	Did Not Meet Below 25 th Perc.		Approaches Between 25 th to 49 th Perc.		Meets Between 50 th to 74 th Perc.		Masters At 75 th Perc. or Above	
		#	%	#	%	#	%	#	%
K	6852	693	10%	1628	24%	2141	31%	2390	35%
1	7523	1880	25%	1797	24%	1644	22%	2202	29%
2	7743	2212	29%	1617	21%	1642	21%	2272	29%
All	22118	4785	22%	5042	23%	5427	25%	6864	31%
AA	4366	1101	25%	1155	26%	1049	24%	1061	24%
H	10459	2795	27%	2645	25%	2464	24%	2555	24%
W	3944	486	12%	663	17%	1077	27%	1718	44%
A	2143	216	10%	347	16%	530	25%	1050	49%
Eco Dis	13073	3671	28%	3444	26%	3089	24%	2869	22%
SPED	2908	1121	39%	789	27%	548	19%	450	15%
Bilingual	3230	1316	41%	794	25%	526	16%	594	18%
ESL	3035	658	22%	785	26%	793	26%	799	26%

2024-25 mCLASS RLA

Grade Level and Student Group	Total Tested	Did Not Meet Well Below Benchmark		Approaches Below Benchmark		Meets At Benchmark		Masters Above Benchmark	
		#	%	#	%	#	%	#	%
		1	7631	1577	21%	1160	15%	2388	31%
2	7802	1900	24%	1023	13%	2420	31%	2459	32%
All	22358	4954	22%	3281	15%	6524	29%	7599	34%
AA	4382	1229	28%	723	16%	1161	26%	1269	29%
H	10463	2540	24%	1589	15%	3235	31%	3099	30%
W	3948	678	17%	595	15%	1170	30%	1505	38%
A	2141	183	9%	180	8%	562	26%	1216	57%
Eco Dis	13066	3549	27%	2044	16%	3824	29%	3649	28%
SPED	2882	1131	39%	449	16%	675	23%	627	22%
Bilingual	3235	685	21%	327	10%	1215	38%	1008	31%
ESL	3031	704	23%	482	16%	803	26%	1042	34%

Goal 7: The percentage of students in grades K-2 who are proficient on the math MAP will increase from 90% to 95% by 2029.

7.1 The percentage of students who meet their RIT score or show observed growth on the MAP will increase by 1% each year.

2024-25 MAP Math

Grade Level and Student Group	Total Tested	Did Not Meet Below 25 th Perc.		Approaches Between 25 th to 49 th Perc.		Meets Between 50 th to 74 th Perc.		Masters At 75 th Perc. or Above	
		#	%	#	%	#	%	#	%
K	6851	956	14%	1451	21%	2070	30%	2374	35%
1	7518	1722	23%	1668	22%	1974	26%	2154	29%
2	7744	1966	25%	1959	25%	1924	25%	1895	24%
All	22113	4644	21%	5078	23%	5968	27%	6423	29%
AA	4363	1216	28%	1139	26%	1116	26%	892	20%
H	10453	2660	25%	2825	27%	2812	27%	2156	21%
W	3949	403	10%	634	16%	1124	28%	1788	45%
A	2141	167	8%	279	13%	555	26%	1140	53%
Eco Dis	13074	3665	28%	3526	27%	3438	26%	2445	19%
SPED	2904	1126	39%	769	26%	540	19%	469	16%
Bilingual	3231	1194	37%	963	30%	706	22%	368	11%
ESL	3027	603	20%	688	23%	848	28%	888	29%

2024-25 MAP Math

District or Campus	Total Tested	Did Not Meet Below 25 th Perc.		Approaches Between 25 th to 49 th Perc.		Meets Between 50 th to 74 th Perc.		Masters At 75 th Perc. or Above	
		#	%	#	%	#	%	#	%
Disrict	22113	4644	21%	5078	23%	5968	27%	6423	29%
Adam Elementary	388	94	24%	106	27%	94	24%	94	24%
Andre Elementary	420	88	21%	102	24%	124	30%	106	25%
Ault Elementary	416	49	12%	83	20%	128	31%	156	38%
Bane Elementary	343	148	43%	97	28%	58	17%	40	12%
Bang Elementary	402	107	27%	118	29%	104	26%	73	18%
Birkes Elementary	428	70	16%	97	23%	122	29%	139	32%
Black Elementary	448	61	14%	92	21%	144	32%	151	34%
Brosnahan Elementary	406	75	18%	102	25%	110	27%	119	29%
Byrd Elementary	480	41	9%	74	15%	141	29%	224	47%
Copeland Elementary	383	61	16%	77	20%	123	32%	122	32%
Danish Elementary	375	104	28%	104	28%	95	25%	72	19%
Duryea Elementary	421	106	25%	125	30%	108	26%	82	19%
Emery Elementary	387	144	37%	101	26%	84	22%	58	15%
Emmott Elementary	236	83	35%	66	28%	54	23%	33	14%
Farney Elementary	366	45	12%	76	21%	111	30%	134	37%
Fiest Elementary	353	86	24%	86	24%	101	29%	80	23%
Francone Elementary	296	71	24%	86	29%	84	28%	55	19%
Frazier Elementary	267	60	22%	72	27%	77	29%	58	22%
Gleason Elementary	413	90	22%	87	21%	110	27%	126	31%
Hairgrove Elementary	349	71	20%	107	31%	103	30%	68	19%
Hamilton Elementary	415	49	12%	76	18%	103	25%	187	45%
Hancock Elementary	306	92	30%	89	29%	76	25%	49	16%
Hemmenway Elementary	371	115	31%	98	26%	95	26%	63	17%
Holbrook Elementary	324	116	36%	88	27%	83	26%	37	11%
Holmsley Elementary	322	97	30%	96	30%	86	27%	43	13%
Hoover Elementary	489	136	28%	133	27%	124	25%	96	20%
Horne Elementary	387	131	34%	90	23%	95	25%	71	18%
Keith Elementary	481	65	14%	94	20%	144	30%	178	37%
Kirk Elementary	304	86	28%	82	27%	77	25%	59	19%
Lamkin Elementary	358	101	28%	87	24%	102	28%	68	19%
Lee Elementary	308	79	26%	74	24%	85	28%	70	23%
Lieder Elementary	304	109	36%	83	27%	59	19%	53	17%
Lowery Elementary	252	31	12%	52	21%	90	36%	79	31%
M Robinson Elementary	399	89	22%	112	28%	113	28%	85	21%
Matzke Elementary	412	113	27%	101	25%	114	28%	84	20%
McFee Elementary	384	105	27%	114	30%	93	24%	72	19%
McGown Elementary	630	28	4%	79	13%	158	25%	365	58%
Metcalf Elementary	356	114	32%	105	29%	95	27%	42	12%
Millsap Elementary	391	99	25%	91	23%	101	26%	100	26%
Moore Elementary	361	73	20%	88	24%	111	31%	89	25%
Owens Elementary	345	94	27%	91	26%	97	28%	63	18%
Pope Elementary	406	25	6%	45	11%	90	22%	246	61%
Post Elementary	320	86	27%	69	22%	86	27%	79	25%
Postma Elementary	321	43	13%	63	20%	99	31%	116	36%
Reed Elementary	343	92	27%	92	27%	91	27%	68	20%
Rennell Elementary	563	36	6%	70	12%	140	25%	317	56%
Robison Elementary	472	75	16%	84	18%	122	26%	191	40%
Sampson Elementary	399	26	7%	56	14%	124	31%	193	48%
Sheridan Elementary	378	93	25%	108	29%	95	25%	82	22%
Swenke Elementary	349	28	8%	58	17%	107	31%	156	45%
Tipps Elementary	387	145	37%	89	23%	104	27%	49	13%
Walker Elementary	395	88	22%	88	22%	120	30%	99	25%
Warner Elementary	443	29	7%	73	16%	102	23%	239	54%
Wells Elementary	511	30	6%	63	12%	142	28%	276	54%
Willbern Elementary	320	71	22%	79	25%	93	29%	77	24%
Wilson Elementary	308	62	20%	76	25%	96	31%	74	24%
Woodard Elementary	409	56	14%	99	24%	105	26%	149	36%
Yeager Elementary	313	83	27%	85	27%	76	24%	69	22%

2024-25 MAP RLA

District or Campus	Total Tested	Did Not Meet Below 25 th Perc.		Approaches Between 25 th to 49 th Perc.		Meets Between 50 th to 74 th Perc.		Masters At 75 th Perc. or Above	
		#	%	#	%	#	%	#	%
		Disrict	22118	4785	22%	5042	23%	5427	25%
Adam Elementary	388	97	25%	111	29%	90	23%	90	23%
Andre Elementary	418	96	23%	86	21%	104	25%	132	32%
Ault Elementary	416	49	12%	104	25%	120	29%	143	34%
Bane Elementary	342	129	38%	93	27%	68	20%	52	15%
Bang Elementary	403	121	30%	106	26%	102	25%	74	18%
Birkes Elementary	429	73	17%	110	26%	99	23%	147	34%
Black Elementary	448	75	17%	88	20%	142	32%	143	32%
Brosnahan Elementary	405	86	21%	94	23%	102	25%	123	30%
Byrd Elementary	484	51	11%	85	18%	130	27%	218	45%
Copeland Elementary	383	59	15%	83	22%	108	28%	133	35%
Danish Elementary	373	97	26%	108	29%	83	22%	85	23%
Duryea Elementary	423	108	26%	104	25%	108	26%	103	24%
Emery Elementary	387	134	35%	110	28%	80	21%	63	16%
Emmott Elementary	238	74	31%	61	26%	62	26%	41	17%
Farney Elementary	367	66	18%	71	19%	98	27%	132	36%
Fiest Elementary	351	82	23%	91	26%	76	22%	102	29%
Francone Elementary	294	83	28%	70	24%	63	21%	78	27%
Frazier Elementary	267	66	25%	63	24%	68	25%	70	26%
Gleason Elementary	411	92	22%	97	24%	95	23%	127	31%
Hairgrove Elementary	349	89	26%	83	24%	87	25%	90	26%
Hamilton Elementary	415	45	11%	81	20%	89	21%	200	48%
Hancock Elementary	312	86	28%	88	28%	74	24%	64	21%
Hemmenway Elementary	371	117	32%	103	28%	72	19%	79	21%
Holbrook Elementary	324	110	34%	91	28%	68	21%	55	17%
Holmsley Elementary	322	102	32%	86	27%	80	25%	54	17%
Hoover Elementary	485	123	25%	125	26%	126	26%	111	23%
Horne Elementary	388	130	34%	91	23%	83	21%	84	22%
Keith Elementary	482	75	16%	97	20%	131	27%	179	37%
Kirk Elementary	304	95	31%	86	28%	59	19%	64	21%
Lamkin Elementary	358	79	22%	96	27%	98	27%	85	24%
Lee Elementary	311	96	31%	73	23%	68	22%	74	24%
Lieder Elementary	303	124	41%	67	22%	61	20%	51	17%
Lowery Elementary	252	33	13%	59	23%	64	25%	96	38%
M Robinson Elementary	412	100	24%	110	27%	103	25%	99	24%
Matzke Elementary	387	108	28%	111	29%	90	23%	78	20%
McFee Elementary	630	43	7%	77	12%	163	26%	347	55%
McGown Elementary	357	97	27%	117	33%	89	25%	54	15%
Metcalf Elementary	388	113	29%	73	19%	91	23%	111	29%
Millsap Elementary	361	74	20%	91	25%	90	25%	106	29%
Moore Elementary	346	77	22%	105	30%	82	24%	82	24%
Owens Elementary	406	26	6%	52	13%	97	24%	231	57%
Pope Elementary	317	76	24%	85	27%	64	20%	92	29%
Post Elementary	321	52	16%	63	20%	76	24%	130	40%
Postma Elementary	342	95	28%	86	25%	92	27%	69	20%
Reed Elementary	561	53	9%	77	14%	132	24%	299	53%
Rennell Elementary	401	102	25%	97	24%	105	26%	97	24%
Robison Elementary	475	89	19%	104	22%	108	23%	174	37%
Sampson Elementary	398	35	9%	58	15%	111	28%	194	49%
Sheridan Elementary	377	86	23%	97	26%	105	28%	89	24%
Swenke Elementary	349	36	10%	70	20%	88	25%	155	44%
Tipps Elementary	388	148	38%	83	21%	75	19%	82	21%
Walker Elementary	395	84	21%	91	23%	107	27%	113	29%
Warner Elementary	444	31	7%	68	15%	110	25%	235	53%
Wells Elementary	511	33	6%	57	11%	139	27%	282	55%
Willbern Elementary	322	81	25%	70	22%	74	23%	97	30%
Wilson Elementary	308	60	19%	82	27%	80	26%	86	28%
Woodard Elementary	408	65	16%	70	17%	123	30%	150	37%
Yeager Elementary	311	79	25%	87	28%	75	24%	70	23%

2024-25 mClass RLA

District or Campus	Total Tested	Did Not Meet Well Below Benchmark		Approaches Below Benchmark		Meets At Benchmark		Masters Above Benchmark	
		#	%	#	%	#	%	#	%
Disrict	22358	4954	22%	3281	15%	6524	29%	7599	34%
Adam Elementary	394	106	27%	70	18%	109	28%	109	28%
Andre Elementary	425	82	19%	54	13%	136	32%	153	36%
Ault Elementary	416	83	20%	66	16%	121	29%	146	35%
Bane Elementary	355	117	33%	36	10%	84	24%	118	33%
Bang Elementary	413	119	29%	62	15%	119	29%	113	27%
Birkes Elementary	432	81	19%	84	19%	122	28%	145	34%
Black Elementary	451	84	19%	58	13%	152	34%	157	35%
Brosnahan Elementary	413	82	20%	51	12%	124	30%	156	38%
Byrd Elementary	486	59	12%	53	11%	155	32%	219	45%
Copeland Elementary	383	74	19%	64	17%	115	30%	130	34%
Danish Elementary	384	111	29%	56	15%	104	27%	113	29%
Duryea Elementary	428	117	27%	60	14%	126	29%	125	29%
Emery Elementary	391	134	34%	58	15%	107	27%	92	24%
Emmott Elementary	239	84	35%	47	20%	47	20%	61	26%
Farney Elementary	366	87	24%	61	17%	102	28%	116	32%
Fiest Elementary	349	85	24%	59	17%	99	28%	106	30%
Francone Elementary	297	56	19%	43	14%	98	33%	100	34%
Frazier Elementary	272	70	26%	32	12%	77	28%	93	34%
Gleason Elementary	422	102	24%	52	12%	116	27%	152	36%
Hairgrove Elementary	362	58	16%	50	14%	145	40%	109	30%
Hamilton Elementary	421	85	20%	46	11%	106	25%	184	44%
Hancock Elementary	321	87	27%	58	18%	92	29%	84	26%
Hemmenway Elementary	374	101	27%	53	14%	104	28%	116	31%
Holbrook Elementary	333	102	31%	52	16%	106	32%	73	22%
Holmsley Elementary	316	69	22%	55	17%	113	36%	79	25%
Hoover Elementary	491	106	22%	72	15%	164	33%	149	30%
Horne Elementary	398	110	28%	70	18%	116	29%	102	26%
Keith Elementary	484	66	14%	63	13%	128	26%	227	47%
Kirk Elementary	309	119	39%	41	13%	91	29%	58	19%
Lamkin Elementary	362	97	27%	62	17%	98	27%	105	29%
Lee Elementary	317	80	25%	34	11%	97	31%	106	33%
Lieder Elementary	300	85	28%	44	15%	95	32%	76	25%
Lowery Elementary	252	53	21%	39	15%	76	30%	84	33%
M Robinson Elementary	409	91	22%	68	17%	128	31%	122	30%
Matzke Elementary	411	111	27%	72	18%	109	27%	119	29%
McFee Elementary	388	86	22%	57	15%	122	31%	123	32%
McGown Elementary	633	50	8%	60	9%	173	27%	350	55%
Metcalf Elementary	364	107	29%	57	16%	116	32%	84	23%
Millsap Elementary	397	106	27%	58	15%	145	37%	88	22%
Moore Elementary	368	115	31%	71	19%	92	25%	90	24%
Owens Elementary	344	75	22%	62	18%	103	30%	104	30%
Pope Elementary	406	46	11%	56	14%	106	26%	198	49%
Post Elementary	322	77	24%	56	17%	90	28%	99	31%
Postma Elementary	323	59	18%	54	17%	88	27%	122	38%
Reed Elementary	345	100	29%	57	17%	108	31%	80	23%
Rennell Elementary	566	69	12%	62	11%	166	29%	269	48%
Robison Elementary	474	118	25%	75	16%	117	25%	164	35%
Sampson Elementary	401	58	14%	53	13%	118	29%	172	43%
Sheridan Elementary	386	103	27%	63	16%	105	27%	115	30%
Swenke Elementary	350	44	13%	67	19%	109	31%	130	37%
Tipps Elementary	401	113	28%	65	16%	140	35%	83	21%
Walker Elementary	396	62	16%	66	17%	121	31%	147	37%
Warner Elementary	445	55	12%	44	10%	119	27%	227	51%
Wells Elementary	507	54	11%	45	9%	135	27%	273	54%
Willbern Elementary	327	82	25%	47	14%	101	31%	97	30%
Wilson Elementary	306	63	21%	53	17%	92	30%	98	32%
Woodard Elementary	410	79	19%	57	14%	86	21%	188	46%
Yeager Elementary	323	80	25%	51	16%	91	28%	101	31%

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES
OCTOBER 7, 2024
REGULAR BOARD MEETING MINUTES**

The Cypress-Fairbanks Independent School District Board of Trustees convened in Regular Session on Monday, October 7, 2024, in the Boardroom of the Cypress-Fairbanks Independent School District Mark Henry, Ed.D. Administration Building, located at 11440 Matzke Road, Cypress, Texas 77429.

MEETING OPENING

Board President Scott Henry called the meeting to order at 6:00 p.m.

The following Trustees were present: Scott Henry, Dr. Natalie Blasingame, Justin Ray, Julie Hinaman, Christine Kalmbach, Todd LeCompte, and Lucas Scanlon.

President Henry recognized Grace Handley, representing State Representative Dr. Tom Oliverson.

Wilray Cormier, Campus Pastor of Fallbrook Church Cypress-Katy, delivered the invocation.

The following Cypress Ridge High School AFJROTC cadets performed the presentation of colors: Carrying the US Flag, Cadet Alacia Dorsey; US Guard, Cadet Xzavier Raquedan; carrying the Texas Flag, Cadet Amy Molina; and Texas Guard, Cadet Alexander Espino. These cadets presented the colors under the direction of Senior Master Sergeant James Core, Retired USAF.

Trustee Justin Ray read the District’s Vision and Mission Statement.

1. Remarks and Announcements

1.A. Superintendent Dr. Douglas Killian presented the remarks and announcements regarding the honors and achievements earned by staff and students in recent weeks and provided information regarding district and community events or items of interest.

2. Recognitions

2.A. The Board recognized CFISD campuses that earned an overall attendance rate of 95% or higher for all six PEIMS reporting periods in the 2023-2024 school year, as well as campuses that increased their overall attendance rate by more than 1% for the 2023-24 school year.

President Henry called for a short recess at 6:19 p.m.

President Henry called the meeting back to order at 6:24 p.m. and proceeded with Board Comments.

3. Board Comments

Board members may make comments during this portion of the agenda regarding student achievement, district progress and data, community input and concerns, observations from school visits, meetings and conferences attended, district and community events and initiatives, or continuing education. The Board may not take action on items discussed.

3.A. Trustee Julie Hinaman stated that she is now sharing her weekly activities around the district on her trustee social media page but wanted to highlight staff who “caught her eye and touched her heart.” Ms. Hinaman shared that Cy-Springs girls’ basketball Coach T Rogers stepped up to fill a need by teaching a life skills PE class. She recognized Bang Elementary teachers, Ms. Gracia and Ms. Cornelio, who coordinated and supported approximately 100 parents participating in ESL night classes. Ms. Hinaman also recognized Edwin Maxcy, an automotive services teacher at Cy-Springs High School, who she met in 2016 as a student at Cy-Springs High School. She shared how Mr. Maxcy encourages his students to overcome the challenges they’re going through as he has had to do himself. Ms. Hinaman stated how deeply grateful she is for all CFISD educators who are making a difference every day in the lives of students and their families.

Trustee Christine Kalmbach shared her sorrow for the three students who were injured last week and how transportation in the district continues to be challenging. Ms. Kalmbach encouraged the community to practice certain safety measures, i.e., pay attention to what is going on around your vehicle, stay off cell phones, obey speed limits and traffic signs, yield to pedestrians, and please watch out for bikers, walkers, school bus riders and bus stops while driving in school zones and around neighborhoods for the safety of children. Ms. Kalmbach thanked everyone for their prayers, well wishes, meals, texts, and phone calls as she continues to recover from

emergency surgery last week. She shared comments on her recent visits to Andres Elementary School, Anthony Middle School, and Cy-Creek High School. Ms. Kalmback closed by saying, "I would like us to do better, and I say well done to each of our schools."

Trustee Dr. Natalie Blasingame described how valuable educators are and what "valiant frontline public servants" they are and how much they are appreciated. She encouraged educators to come forward with feedback to make sure CFISD is the best place for teachers to teach and students to learn. Dr. Blasingame shared her experience at the Byrd Elementary School dedication. Dr. Blasingame thanked the HR Department for all they do as well as Suzy Hunter, director of Nutrition Services, and her staff for making sure CFISD students are fed each day. Dr. Blasingame thanked Transportation Services for the great job they are doing despite all the transportation challenges. She shared her issues with the current budget plan and raising property taxes should this not provide more transportation to students. Dr. Blasingame gave a report on the Ad Hoc Teacher Retention Committee meeting's discussions on what the district can do to recruit teachers, i.e., a marketing campaign, teacher ambassador program, a marketing toolkit, HR student teacher prep program, teacher residency program, the possibility of a college academy program, legislative funding for additional compensation, and the Teacher Incentive Allotment program. Dr. Blasingame reviewed the Teacher Time Study and gave her comments and shared the results of the DEIC and instructional calendar committee meeting.

Trustee Justin Ray welcomed the viewing audience and commented on his attendance at football games, band events and campus visits. He shared how much he enjoys communicating with teachers, administrators and staff while learning firsthand about the challenges, opportunities, and day-to-day happenings at each campus. This past month, he visited Danish & Wells Elementary Schools and Rowe Middle School. Mr. Ray gave a summary of the Finance and Governance Committee's September 17th meeting, sharing the three items on the agenda: 1) Legislative Priorities; 2) Board members appointing members within three degrees of consanguinity or two degrees of affinity to participate on Board or district committees; and 3) Board members being focused on business-at-hand during meetings, refraining from using cell phones with third parties during meetings.

Trustee Lucas Scanlon expressed his heartfelt sorrow for the students and families who were hurt recently and wished those students a quick recovery. He shared that during the upcoming legislative session, the Board will be advocating for the community to increase funding and seek to address transportation concerns. Mr. Scanlon gave an update on the Finance and Operations Committee, sharing that the committee reviewed the efficiency audit findings, the disaster pennies presentation, discussed likely questions that the Board would have for the administrative staff, cabinet, and presenters to help in their preparation for response. Mr. Scanlon shared comments on his future campus visits. He attended multiple football games throughout the district, the Byrd Elementary School dedication, completed his annual training at the TASA TASB Convention, attended College Night, and attended the Cypress Creek High School theater presentation of The Secret Garden.

Trustee Todd LeCompte shared comments on his campus visits to ALC-West, Kahla Middle School, Cy-Ranch High School, and Pope and Keith Elementary Schools and thanked the principals and their staff for all the great information, feedback, hospitality, and conversations. Mr. LeCompte shared an update on the Transportation Department, encouraging those interested to get their CDL to drive for CFISD as the district is still in need of 53 bus drivers. He also shared other ongoing challenges with transportation. During the past few weeks, Mr. LeCompte attended football games and encouraged the community to attend a game or two and support the staff, coaches and student athletes.

Trustee Christine Kalmbach gave an update on the chapters that were omitted this spring. They are in the final review of the last unit of the new material and teachers have been receiving materials throughout the fall. All new lessons required for the spring semester are completed in draft form and are in the review process. All lessons for Health, Science, theory and clinicals have been taught this year, teacher training for all new Earth Systems will begin in February, all new lessons in Environmental Science were taught in September, and all but one lesson in Biology has been reviewed and approved to be taught later in the school year.

Trustee Scott Henry thanked the students and staff who welcomed him to the Carpenter Center, and Hamilton, Jowell, and Hoover Elementary Schools. Mr. Henry recognized all guests who attended the recent special event football games in the community room. He shared what a joy it was to celebrate these special event games with first responders, feeder principals, and the district's transportation and customer care teams. Mr. Henry acknowledged the critical role of vision in school governance, inspired by a theme of "Speak with Vision" from a presentation he received last week. He shared the presentation's strategic objectives and direction and how to effectively communicate and exemplify this throughout CFISD. More about the district's Vision coming in December.

Mr. Henry turned the floor over to Board Secretary Justin Ray to proceed with **Citizen's Participation**.

4. Citizen Participation

4.A. Per BED (Local), patrons may address the Board during the Regular Board Meeting under Citizen Participation on any matters of interest or concerns that are not posted agenda items. Individuals may only register to speak one time per meeting and must register in advance. Registration opens the day the agenda is posted to the district website, and the deadline for registering is 12:00 p.m. on the day of the meeting. To register, individuals must click on the "Register to Speak" link found under the Citizen Participation heading in the agenda for that meeting on the district website. This electronic speaker form must be completed in its entirety. Any registered speaker who is absent from the meeting at the time for Citizen Participation forfeits the opportunity to address the Board at that meeting but may submit written comments to the Board.

Speakers:

1. Jennifer Chenette charged the Board with the task of focusing on the education of students in CFISD.
2. Jenny Winkleman addressed the Board on budgetary issues and transportation cuts.
3. Dr. Tara Cummings shared her comments on the upcoming election, proposed vouchers and public Ed funding.
4. Chase West addressed the Board regarding transparency about issues that affect CFISD families.
5. Melissa Palomarez addressed the Board regarding lack of response from emails.
6. Stephanie McDonald addressed the Board regarding transportation issues and hazardous roadways.
7. Jarred Hostetler addressed the Board regarding transportation issues and student safety.
8. Sheryl Liaw addressed the Board regarding transportation issues and student safety.
9. Lisa Abuka addressed the Board regarding transportation issues and student safety.
10. Jill Center addressed the Board on CFISD's legislative priorities.
11. Rosemary Wilson addressed the Board on transportation issues and the lack of librarians.
12. Julie Rix requested the Board put the Ten Commandments in all campuses in CFISD.
13. Stephanie Morales addressed the Board regarding the lack of bus transportation.
14. Tom Jackson shared his comments in support of revenue enhancement and asking legislators to recalculate the funding of public schools.
15. Brett Robinson addressed the Board regarding transportation issues and public Ed funding.
16. Kathryn Kohn requested the Board supply schools with blinking lights and reflective tape for students walking to school for their safety.

Mr. Henry announced that speaker Ashley Buckner would be heard in closed session after the Board meeting.

Mr. Henry announced that although Report Item 5.A. was presented at the Board Work Session on Thursday, October 3, 2024, there was one patron to speak on this topic.

5.A. The administration provided an oral report on the Efficiency Audit performed by Weaver and Tidwell, L.L.P.

Speaker:

1. Ashley Buckner shared her comments on the Efficiency Audit and the statewide education funding crisis.

Mr. Henry proceeded with Report Item 5.B.

5.B. In accordance with Texas Education Code and State Board of Education regulations, the President of the Board shall announce the name of each Board member who has completed, exceeded or who is deficient in the continuing education required under state law.

Mr. Henry read, in alphabetical order, the name of each Board member, their hours and the status of their progress:

- Dr. Natalie Blasingame - 18.5 hours - Completed
- Scott Henry - 35.50 hours - Exceeded
- Julie Hinaman - 42.50 - Exceeded
- Christine Kalmbach - 21.50 - Completed
- Todd LeCompte - 21.50 - Completed
- Justin Ray - 21.50 - Completed
- Lucas Scanlon - 14.50 - Completed

Speaker:

1. Jennifer Chenette shared her comments regarding required categories of continuing education by Board members.

The Public Hearing portion of the agenda was presented at the Board Work Session on Thursday, October 3, 2024; however, there were two speakers for Item 6.B.

6.B. The Board held a public hearing on the adoption of the 2024 tax rate at 6:00 pm on Thursday, October 3, 2024.

Speakers:

1. Lisa Abuka requested the Board vote yes to two disaster pennies to aid in funding additional transportation.
2. Dr. Tara Cummings shared her comments on the administration's recommended tax rate and requested the Board approve this tax rate.

The Board proceeded with the **Consent Agenda Items.**

7.A. The Board will consider approving the minutes of the September 9, 2024, Regular Board Meeting.

7.B. The Board will consider authorizing the Memorandum of Understanding with the Harris County Public Health Department for the Community Health and Wellness Division (CH&W) – Dental Health & Prevention Super Smile Savers Mobile Dental Health Services.

7.C. The Board will consider approving on second reading additions, revisions, or deletions to district policies:

- 7.C.1. DEA (Local) Compensation and Benefits: Compensation Plan (Revision)
- 7.C.2. DF (Local) Termination of Employment (Revision)
- 7.C.3. FEA (Local) Attendance: Compulsory Attendance (Revision)
- 7.C.4. FFI (Local) Student Welfare: Freedom From Bullying (Revision)

Speaker:

1. Ashley Buckner addressed Freedom From Bullying and requested the reinstatement of the Anti-Defamation League's "No Place for Hate."

7.D. The Board will consider approving construction proposals and contracts paid from Bond Funds to the recommended contractors and authorize the Superintendent or designee to execute all necessary documents related to such contracts as follows:

- 7.D.1. 2022 ISC & ISC West Renovations
- 7.D.2. 2023 Windfern HS Repurpose

7.E. The Board will consider awarding bids and contracts and/or authorizing purchase orders as recommended in the posted agenda item.

- 7.E.1. Central Packaging for Nutrition Services
- 7.E.2. HVAC Condenser and Cooling Tower Water Treatment and Cleaning Services
- 7.E.3. Maintenance Fleet Vehicles for Nutrition Services
- 7.E.4. Paint and Miscellaneous Supplies
- 7.E.5. Warehouse Materials Handling Equipment for Nutrition Services

Mr. Henry asked if any Board member wished to remove one or more of these items for further discussion. Upon hearing no further discussion or comments, Mr. Henry asked for a motion to approve the consensus action items as recommended or amended.

Trustee Dr. Natalie Blasingame made a motion to approve the Consent agenda items.

Trustee Justin Ray seconded.

Motion passed by a 7 to 0 vote.

Mr. Henry proceeded with the **Non-Consent Agenda Items.**

8.A. The Board will consider approving the 2024 certified tax rolls and the estimated collection rate for 2024 to be 100%, and the 2023 excess debt collection rate to be zero.

Mr. Henry called for a motion.

Trustee Justin Ray recommended approval of the 2024 certified tax rolls and the estimated collection rate for 2024 to be 100%, and the 2023 excess debt collection rate to be zero.
Trustee Scott Henry seconded.
Motion passed by a 7 to 0 vote.

- 8.B.** The Board will consider the 2024 Tax Rate Resolution to support the 2024-2025 Maintenance and Operations and Debt Service budgets by setting the 2024 M & O and Interest and Sinking tax rates.

Mr. Henry called for a motion.

Trustee Lucas Scanlon made a motion that the property tax rate be increased by the adoption of a tax rate of \$1.0869, which is effectively a 1.51 percent increase in the tax rate, and further move that the Board approve the Resolution adopting the tax rate and levy ad valorem taxes for the year 2024.
Trustee Todd LeCompte seconded.

A discussion was held by the Board.

5 votes in favor / 2 votes opposed / Motion passed.

- 8.C.** The Board will consider and take action on a resolution casting its ballot for its choice of a nominee to serve on the Board of Directors of the Harris Central Appraisal District (HCAD).

Mr. Henry called for a motion.

Trustee Lucas Scanlon made a motion that the Board approve a resolution casting its ballot for Martina Lemond Dixon as its choice of a nominee to serve on the Board of Directors of the Harris Central Appraisal District.
Trustee Justin Ray seconded.
Motion passed by a 7 to 0 vote.

- 8.D.** The Board will consider approving on first reading additions, revisions, or deletions to district policy:

8.D.1. DFE (Local) Termination of Employment: Resignation (Revision)

Speaker:

1. Sarah Rivlin addressed the Board regarding contract abandonment.

Mr. Henry called for a motion.

Trustee Justin Ray moved that the Board approve on first reading additions, revisions, or deletions to district policy: DFE (Local).
Trustee Lucas Scanlon seconded.
5 votes in favor / 2 votes opposed / Motion passed.

- 8.E.** The Board will consider making a determination that good cause did not exist as required by law for Micheal Cabrera, Kassandra Luna, Randi Flamm, Lindsay Ferguson, Dalila Garcia, Melanie Gutierrez, Ashley Paez, Kaitlin Czanstkowski, Alyssa McGill, Krista Harper, and Thomas Kinard to resign their respective employment contracts. [This item was discussed in closed session.]

Mr. Henry called for a motion.

Trustee Lucas Scanlon moved that the Board of Trustees render a finding under Texas Administrative Code chapter 249.17(d) that good cause did not exist as required by Texas Education Code sections 21.105(c),

21.160(c), or 21.210(c) for the names that are listed here.

Trustee Christine Kalmbach seconded.

Motion passed by a 7 to 0 vote.

- 8.F.** The Board will consider approving the superintendent's recommendation to give notice to Kristina Linseisen-Snead that it is proposed her employment with the District under a term contract be terminated. It is further recommended the President of the Board notify Ms. Linseisen-Snead of the proposed action to terminate her employment pursuant to 21.211 of the Texas Educator Code. [This item was discussed in closed session.]

Mr. Henry called for a motion.

Trustee Dr. Natalie Blasingame moved that the Board of Trustees approve the recommendation to notify the said individual that her employment with the district under her term contract is proposed for termination and to provide her notice of the same in accordance with the law.

Trustee Christine Kalmbach seconded.

Motion passed by a 7 to 0 vote.

- 8.G.** The Board will consider approving the superintendent's recommendation to give notice to Shari Jonas that it is proposed her employment with the District under a probationary contract be terminated. It is further recommended the President of the Board notify Ms. Jonas of the proposed action to terminate her employment pursuant to 21.211 of the Texas Educator Code. [This item was discussed in closed session.]

Mr. Henry called for a motion.

Trustee Dr. Natalie Blasingame moved that the Board of Trustees approve the recommendation to notify the said individual that her employment with the district under her probationary contract is proposed for termination and to provide her notice of the same in accordance with the law.

Trustee Christine Kalmbach seconded.

Motion passed by a 7 to 0 vote.

- 8.H.** The Board will consider approving the superintendent's recommendation to give notice to Frances Alleman that it is proposed her employment with the District under a term contract be terminated. It is further recommended the President of the Board notify Ms. Alleman of the proposed action to terminate her employment pursuant to 21.211 of the Texas Educator Code. [This item was discussed in closed session.]

Mr. Henry called for a motion.

Trustee Justin Ray moved that the Board of Trustees approve the recommendation to notify the said person that her employment with the district under her term contract is proposed for termination and to provide her notice of the same in accordance with the law.

Trustee Christine Kalmbach seconded.

Motion passed by a 7 to 0 vote.

- 8.I.** The Board will consider approving the superintendent's recommendation to give notice to Evan Caine that it is proposed his employment with the District under a term contract be terminated. It is further recommended the President of the Board notify Mr. Caine of the proposed action to terminate his employment pursuant to 21.211 of the Texas Educator Code. [This item was discussed in closed session.]

Mr. Henry called for a motion.

Trustee Todd LeCompte moved that the Board of Trustees approve

the recommendation to notify said individual that his employment with the district under a term contract is proposed for termination and to provide him notice of the same in accordance with the law.

Trustee Scott Henry seconded.

Motion passed by a 7 to 0 vote.

The Board proceeded with the Discussion portion of the agenda.

9.A. The Board discussed proposed 89th Legislative Session Priorities.

Speakers:

1. Jennifer Chenette addressed the Board regarding legislators and the 89th Legislative Session.
2. Nikki Cowart addressed shared her comments on the 89th Legislative Session.
3. Stephanie Morales addressed the Board on prioritizing funding for school safety and teacher raises during the 89th Legislative Session.
4. Ashley Buckner shared her comments on the 89th Legislative Session.

9.B. The administration presented proposed changes to the Board Monitoring System, Goals and Performance Objectives.

Trustee Christine Kalmbach shared her comments on the proposed changes to the Board Monitoring System and thanked the ASVP Board Committee, the administration, with special thanks to Karen Smith and Matt Morgan, for their collaboration and “great” work on this report.

10. Closed Session

Board President Henry called for a motion to move to closed session to hear the above referenced Citizen Participation comments.

Trustee Christine Kalmbach made a motion.

Trustee Justin Ray seconded.

Motion passed by a 7 to 0 vote.

Mr. Henry adjourned the meeting to closed session at 9:15 p.m.

Citizen Participation speaker Ashley Buckner declined to speak in closed session; her comments were not heard.

11. Adjournment

Board President Henry adjourned the October 7, 2024, Regular Board Meeting in closed session at 9:50 p.m.

Scott Henry
President, Board of Trustees

Justin Ray
Secretary, Board of Trustees

Approved: November 11, 2024

TERMINATION OF EMPLOYMENT
RESIGNATION

DFE
(LOCAL)

**General
Requirements**

All resignations shall be submitted in writing to the Superintendent, Chief of Employee and Student Services, or the Assistant Superintendent of Human Resources or other person authorized by Board action in accordance with this policy. The employee shall give reasonable notice and shall include in the letter a statement of the reasons for resigning. A prepaid certified or registered letter of resignation shall be considered submitted upon mailing.

**At-Will or Annual
Contract Employees**

The Superintendent, Chief of Employee and Student Services, or the Assistant Superintendent of Human Resources shall be authorized to accept the resignation of an at-will or annual contract employee at any time. The Superintendent, Chief of Employee and Student Services, or the Assistant Superintendent of Human Resources may delegate to other administrators the authority to accept a resignation of an at-will or annual contract employee.

Contract Employees

The Superintendent, Chief of Employee and Student Services, or the Assistant Superintendent of Human Resources shall be authorized to receive a probationary, term, or continuing contract employee's resignation effective at the end of the school year or submitted after the last day of the school year and before the penalty-free resignation date. If an employee provides a resignation to a supervisor who has not been designated by the Board to accept resignations, the supervisor shall instruct the employee to submit the resignation to the Superintendent, Chief of Employee and Student Services, or the Assistant Superintendent of Human Resources. The resignation requires no further action by the District and is accepted upon receipt by the Superintendent, Chief of Employee and Student Services, or the Assistant Superintendent of Human Resources.

The Superintendent, Chief of Employee and Student Services, or the Assistant Superintendent of Human Resources shall be authorized to accept a probationary, term, or continuing contract emp

TERMINATION OF EMPLOYMENT
RESIGNATION

DFE
(LOCAL)

Employee's resignation submitted or effective at any other time. If an employee provides a resignation to a supervisor who has not been designated by the Board to accept resignations, the supervisor shall instruct the employee to submit the resignation to the Superintendent, Chief of Employee and Student Services, or the Assistant Superintendent of Human Resources. The Superintendent, Chief of Employee and Student Services, or the Assistant Superintendent of Human Resources shall either accept the resignation or submit the matter to the Board in order to pursue sanctions allowed by law.

Withdrawal of
Resignation

Once submitted and accepted, the resignation of a contract employee may not be withdrawn without consent of the Superintendent.

**Reemployment After
Resignation**

An employee who resigns and later seeks reemployment in the District shall:

1. Be considered for employment in accordance with state law and applicable policies;
2. Be placed on the then-current salary schedule in accordance with state law, applicable policies, and the District's compensation manual if rehired;
3. Have no entitlement to seniority and accumulated unused local leave at time of resignation if rehired; and
4. Be subject to the personnel policies or any settlement agreements pertaining to the reemployment of former employees.

An employee who resigns or retires after the District has initiated an investigation of alleged misconduct may be eligible for reemployment only after review and approval by the assistant superintendent of human resources.

An employee who resigns or retires to avoid District-initiated termination or nonrenewal shall not be eligible for reemployment with the District.

A certified employee who is determined by the Board to have resigned without good cause is not eligible for reemployment with the district for up to 5 years after the school year in which the employee resigns or retires.

An employee determined by the Superintendent, Chief of Employee and Student Services, or the Assistant Superintendent of Human Resources to have resigned without good cause is not eligible for reemployment with the District for up to 5 years after the school year in which the employee resigned.

THIRD ADDENDUM TO WATER SUPPLY AND WASTE DISPOSAL CONTRACT
BETWEEN EMERALD FOREST UTILITY DISTRICT
AND CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

This THIRD ADDENDUM TO WATER SUPPLY AND WASTE DISPOSAL CONTRACT BETWEEN EMERALD FOREST UTILITY DISTRICT AND CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT (this "Third Addendum") is entered into as of ____ day of _____, 2024, between EMERALD FOREST UTILITY DISTRICT, a conservation and reclamation district and political subdivision of the State of Texas (the "District"), and CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT, an independent school district and political subdivision of the State of Texas (the "School").

RECITALS

The District and the School entered into a Water Supply and Waste Disposal Contract dated August 25, 1977 (the "Original Contract"), an Addendum to Water Supply and Waste Disposal Contract, dated July 24, 1980, and a Second Addendum to Water Supply and Waste Disposal Contract, dated February 14, 2011 (the Original Contract, the Addendum, and the Second Addendum are referred to collectively herein as the "Contract"), for school facilities (the "Structures") located on a site adjacent to the District. The District and the School have agreed to enter into this Third Addendum to update the property descriptions and the rates for the District's provision of out-of-District water and wastewater service to the Structures.

The District and the School have determined and agreed that the School will not require water supply or sewage treatment capacities to serve the School property greater than the amounts specified in the Contract.

AGREEMENT

For and in consideration of the mutual promises, covenants, obligations, and benefits of this Third Addendum, the District and the School contract and agree as follows:

Section 1: The definition of "complex" in Article I of the Contract is deleted and replaced in its entirety by the following:

Complex: The "complex" shall mean the school facilities that are now existing, are in the process of being constructed, or are planned for future construction on the properties consisting of the following tracts: (i) an approximately 34.176-acre tract described as Cypress Fairbanks ISD Perry Road Sec 1 Replat No. 1 and Extension, a subdivision located in

Harris County, Texas, according to the map or plat thereof recorded under File No. RP-2020-381957 in the Official Public Records of Harris County, Texas, as shown on Exhibit "A" attached hereto, SAVE AND EXCEPT an approximately 7-acre tract described in that Special Warranty Deed dated May 13, 2022, from the School to Cy-Hope, Inc. recorded under File No. RP-2022-256855 in the Official Public Records of Real Property of Harris County, Texas, (ii) an approximately 39.365-acre tract described as Cypress Fairbanks ISD Perry Road Sec 2, a subdivision located in Harris County, Texas, according to the map or plat thereof recorded under File No. RP-2010-0442289 in the Official Public Records of Harris County, Texas, as shown on Exhibit "A" attached hereto, (iii) an approximately 31.27-acre tract described as Cypress Fairbanks ISD Perry Road Sec 3, a subdivision located in Harris County, Texas, according to the map or plat thereof recorded under File No. 2010-0442294 in the Official Public Records of Harris County, Texas, as shown on Exhibit "A" attached hereto, and (iv) an approximately 27.458-acre tract described as Restricted Reserve A of Cypress Fairbanks ISD Perry Road Sec 5 Replat No. 1, recorded under File No. 2020-636114 in the Official Public Records of Harris County, Texas, as shown on Exhibit "A" attached hereto (the "Properties").

Section 2: Article IV, Section 3, of the Contract is deleted and replaced in its entirety by the following:

Section 3: Rates for Service. As compensation for the District's receiving, treating, and disposing of Sewage collected from and supplying water to the School's Complex, the School agrees to pay to the District monthly fees at the same rates charged for sewage service and water supply to non-taxable users located within the boundaries of the District under the District's Rate Order, as may be amended from time to time by the Board of Directors. A copy of the present District Rate Order is attached hereto as Exhibit "C".

Section 3: Exhibit "A" of the Contract is deleted and replaced with the revised Exhibit "A" attached to this Third Addendum.

Section 4: Exhibit "C" to the Contract is deleted and replaced with the revised Exhibit "C" attached to this Third Addendum.

Section 5: Except as amended in Sections 1 through 4 above, all terms and conditions of the Contract shall remain in full force and effect.

[EXECUTION PAGES FOLLOW]

IN WITNESS WHEREOF, the parties have executed this Third Addendum in duplicate, each of which shall be deemed an original as of the date of execution.

EMERALD FOREST UTILITY DISTRICT

By: _____
President, Board of Directors

ATTEST:

By: _____
Secretary, Board of Directors

(SEAL)

CYPRESS-FAIRBANKS INDEPENDENT
SCHOOL DISTRICT

By: _____
Name: _____
Title: _____

ATTEST:

By: _____
Name: _____
Title: _____

**Exhibit "A"
Complex**

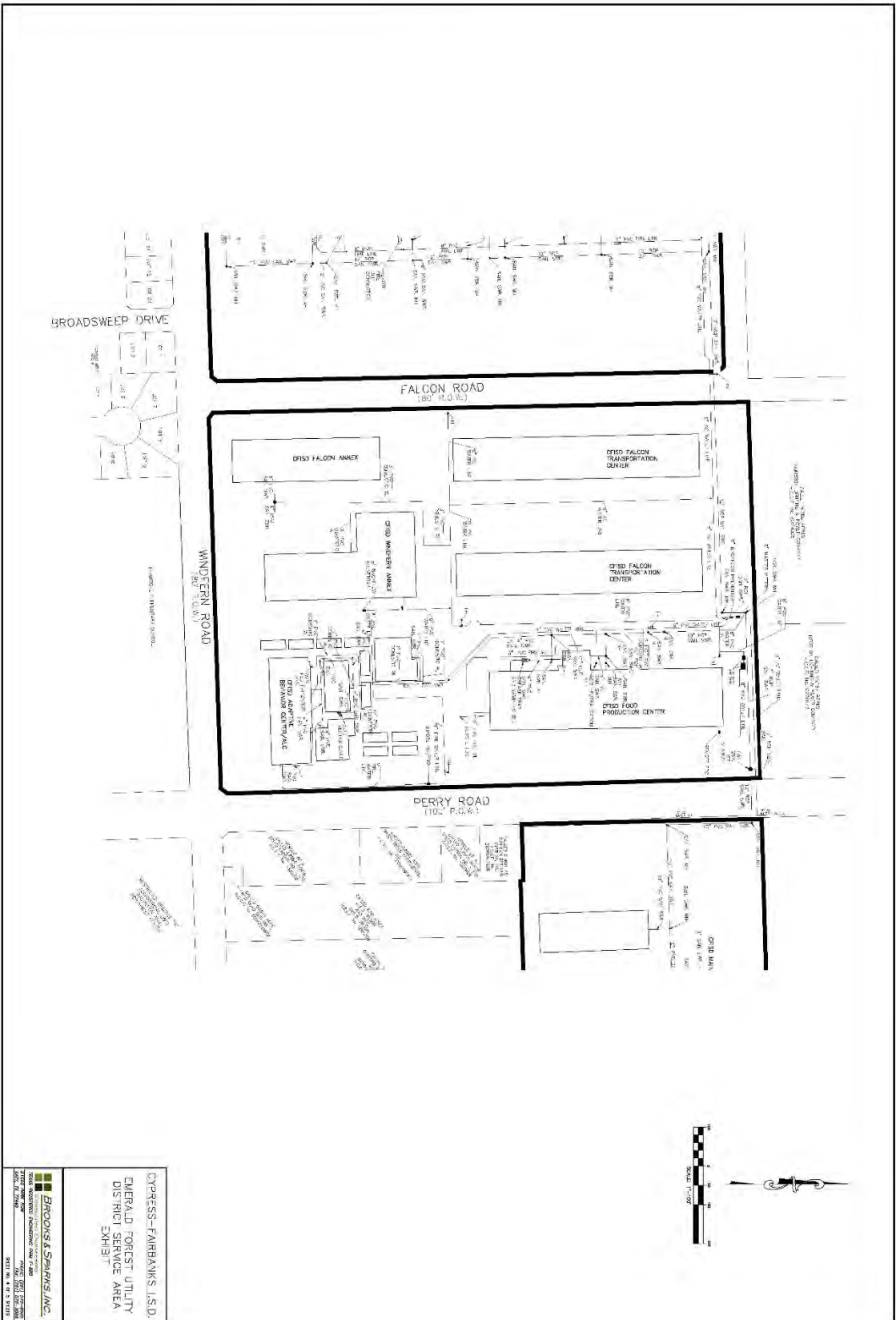


Exhibit "C"
District Rate Order

**AMENDED RATE ORDER AND RULES AND REGULATIONS
GOVERNING WATER AND SANITARY SEWER FACILITIES,
SERVICE LINES, AND CONNECTIONS**

(Effective as of June 1, 2023)

WHEREAS, Emerald Forest Utility District (the "District") is in the process of constructing a water, sewer and storm drainage system to provide service to residential and commercial establishments within the District (the "System"); and

WHEREAS, it is necessary that fees, charges, and conditions be established for service from the District's System; and

WHEREAS, the District has been asked by the State Legislature to adopt and implement a program of water conservation aimed at reducing the consumption of water, reducing the loss or waste of water and improving efficiency in the use of water; and

WHEREAS, it is the District's intent to establish rates for service from the District's System that will encourage sound management of the District's water usage and conservation practices by Users within the District; and

WHEREAS, the escalating rates for increased water usage herein adopted by the District are intended to promote conservation and efficient management of the District's water resources; Now, Therefore,

BE IT ORDERED BY THE BOARD OF DIRECTORS OF EMERALD FOREST UTILITY DISTRICT THAT:

SECTION 1: DEFINITIONS

- A. **"Single Family Residential User"** shall mean any user of the District's water and sewer system that consists of one residence designed for use and occupancy by a single family unit.
- B. **"Multi-Family Residential User"** shall mean any user of the District's water and sewer system, other than a Single Family Residential User or a Commercial User, that consists of a building designed for use and occupancy by multi-family units, including apartments, townhouses, and other multi-family dwelling units.
- C. **"Commercial User"** shall mean any user of the District's water and sewer system that is not a Single Family Residential User or a Multi-Family Residential User, including, but not limited to, commercial establishments, but not including Non-Taxable Users.

- D. "Non-taxable User" shall mean an entity not subject to property taxation pursuant to the provisions of the Texas Property Tax Code.

SECTION 2: WATER

A. Tap Fees and Inspections.

1. Single Family Residential Users. Prior to the connection of a Single-Family Residential User to the District's water system with a 3/4-inch, 5/8 inch, or 1-inch water meter, a tap fee equal to the cost of the District of installing the tap, meter, and any necessary service lines, plus 10% of such cost, shall be paid to the District; provided, however, for a meter size of 1-1/2 inches or greater, a tap fee equal to two (2) times the cost of the District of installing the tap, meter, and any necessary service lines shall be paid to the District.
- (1) Multi-Family Residential Users and Commercial Users. Prior to the connection of a Multi-Family Residential User or a Commercial User that is not exempt from the payment of ad valorem property taxes under Texas law, a tap fee equal to three (3) times the cost to the District of installing the tap, meter, and any necessary service lines shall be paid to the District.
- (2) Non-Taxable Users. Prior to the connection of a Non-Taxable User that is exempt from the payment of ad valorem property taxes under Texas law, a tap fee equal to the District's actual cost of installing the tap, meter and any necessary service lines plus such User's pro rata share of the District's actual cost of the facilities necessary to provide District services to such User that are financed or to be fully or partially financed by the District's tax bonds (as determined by the District's consultants and approved by the Board of Directors) shall be paid to the District.
- (3) Irrigation Systems. Prior to connection to the District's water system, a tap fee equal to the District's actual cost for installation plus the cost of the meter shall be paid to the District for irrigation systems that have been authorized by the District and that are to be used solely for the purpose of providing irrigation water to landscaped areas within the District.
- (4) Inspections. Physical connection to the District's water system shall be made by the District's operator unless specified otherwise by the Board of Directors of the District. Connections to the District's water system shall not be allowed prior to an approved sanitary sewer inspection as provided in this Order.

B. Monthly Rates.

- (1) North Harris County Regional Water Authority ("NHCRWA") Fee. The NHCRWA assesses a fee to the District for each 1,000 gallons of surface

water provided by the NHCRWA to the District ("Surface Water Fee"), which Surface Water Fee may be amended from time to time. Each User of District water for any purpose, whether builder, Single Family Residential, Multi-Family Residential, Commercial, or any other type of User, shall be billed, in addition to the water rates set forth below, a separate amount for each 1,000 gallons of water delivered to such User in a billing cycle times that is equal to the Surface Water Fee charged to the District by the NHCRWA for each 1,000 gallons of water for that period plus a 10% surcharge.

- (2) Builder Rates. During construction and prior to initial occupancy, builders shall be charged for water usage at the rates and the manner quoted for Commercial Users in the District, including the NHCRWA fees.
- (3) Temporary Water Service.
 - a. The District's operator shall be authorized to make a temporary connection to any fire hydrant or flushing valve upon receipt of a written request for temporary water service. Such temporary service shall be supplied only through a District meter installed by the District's operator.
 - b. The person applying for temporary water service shall be required to deposit an amount to be determined by the District's operator with the District to secure the payment for water supplied by the District and the safe return of the District's meter. Upon receipt of full payment for temporary water used and return of the meter in good condition, the deposit will be returned; provided, however, any damage to the meter or unpaid balances will be paid from the deposit.
 - c. The fee for temporary water service shall be \$2.25 per 1,000 gallons of water delivered through the meter, plus the NHCRWA fees.
- (4) Single Family Residential Users. Single Family Residential Users shall be charged monthly for water as follows:

First 6,000 gals.	\$17.00 (minimum)
6,001 to 10,000 gals.	\$ 2.75 per 1,000 gals.
10,001 to 15,000 gals.	\$ 3.25 per 1,000 gals.
15,001 to 25,000 gals.	\$ 3.75 per 1,000 gals.
All over 25,000 gals.	\$ 4.25 per 1,000 gals.

(5) Multi-Family Residential Users.

- a. Single Meter: Each multi-family building or multi-family complex that is served by a single meter shall be charged monthly for water at the minimum rate applicable to Single Family Residential Users times the number of units within the building. Water usage in excess of 6,000 gallons per unit per month shall be charged at the rates quoted above for Single Family Residential Users.
- b. Multiple Meters: If a multi-family building is served by more than one meter, water delivered through each meter shall be charged the minimum rate for Single Family Residential Users times the number of units served through such meter, with consumption over the minimum charged at the rates quoted above for Single Family Residential Users.

(6) Commercial Users. Each business unit occupied by a separate business, including separate establishments within a single building, shall be charged a monthly minimum of \$18.00, whether connected by a single meter or multiple meters. Water usage in excess of 6,000 gallons per month shall be charged at the following rates:

6,001 to 10,000 gals.	\$2.75 per 1,000 gals.
10,001 to 15,000 gals.	\$3.25 per 1,000 gals.
15,001 to 25,000 gals.	\$3.75 per 1,000 gals.
25,001 to 50,000 gals.	\$4.25 per 1,000 gals.
All over 50,000 gals.	\$4.75 per 1,000 gals.

(7) Non-Taxable Users. Each non-taxable business unit occupied by a separate non-taxable business, including separate establishments within a single building, shall be charged a monthly minimum of \$18.75, whether connected by a single meter or multiple meters. Water usage in excess of 6,000 gallons per month shall be charged at the following rates:

6,001 to 10,000 gals.	\$2.75 per 1,000 gals.
10,001 to 15,000 gals.	\$3.25 per 1,000 gals.
15,001 to 25,000 gals.	\$3.75 per 1,000 gals.
25,001 to 50,000 gals.	\$4.25 per 1,000 gals.
All over 50,000 gals.	\$4.75 per 1,000 gals.

(8) Irrigation Systems. Metered water connections authorized by the District and established solely for the purpose of providing water to irrigation systems shall be charged monthly for water usage at the rates and in the manner quoted above for Single Family Residential Users, including the NHCRWA fees. There shall be no sewer charge for irrigation meters.

- (9) Recreational Facilities. Recreational facilities owned by civic or community associations shall be charged monthly for water usage at the rates and in the manner quoted above for Single Family Residential Users, including the NHCRWA fees.
- (10) VFD Facilities. Facilities owned by volunteer fire departments shall be charged monthly for water usage at 80% of the rates and in the manner quoted above for Commercial Users, including the NHCRWA fees.
- C. Pressure of Water. The District agrees to use all reasonable efforts to supply adequate pressure of water to any User. The District does not and will not guarantee to any User a specific quantity or pressure of water for any purpose whatsoever. The District is required only to furnish a connection to its water system and in no case shall the District be liable for the failure or refusal to furnish water or any particular amount or pressure of water; however, the District shall use reasonable efforts to supply water to all Users at an acceptable minimum pressure.

SECTION 3: SEWER

- A. Sewer Connections and Inspections. All connections to the District's sanitary sewer system shall be made in accordance with the District's Rules and Regulations Governing Water and Sanitary Sewer Facilities, Service Lines, and Connections attached to this Rate Order as Appendix "1," as may be amended from time to time. The Sanitary Sewer Collection System constitutes the underground sanitary sewer lines owned or leased and operated by the District. This system is composed of all interconnecting laterals, mains, and trunk lines with manholes, clean outs, stacks, tees, and wyes located within the publicly dedicated utility easements owned or leased and operated by the District. This system is maintained by the District. A Sanitary Sewer Service Line is any sanitary sewer line from a residential dwelling or commercial building which connects with the District's Sanitary Sewer Collection System, including any grease traps or other facilities constructed to prevent non-domestic waste from being introduced into the District's Sanitary Sewer Collection System. This service line is owned and maintained by the property owner of the residential dwelling or commercial building. No sewer connection or house lead shall be covered in the ground before a representative of the District has inspected the connection. A fee of \$50.00 for each single family residential sewer inspection and a fee of twice the District's cost for each multi-family residential and commercial sewer inspection made by the District shall be charged. If a sewer connection fails an inspection, an additional inspection fee at the same rate shall be paid to the District prior to reinspection.

B. Monthly Rates.

(1) Single Family Residential Users, except those within Woodedge Village.

First 6,000 gals.	\$22.00 (minimum)
All over 6,000 gals.	\$ 3.75 per 1,000 gals.

(2) Single Family Residential Users within Woodedge Village.

First 6,000 gals.	\$42.00 (minimum)
All over 6,000 gals.	\$ 3.75 per 1,000 gals.

(3) Multi-Family Residential Users.

First 6,000 gals. per unit	\$22.00 (minimum)
All over 6,000 gals. per unit	\$ 3.75 per 1,000 gals.

(4) Commercial Users.

First 6,000 gals. per unit	\$22.00 (minimum)
All over 6,000 gals. per unit	\$ 3.75 per 1,000 gals.

(5) Non-Taxable Users.

First 6,000 gals. per unit	\$22.90 (minimum)
All over 6,000 gals. per unit	\$ 3.90 per 1,000 gals.

(6) Recreational Facilities.

Recreational facilities owned by civic or community associations shall be charged only the minimum monthly charge of \$16.00 for sewer service.

(7) VFD Facilities.

Facilities owned by volunteer fire departments shall be charged at 80% of the rates charged to Commercial Users for sewer service.

C. Quality of Sewage. All discharges, whether domestic, commercial or industrial, shall be discharged in accordance with the Order Regulating the Introduction of Wastewater into the Sanitary Sewer System of the District.

(1) Domestic Waste. Only ordinary liquid and water-carried waste from domestic activities that is amenable to biological treatment and that is discharged from sanitary conveniences of buildings connected to a public sanitary sewer system shall be discharged into the District's sanitary sewer lines. Waste resulting from any process of commerce or industry may not

be discharged into the District's sanitary sewer lines except as authorized pursuant to the following subsection.

- (2) Commercial and Industrial Waste. All discharges other than waste described in the preceding subsection are prohibited unless the user has applied to and received written authorization from the District for such discharge. The applicant must file a statement with the District containing the following information:
- a. Name and address of applicant;
 - b. Type of industry, business, activity, or other waste-creative process;
 - c. Quantity of waste to be discharged;
 - d. Typical analysis of the waste;
 - e. Type of pretreatment proposed; and
 - f. Such other information as the District may request in writing.

The District shall have the right to reject any application for discharge of non-domestic waste into the District's sanitary sewer lines if the District determines in its sole discretion that the proposed discharge may be harmful to the District's sanitary sewer system or the environment. The District also shall have the right in approving any application for the discharge of non-domestic waste to impose any limitations on such discharge that the District determines in its sole discretion to be necessary to protect the District's sanitary sewer system or the environment.

- (3) National Categorical Pretreatment Standard. If a user is subject to a national categorical pretreatment standard pursuant to regulations promulgated by the Environmental Protection Agency under Section 307 of the federal Clean Water Act, the user is prohibited from discharging pollutants into the District's sanitary sewer system in violation of applicable categorical pretreatment standards.
- (4) District Testing; Pretreatment. The District shall have the right to sample and test any user's discharge at the discretion of the District's operator, with no limit as to the frequency of the tests, and to charge the user for the District's cost of such sampling and testing. The District also shall have the right to require pretreatment, at the user's expense, of any discharge of non-domestic waste if the District determines in its sole discretion that pretreatment of such waste is necessary to protect the District's sanitary sewer system or the environment, even if pretreatment is not otherwise required pursuant to the preceding subsection.

D. Grease Trap Inspections. Any User responsible for a discharge requiring a trap and sampling well shall provide equipment and facilities of a type and capacity approved by the District, locate the trap in a manner that provides ready and easy

access for cleaning and inspection, and maintain the trap in effective operating condition. It shall be the responsibility of the User to maintain and service such User's traps. All traps shall be cleaned a minimum of once a month. The District's operator may inspect the traps and may take samples and flow measurements from the sampling wells with no limit as to the frequency of the tests. For each grease trap installed, there shall be charged a flat rate initial inspection fee of \$55.00. If the operator is required to reinspect the grease trap after the initial inspection due to problems or concerns about the grease trap, such reinspection shall be charged at the same \$55.00 rate. Thereafter, for each monthly inspection and/or reinspection, if required, a fee of \$45.00 shall be charged.

SECTION 4: REGULATORY ASSESSMENT

As required by the Texas Water Code, each User of the District's water and sanitary sewer system is hereby assessed a charge of one-half of one percent of the District's charge for water and sewer service. This assessment is included in the rate schedules listed above and will be forwarded to the Texas Commission on Environmental Quality ("TCEQ") for use in paying costs and expenses incurred in its regulation of water districts.

SECTION 5: LATE PAYMENTS

- A. **Late Payment Charge.** A late payment charge of ten percent (10%) of the unpaid balance will be due the District for any monthly water or sewer bill that is not paid on or before the 20th day after the date of the statement for said charges in order to cover the District's costs of collection of such delinquent amount. All accounts not paid by the due date shall be considered delinquent.
- B. **Delinquent Letter Fee.** A fee of \$10.00 shall be charged by the District for each notice of delinquency mailed to an account to cover the District's costs associated with such notice.
- C. **Transfer Fee.** A fee of \$25.00 shall be charged by the District to cover the expense to the District for the transfer of water and sewer service from the initial User to each subsequent User.

SECTION 6: TERMINATION AND DISCONNECTION OF SERVICE

- A. **Termination for Delinquent Accounts.** The District reserves the right to terminate service to any User for failure to pay all charges by the due date. In such event, service shall be disconnected only after sending written notice by first class United States mail to the User at the address of the connection and providing the User with an opportunity to contest, explain, or correct the charges, services, or disconnection. The written notice shall inform the User of the amount of the delinquent payment, the date service will be disconnected if payment is not made, the date, time, and place of the next scheduled meeting of the Board of Directors,

and of the opportunity to contest, explain, or correct the charges, services, or disconnection by presenting in person or in writing such matter to the Board of Directors at the next scheduled meeting as shown on the notice. The date specified for disconnection shall be forty-eight (48) hours after the date and time of the next scheduled meeting of the Board of Directors as shown in the notice. The notice shall be deposited, postpaid, in a post office or official depository under the care and custody of the United States Postal Service at least ten (10) days prior to the date of the scheduled meeting of the Board of Directors. A written statement by the District's operator that the notice was so mailed and a certificate of mailing by the United States Postal Service shall be prima facie evidence of delivery of same. If the User appears before the Board in person or in writing at the scheduled meeting specified in the notice, the Board shall hear and consider the matter and inform the User of the Board's determination by sending written notice by first class United States mail to the User at the address of the connection. If the Board's determination is that service be terminated, the User shall be further informed of disconnection of service by door hanger at the address of the connection on the day following the Board meeting at which termination was authorized. Such disconnection shall be in addition to penalties that may be imposed by the District under this Order.

- B. Billing and Service During Extreme Weather Emergency.** Notwithstanding any provisions of this Rate Order to the contrary, a User or entity may not be charged late fees nor have service disconnected for nonpayment of a bill that is due during an extreme weather emergency until after the emergency is over. A User or entity may, within thirty (30) days from the date the extreme weather emergency is over, request from the District a payment schedule for any unpaid bill that is due during an extreme weather emergency. Upon receipt of a timely payment schedule request, the District shall provide, in writing, a payment schedule and a deadline for accepting the payment schedule. The District or the District's operator may, at the discretion of the District and/or the District's operator, determine the terms of the payment schedule described in this paragraph in accordance with applicable laws and regulations. If a User or entity requests a payment schedule pursuant to this paragraph, the District shall not disconnect the User or entity from service for nonpayment of bills that are due during an extreme weather emergency unless: (1) the payment schedule has been offered and the User or entity has declined to accept the payment schedule in a timely fashion; or (2) the User or entity has violated the terms of the payment schedule. Any preexisting disconnection notices issued to a User or entity for nonpayment of bills due during an extreme weather emergency are suspended upon the timely request for a payment schedule made under this paragraph; provided, however, that if: (1) the User or entity does not timely accept a payment schedule offered by the District; or (2) the User or entity violates the terms of the payment schedule, then any suspended disconnection notices may be reinstated. A User or entity who violates the terms of a payment schedule shall be subject to disconnection from service pursuant to the provisions

of this Rate Order. For purposes of this paragraph, "extreme weather emergency" means a period when the previous day's highest temperature in an area did not exceed 28 degrees Fahrenheit and the temperature is predicted to remain at or below that level for the next 24 hours according to the nearest National Weather Service reports for that area. For purposes of this paragraph, an "extreme weather emergency" is over on the second business day the temperature exceeds 28 degrees Fahrenheit.

- C. **Termination for Rate Order Violations.** Any User who violates any provision of this Rate Order, in addition to being subject to all other penalties described in the Order, shall be subject to having water and sewer service terminated; provided, however, that prior to disconnecting service for such violation, the District shall give written notice, by first class United States mail or otherwise, to such User of the pending disconnection and shall give such User the opportunity to contest, explain, or correct the violation of the Order at a meeting of the Board of Directors of the District. The date specified for disconnection shall be forty-eight (48) hours after the date and time of the next scheduled meeting of the Board of Directors as shown in the notice. The notice shall be deposited, postpaid, in a post office or official depository under the care and custody of the United States Postal Service at least ten (10) days prior to the date of the scheduled meeting of the Board of Directors. A written statement by the District's operator that the notice was so mailed and a certificate of mailing by the United States Postal Service shall be prima facie evidence of delivery of same. If the User appears before the Board in person or in writing at the scheduled meeting specified in the notice, the Board shall hear and consider the matter and inform the User of the Board's determination by sending written notice by first class United States mail to the User at the address of the connection. If the Board's determination is that service be terminated, the User shall be further informed of disconnection of service by door hanger at the address of the connection on the day following the Board meeting at which termination was authorized. Such disconnection shall be in addition to penalties that may be imposed by the District under this Order.
- D. **Disconnection.** If service to a User is disconnected for any cause, a disconnection fee of \$50.00 shall be paid to the District before service is again commenced at such location. In addition, before service is reconnected to the User, all charges for water and sewer service that have been billed to the User, including penalties, interest, and current charges, must be paid and, if such User has not previously paid a security deposit as required by this Order, the security deposit shall be collected. If the User's meter must be removed to prevent unauthorized use of water following disconnection under this policy, a fee of \$50.00 shall be paid for reinstallation of said meter. Payment of all amounts under this Section must be in the form of cashier's check or money order.

SECTION 7: RETURNED CHECKS

In the event that a User's check is returned unpaid by User's bank for any cause, a charge of \$25.00 shall be added to such User's bill to cover the District's cost of handling. If such User's account is also more than thirty (30) days delinquent, the account shall be scheduled for termination and notice thereof shall be given as provided in this Order. In such event, payment for the amount due on such account must be in the form of cashier's check or money order.

SECTION 8: DIRECT PAYMENT TRANSACTION FEE

A fee of \$1.00 per transaction will be charged by the District to Users paying water and sewer bills pursuant to the District's direct payment plan.

SECTION 9: ADDITIONAL PAYMENT OPTIONS

Any User may pay the monthly water and sewer bill via the payment options provided through the District and its operator, including, but not limited to, online check and credit card payments, check and credit card payments processed over the telephone, and payment through various area retail locations. Certain payment options are made available through service providers who may charge Users a convenience fee in connection with some payment options. Such convenience fees are the sole responsibility of the User and are separate from any amount owed by the User to the District. Non-payment of any such convenience fee shall subject the User to termination of service in accordance with this Order. If any User payment is refused or returned by the processing financial institution, the District will charge the User a return item fee of \$25.00. Acceptable payment methods for delinquent accounts may be restricted as specified elsewhere in this Order.

SECTION 10: SECURITY DEPOSITS

- A. **Single Family Residential Users.** A deposit of \$100.00 shall be charged to all new Single Family Residential Users who own property in the District. A deposit of \$250.00 shall be charged to all new Single Family Residential Users who rent or lease property in the District. Such sums shall be required prior to service being initiated and shall be held by the District as a deposit to assure prompt payment of all charges for utility service. For each instance service is terminated to a User and the User desires to be reconnected, the User shall be required to pay the disconnection fee, and the security deposit shall be increased an additional \$50.00 for each time service is recommenced. No interest will be allowed on such deposits.
- B. **Multi-Family Residential, Commercial Users, and Non-Taxable Users.** A deposit equal to three times the average monthly utility bill, as determined by the District's operator, shall be required of all other Users in the District. Such sums shall be required prior to service being initiated and shall be held by the District as a

deposit to assure prompt payment of all charges for utility service. For each instance service is terminated pursuant to this Order and the User desires to be reconnected, the User shall be required to pay the disconnection fee, and the security deposit shall be increased an additional \$25.00 for each time service is recommenced. No interest will be allowed.

- C. **Refund of Deposit.** Following payment of the final bill and payment of all fees and charges, the balance of the security deposit, if any, in amounts of \$10.00 or more shall be automatically refunded by check mailed to the User. Following payment of the final bill and payment of all fees and charges, the User may request a refund of the balance of the security deposit, if any, in amounts less than \$10.00 and the balance shall be refunded by check mailed to the User. No interest shall be payable to the User on any security deposit.
- D. **Deposit Transfers.** Security deposits may not be transferred from one User to another; provided, however, that a User who moves from one address to another within the District may have the security deposit from the account at the previous address transferred to the account at the new address.
- E. **Builder Deposits and Inspection Fees.** A \$100.00 deposit shall be required of builders at the time a request for an initial water tap is made for each residence, commercial building, or other structure in the District. Said deposit will be refunded by the District upon a builder's written request; provided, however, that the entire deposit shall be forfeited as a penalty in the event any provision of this Order or the District's Rules and Regulations Governing Water and Sanitary Sewer Facilities, Service Lines, and Connections, attached to this Rate Order as Appendix "1", as may be amended from time to time, is violated. The deposit described herein may be applied by the District to the cost of repair of any damage caused to District property by the builder or builder's agent, whereupon it will be the builder's responsibility to reinstate the original amount of the deposit prior to the District's operator making any additional water taps for said builder.

SECTION 11: BACKCHARGES TO BUILDERS

- A. **Pre-Facility Inspection.** All builders or contractors for property owners within the District must contact the District's operator, prior to starting any work on property within the District, to do an inspection to verify District facilities. If any District facility is either damaged or cannot be located, the operator will make necessary repairs or locate and make the facilities visible at the expense of the District. A copy of the inspection report will be given to the builder's or contractor's representative. After the inspection and any necessary work is completed, the builder or contractor will then be responsible for paying the costs of all damages, adjustments, relocations and repairs found during the final site survey described below. The cost for each inspection is \$40.00 and must be paid with payment of the tap fee.

- B. **Final Site Survey.** After construction has been completed on the property, but before service is transferred to a User, the District's operator will conduct a final site survey to inspect the water tap, meter and all other District facilities on the property for a fee in the amount of \$40.00, which must be paid with payment of the tap fee. The property owner, builder, or contractor will be held responsible for any damages or adjustments to District facilities and the cost of repairing, adjusting or relocating the facilities (the "Backcharges") before service shall be initiated to a User. If any reinspections of the facilities are required to ensure that the District's facilities are repaired, relocated or adjusted, a fee in the amount of \$40.00 shall be charged for each such reinspection before service will be transferred to a subsequent User. Payment of the Backcharges, and any inspection or reinspection fees, shall be made on or before the due date of the invoice for said charges. The District may withhold the provision of service to the property or to other property owned by any User, property owner, builder or contractor who has failed to timely pay for the Backcharges, inspection, or reinspection fees, including specifically the provision of additional taps.

SECTION 12: PLUMBING REGULATIONS; PROHIBITION AGAINST CROSS-CONNECTIONS AND UNACCEPTABLE PLUMBING PRACTICES; PENALTY FOR VIOLATION

Pursuant to Title 30, Chapter 290, of the Texas Administrative Code, the District adopts the following plumbing regulations, which apply to all users of the District's potable water distribution system.

- A. **Service Agreements.** Prior to receiving service from the District to new construction or to buildings containing new plumbing fixtures, or prior to having service reconnected to any building after termination of water service, a User must execute a Service Agreement in the form attached to this Rate Order as Exhibit "A."
- B. **Plumbing Fixtures.** A User is not permitted to install any plumbing fixture which is not in compliance with a state approved plumbing code and the plumbing code, if any, required by the city in whose jurisdiction the District is located.
- C. **Prohibition Against Water Contamination.** No direct connection between the District's potable water distribution system and a potential source of contamination is permitted. Potential sources of contamination shall be isolated from the District's potable water distribution system by the installation of an air-gap or an appropriate backflow prevention assembly in accordance with state plumbing regulations. In addition, all pressure relief valves and thermal expansion devices must be in accordance with state plumbing codes and the plumbing code, if any, required by the city in whose jurisdiction the District is located.

- D. **Backflow Prevention Assemblies.** All lawn sprinkler systems, spas and pools must have a reduced pressure zone ("RPZ") backflow prevention assemblies installed by the User at the User's sole cost and expense. In addition, the District, in its sole discretion, may require a Non-Single Family Residential User to install an RPZ backflow prevention assembly at any meter(s) servicing such a User's property. The District, in its sole discretion, also may require any User to install other backflow prevention assemblies at any fixture in order to prevent contamination of the District's potable water distribution system or if the User's plumbing system poses a high health hazard. A high health hazard is defined by the TCEQ as a "cross-connection, potential cross-connection, or other situation involving any substance that could cause death, illness, spread of disease, or has a high probability of causing such effects if introduced into the potable drinking water supply." If the District determines that a User must install a backflow prevention assembly as a protection against a high health hazard, the backflow prevention assembly used must comply with a state approved plumbing code and the plumbing code, if any, required by the city in whose jurisdiction the District is located, and must be tested and certified at least annually by a recognized backflow prevention assembly tester. A list of certified backflow prevention assembly inspectors can be obtained from the local office of the TCEQ.

The User is responsible for ensuring that all backflow prevention assemblies are tested upon installation by a recognized backflow prevention assembly tester. The test must be performed by the District's operator or its subcontractor. The cost, which is due and payable prior to the test, is \$150.00 for Single Family Residential Users and twice the District's cost for all other Users. The User is solely responsible for the cost of this test. If the District requires the installation of an RPZ backflow prevention assembly in order to prevent a serious threat to the District's public water supply, then the District, in its sole discretion, may immediately terminate service to the User. In that event, service will not be restored until the RPZ backflow prevention assembly has been installed and tested and a signed and dated original of a Backflow Prevention Assembly Test and Maintenance Report in the form attached to this Rate Order as Exhibit "B" has been provided to the District's operator.

If the District determines that an RPZ backflow prevention assembly must be installed pursuant to this Order for reasons other than to eliminate a serious threat to the District's public water system, the User must install the backflow prevention assembly within five (5) working days after receipt of notice from the District that such installation is required. In addition, the User must provide the District's operator with a signed and dated original of a Backflow Prevention Assembly Test and Maintenance Report in the form attached to this Order as Exhibit "B" within three (3) working days of the installation of the backflow prevention assembly and within three (3) working days of any subsequent repair, maintenance or testing of such assembly. If the User fails to provide the testing certificate within this time,

the District, in its discretion, may terminate service to the User pursuant to the terms of this Order. The District's operator will retain such reports for a minimum of three (3) years.

- E. **Customer Service Inspections.** A customer service inspection is required prior to the time the District (i) provides continuous water service to new construction, (ii) provides water service to private plumbing facilities that have been added to existing construction or materially improved or corrected, or (iii) continues service to a User when the District has reason to believe that cross-connections or other unacceptable plumbing practices exist. The cost of such customer service inspection will be the sole responsibility of the User. The District's operator shall perform this inspection at a cost of \$85.00 for Single Family Residential Users and twice the District's cost for all other Users. Customer service inspections include an inspection prior to the pouring of a slab, an inspection prior to the installation of sheet rock, and a final plumbing inspection. All fees relating to the customer service inspection shall be paid by the User prior to the inspection, and if the inspection is made in connection with new construction, the fee will be collected with the tap fee.

Prior to initiating service to new construction or buildings containing new plumbing fixtures, the District's operator will prepare a signed and dated Customer Service Inspection Certification in the form attached to this Order as Exhibit "C." The District's operator will retain such inspection certifications for a minimum of ten (10) years. If the User requests a copy of the Certificate, the District's operator will provide the User with the Certificate. In connection with the customer service inspection, the User shall allow its property to be inspected by the District's operator or its subcontractors during normal business hours for possible cross-connections and other unacceptable plumbing practices which violate this Order. The District's operator or its subcontractors may, at the discretion of the District and/or the District's operator, periodically inspect a User's plumbing system during normal business hours for the purpose of identifying possible cross-connections and other unacceptable plumbing practices which violate this Order.

- F. **Prohibition Against Cross-Connections.** No cross-connection between the District's potable water distribution system and a private water system is permitted. Where an actual air gap is not maintained between the public water supply and a private water supply, an approved RPZ backflow prevention assembly must be properly installed and such assembly must be annually inspected and tested by a Recognized Backflow Prevention Assembly Tester and certified to be operating within specifications. Recognized Backflow Prevention Assembly Testers shall have completed a TCEQ approved course on cross-connection control and backflow prevention and passed an examination administered by the TCEQ or its designated agent. A list of Recognized Backflow Prevention Assembly Testers may be obtained from the local office of the TCEQ.

By accepting service from the District, all Users agree to allow such annual inspection and testing of backflow prevention assemblies to take place during normal business hours. If any User refuses to allow such annual inspection and testing, service to such User will be discontinued until such inspection and testing is completed.

No connection which allows water to be returned to the District's potable water distribution system is permitted. This includes, but is not limited to, any device pursuant to which water is removed from the District's potable water distribution system, circulated through a User's system for condensing, cooling and heating of fluids or industrial processes, including but not limited to a heat exchange system, and routed back to the District's potable water distribution system.

G. **Notice of Unacceptable Plumbing Practices.** The District shall notify the User in writing of any cross-connection or other unacceptable plumbing practice which has been identified during the customer service inspection, the final plumbing inspection, any periodic reinspection, or any other inspection. At its sole cost and expense, the User shall immediately correct any unacceptable plumbing practice on its premises and properly install, test and maintain any backflow prevention assembly required by the District within two (2) working days of receipt of notice of the improper cross-connection. The User shall provide copies of all testing and maintenance records on such assemblies to the District within three (3) working days of the testing or maintenance. If the User fails to correct the noted unacceptable plumbing practice, the District may immediately terminate water service or, at the User's sole cost and expense, eliminate the cross-connection or correct the unacceptable plumbing practice.

H. **Plumbing Material Restrictions.**

(1) **Prohibition on Use of Specified Materials.** The use of the following plumbing materials are prohibited in any and all improvements connected to the District's water system after June 13, 1994:

- a. Any pipe or pipe fitting which contains more than a weighted average of 0.25% lead; and
- b. Any solder or flux which contains more than 0.2% lead.
- c. Any concrete sanitary sewer pipe either for a sanitary sewer lead or sanitary sewer collection line.
- d. Any asbestos cement water line pipe.

I. **Penalty for Violation.** The failure of a User to comply with the terms of this Section will be considered a violation of this Order. If such a violation occurs, or if the District determines the existence of a serious threat to the integrity of the

District's water supply, the District, in its sole option, may, in addition to all other legal remedies available to it, including those remedies set out in this Order, immediately terminate service or, at the User's sole cost and expense, install the plumbing fixtures or assemblies necessary to correct the unacceptable plumbing practice. If the District terminates service in order to preserve the integrity of the District's water supply, service will be restored only when the source of the potential contamination no longer exists or until additional safeguards have been taken. Any and all expenses associated with the enforcement of this Section shall be billed to the User.

SECTION 13: REQUIREMENTS FOR SERVICE

- A. **Platting Requirement.** Prior to initial connection to the District's water, sewer, or drainage system, a User shall submit to the District's engineer and/or operator proof that the User's property has been platted in accordance with the subdivision ordinances of the City of Houston. Acceptable proof of platting includes a copy of the recorded plat or a certificate from the City of Houston that the property has been platted or that the property is legally exempt from the platting process.
- B. **Permits.** Any applicant requesting connection to the District's system must have obtained all necessary permits from the County. The District may require proof that a permit has been obtained or that the County has waived the requirement for such permit.
- C. **Approval of Plans.** Before any connection, other than a Single Family Residential User connection, is made to the District's water, sewer, or drainage system, before any reconnection is made, or before the District provides water service to private plumbing facilities that have been either added to existing development or materially improved or corrected, the person requesting such connection shall submit to the District's engineer for review and approval the water, sanitary sewer, and drainage plans and specifications for the property for which the connection is sought. Such plans shall clearly show the estimated volumes of water or effluent and the proposed points of connection to the District's system. A copy of such approved plans, with the engineer's approval indicated thereon, shall be submitted to the District's operator. Any modification of such plans shall require reapproval by the District's engineer. The District reserves the right to require removal of any connection made in violation of this Section. Commencement of construction in advance of the District's plan approval may result in the owner or his representative being required to uncover the newly constructed utilities and/or to televise the newly constructed utilities and/or to remove the newly constructed utilities at the owner's expense. Additionally, the installation of utilities prior to approval of the plans may result in the denial of utility service.

- D. **Easements.** Before service is commenced to any User, the person requesting such service shall grant an easement of ingress and egress to and from the meter for such maintenance and repair as the District, in its judgment, may deem necessary.

SECTION 14: MISCELLANEOUS PROVISIONS

- A. **Future Adjustments.** The District reserves the right to increase rates and fees from time to time when, in the opinion of the Board of Directors, such increases are required to cover the costs of administration, efficient operation, and adequate maintenance of the District's facilities.
- B. **No Free Service.** No free service shall be granted to any User for water or sewer services furnished by the District, whether such User be a charitable or eleemosynary institution, a political subdivision, or a municipal corporation, and all charges for water and sewer service shall be made as required herein.
- C. **Swimming Pool Inspections and Fee.** Every User who plans to construct or install a swimming pool within the District shall notify the District's operator in writing prior to commencing construction of the pool. Upon notification by the User of the intention to construct or install a swimming pool, the User shall pay an inspection fee of \$85.00. After the notification is received, the District's operator shall ensure that all drains from the swimming pool are connected to the District's sanitary sewer system. After the drains have been installed, the User shall notify the District's operator, who shall make an inspection of all swimming pool drains to verify that the proper connection is made, before service is authorized for said swimming pool.
- D. **Penalties for Violation.** Any User who:
- (1) violates any Section of this Order; or
 - (2) makes unauthorized use of District services or facilities, including the unauthorized taking of water; or
 - (3) causes damage to District facilities by using such facilities in a manner or for a purpose contrary to the purpose for which such facilities were designed; or
 - (4) uses or permits the use of any septic tank or holding tank within the District; or
 - (5) violates the District's Rules and Regulations Governing Water and Sanitary Sewer Facilities, Service Lines, and Connections; or
 - (6) violates the District's Order Adopting Amended and Restated Drought Contingency Plan; Providing for Implementation and Enforcement Thereof;

Providing Penalties for Violations; and Containing Other Provisions Related to the Subject; or

- (7) violates the District's Order Regulating the Introduction of Wastewater into the Sanitary Sewer System of the District; or
- (8) constructs facilities or buildings which are not included in the approved plans for development described in this Order

shall be subject to a penalty of up to \$10,000.00 for each breach of the foregoing provisions. Each day that a breach of any provision hereof continues shall be considered a separate breach. This penalty shall be in addition to the other penalties provided by the laws of the State and to any other legal rights and remedies of the District as may be allowed by law.

- E. **Maintenance and Repair.** It shall be the responsibility of each User to maintain the water and sewer lines from the building served to the point of connection to the District's system.
- F. **Required Service.** No service shall be given from the District's water and sewer system unless the User agrees to take both water and sewer service.
- G. **Prohibition of Septic Tanks and Holding Tanks.** No septic tanks or holding tanks shall be permitted or used within the District.
- H. **In-District Service.** Prior to the review of a request for utility service to areas inside the District or prior to review of the connection of private plumbing facilities that have been either added to existing construction or materially improved or corrected, the person or entity requesting such service may be required to pay a deposit in the amount of \$5,000.00 to cover the expenses incurred by the District for the preliminary evaluation, including plan review as described in this Order, by the District's consultants. No review work will begin until the deposit is paid to the District. The District reserves the right to request additional funds if the initial deposit is not sufficient to cover the consultant costs. Upon completion of the review of any such requests by the District's consultants, any remaining portion of the fee will be refunded to the person or entity requesting service.
- I. **Out-of-District Service.** The Board of Directors shall determine whether to provide any utility service to areas outside of the District and the terms and conditions for such service. Prior to review of a request for utility service to areas outside the District, the person or entity requesting such service must pay a deposit of at least \$10,000.00 to cover the expenses incurred by the District for the preliminary evaluation by the District's consultants. No review work will begin until the deposit is paid to the District. The District reserves the right to determine

the amount of the deposit, in its sole discretion, and to request additional funds if the initial deposit is not sufficient to cover the consultant costs. Upon completion of the review of any such requests by the District's consultants, any remaining portion of the fee will be refunded to the person or entity requesting service.

SECTION 15: SUPERSEDING ORDER

This amended Rate Order supersedes all previous Rate Orders adopted by the Board of Directors of the District.

PASSED AND APPROVED the 12th day of June, 2023, but effective as of June 1, 2023.



President, Board of Directors

ATTEST:



Secretary, Board of Directors

(SEAL)



LIST OF APPENDICES AND EXHIBITS

APPENDIX "1"

Rules and Regulations Governing Water and Sanitary Sewer
Facilities, Service Lines, and Connections

Exhibit A

Service Agreement

Exhibit B

Backflow Prevention Assembly Test and Maintenance

Exhibit C

Customer Service Inspection Certification

Exhibit D

Application for Water and Sanitary Sewer Service

APPENDIX "1"

RULES AND REGULATIONS GOVERNING WATER AND SANITARY SEWER FACILITIES, SERVICE LINES, AND CONNECTIONS

SECTION 1: PURPOSE

The following Amended and Restated Rules and Regulations Governing Water and Sanitary Sewer Facilities, Service Lines, and Connections (the "Rules and Regulations") shall govern the design, installation and inspection of all connections and taps made to Emerald Forest Utility District's water distribution system and sanitary sewer collection system, the limitations of the flow of waste into the sanitary sewer system, protection of all facilities which are part of the District's waterworks and sanitary sewer system, and the enforcement of these Rules and Regulations.

SECTION 2: GENERAL

SECTION 2.01 Definitions.

1. Customer is any person, partnership, corporation, non-profit corporation, trust or other legal entity responsible for paying for water and/or sewer services provided through the District's System to any Connection owned or occupied by such person, partnership, corporation, non-profit corporation, trust or legal entity.
2. District is Emerald Forest Utility District of Harris County, Texas, a political subdivision of the State of Texas.
3. Engineer is the person, company or corporation which is under contract with the District to design the District's Water Supply System and Sanitary Sewer Collection System and performs any additional services as set forth in the contract with the District.
4. High Health Hazard is a cross-connection, potential cross-connection, or any other situation involving any substance that can cause death, illness, spread of disease, or that has a high possibility of causing such effects if introduced into the District's Water Supply System and the health hazards reflected on Tables 4-1 and 4-2 of the American Water Works Association ("AWWA") Manual M14.
5. Operator is the person, company or corporation which is under contract with the District to operate the District's Water Supply System and Sanitary Sewer Collection System, collect amounts owed to the District for such services, report monthly to the District on the operations of the District's Water Supply System and Sanitary Sewer Collection System and perform any additional services as set forth in the contract with the District.
6. Rate Order shall mean the District's Order Adopting Amended Consolidated Rate Order and Rules and Regulations; Establishing Policy Regulating Water

Use During Emergencies; Establishing a Wastewater Control Order; and Providing Penalties for Violation Thereof which may be amended from time to time.

7. Sanitary Sewer Collection System constitutes the underground sanitary sewer lines owned or leased and operated by the District. This system is composed of all interconnecting laterals, mains, and trunk lines with manholes, clean outs, stacks, tees, and wyes located within the publicly dedicated utility easements owned or leased and operated by the District. This system is maintained by the District.
8. Sanitary Sewer Service Line is any line from a residential dwelling or commercial building which connects with the District's Sanitary Sewer Collection System, including any grease traps or other facilities constructed to prevent non-domestic waste from being introduced into the District's Sanitary Sewer Collection System. This service line is owned and maintained by the property owner of the residential dwelling or commercial building.
9. Sewer Tap is the physical connection between the Sanitary Sewer Service Line and the District's Sanitary Sewer Collection System.
10. Sewer Tap Inspection is the inspection performed by the District's Operator to assure that the proper materials and connections to the Sanitary Sewer Collection System have been accomplished in accordance with these Rules and Regulations.
11. State Approved Plumbing Code is a set of rules governing plumbing practices which are at least as stringent and comprehensive as one of the following nationally recognized codes:
 - a. Southern Standard Plumbing Code.
 - b. Uniform Plumbing Code.
 - c. National Standard Plumbing Code.
12. Tap Fee is the fee paid to the District to obtain a water meter and sewer inspection for any dwelling and/or commercial structure. The amount of the Tap Fee shall be established in the District's Rate Order may be modified or changed at any time.
13. Utility Easement is an interest in land, granted by dedication, to public utility entities, including the District, to install and maintain utilities across, over, or under private land together with the right to enter thereon with machinery, other vehicles and personnel necessary for the maintenance, repair or construction of said utilities.

14. Water Supply System is composed of all water lines, valves, valve boxes, flushing valves, blowoff valves, water meters, water meter service lines, and meter boxes located within public rights of way or easements owned or leased and operated by the District. This system is maintained by the District.
15. Water Meter is the recording device that registers the amounts of water delivered by the District to a Customer of the District. This meter is owned and maintained by the District.
16. Water Service Line is any line from a residential dwelling or commercial building, which connects to the District's Water Supply System. This service line is owned and maintained by the property owner of the residential dwelling or commercial structure.
17. Water Tap is the physical connection of any Water Service Line to the District's Water Supply System. Such connection will be made only by the District's Operator.

SECTION 2.02 Adoption of Plumbing Code. The District hereby adopts as the District's Plumbing Code Chapter 6 of the Uniform Plumbing Code entitled "Water Supply and Distribution" and the six (6) plumbing restrictions set forth in Section 3.04D hereof.

SECTION 2.03 Platting Requirement. No connection shall be made to the District's Water Supply System or Sanitary Sewer Collection System unless the tract, parcel, or lot of land to be served by such connection:

1. was first connected to the District's Water Supply System or Sanitary Sewer Collection System prior to September 1, 1987, or
2. is part of an area covered by a development plat duly approved and recorded pursuant to Sections 212.0115 and 212.012 of the Local Government Code, as amended, or
3. is not required to be platted and written certification to that effect, in accordance with Section 212.0115(e), has been presented to the District's Operator.

SECTION 2.04 Approval of Plans and Specifications. Prior to any non-residential connection to the District's Water Supply System or the Sanitary Sewer Collection System, the plans and specifications for the Sanitary Sewer Service Line and the Water Service Line must be submitted the District's Engineer for review and approval. Upon the Engineer's review and approval, the plans and specifications shall then be submitted to the District's Operator for review and approval. The cost of the review and approval of the plans and specification by the District's Engineer and Operator shall be paid by the Customer.

SECTION 3: WATER CONNECTIONS

SECTION 3.01 Water Tap Materials. Only the following types of pipe and fitting materials shall be approved for the installation of Water Taps, including residential Water Taps and commercial Water Taps:

1. Any meter approved by the City of Houston;
2. Brass curb stops, corporation stops, and related fittings manufactured by Ford, Hays or Mueller;
3. Polyethylene water service pipe, 3/4" to 2";
4. Ductile iron or polyvinylchloride (PVC) (C900) water service pipe, larger than 2";
5. Water main pipe of the type originally installed;
6. Plastic meter box up to 2" meter;
7. Concrete meter box, where traffic use is specified; and
8. Concrete meter vault per City of Houston specifications for 3" and larger meter.

SECTION 3.02 Plumbing Material Prohibitions.

A. Prohibited Materials. The use of the following materials is prohibited for the installation and repair of the District's Water Supply System and for the installation and repair of any private plumbing facilities after June 13, 1994:

1. any pipe or pipe fitting which contains more than a weighted average of 0.25% lead; and
2. any solder or flux which contains more than 0.2% lead.
3. any concrete sanitary sewer pipe either for a sanitary sewer lead or sanitary sewer collection line.
4. any asbestos cement water line pipe.

This prohibition may be waived by the District's Operator for lead joints that are necessary for repairs to cast iron pipe.

SECTION 3.03 Installation.

1. An Application for Service, a copy of which is attached hereto as Exhibit "A," must be filed with the District's Operator. The Customer must pay to the District's Operator all Tap Fees, inspection fees and deposits, as described in the District's Rate Order.

2. All Water Taps to the District's Water Supply System shall be installed only by the District's Operator.
3. The District's Operator shall install Water Taps and set meters at a location on adjoining property lines, whenever possible, with the meter box being located in the easement adjacent to the property line and with two (2) meters per box, where appropriate.
4. The District's Operator shall be responsible for all repairs to the Water Taps.
5. After installation of the Water Tap, connection of the Water Service Line shall be made at the expense of the Customer. (Note: This line shall be tested for leaks since all water recorded through the meter will be charged to the Customer).
6. After connection to the District's Water Supply System, the Water Service Line should be thoroughly flushed as to prevent foreign matter from entering the household system.

SECTION 3.04 Customer Service Inspection Certifications.

- A. A Customer Service Inspection Certification, as described in Exhibit "C" attached hereto, shall be completed prior to providing continuous water service to any new construction, on any existing service where the District has reason to believe that cross-connections or other unacceptable plumbing practices exist, and after any material improvement, correction, or addition to private plumbing facilities. Prior to the District initiating continuous service, a Customer shall provide a Customer Service Inspection Certification to the District. The Customer Service Inspection Certification may only be performed by those individuals described in Subsection B of this Section 3.04. For Customer Service Inspection Certifications of a Commercial connection performed by the District's Operator, the Customer must pay the District the Customer Service Inspection Fee prior to the Operator performing the inspection and certification. Copies of properly completed Customer Service Inspection Certifications shall be kept on file by the District's Operator and made available, upon request, for TCEQ review. Inspection certifications shall be retained for a minimum of ten (10) years. Failure to provide a Customer Service Inspection Certification in accordance with this Section 3.04 shall constitute a violation of these Rules and Regulations and such violation shall be subject to the enforcement provisions set forth in Section 10 hereof.
- B. Individuals with the following credentials shall be recognized as capable of conducting a Customer Service Inspection Certification:
 1. Plumbing Inspectors and Water Supply Protection Specialists licensed by the Texas State Board of Plumbing Examiners; and
 2. Certified Waterworks Operators and members of other water related professional groups who have completed a training course, passed an

examination administered by the TCEQ or its designated agent, and hold an endorsement granted by the TCEQ or its designated agent.

- C. Private plumbing facilities in violation of Section 3 hereof shall constitute an unacceptable plumbing practice and violation of these Rules and Regulations. If an unacceptable plumbing practice is discovered, the Customer shall eliminate the unacceptable plumbing practice within thirty (30) days from the date of discovery to prevent possible contamination of the District's Water Supply System. The existence of a serious threat to the integrity of the District's Water Supply System shall be considered sufficient grounds for immediate termination of water service. Service can be restored only when the source of potential contamination no longer exists, or when sufficient additional safeguards have been taken, and a Customer Service Inspection Certification confirming correction of unacceptable plumbing practices has been submitted to the District.
- D. The Customer Service Inspection Certification shall certify that:
1. No direct connection between the District's Water Supply System and a potential source of contamination exists. Potential sources of contamination are isolated from the District's Water Supply System by an air gap or an appropriate backflow prevention assembly in accordance with state plumbing regulations. Additionally, all pressure relief valves and thermal expansion devices are in compliance with state plumbing regulations.
 2. No cross-connection between the District's Water Supply System and a private water source exists. Where an actual air gap is not maintained between the District's Water Supply System and a private water supply, an approved reduced pressure-zone backflow prevention assembly is properly installed and a service agreement exists for annual inspection and testing by a recognized backflow prevention assembly tester.
 3. No connection exists which would allow the return of water used for condensing, cooling or industrial processes back to the District's Water Supply System.
 4. No pipe or pipe fitting which contains more than a weighted average of 0.25% lead exists in private plumbing facilities installed on or after June 13, 1994.
 5. No solder or flux which contains more than 0.2% lead exists in private plumbing facilities installed on or after June 13, 1994.
 6. No new or replacement plumbing fixture is installed which is not in compliance with a State Approved Plumbing Code.

SECTION 3.05 Prohibited Connections.

- A. No water connection from the District's Water Supply System shall be made to any establishment where an actual or potential contamination or system hazard exists without an air gap separation between the drinking water supply and the source of potential contamination. Where a containment air gap is impractical, individual "internal" air gaps or mechanical backflow prevention assemblies shall be required at the meter in the form of a backflow prevention assembly (in accordance with AWWA Standards C510 and C511 and AWWA Manual M14) on those establishments handling substances deleterious or hazardous to the public health.
- B. No water connection from the District's Water Supply System shall be made to any condensing, cooling, or industrial process or any other system of non-potable usage over which the District does not have sanitary control, unless the said connection is made in accordance with the requirements of paragraph (A) of this section. Water from such systems cannot be returned to the District's Water Supply System.
- C. Overhead bulk water dispensing stations must be provided with an air gap between the filling outlet hose and the receiving tank to protect against back siphonage and cross-contamination.

SECTION 3.06 Backflow Prevention Assemblies.

- A. Backflow prevention assemblies shall be installed on any connection which poses a High Health Hazard and any other connection which the District or the District's Operator reasonably believes poses a threat to the District's Water Supply System. Water service provided for lawn sprinklers, swimming pool supply, reflection pool supply or other such applications must incorporate a backflow prevention assembly in accordance with a State Approved Plumbing Code for the particular designated use. No permanent water service will be provided to any new connection in the District which requires a backflow prevention assembly, unless the Customer provides the District with a Backflow Prevention Assembly Test and Maintenance Report (the "Test Report"), as described in Exhibit "B" attached hereto. At the request of the Customer, the District's Operator may, on behalf of the District, install the backflow prevention assembly and complete the Test Report at the Customer's cost.
- B. Effective January 1, 1996, all backflow prevention assemblies shall be tested upon installation by a Recognized Backflow Prevention Assembly Tester and certified to be operating within specifications. The Test Report, as described in Exhibit "B" attached hereto, shall be retained for a minimum of three (3) years. The District shall provide these records to the TCEQ for inspection upon request. Backflow prevention assemblies which are installed to provide protection against High Health Hazards must also be tested and certified to be operating within specifications at least annually by a Recognized Backflow Prevention Assembly Tester.

- C. Recognized Backflow Prevention Assembly Testers shall have completed a TCEQ approved course on cross-connection control and backflow prevention and passed an examination administered by the TCEQ or its designated agent. The accredited tester classification shall be broken down into two categories:
 - 1. The "General Tester" is qualified to test and repair backflow prevention assemblies on any domestic, commercial, industrial or irrigation service.
 - 2. The "Fireline Tester" is qualified to test and repair backflow prevention assemblies on firelines only. The State Fire Marshall's office requires that a person performing maintenance on firelines must be employed by an Approved Fireline Contractor.
- D. Individuals who can show proof of completion of a course and passage of an exam based on the ABPA or ASSE National Exam, prior to the effective date of these regulations, may be recognized as accredited for the term of their current certification (not to exceed three (3) years).
- E. Gauges used in the testing of backflow prevention assemblies shall be tested for accuracy annually in accordance with the University of Southern California's Foundation of Cross-Connection Control and Hydraulic Research and/or the AWWA Manual M14. Test gauge serial numbers must be included on the Test Report and Recognized Backflow Prevention Assembly Testers shall have gauges tested for accuracy.
- F. A Test Report must be completed by the Recognized Backflow Prevention Assembly Tester for each assembly tested. The signed and dated original must be submitted to the District's Operator for record keeping purposes.
- G. Repairs to backflow prevention assemblies shall be performed by authorized individuals as recognized by the Texas State Board of Plumbing Examiners, the TCEQ, Texas Irrigators Advisory Council, or the Texas Commission on Fire Protection-State Fire Marshall's Office, depending upon application and use.
- H. The use of a backflow prevention assembly at the service connection shall be considered as additional backflow protection and shall not negate the use of backflow protection on internal hazards as outlined and enforced by a State Approved Plumbing Code.

SECTION 3.07 Customer Service Agreements.

- A. The District is responsible for protecting its Water Supply System from contamination or pollution which can result from unacceptable plumbing practices. To this end, the District has adopted plumbing restrictions to provide protection to the District's Water Supply System. To notify Customers of the plumbing restrictions which are in place, each Customer shall be required to sign a Customer Service Agreement, as described in Exhibit "A" attached hereto, before the District will begin service. In addition, when service to an existing

connection has been suspended or terminated, the District will not re-establish service unless it has a signed copy of a Customer Service Agreement.

The District will maintain a copy of the Customer Service Agreement as long as the Customer and/or the premises are connected to the District.

- B. The Customer shall allow his/her property to be inspected for possible cross-connections and other unacceptable plumbing practices. These inspections shall be conducted by the District or its designated agent prior to initiating new water service, when there is reason to believe that cross-connections or other unacceptable plumbing practices exist, or after any major changes to the private plumbing facilities. Inspections shall be conducted during the District's normal business hours.
- C. The District shall notify the Customer in writing of any cross-connection or other unacceptable plumbing practices which have been identified during the initial inspection or the periodic re-inspection.
- D. The Customer shall correct any undesirable plumbing practice on his/her premises within ten (10) working days of receiving notification from the District.
- E. The Customer shall, at his expense, properly install, test, and maintain any backflow prevention assembly required by the District. Copies of all testing and maintenance records shall be provided to the District.
- F. If a Customer fails to comply with the terms of the Customer Service Agreement, the District shall, at its option, either terminate service or properly install, test, and maintain an appropriate backflow prevention assembly at the service connection. Any expenses associated with the enforcement of the Customer Service Agreement shall be billed to the Customer.

SECTION 4: SANITARY SEWER CONNECTIONS

SECTION 4.01 Sanitary Sewer Service Line Installation.

- A. Only one Sanitary Sewer Service Line connection to the District's Sanitary Sewer Collection System is permitted for each residence or commercial building. The Sanitary Sewer Service Line shall remain fully within the boundaries of the Customer's property until the line reaches a utility easement or street right-of-way.
- B. No opening in the District's Sanitary Sewer Collection System will be allowed to remain overnight or during rain.
- C. All Sanitary Sewer Service Lines must be constructed to true alignment and grade. Warped and/or sagging lines will not be permitted. Sanitary Sewer Service Lines must have continuous contact with firm trench bottom throughout their entire run. Lines placed in such manner as to increase the likelihood of being displaced during backfill will be rejected.

- D. All Sanitary Sewer Service Lines should be run from wyes or stacks directly from the residence or structure without meanders or bends.

SECTION 4.02 Sanitary Sewer Service Line Materials. Only the following types of pipe and fitting materials are approved for constructing Sanitary Sewer Service Lines. Pipe and fittings in each Sanitary Sewer Service Line must consist of the following material or other material approved by the District's Engineer:

1. Vitrified clay pipe conforming to ASTM Specification C700 with joint coupling conforming to ASTM Specifications C425 or C594 and installed according to ASTM C12.
2. Cast iron soil pipe, standard weight, conforming to ASTM Specification A74 with rubber gasket joint coupling conforming to ASTM Specification C564.
3. Poly vinyl chloride PSM (PVC) pipe conforming to ASTM Specification D3034 or ASTM specification F789 (with UL listing) and installed according to ASTM D2321.
4. Ductile Iron Pipe conforming to ANSI A21.51 with rubber gasket joints ANSI A21.11 and installed according to manufacturer's recommendations.
5. Acrylonitrile butadiene styrene (ABS) pipe material conforming to ASTM Specification D2751.

SECTION 4.03 Size and Grade of Sanitary Sewer Service Lines.

- A. Minimum Sizes for Sanitary Sewer Service Lines shall be as follows:
1. Residential - - - 4 inches in diameter; and
 2. Commercial - - - 6 inches in diameter.
- B. The minimum grades for Sanitary Sewer Service Lines shall be as follows:
1. 4 inch pipe 14 inch drop per hundred feet (1.2%);
 2. 6 inch pipe 8 inch drop per hundred feet (0.7%); and
 3. 8 inch pipe 5 inch drop per hundred feet (0.4%).
- C. The maximum grades for Sewer Service Lines shall be as follows:
1. 4 inch pipe - - - two and one-half feet drop per hundred feet (2.5%);
 2. 6 inch pipe - - - one and one-half feet drop per hundred feet (1.5%); and
 3. 8 inch pipe - - - one foot drop per hundred feet (1%).

SECTION 4.04 Connection of Building Sewer Outlet.

- A. On all building waste outlets, the building tie-on connections shall be made directly to the stub-out from the building plumbing at the foundation.
- B. Water-tight adapters of a type compatible with the materials being joined shall be used at the point of connection of a Sanitary Sewer Service Line to the building plumbing. No cement grout materials shall be permitted.
- C. Unless an exception is permitted by the District's Operator, existing wye and stack connections must be utilized for connection of a Sanitary Sewer Service Line to the District's Sanitary Sewer Collection System.
- D. Commercial Users and Non-Taxable Users shall install a sampling well-constructed to City of Houston standards and a grease trap with sampling port constructed to City of Houston standards when required by the District's Engineer and Operator.

SECTION 4.05 Fittings and Cleanouts.

- A. No bends or turns at any point will be greater than forty five degrees (45°).
- B. Each horizontal Sanitary Sewer Service Line will be provided with a cleanout at its upper terminal; and each such run of piping which is more than ninety (90) feet in length will be provided with a cleanout for each ninety (90) feet or fraction thereof in the length of such piping.
- C. Each cleanout will be installed so that it opens in a direction opposite to the flow of the waste and, except in the case of wye branch and end of the-line cleanouts, cleanouts will be installed vertically above the flow line of the pipe.
- D. Cleanouts will be made with airtight mechanical plug.

SECTION 4.06 Installation of Sewer Taps and Issuance of Permits.

- A. Sanitary Sewer Service Lines must be at least 24 inches below (vertically) and at least 9 feet from (horizontally) any Water Service Line (far side or near side connection). If this is not possible, a cast iron casing over the Water Service Line or some other method approved by District's Engineer and complying with the rules of the TCEQ must be installed by the Customer and shall be inspected by the District's Operator.
- B. Excavation for Sewer Taps shall be water tamped in all areas within 5 feet (vertically or horizontally) of any existing sewer lines, sidewalks or driveways. Soil not suitable for water tamping (clay modules, organic material or silty soils) shall be removed and replaced with suitable backfill materials.
- C. An Application for Service (a copy of which is attached as Exhibit "A") must be filed with the District's Operator prior to construction of any Sanitary Sewer Service Line, and the Tap Fee and/or Sewer Tap Inspection fee as established

in the District's most current Rate Order should accompany the application. (Application forms are available from the District's Operator.) Construction of any Sanitary Sewer Service Line must not begin until the design of the Sanitary Sewer Service Line is approved by the District's Engineer and construction is authorized by the District's Operator.

- D. When the Sanitary Sewer Service Line is complete, and prior to backfilling the pipe trench, the Customer shall request an inspection of the Sanitary Sewer Service Line. Requests for inspections (or re-inspections) shall be made to the District's Operator at least twenty four (24) hours in advance of the inspection
- E. The Sewer Tap shall be made only under the supervision of the District's Operator by use of an adapter of a type compatible with materials being joined. The Sewer Tap shall be watertight. No cement grout materials are permitted. The area around the tap shall be embedded and backfilled with cement stabilizing sand.
- F. Any damage to the District's facility shall be repaired promptly by the Customer under the direction of the District's Operator. Major damage will be repaired by the District's Operator at the Customer's expense.
- G. Backfilling of a Sanitary Sewer Service Line trench must be accomplished within twenty four (24) hours of inspection and approval. Backfill material shall be sand or loam, free of large lumps or clods. No debris will be permitted in the trench or backfill.
- H. During inspection of the Sanitary Sewer Service Line, the District's Operator will examine all District facilities, such as manholes, valves, flush valves, and inlets on and adjacent to the lot. The connection permit will not be granted until any damage to these facilities has been repaired.
- I. A connection permit will be issued after the Sewer Tap Inspection is performed and the District's Operator confirms that all requirements of these Rules and Regulations have been met.
- J. Connection permits which are rejected for any deficiency shall be promptly corrected and a re-inspection requested. A re-inspection fee as set forth in the District's Rate Order shall be paid at the time the re-inspection is requested.

SECTION 5: FEES AND CHARGES

The District's fees and charges shall be as established by its Rate Order.

SECTION 6: EXCLUDED FLOW AND WASTE

- A. No waste material which is not biologically degradable will be permitted to discharge into the District's Sanitary Sewer Collection System, including mud and debris accumulated during service line installation. The Customer should refer to the District's Rate Order and Wastewater Control Order for specific

information concerning acceptable discharges into the District's Sanitary Sewer Collection System. The Customer is to be fully responsible for cleaning and jetting lines of any dirt or debris permitted to enter during service construction.

- B. No surface runoff water will be permitted to be discharged into the District's Sanitary Sewer Collection System, including but not limited to, downspouts and yard or area drains.

SECTION 7: PRIVATE WELLS/TANKS

The construction of water wells and/or the installation of septic tanks or other sewage treatment facilities is prohibited without prior written approval by the Board of Directors. Said approval, if granted by the Board of Directors, will state the purpose for the construction of a water well and/or septic tank and the intended use of the water.

SECTION 8: AVAILABILITY OF ACCESS/OBSTRUCTIONS

By application for connection to the District's Sanitary Sewer Collection System and/or Water Supply System, the Customer shall be deemed to be granting to the District and its representatives a right of ingress and egress to and from the meter or point of service for such installation, maintenance and repair as the District, in its judgment, may deem reasonably necessary. The Customer shall also be deemed to be granting to the District and its representatives a right of ingress and egress to the Customer's property, including the exterior of the Customer's premises, for the purpose of performing the inspections and completing the Customer Service Inspection Certifications required by these Rules and Regulations. Taps and connections will not be made when, in the opinion of the District's Engineer or Operator, the work area is obstructed by building materials or other debris or the work area is not completed or finished to grade. When sidewalks, driveways or other improvements have been constructed prior to application for service, such application shall be construed and accepted as the Customer's waiver of a claim for any damages to such improvements resulting from the reasonable actions of the District's Operator in installation of the connection.

SECTION 9: PROTECTION OF DISTRICT'S WATER SUPPLY SYSTEM AND SANITARY SEWER COLLECTION SYSTEM

- A. Damage to the District's Water Supply System or the Sanitary Sewer Collection System by the District's Customers, including developers and builders' plumbers, will be repaired by the District at the Customer's expense.
- B. After a water meter has been set or a fire hydrant installed, the Customer shall at all times keep the area in, around and upon such facilities and District easements and property under Customer's control free from rubbish or obstructions of any kind, including shrubbery. Failure to keep such facilities and District easements and property under Customer's control free from rubbish or obstructions of other kind, including shrubbery, shall result in disconnection of water service and/or the assessment of charges necessary to remove said obstructions. Customers are prohibited from introducing material into the

District's Sanitary Sewer Collection System which could cause obstruction of said system. In the event that an inspection by the District's Engineer or Operator reveals foreseeable damage to the District's Sanitary Sewer Collection System resulting from a Customer's failure to prevent obstructions from entering said system, the District reserves the right to remove the obstruction immediately and without notice. Any costs incurred by the District for removal of an obstruction to the District's system, plus a District administration fee of 20% of said costs, shall be assessed to the Customer.

- C. It shall be unlawful for any person, unless authorized in writing by the District's Operator, to tamper or interfere with, obstruct access to, or as a result of willful action injure, deface, or destroy any facilities that are a part of the District's Water Supply System or Sanitary Sewer Collection System, including, with respect to the waterworks system, water plants, flushing valves, valve boxes, and water lines up to the meter box and including meters; provided, however, that duly authorized members of the local fire department shall have the right to use such flushing valves for fire protection purposes.
- D. It shall be unlawful for any person to connect any building to the District's Water Supply System without a meter or to have a straight line connection to a building without being metered. It shall also be unlawful for any person, other than the District's Operator or Engineer, to draw water from the District's Water Supply System (except for the use of water for firefighting purposes) without being metered, including the unauthorized use of a flushing valve or unmetered water taps.
- E. It shall be unlawful for any person to deposit, throw, drain, discharge, or otherwise cause to be injected into any sewer, manhole, catch basin, flush tank, or other facility that is a part of the District's Water Supply System or Sanitary Sewer Collection System any debris or foreign substance that would interfere with the proper and routine functioning thereof.

SECTION 10: ENFORCEMENT OF RULES AND REGULATIONS

Any and all of the following remedies may be employed by the District to abate and prevent any violation of the provisions of these Rules and Regulations:

1. Discontinuance of water service.
2. Disconnection and sealing of sanitary sewer connection.
3. The Board hereby imposes the following civil penalties for breach of any rule or regulation of the District: The violator shall pay the District twice the costs the District has sustained due to the violation up to and not exceeding \$10,000 as set forth in the Texas Government Code Section 27.031, as amended. A penalty under this Section is in addition to any other penalty provided by the laws of this State and may be enforced by complaints filed in the appropriate court of jurisdiction in the county in which the District's principal office or meeting place is located. If the District prevails in any suit to enforce its rules, it may, in the same action,

recover any reasonable fees for attorneys, expert witnesses, and other costs incurred by the District before the court. The amount of the attorneys' fees shall be fixed by the court.

4. A Customer found in violation of these Rules and Regulations shall be liable to the District for all expenses borne by the District including laboratory fees, legal fees, engineering fees and other costs incurred by the District in establishing the violation and resolving the cause of the violation.
5. A Customer found in violation of these Rules and Regulations who causes or contributes to a violation by the District's Sanitary Sewer Collection System of effluent parameters shall be liable to the District for all expenses borne by the District, including legal and engineering fees related to any lawsuit filed by federal, state, or local authorities regarding violations by the District of effluent parameters applicable to the District's Sanitary Sewer Collection System.

SECTION 11: EFFECTIVE DATE

These Rules and Regulations shall become effective immediately.

EXHIBIT "A"
SERVICE AGREEMENT

- I. **PURPOSE.** Emerald Forest Utility District (the "District") is responsible for protecting the drinking water supply from contamination or pollution which could result from improper plumbing practices. The purpose of this service agreement is to notify each customer of the plumbing restrictions which are in place to provide this protection. The District enforces these restrictions to ensure public health and welfare. Each customer must sign this agreement before the District will begin service. In addition, when service to an existing connection has been suspended or terminated, the District will not re-establish service unless it has a signed copy of this agreement.
- II. **PLUMBING RESTRICTIONS.** The following unacceptable plumbing practices are prohibited by State regulations.
- A. No direct connection between the public drinking water supply and a potential source of contamination is permitted. Potential sources of contamination shall be isolated from the public water system by an air-gap or an appropriate backflow prevention assembly.
 - B. No cross-connection between the public drinking water supply and a private water system is permitted. These potential threats to the public drinking water supply shall be eliminated at the service connection by the installation of an air-gap or a reduced pressure-zone backflow prevention assembly.
 - C. No connection which allows water to be returned to the public drinking water supply is permitted.
 - D. No pipe or pipe fitting which contains more than a weighted average of 0.25% lead may be used for the installation or repair of plumbing at any connection which provides water for human use.
 - E. No solder or flux which contains more than 0.2 percent lead can be used for the installation or repair of plumbing at any connection which provides water for human use.
- III. **SERVICE AGREEMENT.** The following are the terms of the service agreement between Emerald Forest Utility District (the "District") and _____ (the "Customer").
- A. The District will maintain a copy of this agreement as long as Customer and/or the premises is connected to the District's water system.
 - B. Customer shall allow his/her property to be inspected for possible cross-connections and other unacceptable plumbing practices. These inspections shall be conducted by the District or its designated agent prior

to initiating new water service; when there is reason to believe that cross-connections or other unacceptable plumbing practices exist; or after any major changes to the private plumbing facilities. The inspections shall be conducted during the District's normal business hours.

- C. The District shall notify Customer in writing of any cross-connection or other unacceptable plumbing practice which has been identified during the initial inspection or the periodic reinspection.
- D. Customer shall immediately correct any unacceptable plumbing practice on his/her premises.
- E. Customer shall, at his/her expense, properly install, test, and maintain any backflow prevention assembly required by the District. Copies of all testing and maintenance records shall be provided to the District.
- F. Customer understands and agrees that the District does not guarantee any specific quantity or pressure of water for any purpose whatsoever and that the District is not liable to customer for failure or refusal to furnish any particular amount or pressure of water to Customer at any time.

IV. **ENFORCEMENT.** If Customer fails to comply with the terms of the Service Agreement, the District shall, at its option, either terminate service or properly install, test, and maintain an appropriate backflow prevention assembly at the service connection. Any expenses associated with the enforcement of this Service Agreement shall be billed to Customer.

CUSTOMER'S SIGNATURE: _____

DATE: _____

ADDRESS: _____

EXHIBIT "B"

Texas Commission on Environmental Quality BACKFLOW PREVENTION ASSEMBLY TEST AND MAINTENANCE REPORT

The following form must be completed for each assembly tested. A signed and dated original must be submitted to the public water supplier for recordkeeping purposes.

NAME OF PWS:	
PWS ID#:	
PWS MAILING ADDRESS:	
PWS CONTACT PERSON:	
ADDRESS OF SERVICE:	

The backflow prevention assembly detailed below has been tested and maintained as required by commission regulations and is certified to be operating within acceptable parameters.

TYPE OF BACKFLOW PREVENTION ASSEMBLY (BPA):			
<input type="checkbox"/>	Reduced Pressure Principle (RPBA)	<input type="checkbox"/>	Reduced Pressure Principle-Detector (RPBA-D) Type II <input type="checkbox"/>
<input type="checkbox"/>	Double Check Valve (DCVA)	<input type="checkbox"/>	Double Check-Detector (DCVA-D) Type II <input type="checkbox"/>
<input type="checkbox"/>	Pressure Vacuum Breaker (PVB)	<input type="checkbox"/>	Spill-Resistant Pressure Vacuum Breaker (SVB)

Manufacturer:	Main:	Bypass:	Size:	Main:	Bypass:
Model Number:	Main:	Bypass:	BPA Location:		
Serial Number:	Main:	Bypass:	BPA Serves:		

Reason for test:	New <input type="checkbox"/>	Existing <input type="checkbox"/>	Replacement <input type="checkbox"/>	Old Model/Serial #
Is the assembly installed in accordance with manufacturer recommendations and/or local codes?				Yes <input type="checkbox"/> No <input type="checkbox"/>
Is the assembly installed on a non-potable water supply (auxiliary)?				Yes <input type="checkbox"/> No <input type="checkbox"/>

TEST RESULT	Reduced Pressure Principle Assembly (RPBA)			Type II Assembly	PVB & SVB	
	DCVA		Relief Valve	Bypass Check	Air Inlet	Check Valve
	1 st Check	2 nd Check***				
PASS <input type="checkbox"/> FAIL <input type="checkbox"/>	Held at _____ psid Closed Tight <input type="checkbox"/> Leaked <input type="checkbox"/>	Held at _____ psid Closed Tight <input type="checkbox"/> Leaked <input type="checkbox"/>	Opened at _____ psid Did not open <input type="checkbox"/>	Held at _____ psid Closed Tight <input type="checkbox"/> Leaked <input type="checkbox"/>	Opened at _____ psid Did not open <input type="checkbox"/> Did it fully open (Yes <input type="checkbox"/> /No <input type="checkbox"/>)	Held at _____ psid Leaked <input type="checkbox"/>
Initial Test Date: Time:						
Repairs and Materials Used**	Main: Bypass:					
Test After Repair Date: Time:	Held at _____ psid Closed Tight <input type="checkbox"/>	Held at _____ psid Closed Tight <input type="checkbox"/>	Opened at _____ psid Closed <input type="checkbox"/>	Held at _____ psid Closed Tight <input type="checkbox"/>	Opened at _____ psid	Held at _____ psid

*** 2nd check: numeric reading required for DCVA only

Differential pressure gauge used:	Potable: <input type="checkbox"/>	Non-Potable: <input type="checkbox"/>
Make/Model:	SN:	Date tested for accuracy:

Remarks:	

Company Name:	Licensed Tester Name (Print/Type):	
Company Address:	Licensed Tester Name (Signature):	
Company Phone #:	BPAT License #	
	License Expiration Date:	

The above is certified to be true at the time of testing.

* TEST RECORDS MUST BE KEPT FOR AT LEAST THREE YEARS (30 TAC §290.46(B))

** USE ONLY MANUFACTURER'S REPLACEMENT PARTS

EXHIBIT "C"

Texas Commission on Environmental Quality Customer Service Inspection Certificate

Name of PWS:	
PWS ID #:	
Location of Service:	

Reason for Inspection:	
New construction	<input type="checkbox"/>
Existing service where contaminant hazards are suspected	<input type="checkbox"/>
Material improvement, correction or expansion of distribution facilities	<input type="checkbox"/>

I, _____, upon inspection of the private water distribution facilities connected to the aforementioned public water supply do hereby certify that, to the best of my knowledge

Compliance	Non-Compliance	
<input type="checkbox"/>	<input type="checkbox"/>	(1) No direct or indirect connection between the public drinking water supply and a potential source of contamination exists. Potential sources of contamination are isolated from the public water system by an air gap or an appropriate backflow prevention assembly in accordance with Commission regulations.
<input type="checkbox"/>	<input type="checkbox"/>	(2) No cross-connection between the public drinking water supply and a private water system exists. Where an actual air gap is not maintained between the public water supply and a private water supply, an approved reduced pressure principle backflow prevention assembly is properly installed.
<input type="checkbox"/>	<input type="checkbox"/>	(3) No connection exists which would allow the return of water used for condensing, cooling or industrial processes back to the public water supply.
<input type="checkbox"/>	<input type="checkbox"/>	(4) No pipe or pipe fitting which contains more than 8.0% lead exists in private water distribution facilities installed on or after July 1, 1988 and prior to January 4, 2014.
<input type="checkbox"/>	<input type="checkbox"/>	(5) Plumbing installed on or after January 4, 2014 bears the expected labeling indicating ≤0.25% lead content. If not properly labeled, please provide written comment.
<input type="checkbox"/>	<input type="checkbox"/>	(6) No solder or flux which contains more than 0.2% lead exists in private water distribution facilities installed on or after July 1, 1988.

I further certify that the following materials were used in the installation of the private water distribution facilities:

Service lines:	Lead <input type="checkbox"/>	Copper <input type="checkbox"/>	PVC <input type="checkbox"/>	Other <input type="checkbox"/>
Solder:	Lead <input type="checkbox"/>	Lead Free <input type="checkbox"/>	Solvent Weld <input type="checkbox"/>	Other <input type="checkbox"/>

Remarks:	

I recognize that this document shall be retained by the aforementioned Public Water System for a minimum of ten years and that I am legally responsible for the validity of the information I have provided.

Signature of Inspector:	License Type:
Inspector Name(Print/Type):	License Number:
Title of Inspector:	Date / Time of Insp.: _____ / _____

A Customer Service Inspection Certificate should be on file for each connection in a public water system to document compliance with 30 TAC § 290.44(h)/290.46(j).

EXHIBIT "D"
APPLICATION FOR WATER AND SEWER SERVICE

DISTRICT Emerald Forest Utility District SUBDIVISION (If Applicable) _____

APPLICANT'S NAME _____ PHONE _____

BILLING ADDRESS OF APPLICANT _____

STREET ADDRESS OF SERVICE _____

LEGAL DESCRIPTION OF SERVICE ADDRESS _____

IS PROPERTY PLATTED IN ACCORDANCE WITH LOCAL REQUIREMENTS? _____

SEWER INSTALLATION TO BE PERFORMED BY _____
Plumber/Subcontractor

PLUMBER/SUBCONTRACTOR PHONE _____

BUILDING METER

	Amount
DESCRIPTION	
WATER METER	\$ TBD
INSPECTION FEES <small>For pre-facility, facility, sanitary sewer, customer service and backflow inspections)</small>	TBD
SECURITY DEPOSIT	TBD
ENGINEERING FEES (If Applicable)	TBD
TOTAL TAP FEE AMOUNT	\$ TBD
Refundable Builder's Deposit (Please issue separate check for processing)	\$100.00

DATE _____

REQUESTED BY _____
Print

Please check items attached:

- Tap Fee Payment (Make check payable to Emerald Forest UD)
- Builder Deposit in amount of \$100.00 (Make check payable to Emerald Forest UD)
- Completed Application for Water and Sewer Service
- Completed Emerald Forest UD Service Agreement - Exhibit "A"

CERTIFICATE FOR ORDER

THE STATE OF TEXAS §
 §
COUNTY OF HARRIS §

I, the undersigned officer of the Board of Directors of Emerald Forest Utility District, do hereby certify as follows:

1. The Board of Directors of Emerald Forest Utility District convened in a regular meeting on the 12th day of June, 2023, outside the boundaries of the District, and the roll was called of the members of the Board:

Bobby G. Dillard	President
Robert M. Kimball	Vice President
William B. Schmidt	Secretary/Investment Officer
Donald F. Brooks	Asst. Vice President
DeWayne High	Assistant Secretary

and all of said persons were present except Director(s) _____, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

AMENDED RATE ORDER AND RULES AND REGULATIONS GOVERNING WATER AND
SANITARY SEWER FACILITIES, SERVICE LINES, AND CONNECTIONS

was introduced for the consideration of the Board. It was then duly moved and seconded that the Order be adopted; and, after due discussion, the motion, carrying with it the adoption of the Order, prevailed and carried unanimously.

2. That a true, full and correct copy of the aforesaid Order adopted at the meeting described in the above and foregoing paragraph is attached to and follows this certificate; that the Order has been duly recorded in the Board's minutes of the meeting; that the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Board as indicated therein; that each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting, and that the Order would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; that the meeting was open to the public as required by law; and that public notice of the time, place and subject of the meeting was given as required by Chapter 551, Texas Government Code, and Section 49.063, Texas Water Code.

SIGNED AND SEALED the 12th day of June, 2023.




Secretary, Board of Directors



Property Acquisition Services, LLC

MEMBER OF THE RIGHT OF WAY
EASEMENT ACQUISITION TEAM
FOR THE NORTH HARRIS COUNTY
REGIONAL WATER AUTHORITY

October 16, 2024

**BY REGULAR & CERTIFIED MAIL RRR:
9589 0710 5270 1804 1428 18**

Cypress-Fairbanks Independent School District
Attn: Matt Morgan, Chief Operations Officer
11440 Matzke Rd., 5th Floor
Houston, TX 77429

Re: Offer to Purchase Right of Way and Easement
Parcel: 37E-32; Harris County, Texas

Dear Mr. Morgan:

The North Harris County Regional Water Authority (the "Authority") has determined a public necessity exists for the acquisition, establishment, development, and construction of facilities for the transportation, distribution, and delivery of water to and within the Authority's boundaries. Consistent with that determination, the Authority needs to acquire easement rights to build a water pipeline and related facility. The project will require property you own in Harris County, Texas.

Under Texas law, entities having the power of eminent domain must advise property owners of their rights and options in connection with negotiations for the acquisition of property and property interests that are to be put to public use. Accordingly, on behalf of the Authority, enclosed is a copy of the Landowner's Bill of Rights adopted by the Texas Legislature and an associated description of condemnation procedures prepared by the Texas Attorney General. In accordance with State law, it is the policy of the Authority to negotiate with the fee owner(s) of the property with the understanding that the fee owner(s) will, in turn, negotiate with any lessee or other party who may own any interest in the property or improvements located within the property. While the Authority looks forward to working with you on reaching an amicable resolution to this matter, please be advised the Authority is prohibited by law from paying you any professional fees (including for example, legal, appraisal, or engineering fees) that you may choose to incur.

Based on an independent appraisal of your property and the real property interests the Authority wishes to acquire, **the Authority offers the sum of \$79,405.00 for the acquisition, which includes \$79,405.00 for the easement(s) to be purchased and \$0.00 for damages to the remaining property.** The terms and conditions for the acquisition as well as the proposed form of Right of Way and Easement Agreement are attached. A copy of the appraisal also is enclosed for your review.

Should you desire to accept this offer, please contact Mike Mahar, a representative of the Authority, at (281) 343-7171 as soon as possible, and we can then arrange for an exchange of the specified compensation for an executed copy of the enclosed Right of Way and Easement Agreement. If this offer is not accepted within thirty (30) days of your receipt of this letter, it will be assumed that you decline to proceed with a sale on these terms.

You may discuss this offer and all of its contents with others or keep it confidential, unless it is subject to Chapter 552 of the Texas Government Code.

If you have any questions regarding this matter or wish to discuss these issues further, please do not hesitate to contact Mike Mahar. The Authority can also be reached through its Design Manager, Rajinder Singh, at (281) 440-3924. We look forward to hearing from you soon.

Very truly yours,



Mike Mahar
ROW Manager

Enclosures: Summary of Terms of Acquisition
ROW and Easement Agreement
Appraisal Report
Texas Landowner's Bill of Rights

SUMMARY OF TERMS OF ACQUISITION

SELLER(s) agrees to sell, and BUYER agrees to buy, the easement rights described in the Right of Way and Easement Agreement according to the following terms and conditions.

- 1. Seller(s): Cypress-Fairbanks Independent School District
- 2. Buyer: North Harris County Regional Water Authority ("Authority")
- 3. Subject Property: Unencumbered Easement as described in the attached Right of Way and Easement Agreement.
- 4. Terms of Possession: Possession at time of closing.
- 5. Just Compensation: \$79,405.00
- 6. All closing costs and costs of title insurance (if required by the Authority) will be paid by the Authority.
- 7. Term of Offer: Please indicate your acceptance or rejection of this offer within thirty (30) calendar days from your receipt of this letter.

BUYER:

North Harris County Regional Water Authority

By: _____

Name: _____

Title: _____

Date: _____

SELLER:

Cypress-Fairbanks Independent School District

By: _____

Name: _____

Title: _____

Date: _____

RIGHT OF WAY AND EASEMENT AGREEMENT

RIGHT OF WAY AND EASEMENT AGREEMENT

THE STATE OF TEXAS §
 § KNOW ALL MEN BY THESE PRESENTS:
COUNTY OF HARRIS §

THAT FOR AND IN CONSIDERATION of the sum of Ten and No/100 Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT, an independent school district and political subdivision of the State of Texas (being referred to herein as "Grantor," whether one or more) does hereby grant, sell, and convey unto the NORTH HARRIS COUNTY REGIONAL WATER AUTHORITY (the "Authority"), a governmental agency and body politic and corporate situated in Harris County, Texas, and having a mailing address of 3648 Cypress Creek Parkway, Suite 110, Houston, Texas 77068, Attention: General Manager, its successors and assigns, a perpetual, unobstructed right of way and easement to lay, construct, alter, maintain, inspect, operate, service, repair, replace, relocate, change the size of, protect, patrol, and remove an underground water line together with appurtenances for the operation thereof (such water line and appurtenances being referred to herein collectively as the "Line"), over, through, under, and across a strip of land twenty (20') feet in width (the "Easement Area"), more particularly described on Exhibit A attached hereto and made a part hereof, together with the right of (i) unimpaired ingress and egress to and from said Easement Area on public and private roads and (ii) unimpaired access on, over, and through said Easement Area for any and all purposes necessary and incident to the exercise of the aforesaid rights.

During the initial construction of the Line, the Authority shall have the temporary right to use a temporary work area (the "Temporary Construction Easement"), as described on Exhibit B attached hereto and made a part hereof. The Authority's rights in and to such temporary work area, and its right to use the same, shall expire upon completion of construction or two (2) years from the date of execution hereof, whichever occurs first.

TO HAVE AND TO HOLD said right of way and easement unto the Authority, its successors and assigns, until said right of way and easement is abandoned and released by the Authority, its successors or assigns, in a recordable instrument that is filed in the real property records of Harris County, Texas.

The above-described right of way and easement is subject to the following terms and conditions:

1. Subject to the conditions and limitations herein, Grantor reserves the right (i) to grant additional easements and rights of way across (but not along) the Easement Area to such other persons or entities and for such purposes as Grantor may desire, including the right to dedicate private and public roads and streets, underground water lines, storm water lines, sanitary sewer lines, and other utilities across (but not along) the Easement Area and (ii) to construct or locate across the surface of the Easement Area landscaping (but not trees), irrigation systems, paved uncovered parking areas together with associated curbs, fences, private lighting, private electrical lines, jogging trails, sidewalks, and signage. The uses of and

improvements permitted on the Easement Area, as specified in clauses (i) and (ii) above or as otherwise approved by the Authority pursuant to the terms of this Right of Way and Easement Agreement, are referred to herein as the "Permitted Encroachments."

In all cases in which Grantor exercises rights specified in clauses (i) through (ii) above, Grantor shall grant, dedicate, or construct the Permitted Encroachments only in such a manner that: the Line is not endangered, obstructed, damaged, or interfered with; access to the Easement Area and the Line is not interfered with; the grade of the Easement Area is not changed and cover over the Line is not reduced below seventy-two inches (72"); the Line is left with proper, sufficient, and permanent support; use of the Easement Area for the purposes set forth herein is not unreasonably interfered with; and any easements, rights of way, road or street dedications, roads, streets, water lines, storm sewer lines, sanitary sewer lines, and other utilities shall cross the Easement Area at an angle of not less than seventy-five degrees (75°) nor more than one-hundred and five degrees (105°) to the Line. Further, in connection with the design and installation of any Permitted Encroachments, vertical and horizontal separation shall be maintained between the Permitted Encroachments and the Line as may be prescribed by law or good engineering practices, but in no event shall any Permitted Encroachments be constructed or installed so as to have separation of less than thirty-six inches (36") from the Line; provided, however, that with respect to roads, streets, and paved parking areas, there shall be maintained separation of not less than sixty inches (60") between the bottom of the road, street, or paved parking area and the top of the Line.

Grantor shall be required to submit construction plans to the Authority at least three (3) months prior to the commencement of construction of any Permitted Encroachments, and the Authority shall have one (1) month from the date the plans are received, in a form consistent with the standards of the Authority, to review said plans and submit to Grantor construction requirements, if any, for the protection of the Line within the Easement Area or which are otherwise deemed necessary to avoid unreasonable interference with the Authority's exercise of the rights granted herein. If so submitted by the Authority, Grantor shall incorporate any such requirements in its plans for construction of the Permitted Encroachments and shall construct the Permitted Encroachments in a manner consistent with such requirements. Additionally, if the Line has not been constructed at the time the Authority receives such plans and the Authority then has the intention to commence construction (or cause the commencement of construction) of the Line anywhere within the Easement Area within the ensuing six (6) months, the Authority may require the Grantor to delay the commencement of construction of the proposed Permitted Encroachments until the completion of construction of that portion of the Line where such proposed Permitted Encroachments are to be located. However, during such time period, Grantor shall not be precluded from proceeding with construction activities on portions of the property outside the Easement Area, and the Authority shall allow reasonable access across the Easement Area to such portions of the property.

Grantor must notify the Authority in writing at least one (1) week prior to the initiation of construction on the Easement Area. The Authority shall have the right to monitor such construction activities and may halt construction if any Permitted Encroachments are not being built to specifications.

2. Grantor shall not build, create, construct, or install or permit to be built, created, constructed, or installed any house, building, obstruction, water-retaining structure, or other structure, facility, or improvement under, upon, in, or over the Line or the Easement Area without the prior written consent of the Authority, (i.e. Permitted Encroachment). Absent such Permitted Encroachment, the Authority shall be entitled, at its option at any time, to remove the same without obligation to restore the same or any other liability to Grantor. The Authority also shall be entitled, at its option at any time, to remove Permitted Encroachments, subject to the obligation of the Authority to restore any such Permitted Encroachments as provided in Par. 6. Upon completion of the construction of Permitted Encroachments, Grantor shall submit record drawings to the Authority indicating the location and specifications of the Permitted Encroachments.
3. Following any activities by Grantor on the Easement Area, whether in connection with the construction of Permitted Encroachments or otherwise, Grantor shall be responsible for restoring the surface of the Easement Area in a timely manner. Further, in the event Grantor's activities on the Easement Area, whether in connection with the construction of Permitted Encroachments or otherwise, cause damage to the Line, the Authority will be entitled to make the necessary repairs to the damaged portion of the Line, and Grantor shall compensate the Authority for the cost of repairing such damage.
4. The consideration that the Authority has paid to Grantor concurrent with the granting of the above-described right of way and easement and temporary work area includes payment for all damages and injuries necessarily caused by the laying, and construction of the Line within the Easement Area.
5. The Authority shall, at the time of construction, bury the Line (exclusive of appurtenances and equipment customarily located at or near ground level) to a depth of at least sixty inches (60") below the surface of the ground and thereafter shall not alter or change the Line such that it would permanently remain at a lesser depth.
6. Within a reasonable time following completion of the construction of the Line, and thereafter following each entry upon the Easement Area for purposes authorized herein, the Authority shall, to the fullest extent reasonably practicable, clean up and restore the surface of the Easement Area and the Temporary Construction Easement to the condition that existed immediately prior to such entry and activities on the Easement Area and the Temporary Construction Easement by the Authority. The Authority shall at all times have the right, but not the obligation, to keep the Easement Area clear of trees, overhanging limbs, undergrowth, and brush.

7. Grantor reserves all rights, if any, in and to oil, gas, sulphur, uranium, fissional materials, and other minerals under the surface of the Easement Area; provided, however, that Grantor shall not be permitted to explore, drill, mine, produce, or operate for oil, gas, sulphur, uranium, fissional materials, or other minerals on the surface of the Easement Area, but will be permitted to extract such minerals and materials from under the Easement Area by directional drilling or other means from land located outside the boundaries of the Easement Area so long as the equipment (and any wells) used in connection therewith are no closer than three hundred feet (300') to the bottom of the Line and so long as the use of the Easement Area is not disturbed and the Line is left with proper, sufficient, and permanent support and is not endangered, obstructed, damaged, or interfered with.
8. It is the intention of Grantor and the Authority that the strip of land comprising the Easement Area shall extend completely across Grantor's property. Accordingly, it is understood and agreed that, in the event that it should ever be determined that either boundary line at which the Easement Area enters and exits Grantor's property has not been properly located or that there is a conflict between calls for the boundary lines included in Exhibit A hereto and the actual boundary lines as subsequently determined (including the boundaries of any strips, gores, rights-of-way, or other pieces of property in which Grantor owns an interest), the Easement Area shall be deemed to be extended in length in order that the intention of the parties will be effectuated.

The foregoing terms, conditions, and provisions shall extend to and be binding upon the heirs, executors, administrators, successors, and assigns, as applicable, of Grantor and the Authority. The rights granted to the Authority (and the obligations of the Authority hereunder) may be assigned in whole or in part by the Authority.

Grantor warrants that Grantor owns the land subject to the above-described right of way and easement in fee simple, that Grantor has the right, title, and power to convey the rights granted herein, and that Grantor shall execute any further assurance of title reasonably requested by the Authority, its successors or assigns.

This Right of Way and Easement Agreement may be executed in multiple counterpart originals that, when taken together, shall constitute one and the same instrument.

[SIGNATURE PAGES TO FOLLOW]

IN WITNESS WHEREOF, the Grantor has hereunto set his hand this _____ day of _____, 20__.

GRANTOR

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT, an independent school district and political subdivision in the State of Texas

By: _____

Name: _____

Title: _____

THE STATE OF _____ §
COUNTY OF _____ §

This instrument was acknowledged before me on the ____ day of _____, 20__, by _____ of Cypress-Fairbanks Independent School District, an independent school district and political subdivision of the State of Texas, on behalf of said independent school district and political subdivision.

Notary Public's Signature

(NOTARY SEAL)

EXHIBIT A

**TRACT 37E-32 WLE
NHCRA
WATER LINE EASEMENT (WLE)
METES AND BOUNDS OF
0.6396 ACRES OF LAND SITUATED IN THE
T. J. STANSBURY SURVEY, ABSTRACT NO. 710
HARRIS COUNTY, TEXAS**

Being a tract of land containing 0.6396 acres (27,861 square feet) situated in the T. J. Stansbury Survey, Abstract No. 710 in Harris County, Texas. Said 0.6396-acre tract being out of Restricted Reserve "A" (Restricted To School Use Only) in Block 1 of Cypress-Fairbanks I.S.D. Educational Campus, a subdivision according to the map thereof recorded at Film Code No. 567111 of the Harris County Map Records in said Harris County (H.C.M.R.), Texas. Said Restricted Reserve "A" containing 178.223 acres conveyed unto Cypress Fairbanks Independent School District by deed recorded under Harris County Clerk's File No. U389357 on 05/09/2000, and deed recorded under Harris County Clerk's File No. V068587 on 05/18/2001, both of the Official Public Records for Real Property in said Harris County (H.C.O.P.R.R.P.), Texas. Said 0.6396-acre tract being more particularly described by metes and bounds as follows; all bearings are referenced to the Texas Coordinate System of 1983, South Central Zone 4204-NAD83 Datum:

BEGINNING at a 5/8-inch iron rod, set with cap stamped "STV", for the southeast corner of said tract herein described. Said **POINT OF BEGINNING** having grid coordinate values, North = 13,913,499.76 and East = 3,018,389.97. Said point being the southernmost west point of the intersection of the west right-of-way line of a public road known as Woods Spillane Boulevard (100 feet wide per Film Code No. 645096, H.C.M.R.) with the north right-of-way line of a public road known as Jarvis Road (100 feet wide per Film Code No. 567111, H.C.M.R. and Volume 7269, Page 86, H.C.D.R.);

THENCE (L-1) South 87°55'45" West, along the south line of said Restricted Reserve "A" and the north line of said Jarvis Road, a distance of 20.00 feet to a 5/8-inch iron rod, set with cap stamped "STV, for the southwest corner of said tract herein described;

THENCE (L-2) North 02°03'45" West, over and across said Restricted Reserve "A" with a line parallel to and located 45 feet west of the west right-of-way line of said Woods Spillane Boulevard, a distance of 1393.10 feet to a 5/8-inch iron rod, set with cap stamped "STV, for the northwest corner of said tract herein described. Said point lying in the south right-of-way line of a public road known as Spillane Robinson Boulevard (100 feet wide per Film Code No. 645096, H.C.M.R.);

37E-32 WLE CONTINUED

THENCE (L-3) North 88°14'15" East, along the north line of said Restricted Reserve "A" and along the south line of said Spillane Robinson Boulevard, a distance of 20.00 feet to a 5/8-inch iron rod, set with cap stamped "STV, for the northeast corner of said tract herein described;

THENCE (L-4) South 02°03'45" East, over and across said Restricted Reserve "A" with a line parallel to and located 25 feet west of the west right-of-way line of said Woods Spillane Boulevard, a distance of 1392.99 feet to the **POINT OF BEGINNING** and containing 27,861 square feet or 0.6396 acres of land.

A parcel map of even date (05/03/2024) was prepared in conjunction with this property description.

Distances are surface and may be converted to grid by multiplying by a scale factor of 0.99992513. Coordinates are grid and may be converted to surface by multiplying by the combined scale factor of 1.000074876.

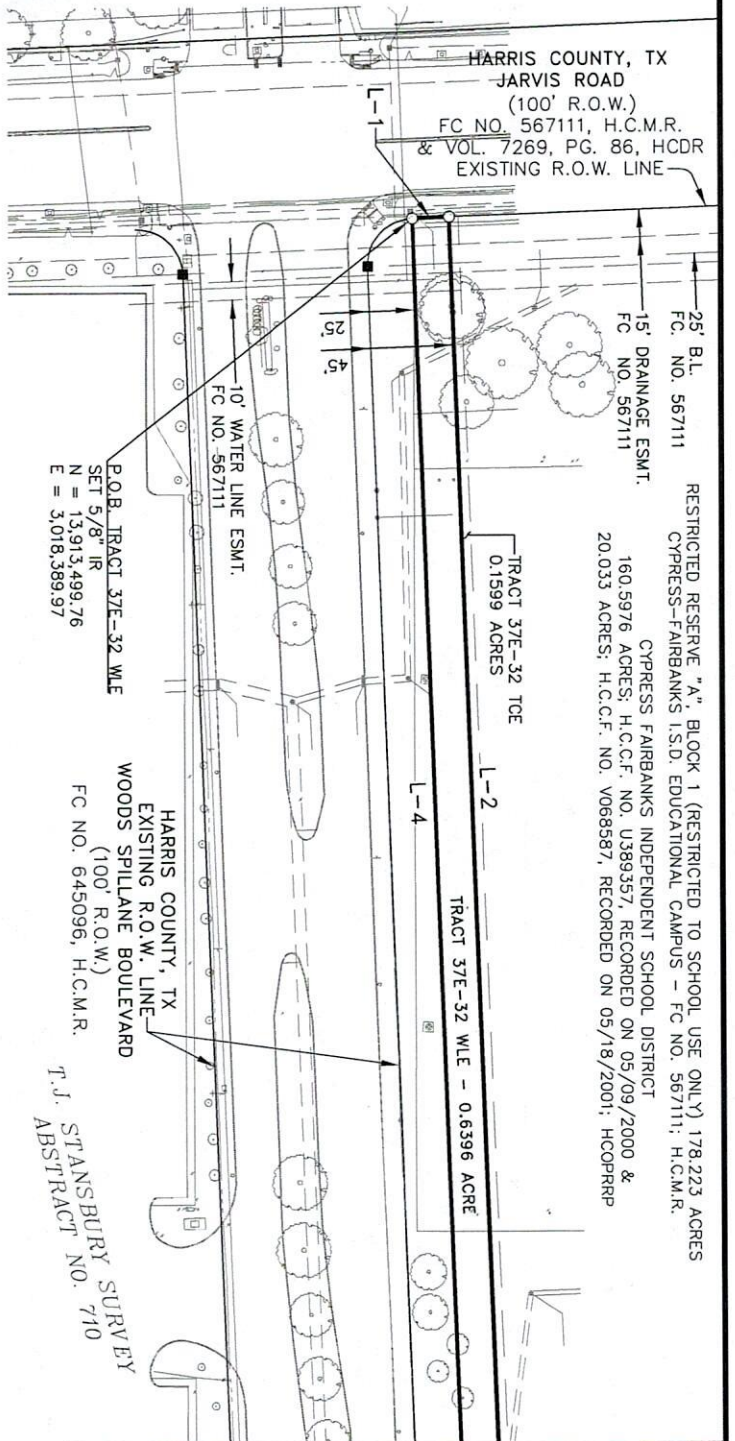


Joel D. Hiller

Registered Professional Land Surveyor No. 5522
CP&Y DBA STV Infrastructure
Texas Firm No. 10194115
11757 Katy Freeway, Suite 1540
Houston, Texas 77079
(713) 532-1730



Date: May 3, 2024



HARRIS COUNTY, TX
 JARVIS ROAD
 (100' R.O.W.)
 FC NO. 567111, H.C.M.R.
 & VOL. 7269, PG. 86, HC DR
 EXISTING R.O.W. LINE

25' B.L. FC NO. 567111

15' DRAINAGE ESMT.
 FC NO. 567111

TRACT 37E-32 TOE
 0.1599 ACRES

TRACT 37E-32 WLE - 0.6396 ACRE

L-1

L-2

L-3

L-4

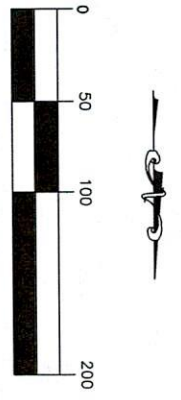
10' WATER LINE ESMT.
 FC NO. 567111

P.O.B. TRACT 37E-32 WLE
 SET 5/8" IR
 N = 13,913.499.76
 E = 3,018,389.97

HARRIS COUNTY, TX
 EXISTING R.O.W. LINE
 WOODS SPILLANE BOULEVARD
 (100' R.O.W.)
 FC NO. 645096, H.C.M.R.

T.J. STANSBURY SURVEY
 ABSTRACT NO. 710

MATCH LINE "A"



SYMBOL LEGEND

■	FND 5/8" IR (C.M.)
○	SET 5/8" CAPPED IR.
●	STAMPED "STV"
●	FND 5/8" IRON ROD

LINE TABLE

LINE NO.	BEARING	DISTANCE
L-1	S87°55.45'W	20.00'
L-2	N02°03.45'W	1393.10'
L-3	N88°14.15'E	20.00'
L-4	S02°03.45'E	1392.99'

NOTES

- 1) THE COORDINATES AND BEARINGS SHOWN HEREON ARE BASED UPON TEXAS SOUTH CENTRAL ZONE NO. 4204, STATE PLANE GRID COORDINATES (NAD83). DISTANCES ARE SURFACE AND MAY BE CONVERTED TO GRID BY MULTIPLYING BY THE COMBINED SCALE FACTOR OF 0.99992513. COORDINATES ARE GRID AND MAY BE CONVERTED TO SURFACE BY MULTIPLYING BY THE COMBINED SCALE FACTOR OF 1.000074876.

- 2) PROPERTY APPEARS VESTED IN CYPRESS FAIRBANKS INDEPENDENT SCHOOL DISTRICT BY DEEDS RECORDED UNDER HARRIS COUNTY CLERK'S FILE NO. U389357 & V068587.
- 3) THIS MAP IS ACCOMPANIED BY METES AND BOUNDS DESCRIPTION PREPARED BY THIS SURVEYOR DATED 05-03-2024.
- 4) THIS SURVEY WAS PERFORMED WITHOUT THE BENEFIT OF A CURRENT TITLE COMMITMENT. DEED ABSTRACTING WAS PROVIDED BY TITLE HOUSTON HOLDINGS (GF NO. 7910-23-5903).

SURVEYOR'S CERTIFICATION:
 I, JOEL D. HILLER HEREBY CERTIFY THAT THIS MAP CORRECTLY REPRESENTS THE FACTS FOUND AS A RESULT OF AN ACTUAL SURVEY CONDUCTED UNDER MY SUPERVISION.

Joel D. Hiller
 JOEL D. HILLER, R.P.L.S. NO. 5522

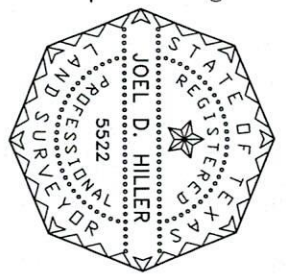


EXHIBIT MAP
 TRACT 37E-32 WLE
 WATER LINE EASEMENT (WLE)
 METES AND BOUNDS OF
 0.6396 ACRES OF LAND SITUATED IN THE
 T.J. STANSBURY SURVEY, ABSTRACT NO. 710
 IN HARRIS COUNTY, TEXAS

JOB NO.: NHCR2200055.02	SHEET: 3 OF 4	DATE: 05-03-2024
DRAWN BY: SMM	SCALE: 1" = 100'	CHECKED BY: SDH



11757 Katy Freeway, Suite 1540,
 Houston, Texas 77079
 773.532.1730 - TBPELS 10194115

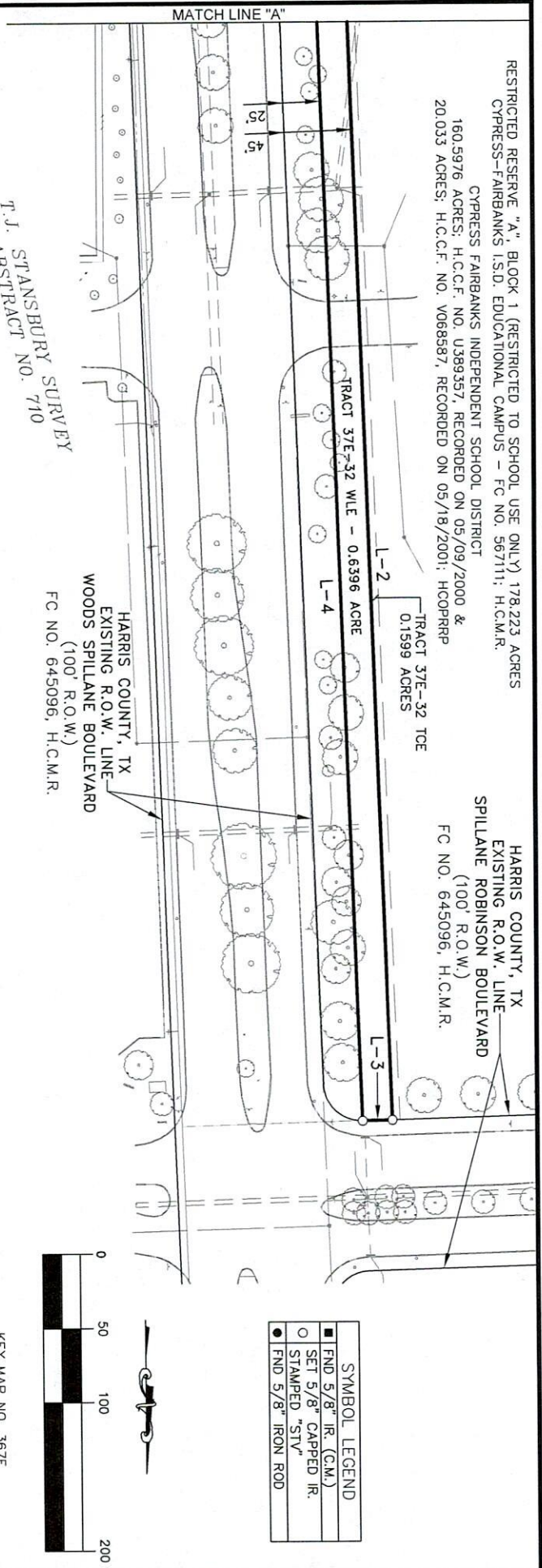
- LEGEND
- AE ACCESS EASEMENT
 - AER AERIAL EASEMENT
 - B.L. BUILDING SETBACK LINE
 - BRS BEARS
 - C.M. CLERK'S FILE NUMBER
 - D.E. CONTROL MONUMENT
 - DE DRAINAGE EASEMENT
 - ESMT. EASEMENT
 - FC No. FILM CODE
 - FND FOUND
 - H.C.C.F. HARRIS COUNTY CLERK'S
 - H.C.M.R. HARRIS COUNTY DEED RECORDS
 - H.C.M.R. HARRIS COUNTY MAP RECORDS
 - H.C.M.R. HARRIS COUNTY OFFICIAL PUBLIC
 - HCOPRRP RECORDS OF REAL PROPERTY
 - IR IRON ROD
 - PG PAGE
 - PL PROPERTY LINE
 - POB POINT OF BEGINNING
 - POC POINT OF COMMENCING
 - PROP. PROPOSED
 - R.O.W. RIGHT-OF-WAY
 - SQ. FT. SQUARE FEET
 - SSE SANITARY SEWER EASEMENT
 - STM SE STORM SEWER EASEMENT
 - UE UTILITY EASEMENT
 - VOL VOLUME
 - WLE WATER LINE EASEMENT

RESTRICTED RESERVE "A", BLOCK 1 (RESTRICTED TO SCHOOL USE ONLY) 178,223 ACRES
 CYPRESS-FAIRBANKS I.S.D. EDUCATIONAL CAMPUS - FC NO. 567111; H.C.M.R.
 CYPRESS FAIRBANKS INDEPENDENT SCHOOL DISTRICT
 160.5976 ACRES; H.C.C.F. NO. U389357, RECORDED ON 05/09/2000 &
 20.033 ACRES; H.C.C.F. NO. V068587, RECORDED ON 05/18/2001; HCOPRRP

HARRIS COUNTY, TX
 EXISTING R.O.W. LINE
 SPILLANE ROBINSON BOULEVARD
 (100' R.O.W.)
 FC NO. 645096, H.C.M.R.

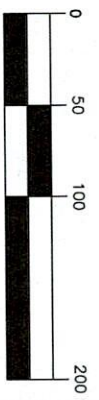
T.J. STANSBURY SURVEY
 ABSTRACT NO. 710

HARRIS COUNTY, TX
 EXISTING R.O.W. LINE
 WOODS SPILLANE BOULEVARD
 (100' R.O.W.)
 FC NO. 645096, H.C.M.R.



SYMBOL LEGEND

■	FND 5/8" IR. (C.M.)
○	SET 5/8" CAPPED IR.
○	STAMPED "STV"
●	FND 5/8" IRON ROD



KEY MAP NO. 367F
 SCALE: 1"=100'

LINE TABLE

LINE NO.	BEARING	DISTANCE
L-1	S87°55'45"W	20.00'
L-2	N02°03'45"W	1393.10'
L-3	N88°14'15"E	20.00'
L-4	S02°03'45"E	1392.99'

NOTES

- 1) THE COORDINATES AND BEARINGS SHOWN HEREON ARE BASED UPON TEXAS SOUTH CENTRAL ZONE NO. 4204, STATE PLANE GRID COORDINATES (NAD83). DISTANCES ARE SURFACE AND MAY BE CONVERTED TO GRID BY MULTIPLYING BY THE COMBINED SCALE FACTOR OF 0.99992513. COORDINATES ARE GRID AND MAY BE CONVERTED TO SURFACE BY MULTIPLYING BY THE COMBINED SCALE FACTOR OF 1.000074876.

- 2) PROPERTY APPEARS VESTED IN CYPRESS FAIRBANKS INDEPENDENT SCHOOL DISTRICT BY DEEDS RECORDED UNDER HARRIS COUNTY CLERK'S FILE NO. U389357 & V068587.

- 3) THIS MAP IS ACCOMPANIED BY METES AND BOUNDS DESCRIPTION PREPARED BY THIS SURVEYOR DATED 05-03-2024.

- 4) THIS SURVEY WAS PERFORMED WITHOUT THE BENEFIT OF A CURRENT TITLE COMMITMENT. DEED ABSTRACTING WAS PROVIDED BY TITLE HOUSTON HOLDINGS (GF NO. 7910-23-5903).

LEGEND

AE	ACCESS EASEMENT
AER	AERIAL EASEMENT
B.L.	BUILDING SETBACK LINE
BRS	BEARS
CF No.	CLERK'S FILE NUMBER
C.M.	CONTROL MONUMENT
DE	DRAINAGE EASEMENT
ESMT.	EASEMENT
FC No.	FILM CODE
FND	FOUND
H.C.C.F.	HARRIS COUNTY CLERK'S
H.C.M.R.	HARRIS COUNTY DEED RECORDS
H.C.M.R.	HARRIS COUNTY MAP RECORDS
HCOPRRP	HARRIS COUNTY OFFICIAL PUBLIC RECORDS OF REAL PROPERTY
IR	IRON ROD
PG	PAGE
PL	PROPERTY LINE
POB	POINT OF BEGINNING
POC	POINT OF COMMENCING
PROP.	PROPOSED
R.O.W.	RIGHT-OF-WAY
SQ. FT.	SQUARE FEET
SSE	SEMI SEWER EASEMENT
STM SE	STORM SEWER EASEMENT
UE	UTILITY EASEMENT
VOL	VOLUME
WLE	WATER LINE EASEMENT

EXHIBIT MAP
 TRACT 37E-32 WLE
 WATER LINE EASEMENT (WLE)
 METES AND BOUNDS OF
 0.6396 ACRES OF LAND SITUATED IN THE
 T.J. STANSBURY SURVEY, ABSTRACT NO. 710
 IN HARRIS COUNTY, TEXAS

JOB NO.: NHCR2200055.02	SHEET: 4 OF 4	DATE: 05-03-2024
DRAWN BY: SMW	SCALE: 1" = 100'	CHECKED BY: JDH



11757 Katy Freeway, Suite 1540,
 Houston, Texas 77079
 773.532.1730 - TBPELS 10194115

EXHIBIT B

**TRACT 37E-32 TCE
NHCRWA
TEMPORARY CONSTRUCTION EASEMENT (TCE)
METES AND BOUNDS OF
0.1599 ACRES OF LAND SITUATED IN THE
T. J. STANSBURY SURVEY, ABSTRACT NO. 710
HARRIS COUNTY, TEXAS**

Being a tract of land containing 0.1599 acres (6,966 square feet) situated in the T. J. Stansbury Survey, Abstract No. 710 in Harris County, Texas. Said 0.1599-acre tract being out of Restricted Reserve "A" (Restricted To School Use Only) in Block 1 of Cypress-Fairbanks I.S.D. Educational Campus, a subdivision according to the map thereof recorded at Film Code No. 567111 of the Harris County Map Records in said Harris County (H.C.M.R.), Texas. Said Restricted Reserve "A" containing 178.223 acres conveyed unto Cypress Fairbanks Independent School District by deed recorded under Harris County Clerk's File No. U389357 on 05/09/2000, and deed recorded under Harris County Clerk's File No. V068587 on 05/18/2001, both of the Official Public Records for Real Property in said Harris County (H.C.O.P.R.R.P.), Texas. Said 0.1599-acre tract being more particularly described by metes and bounds as follows; all bearings are referenced to the Texas Coordinate System of 1983, South Central Zone 4204-NAD83 Datum:

BEGINNING at a 5/8-inch iron rod, found with cap stamped "STV", for the southeast corner of said tract herein described. Said **POINT OF BEGINNING** having grid coordinate values, North = 13,913,499.04 and East = 3,018,369.98. Said point being the southwest corner of a 0.6396 acre, 20 foot wide Waterline Easement (WLE) proposed by a separate instrument. Said point lying in the north right-of-way line of a public road known as Jarvis Road (100 feet wide per Film Code No. 567111, H.C.M.R. and Volume 7269, Page 86, H.C.D.R.);

THENCE (L-1) South 87°55'45 West, with the south line of said Restricted Reserve "A" tract and the north line of said Jarvis Road, a distance of 5.00 feet to a point for the southwest corner of said tract herein described;

THENCE (L-2) North 02°03'45" West, over and across said Restricted Reserve "A" with a line parallel to and located 50 feet west of the west right-of-way line of a public road known as Woods Spillane Boulevard (100 feet wide per Film Code No. 645096, H.C.M.R.), a distance of 1393.13 feet to a point for the northwest corner of said tract herein described. Said point lying in the south right-of-way line of a public road known as Spillane Robinson Boulevard (100 feet wide per Film Code No. 645096, H.C.M.R.);

THENCE (L-3) North 88°14'15" East, along the north line of said Restricted Reserve "A" and along the south line of said Spillane Robinson Boulevard, a distance of 5.00 feet to a 5/8-inch iron rod, found with cap stamped "STV", for the northeast corner of said tract herein described. Said point being the northwest corner of said WLE.

37E-32 TCE CONTINUED

THENCE (L-4) South 02°03'45" East, over and across said Restricted Reserve "A", along the west line of said WLE and with a line parallel to and located 45 feet west of the west right-of-way line of said Woods Spillane Boulevard, a distance of 1393.10 feet to the **POINT OF BEGINNING** and containing 6,966 square feet or 0.1599 acres of land.

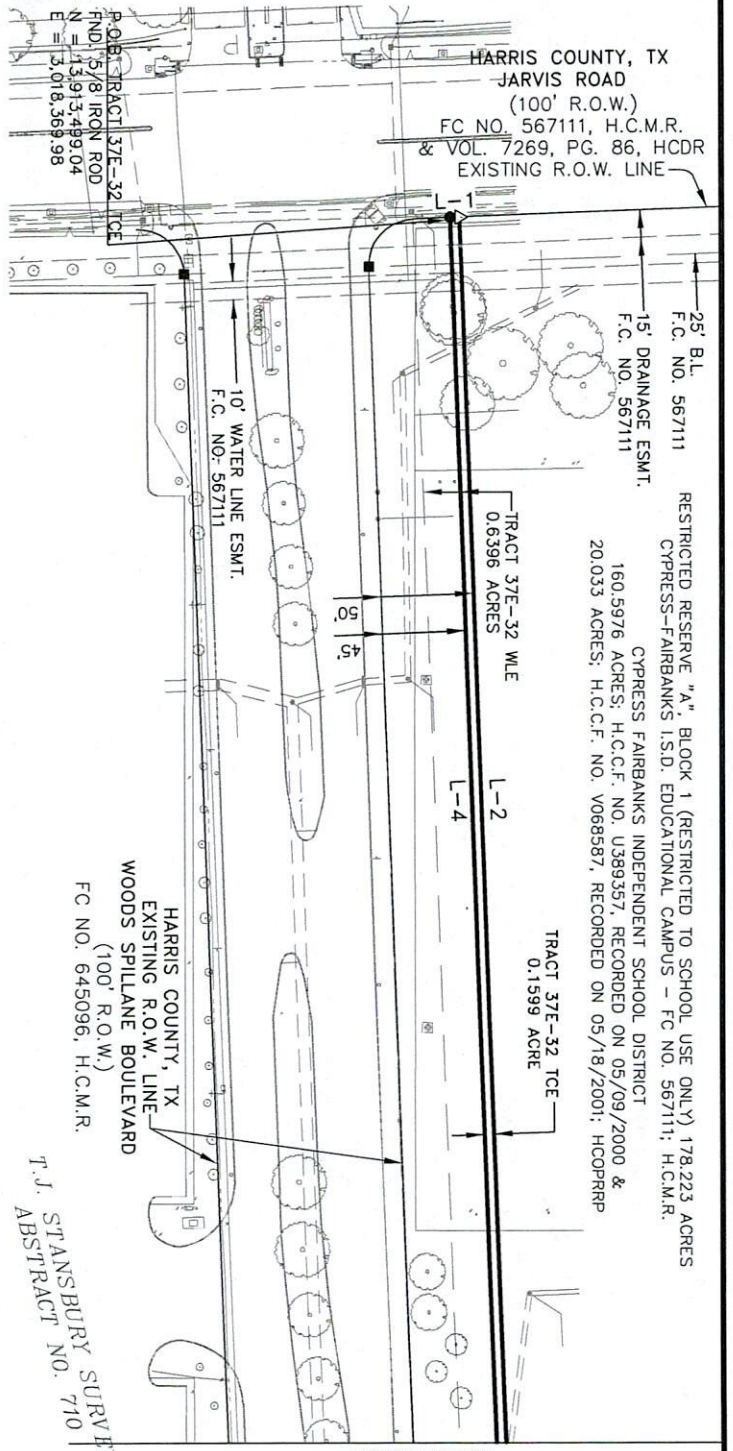
A parcel map of even date (05/03/2024) was prepared in conjunction with this property description.

Distances are surface and may be converted to grid by multiplying by a scale factor of 0.99992513. Coordinates are grid and may be converted to surface by multiplying by the combined scale factor of 1.000074876.


Joel D. Hiller
Registered Professional Land Surveyor No. 5522
CP&Y DBA STV Infrastructure
Texas Firm No. 10194115
11757 Katy Freeway, Suite 1540
Houston, Texas 77079
(713) 532-1730



Date: May 3, 2024



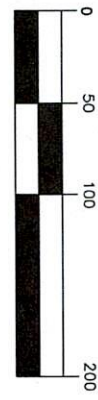
HARRIS COUNTY, TX
 JARVIS ROAD
 (100' R.O.W.)
 FC NO. 567111, H.C.M.R.
 & VOL. 7269, PG. 86, HCDR
 EXISTING R.O.W. LINE

25' B.L.
 F.C. NO. 567111
 15' DRAINAGE ESMT.
 F.C. NO. 567111
 RESTRICTED RESERVE "A" BLOCK 1 (RESTRICTED TO SCHOOL USE ONLY) 178.223 ACRES
 CYPRESS-FAIRBANKS I.S.D. EDUCATIONAL CAMPUS - FC NO. 567111; H.C.M.R.
 CYPRESS FAIRBANKS INDEPENDENT SCHOOL DISTRICT
 160.5976 ACRES, H.C.C.F. NO. U389357, RECORDED ON 05/09/2000 &
 20.033 ACRES, H.C.C.F. NO. V068587, RECORDED ON 05/18/2001; HCOPRRP

HARRIS COUNTY, TX
 EXISTING R.O.W. LINE
 WOODS SPILLANE BOULEVARD
 (100' R.O.W.)
 FC NO. 645096, H.C.M.R.

T.J. STANSBURY SURVEY
 T.J. ABSTRACT NO. 710

MATCH LINE "A"



KEY MAP NO. 367F
 SCALE: 1"=100'

SYMBOL LEGEND	
■	FND 5/8" IR. (C.M.)
●	FND 5/8" CAPPED IR.
●	STAMPED "STV"
△	CALCULATED POINT

LINE TABLE			
LINE NO.	BEARING	DISTANCE	
L-1	S87°55'45"W	5.00'	
L-2	N02°03'45"W	1393.13'	
L-3	N88°14'15"E	5.00'	
L-4	S02°03'45"E	1393.10'	

LEGEND	
AE	ACCESS EASEMENT
AER	AERIAL EASEMENT
B.L.	BUILDING SETBACK LINE BEARS
BRS	BEARINGS
CF No.	CLERK'S FILE NUMBER
C.M.	CONTROL MONUMENT
DE	DRAINAGE EASEMENT
ESMT.	EASEMENT
FC No.	FILM CODE
FND	FOUND
H.C.C.F.	HARRIS COUNTY CLERK'S FILE NUMBER
HCDR	HARRIS COUNTY DEED RECORDS
H.C.M.R.	HARRIS COUNTY MAP RECORDS
HCOPRRP	HARRIS COUNTY OFFICIAL PUBLIC RECORDS OF REAL PROPERTY
IR	IRON ROD
PG	PAGE
PL	PROPERTY LINE
POB	POINT OF BEGINNING
POC	POINT OF COMMENCING
PROP.	PROPOSED
R.O.W.	RIGHT-OF-WAY
SQ. FT.	SQUARE FEET
SSE	SANITARY SEWER EASEMENT
STM	STORM SEWER EASEMENT
UE	UTILITY EASEMENT
VOL	VOLUME
WLE	WATER LINE EASEMENT

NOTES

- 1) THE COORDINATES AND BEARINGS SHOWN HEREON ARE BASED UPON TEXAS SOUTH CENTRAL ZONE NO. 4204, STATE PLANE GRID COORDINATES (NAD83). DISTANCES ARE SURFACE AND MAY BE CONVERTED TO GRID BY MULTIPLYING BY THE COMBINED SCALE FACTOR OF 0.99992513. COORDINATES ARE GRID AND MAY BE CONVERTED TO SURFACE BY MULTIPLYING BY THE COMBINED SCALE FACTOR OF 1.000074876.

- 2) PROPERTY APPEARS VESTED IN CYPRESS FAIRBANKS INDEPENDENT SCHOOL DISTRICT BY DEEDS RECORDED UNDER HARRIS COUNTY CLERK'S FILE NO. U389357 & V068587.

- 3) THIS MAP IS ACCOMPANIED BY METES AND BOUNDS DESCRIPTION PREPARED BY THIS SURVEYOR DATED 05-03-2024.

- 4) THIS SURVEY WAS PERFORMED WITHOUT THE BENEFIT OF A CURRENT TITLE COMMITMENT. DEED ABSTRACTING WAS PROVIDED BY TITLE HOUSTON HOLDINGS (GF NO. 7910-23-5903).

SURVEYOR'S CERTIFICATION:
 I, JOEL D. HILLER HEREBY CERTIFY THAT THIS MAP CORRECTLY REPRESENTS THE FACTS FOUND AS A RESULT OF AN ACTUAL SURVEY CONDUCTED UNDER MY SUPERVISION.

Joel D. Hiller
 JOEL D. HILLER, R.P.L.S. NO. 5522

EXHIBIT MAP
 TRACT 37E-32 TCE
 TEMPORARY CONSTRUCTION EASEMENT (TCE)
 METES AND BOUNDS OF
 0.1599 ACRES OF LAND SITUATED IN THE
 T.J. STANSBURY SURVEY, ABSTRACT NO. 710
 IN HARRIS COUNTY, TEXAS

JOB NO.: NHCR2200055.02	SHEET: 3 OF 4	DATE: 05-03-2024
DRAWN BY: SIMM	SCALE: 1" = 100'	CHECKED BY: J.D.H.

11757 Katy Freeway, Suite 1540,
 Houston, Texas 77079
 773.532.1730 - TBPELS 10194115

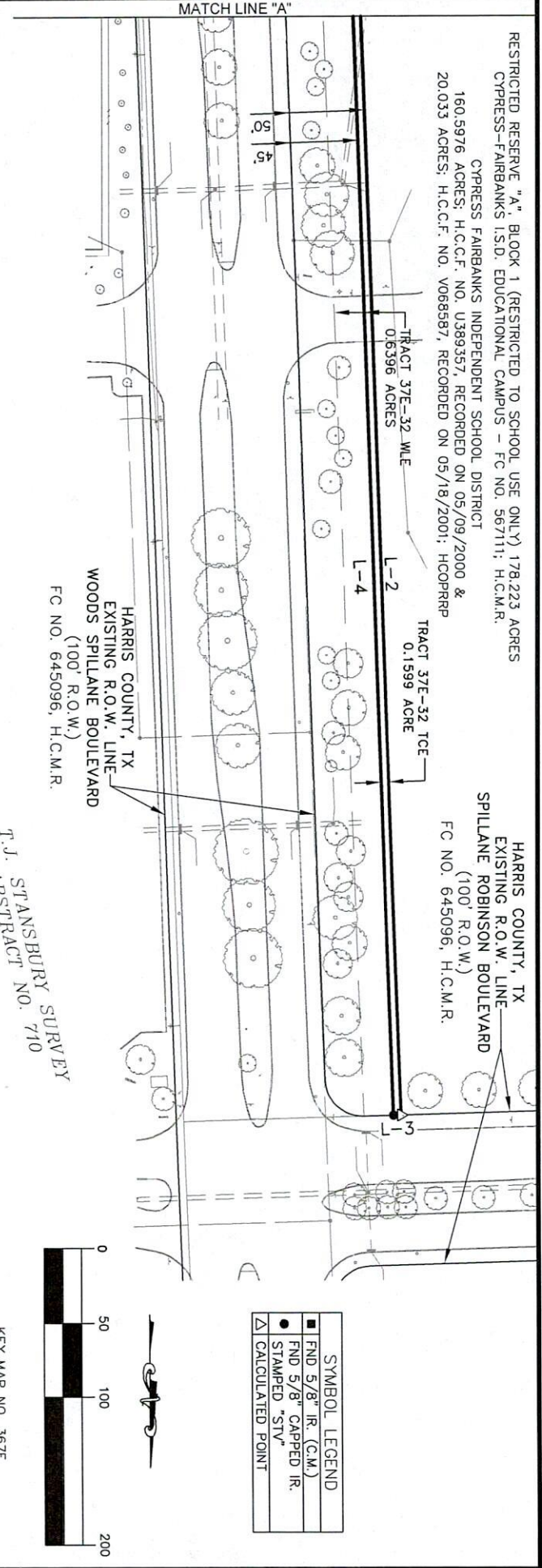
RESTRICTED RESERVE "A", BLOCK 1 (RESTRICTED TO SCHOOL USE ONLY) 178.223 ACRES
 CYPRESS-FAIRBANKS I.S.D. EDUCATIONAL CAMPUS - FC NO. 567111; H.C.M.R.
 CYPRESS FAIRBANKS INDEPENDENT SCHOOL DISTRICT
 160.5976 ACRES; H.C.C.F. NO. U389357, RECORDED ON 05/09/2000 &
 20.033 ACRES; H.C.C.F. NO. V068587, RECORDED ON 05/18/2001; HCOPRRP

HARRIS COUNTY, TX
 EXISTING R.O.W. LINE
 SPILLANE ROBINSON BOULEVARD
 (100' R.O.W.)
 FC NO. 645096, H.C.M.R.

HARRIS COUNTY, TX
 EXISTING R.O.W. LINE
 WOODS SPILLANE BOULEVARD
 (100' R.O.W.)
 FC NO. 645096, H.C.M.R.

T.J. STANSBURY SURVEY
 ABSTRACT NO. 710

MATCH LINE "A"



LINE NO.	BEARING	DISTANCE
L-1	S87°55'45"W	5.00'
L-2	N02°03'45"W	1393.13'
L-3	N88°14'15"E	5.00'
L-4	S02°03'45"E	1393.10'

- LEGEND**
- AE ACCESS EASEMENT
 - AER AERIAL EASEMENT
 - B.L. BUILDING SETBACK LINE
 - BRS BEARS
 - CF No. CLERK'S FILE NUMBER
 - C.M. CONTROL MONUMENT
 - DE DRAINAGE EASEMENT
 - ESMT. EASEMENT
 - FC No. FILM CODE
 - FND FOUND
 - H.C.C.F. HARRIS COUNTY CLERK'S FILE NUMBER
 - H.C.M.R. HARRIS COUNTY DEED RECORDS
 - H.C.M.R. HARRIS COUNTY MAP RECORDS
 - HCOPRRP HARRIS COUNTY OFFICIAL PUBLIC RECORDS OF REAL PROPERTY
 - IR IRON ROD
 - PG PAGE
 - PL PROPERTY LINE
 - POB POINT OF BEGINNING
 - POC POINT OF COMMENCING
 - PROP. PROPOSED
 - R.O.W. RIGHT-OF-WAY
 - SO. FT. SQUARE FEET
 - SSE SANITARY SEWER EASEMENT
 - STM STORM SEWER EASEMENT
 - SE UTILITY EASEMENT
 - VOL VOLUME
 - WIE WATER LINE EASEMENT

NOTES

- 1) THE COORDINATES AND BEARINGS SHOWN HEREON ARE BASED UPON TEXAS SOUTH CENTRAL ZONE NO. 4204, STATE PLANE GRID COORDINATES (NAD83). DISTANCES ARE SURFACE AND MAY BE CONVERTED TO GRID BY MULTIPLYING BY THE COMBINED SCALE FACTOR OF 0.99992513. COORDINATES ARE GRID AND MAY BE CONVERTED TO SURFACE BY MULTIPLYING BY THE COMBINED SCALE FACTOR OF 1.000074876.
- 2) PROPERTY APPEARS VESTED IN CYPRESS FAIRBANKS INDEPENDENT SCHOOL DISTRICT BY DEEDS RECORDED UNDER HARRIS COUNTY CLERK'S FILE NO. U389357 & V068587.
- 3) THIS MAP IS ACCOMPANIED BY METES AND BOUNDS DESCRIPTION PREPARED BY THIS SURVEYOR DATED 05-03-2024.
- 4) THIS SURVEY WAS PERFORMED WITHOUT THE BENEFIT OF A CURRENT TITLE COMMITMENT. DEED ABSTRACTING WAS PROVIDED BY TITLE HOUSTON HOLDINGS (GF NO. 7910-23-5903).

EXHIBIT MAP TRACT 37E-32 TCE TEMPORARY CONSTRUCTION EASEMENT (TCE)	
0.1599 ACRES OF LAND SITUATED IN THE T.J. STANSBURY SURVEY, ABSTRACT NO. 710 IN HARRIS COUNTY, TEXAS	
JOB NO.: 2023-215-20	SHEET: 4 OF 4
DATE: 05-03-2024	CHECKED BY: J.D.H.
DRAWN BY: SMM	SCALE: 1" = 100'

KEY MAP NO. 367F
SCALE: 1" = 100'

STV
 11757 Katy Freeway, Suite 1540,
 Houston, Texas 77079
 773.532.1730 - TBPELS 10194115



Property Acquisition Services, LLC

MEMBER OF THE RIGHT OF WAY
EASEMENT ACQUISITION TEAM
FOR THE NORTH HARRIS COUNTY
REGIONAL WATER AUTHORITY

October 16, 2024

**BY REGULAR & CERTIFIED MAIL RRR:
9589 0710 5270 1804 1428 18**

Cypress-Fairbanks Independent School District
Attn: Matt Morgan, Chief Operations Officer
11440 Matzke Rd., 5th Floor
Houston, TX 77429

Re: Offer to Purchase Right of Way and Easement
Parcel: 37E-31; Harris County, Texas

Dear Mr. Morgan:

The North Harris County Regional Water Authority (the "Authority") has determined a public necessity exists for the acquisition, establishment, development, and construction of facilities for the transportation, distribution, and delivery of water to and within the Authority's boundaries. Consistent with that determination, the Authority needs to acquire easement rights to build a water pipeline and related facility. The project will require property you own in Harris County, Texas.

Under Texas law, entities having the power of eminent domain must advise property owners of their rights and options in connection with negotiations for the acquisition of property and property interests that are to be put to public use. Accordingly, on behalf of the Authority, enclosed is a copy of the Landowner's Bill of Rights adopted by the Texas Legislature and an associated description of condemnation procedures prepared by the Texas Attorney General. In accordance with State law, it is the policy of the Authority to negotiate with the fee owner(s) of the property with the understanding that the fee owner(s) will, in turn, negotiate with any lessee or other party who may own any interest in the property or improvements located within the property. While the Authority looks forward to working with you on reaching an amicable resolution to this matter, please be advised the Authority is prohibited by law from paying you any professional fees (including for example, legal, appraisal, or engineering fees) that you may choose to incur.

Based on an independent appraisal of your property and the real property interests the Authority wishes to acquire, **the Authority offers the sum of \$16,081.00 for the acquisition, which includes \$16,081.00 for the easement(s) to be purchased and \$0.00 for damages to the remaining property.** The terms and conditions for the acquisition as well as the proposed form of Right of Way and Easement Agreement are attached. A copy of the appraisal also is enclosed for your review.

Should you desire to accept this offer, please contact Mike Mahar, a representative of the Authority, at (281) 343-7171 as soon as possible, and we can then arrange for an exchange of the specified compensation for an executed copy of the enclosed Right of Way and Easement Agreement. If this offer is not accepted within thirty (30) days of your receipt of this letter, it will be assumed that you decline to proceed with a sale on these terms.

You may discuss this offer and all of its contents with others or keep it confidential, unless it is subject to Chapter 552 of the Texas Government Code.

If you have any questions regarding this matter or wish to discuss these issues further, please do not hesitate to contact Mike Mahar. The Authority can also be reached through its Design Manager, Rajinder Singh, at (281) 440-3924. We look forward to hearing from you soon.

Very truly yours,



Mike Mahar
ROW Manager

Enclosures: Summary of Terms of Acquisition
ROW and Easement Agreement
Appraisal Report
Texas Landowner's Bill of Rights

SUMMARY OF TERMS OF ACQUISITION

SELLER(s) agrees to sell, and BUYER agrees to buy, the easement rights described in the Right of Way and Easement Agreement according to the following terms and conditions.

1. Seller(s): Cypress-Fairbanks Independent School District
2. Buyer: North Harris County Regional Water Authority ("Authority")
3. Subject Property: Unencumbered Easement as described in the attached Right of Way and Easement Agreement.
4. Terms of Possession: Possession at time of closing.
5. Just Compensation: \$16,081.00
6. All closing costs and costs of title insurance (if required by the Authority) will be paid by the Authority.
7. Term of Offer: Please indicate your acceptance or rejection of this offer within thirty (30) calendar days from your receipt of this letter.

BUYER:

North Harris County Regional Water Authority

By: _____

Name: _____

Title: _____

Date: _____

SELLER:

Cypress-Fairbanks Independent School District

By: _____

Name: _____

Title: _____

Date: _____

RIGHT OF WAY AND EASEMENT AGREEMENT

RIGHT OF WAY AND EASEMENT AGREEMENT

THE STATE OF TEXAS §
 § KNOW ALL MEN BY THESE PRESENTS:
COUNTY OF HARRIS §

THAT FOR AND IN CONSIDERATION of the sum of Ten and No/100 Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT, an independent school district and political subdivision of the State of Texas (being referred to herein as “Grantor,” whether one or more) does hereby grant, sell, and convey unto the NORTH HARRIS COUNTY REGIONAL WATER AUTHORITY (the “Authority”), a governmental agency and body politic and corporate situated in Harris County, Texas, and having a mailing address of 3648 Cypress Creek Parkway, Suite 110, Houston, Texas 77068, Attention: General Manager, its successors and assigns, a perpetual, unobstructed right of way and easement to lay, construct, alter, maintain, inspect, operate, service, repair, replace, relocate, change the size of, protect, patrol, and remove an underground water line together with appurtenances for the operation thereof (such water line and appurtenances being referred to herein collectively as the “Line”), over, through, under, and across a strip of land twenty (20’) feet in width (the “Easement Area”), more particularly described on Exhibit A attached hereto and made a part hereof, together with the right of (i) unimpaired ingress and egress to and from said Easement Area on public and private roads and (ii) unimpaired access on, over, and through said Easement Area for any and all purposes necessary and incident to the exercise of the aforesaid rights.

During the initial construction of the Line, the Authority shall have the temporary right to use a temporary work area (the “Temporary Construction Easement”), as described on Exhibit B attached hereto and made a part hereof. The Authority’s rights in and to such temporary work area, and its right to use the same, shall expire upon completion of construction or two (2) years from the date of execution hereof, whichever occurs first.

TO HAVE AND TO HOLD said right of way and easement unto the Authority, its successors and assigns, until said right of way and easement is abandoned and released by the Authority, its successors or assigns, in a recordable instrument that is filed in the real property records of Harris County, Texas.

The above-described right of way and easement is subject to the following terms and conditions:

- 1. Subject to the conditions and limitations herein, Grantor reserves the right (i) to grant additional easements and rights of way across (but not along) the Easement Area to such other persons or entities and for such purposes as Grantor may desire, including the right to dedicate private and public roads and streets, underground water lines, storm water lines, sanitary sewer lines, and other utilities across (but not along) the Easement Area and (ii) to construct or locate across the surface of the Easement Area landscaping (but not trees), irrigation systems, paved uncovered parking areas together with associated curbs, fences, private lighting, private electrical lines, jogging trails, sidewalks, and signage. The uses of and

improvements permitted on the Easement Area, as specified in clauses (i) and (ii) above or as otherwise approved by the Authority pursuant to the terms of this Right of Way and Easement Agreement, are referred to herein as the "Permitted Encroachments."

In all cases in which Grantor exercises rights specified in clauses (i) through (ii) above, Grantor shall grant, dedicate, or construct the Permitted Encroachments only in such a manner that: the Line is not endangered, obstructed, damaged, or interfered with; access to the Easement Area and the Line is not interfered with; the grade of the Easement Area is not changed and cover over the Line is not reduced below seventy-two inches (72"); the Line is left with proper, sufficient, and permanent support; use of the Easement Area for the purposes set forth herein is not unreasonably interfered with; and any easements, rights of way, road or street dedications, roads, streets, water lines, storm sewer lines, sanitary sewer lines, and other utilities shall cross the Easement Area at an angle of not less than seventy-five degrees (75°) nor more than one-hundred and five degrees (105°) to the Line. Further, in connection with the design and installation of any Permitted Encroachments, vertical and horizontal separation shall be maintained between the Permitted Encroachments and the Line as may be prescribed by law or good engineering practices, but in no event shall any Permitted Encroachments be constructed or installed so as to have separation of less than thirty-six inches (36") from the Line; provided, however, that with respect to roads, streets, and paved parking areas, there shall be maintained separation of not less than sixty inches (60") between the bottom of the road, street, or paved parking area and the top of the Line.

Grantor shall be required to submit construction plans to the Authority at least three (3) months prior to the commencement of construction of any Permitted Encroachments, and the Authority shall have one (1) month from the date the plans are received, in a form consistent with the standards of the Authority, to review said plans and submit to Grantor construction requirements, if any, for the protection of the Line within the Easement Area or which are otherwise deemed necessary to avoid unreasonable interference with the Authority's exercise of the rights granted herein. If so submitted by the Authority, Grantor shall incorporate any such requirements in its plans for construction of the Permitted Encroachments and shall construct the Permitted Encroachments in a manner consistent with such requirements. Additionally, if the Line has not been constructed at the time the Authority receives such plans and the Authority then has the intention to commence construction (or cause the commencement of construction) of the Line anywhere within the Easement Area within the ensuing six (6) months, the Authority may require the Grantor to delay the commencement of construction of the proposed Permitted Encroachments until the completion of construction of that portion of the Line where such proposed Permitted Encroachments are to be located. However, during such time period, Grantor shall not be precluded from proceeding with construction activities on portions of the property outside the Easement Area, and the Authority shall allow reasonable access across the Easement Area to such portions of the property.

Grantor must notify the Authority in writing at least one (1) week prior to the initiation of construction on the Easement Area. The Authority shall have the right to monitor such construction activities and may halt construction if any Permitted Encroachments are not being built to specifications.

2. Grantor shall not build, create, construct, or install or permit to be built, created, constructed, or installed any house, building, obstruction, water-retaining structure, or other structure, facility, or improvement under, upon, in, or over the Line or the Easement Area without the prior written consent of the Authority, (i.e. Permitted Encroachment). Absent such Permitted Encroachment, the Authority shall be entitled, at its option at any time, to remove the same without obligation to restore the same or any other liability to Grantor. The Authority also shall be entitled, at its option at any time, to remove Permitted Encroachments, subject to the obligation of the Authority to restore any such Permitted Encroachments as provided in Par. 6. Upon completion of the construction of Permitted Encroachments, Grantor shall submit record drawings to the Authority indicating the location and specifications of the Permitted Encroachments.
3. Following any activities by Grantor on the Easement Area, whether in connection with the construction of Permitted Encroachments or otherwise, Grantor shall be responsible for restoring the surface of the Easement Area in a timely manner. Further, in the event Grantor's activities on the Easement Area, whether in connection with the construction of Permitted Encroachments or otherwise, cause damage to the Line, the Authority will be entitled to make the necessary repairs to the damaged portion of the Line, and Grantor shall compensate the Authority for the cost of repairing such damage.
4. The consideration that the Authority has paid to Grantor concurrent with the granting of the above-described right of way and easement and temporary work area includes payment for all damages and injuries necessarily caused by the laying, and construction of the Line within the Easement Area.
5. The Authority shall, at the time of construction, bury the Line (exclusive of appurtenances and equipment customarily located at or near ground level) to a depth of at least sixty inches (60") below the surface of the ground and thereafter shall not alter or change the Line such that it would permanently remain at a lesser depth.
6. Within a reasonable time following completion of the construction of the Line, and thereafter following each entry upon the Easement Area for purposes authorized herein, the Authority shall, to the fullest extent reasonably practicable, clean up and restore the surface of the Easement Area and the Temporary Construction Easement to the condition that existed immediately prior to such entry and activities on the Easement Area and the Temporary Construction Easement by the Authority. The Authority shall at all times have the right, but not the obligation, to keep the Easement Area clear of trees, overhanging limbs, undergrowth, and brush.

7. Grantor reserves all rights, if any, in and to oil, gas, sulphur, uranium, fissional materials, and other minerals under the surface of the Easement Area; provided, however, that Grantor shall not be permitted to explore, drill, mine, produce, or operate for oil, gas, sulphur, uranium, fissional materials, or other minerals on the surface of the Easement Area, but will be permitted to extract such minerals and materials from under the Easement Area by directional drilling or other means from land located outside the boundaries of the Easement Area so long as the equipment (and any wells) used in connection therewith are no closer than three hundred feet (300') to the bottom of the Line and so long as the use of the Easement Area is not disturbed and the Line is left with proper, sufficient, and permanent support and is not endangered, obstructed, damaged, or interfered with.
8. It is the intention of Grantor and the Authority that the strip of land comprising the Easement Area shall extend completely across Grantor's property. Accordingly, it is understood and agreed that, in the event that it should ever be determined that either boundary line at which the Easement Area enters and exits Grantor's property has not been properly located or that there is a conflict between calls for the boundary lines included in Exhibit A hereto and the actual boundary lines as subsequently determined (including the boundaries of any strips, gores, rights-of-way, or other pieces of property in which Grantor owns an interest), the Easement Area shall be deemed to be extended in length in order that the intention of the parties will be effectuated.

The foregoing terms, conditions, and provisions shall extend to and be binding upon the heirs, executors, administrators, successors, and assigns, as applicable, of Grantor and the Authority. The rights granted to the Authority (and the obligations of the Authority hereunder) may be assigned in whole or in part by the Authority.

Grantor warrants that Grantor owns the land subject to the above-described right of way and easement in fee simple, that Grantor has the right, title, and power to convey the rights granted herein, and that Grantor shall execute any further assurance of title reasonably requested by the Authority, its successors or assigns.

This Right of Way and Easement Agreement may be executed in multiple counterpart originals that, when taken together, shall constitute one and the same instrument.

[SIGNATURE PAGES TO FOLLOW]

IN WITNESS WHEREOF, the Grantor has hereunto set his hand this ____ day of _____, 20__.

GRANTOR

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT, an independent school district and political subdivision in the State of Texas

By: _____

Name: _____

Title: _____

THE STATE OF TEXAS §
 §
COUNTY OF _____ §

This instrument was acknowledged before me on the ____ day of _____, 20__, by _____ of Cypress-Fairbanks Independent School District, an independent school district and political subdivision of the State of Texas, on behalf of said independent school district and political subdivision.

Notary Public's Signature

(NOTARY SEAL)

EXHIBIT A

TRACT 37E-31 WLE
NHCRWA
WATER LINE EASEMENT (WLE)
METES AND BOUNDS OF
0.1245 ACRES OF LAND SITUATED IN THE
T. J. STANSBURY SURVEY, ABSTRACT NO. 710
HARRIS COUNTY, TEXAS

Being a tract of land containing 0.1245 acres (5,422 square feet) situated in the T. J. Stansbury Survey, Abstract No. 710 in Harris County, Texas. Said 0.1245-acre tract being out of Restricted Reserve "A" (Restricted To School Use Only) in Block 1 of Cypress-Fairbanks I.S.D. Educational Campus, a subdivision according to the map thereof recorded at Film Code No. 567111 of the Harris County Map Records in said Harris County (H.C.M.R.), Texas. Said Restricted Reserve "A" containing 178.223 acres conveyed unto Cypress Fairbanks Independent School District by deed recorded under Harris County Clerk's File (H.C.C.F.) No. U389357 on 05/09/2000, and deed recorded under H.C.C.F. No. V068587 on 05/18/2001, both of the Harris County Official Public Records for Real Property in said Harris County (H.C.O.P.R.P.), Texas. Said 0.1245-acre tract being more particularly described by metes and bounds as follows; all bearings are referenced to the Texas Coordinate System of 1983, South Central Zone 4204-NAD83 Datum:

COMMENCING at a point in the east line of said Restrictive Reserve "A" and the west right-of-way (ROW) line of a public road commonly known as Woods Spillane Boulevard (100 feet wide per Film Code No. 645096, H.C.M.R.) from whence a 5/8-inch iron rod found in the west line of said Woods Spillane Boulevard bears South 02°03'45" East, a distance of 1492.99 feet. Said **COMMENCING POINT** having grid coordinate values, North = 13,915,017.56 and East = 3,018,360.33. Said point lying on a curve to the right with a radius of 25.00 feet.

THENCE (C1) in a southwesterly direction along the east line of said Restrictive Reserve "A" and along the west line of said Woods Spillane Boulevard, said curve to the right, having a central angle of 11°50'13", a chord bearing South 03°51'22" West, a chord distance of 5.16 feet, an arc distance of 5.16 feet to a 5/8-inch iron rod, set with cap stamped "STV", for the northeast corner and **POINT OF BEGINNING** of said tract herein described. Said point lying on a tangent curve to the right with a radius of 25.00 feet. Said **BEGINNING POINT** having grid coordinate values, North = 13,915,012.42 and East = 3,018,359.98;

THENCE (C2) in a southwesterly direction along the southeast line of said Restricted Reserve "A" and along said curve to the right, having a central angle of 78°27'47", a chord bearing South 49°00'22" West, a chord distance of 31.62 feet, an arc length of 34.24 feet to a 5/8-inch iron rod, set with cap stamped "STV", for the southeast corner of said tract herein described. Said point lying in the north ROW line of a public road commonly known as Spillane Robinson Boulevard (100 feet wide per Film Code No. 645096, H.C.M.R.);

37E-31 WLE CONTINUED

THENCE (L1) South 88°14'15" West, along the south line of said Restricted Reserve "A" and the north ROW line of said Spillane Robinson Boulevard, a distance of 252.74 feet, to a 5/8-inch iron rod, set with cap stamped "STV", for the southwest corner of said tract herein described;

THENCE (L2) North 01°55'17" West, over and across said Restricted Reserve "A", a distance of 20.00 feet to a 5/8-inch iron rod, set with cap stamped "STV", for the northwest corner of said tract herein described;

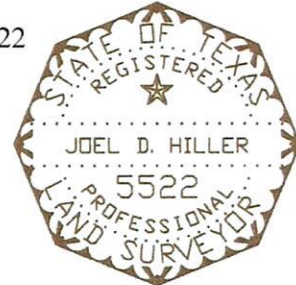
THENCE (L3) North 88°14'15" East, along a line that is parallel to and located 20 feet north of the north ROW line of said Spillane Robinson Boulevard, a distance of 277.30 feet to the **POINT OF BEGINNING** and containing 5,422 square feet or 0.1245 acres of land.

Distances are surface and may be converted to grid by multiplying by a scale factor of 0.99992513. Coordinates are grid and may be converted to surface by multiplying by the combined scale factor of 1.000074876.

A parcel map of even date (06/03/2024) was prepared in conjunction with this property description.



Joel D. Hiller
Registered Professional Land Surveyor No. 5522
CP&Y DBA STV Infrastructure
Texas Firm No. 10194115
11757 Katy Freeway, Suite 1540
Houston, Texas 77079
(713) 532-1730



Date: June 3, 2024

RESTRICTED RESERVE "A", BLOCK 1 (RESTRICTED TO SCHOOL USE ONLY) 178.223 ACRES
 CYPRESS-FAIRBANKS I.S.D. EDUCATIONAL CAMPUS - FC NO. 567111; H.C.M.R.
 CYPRESS FAIRBANKS INDEPENDENT SCHOOL DISTRICT
 160.5976 ACRES; H.C.C.F. NO. U389357, RECORDED ON 05/09/2000 &
 20.033 ACRES; H.C.C.F. NO. V068587, RECORDED ON 05/18/2001; HCOPRRP

T.J. STANSBURY SURVEY
 ABSTRACT NO. 710

TRACT 37E-31 TCE
 0.0592 ACRES

HARRIS COUNTY, TX
 WOODS SPILLANE BOULEVARD
 EXISTING R.O.W. LINE
 (100' R.O.W.)
 FC NO. 645096, H.C.M.R.

P.O.C. TRACT 37E-31 WLE
 CALCULATED POINT
 N = 13,915,017.36
 E = 3,018,359.98

P.O.B. TRACT 37E-31 WLE
 SET 5/8" CAPPED IR
 N = 13,915,012.42
 E = 3,018,359.98



KEY MAP NO. 367F
 SCALE: 1"=50'

HARRIS COUNTY, TX
 SPILLANE ROBINSON BOULEVARD
 EXISTING R.O.W. LINE
 (100' R.O.W.)
 FC NO. 645096, H.C.M.R.

TRACT 37E-31 WLE
 0.1245 ACRE

SYMBOL LEGEND	
■	FND 5/8" IR. (C.M.)
○	SET 5/8" CAPPED IR.
●	FND 5/8" IRON ROD
△	CALCULATED POINT

Curve Table					
CURVE	DELTA	RADIUS	ARC	CH. BEARING	CHORD
C-1	11°50'13"	25.00'	5.16'	S 3°51'22" W	5.16'
C-2	78°27'47"	25.00'	34.24'	S 49°00'22" W	31.62'

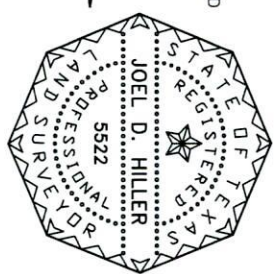
Line Table			
LINE	BEARING	LENGTH	
L-1	S 88°14'15" W	252.74'	
L-2	N 01°55'17" W	20.00'	
L-3	N 88°14'15" E	277.30'	

1492.99' W
 502°03'45" W

RESTRICTED RESERVE "A"
 BLOCK 1

I, JOEL D. HILLER HEREBY CERTIFY THAT THIS MAP CORRECTLY REPRESENTS THE FACTS FOUND AS A RESULT OF AN ACTUAL SURVEY CONDUCTED UNDER MY SUPERVISION.

Joel D. Hiller
 JOEL D. HILLER, R.P.L.S. NO. 5522



- LEGEND**
- AE ACCESS EASEMENT
 - AER AERIAL EASEMENT
 - B.L. BUILDING SETBACK LINE
 - BRS BEARS
 - CF No. CLERK'S FILE NUMBER
 - C.M. CONTROL MONUMENT
 - DE DRAINAGE EASEMENT
 - ESMT. EASEMENT
 - FC No. FILM CODE
 - FND FOUND
 - H.C.C.F. HARRIS COUNTY CLERK'S FILE NUMBER
 - H.C.M.R. HARRIS COUNTY MAP RECORDS
 - HCOPRRP HARRIS COUNTY OFFICIAL PUBLIC RECORDS OF REAL PROPERTY
 - IR IRON ROD
 - PG PAGE
 - PL PROPERTY LINE
 - POB POINT OF BEGINNING
 - POC POINT OF COMMENCING
 - PROP. PROPOSED
 - R.O.W. RIGHT-OF-WAY
 - SQ. FT. SQUARE FEET
 - SSE SANITARY SEWER EASEMENT
 - STM SE STORM SEWER EASEMENT
 - UE UTILITY EASEMENT
 - VOL VOLUME
 - WLE WATER LINE EASEMENT

NOTES

- THE COORDINATES AND BEARINGS SHOWN HEREON ARE BASED UPON TEXAS SOUTH CENTRAL ZONE NO. 4204, STATE PLANE GRID COORDINATES (NAD83). DISTANCES ARE SURFACE AND MAY BE CONVERTED TO GRID BY MULTIPLYING BY THE COMBINED SCALE FACTOR OF 0.99992513. COORDINATES ARE GRID AND MAY BE CONVERTED TO SURFACE BY MULTIPLYING BY THE COMBINED SCALE FACTOR OF 1.000074876.
- PROPERTY APPEARS VESTED IN CYPRESS FAIRBANKS INDEPENDENT SCHOOL DISTRICT BY DEEDS RECORDED UNDER HARRIS COUNTY CLERK'S FILE NO. U389357 & V068587.
- THIS MAP IS ACCOMPANIED BY METES AND BOUNDS DESCRIPTION PREPARED BY THIS SURVEYOR DATED 06-03-2024.
- THIS SURVEY WAS PERFORMED WITHOUT THE BENEFIT OF A CURRENT TITLE COMMITMENT. DEED ABSTRACTING WAS PROVIDED BY TITLE HOUSTON HOLDINGS (GF NO. 7910-23-5902).

EXHIBIT MAP
 TRACT 37E-31 WLE
 WATER LINE EASEMENT (WLE)
 METES AND BOUNDS OF
 0.1245 ACRES OF LAND SITUATED IN THE
 T.J. STANSBURY SURVEY, ABSTRACT NO. 710
 IN HARRIS COUNTY, TEXAS

JOB NO.: NHCOR2200055.02 SHEET: 1 OF 3 DATE: 06-03-2024
 DRAWN BY: SMM SCALE: 1" = 50' CHECKED BY: J.D.H.



11757 Katy Freeway, Suite 1540,
 Houston, Texas 77079
 773.532.1730 - TBPELS 10194115

EXHIBIT B

**TRACT 37E-31 TCE
NHCRWA
TEMPORARY CONSTRUCTION EASEMENT (TCE)
METES AND BOUNDS OF
0.0552 ACRES OF LAND SITUATED IN THE
T. J. STANSBURY SURVEY, ABSTRACT NO. 710
HARRIS COUNTY, TEXAS**

Being a tract of land containing 0.0552 acres (2,403 square feet) situated in the T. J. Stansbury Survey, Abstract No. 710 in Harris County, Texas. Said 0.0552-acre tract being out of Restricted Reserve "A" (Restricted To School Use Only) in Block 1 of Cypress-Fairbanks I.S.D. Educational Campus, a subdivision according to the map thereof recorded at Film Code No. 567111 of the Harris County Map Records in said Harris County (H.C.M.R.), Texas. Said Restricted Reserve "A" containing 178.223 acres conveyed unto Cypress Fairbanks Independent School District by deed recorded under Harris County Clerk's File No. U389357 on 05/09/2000, and deed recorded under Harris County Clerk's File No. V068587 on 05/18/2001, both of the Official Public Records for Real Property in said Harris County (H.C.O.P.R.R.P.), Texas. Said 0.0552-acre tract being more particularly described by metes and bounds as follows; all bearings are referenced to the Texas Coordinate System of 1983, South Central Zone 4204-NAD83 Datum:

BEGINNING at a 5/8-inch iron rod, found with cap stamped "STV", for the southeast corner of said tract herein described. Said **POINT OF BEGINNING** having grid coordinate values, North = 13,915,012.42 and East = 3,018,359.98. Said point lying in the east line of said Restricted Reserve "A" and the west right-of-way (ROW) line of a public road commonly known as Woods Spillane Boulevard (100 feet wide per Film Code No. 645096, H.C.M.R.). Said point being at the northeast corner of a 20 foot wide Water Line Easement (WLE) as described by separate instrument;

THENCE (L1) South 88°14'15" West, over and across said Restricted Reserve "A", along the north line of said WLE and along a line that is parallel to and located 20 feet north of the north ROW line of a public road commonly known as said Spillane Robinson Boulevard (100 feet wide per Film Code No. 645096, H.C.M.R.), a distance of 59.68 feet, to a point for the southwest corner of said tract herein described;

THENCE (L2) North 01°45'45" West, along a line that is parallel to and 60 feet west of the west ROW line of said Wood Spillane Boulevard, a distance of 40.00 feet, to a point for the northwest corner of said tract herein described;

THENCE (L3) North 88°14'15" East, a distance of 60.00 feet, to a point for the northeast corner of said tract herein described. Said point lying in the east line of said Restricted Reserve "A" and the west ROW line of said Woods Spillane Boulevard;

37E-31 TCE CONTINUED

THENCE (L4) South 02°03'45" East, along the east line of said Restricted Reserve "A" and the west ROW line of said Woods Spillane Boulevard, a distance of 34.87 feet, to a point for corner of said tract herein described, from whence a 5/8-inch iron rod found in the west line of said Woods Spillane Boulevard bears South 02°03'45" East, a distance of 1492.99 feet. Said point lying in a curve to the right with a radius of 25.00 feet;

THENCE (C1) in a southwesterly direction along the east line of said Restricted Reserve "A" and the westerly ROW line of said Woods Spillane Boulevard and along said curve to the right, having a central angle of 11°50'13", a chord bearing South 03°51'22" West, a chord distance of 5.16 feet, an arc length of 5.16 feet to the **POINT OF BEGINNING** and containing 2,403 square feet or 0.0552 acres of land.

Distances are surface and may be converted to grid by multiplying by a scale factor of 0.99992513. Coordinates are grid and may be converted to surface by multiplying by the combined scale factor of 1.000074876.

A parcel map of even date (05/29/2024) was prepared in conjunction with this property description.



Joel D. Hiller

Registered Professional Land Surveyor No. 5522

CP&Y DBA STV Infrastructure

Texas Firm No. 10194115

11757 Katy Freeway, Suite 1540

Houston, Texas 77079

(713) 532-1730

Date: May 29, 2024



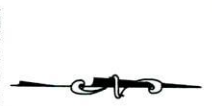
RESTRICTED RESERVE "A", BLOCK 1 (RESTRICTED TO SCHOOL USE ONLY) 178.223 ACRES
 CYPRESS-FAIRBANKS I.S.D. EDUCATIONAL CAMPUS - FC NO. 567111; H.C.M.R.
 CYPRESS FAIRBANKS INDEPENDENT SCHOOL DISTRICT
 160.5976 ACRES H.C.C.F. NO. U389357, RECORDED ON 05/09/2000 &
 20.033 ACRES H.C.C.F. NO. V068587, RECORDED ON 05/18/2001; HCOPRRP

T.J. STANSBURY SURVEY
 ABSTRACT NO. 710

TRACT 37E-31 TCE
 0.0552 ACRE

TRACT 37E-31 WLE
 0.1245 ACRES

HARRIS COUNTY, TX
 SPILLANE ROBINSON BOULEVARD
 EXISTING R.O.W. LINE
 (100' R.O.W.)
 FC NO. 645096, H.C.M.R.



KEY MAP NO. 367F
 SCALE: 1"=50'

LINE	BEARING	LENGTH
L1	S 88°14'15" W	59.68'
L2	N 01°45'45" W	40.00'
L3	N 88°14'15" E	60.00'
L4	S 02°03'45" E	34.87'

B.O.B. TRACT 37E-31 TCE
 FND: 5/8" CAPPED IR
 N = 13,915.01242
 E = 3,018.359.98

S02°03'45"W-1492.99'

SYMBOL LEGEND	
■	FND 5/8" IR (C.M.)
●	FND 5/8" CAPPED IR.
Δ	STAMPED "STV"
Δ	CALCULATED POINT

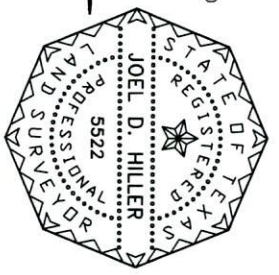
Curve Table					
CURVE	DELTA	RADIUS	ARC	CH. BEARING	CHORD
C1	11°50'13"	25.00'	5.16'	S 3°51'22" W	5.16'

LEGEND	
AE	ACCESS EASEMENT
AER	AERIAL EASEMENT
B.L.	BUILDING SETBACK LINE
BRS	BEARS
CF No.	CLERK'S FILE NUMBER
C.M.	CONTROL MONUMENT
DE	DRAINAGE EASEMENT
ESMT.	EASEMENT
FC No.	FILM CODE
FND	FOUND
H.C.C.F.	HARRIS COUNTY CLERK'S FILE NUMBER
H.C.M.R.	HARRIS COUNTY DEED RECORDS
H.C.M.R.	HARRIS COUNTY MAP RECORDS
HCOPRRP	HARRIS COUNTY OFFICIAL PUBLIC RECORDS OF REAL PROPERTY
IR	IRON ROD
PG	PAGE
PL	PROPERTY LINE
POB	POINT OF BEGINNING
POC	POINT OF COMMENCING
PROP.	PROPOSED
R.O.W.	RIGHT-OF-WAY
SQ. FT.	SQUARE FEET
SSE	SANITARY SEWER EASEMENT
STM SE	STORM SEWER EASEMENT
UE	UTILITY EASEMENT
VOL	VOLUME
WLE	WATER LINE EASEMENT

- NOTES**
- 1) THE COORDINATES AND BEARINGS SHOWN HEREON ARE BASED UPON TEXAS SOUTH CENTRAL ZONE NO. 4204, STATE PLANE GRID COORDINATES (NAD83). DISTANCES ARE SURFACE AND MAY BE CONVERTED TO GRID BY MULTIPLYING BY THE COMBINED SCALE FACTOR OF 0.99992513. COORDINATES ARE GRID AND MAY BE CONVERTED TO SURFACE BY MULTIPLYING BY THE COMBINED SCALE FACTOR OF 1.000074876.
 - 2) PROPERTY APPEARS VESTED IN CYPRESS FAIRBANKS INDEPENDENT SCHOOL DISTRICT BY DEEDS RECORDED UNDER HARRIS COUNTY CLERK'S FILE NO. U389357 & V068587.
 - 3) THIS MAP IS ACCOMPANIED BY METES AND BOUNDS DESCRIPTION PREPARED BY THIS SURVEYOR DATED 05-29-2024.
 - 4) THIS SURVEY WAS PERFORMED WITHOUT THE BENEFIT OF A CURRENT TITLE COMMITMENT. DEED ABSTRACTING WAS PROVIDED BY TITLE HOUSTON HOLDINGS (GF NO. 7910-23-5902).

I, JOEL D. HILLER HEREBY CERTIFY THAT THIS MAP CORRECTLY REPRESENTS THE FACTS FOUND AS A RESULT OF AN ACTUAL SURVEY CONDUCTED UNDER MY SUPERVISION.

Joel D. Hiller
 JOEL D. HILLER, R.P.L.S. NO. 5522



SURVEYOR'S CERTIFICATION:

EXHIBIT MAP TRACT 37E-31 TCE TEMPORARY CONSTRUCTION EASEMENT (TCE)	
METES AND BOUNDS OF 0.0552 ACRES OF LAND SITUATED IN THE T.J. STANSBURY SURVEY ABSTRACT NO. 710 IN HARRIS COUNTY, TEXAS	
JOB NO.: NHCR2200055.02	SHEET: 3 OF 3
DATE: 05-29-2024	CHECKED BY: J.D.H.
DRAWN BY: SWM	SCALE: 1" = 50'

stv

11757 Katy Freeway, Suite 1540,
 Houston, Texas 77079
 773.532.1730 - TBPELS 10194115

APPRAISAL REPORT



To: Darin Crawford
Assistant Superintendent for Support Services

From: James Briscoe
Director of Procurement Services

Date: October 28, 2024

Re: Concrete Installation/Demolition and Bollards
Annual Contract #24-09-5325R-RFP

The following proposals were received and opened at 10:00 a.m., Wednesday, September 11, 2024, as advertised and specified in documents concerning **Annual Contract #24-09-5325R-RFP Concrete Installation/Demolition and Bollards**. The proposals received and the final evaluation summary are located on pages 2 -9.

^a Primary vendor award.

^b Secondary vendor award.

Recommendation: Corestone Construction Services (RMB Management LLC)
DVL Enterprises, LLC

Estimated Expenditure: \$50,000.00

Contract Term: November 12, 2024 - September 30, 2025

Renewal: 4 years

mm

Line 1 BASE PROPOSAL – UNIT PRICING**Line 1-A Saw cutting per linear foot as listed under specifications for 4 ½" and 5" thick concrete.****Line 1-A.1 Price for saw cutting quantity from 1 linear foot to 100 linear feet.**

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Linear Foot	<u>\$7.80</u> ^a
<u>DVL Enterprises, LLC</u>	1	Linear Foot	<u>\$30.00</u> ^b

Line 1-A.2 Price for saw cutting quantity from 101 linear foot to 500 linear feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Linear Foot	<u>\$7.80</u> ^a
<u>DVL Enterprises, LLC</u>	1	Linear Foot	<u>\$15.00</u> ^b

Line 1-B.1 Undersigned agrees to complete the work for the following UNIT PRICE for Saw cutting per linear foot as listed under specifications for 6" thick concrete.**Line 1-B.1 Price for saw cutting quantity from 1 linear foot to 100 linear feet.**

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Linear Foot	<u>\$9.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Linear Foot	<u>\$31.00</u> ^b

Line 1-B.2 Price for saw cutting quantity from 101 linear feet to 500 linear feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Linear Foot	<u>\$9.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Linear Foot	<u>\$22.00</u> ^b

Line 1-B.3 Price for saw cutting quantity greater than 500 linear feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Linear Foot	<u>\$9.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Linear Foot	<u>\$17.00</u> ^b

Line 1-C Undersigned agrees to complete the work for the following UNIT PRICE for Saw cutting per linear foot as listed under specifications for 7" thick concrete.**Line 1-C.1 Price for saw cutting quantity from 1 linear foot to 100 linear feet.**

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Linear Foot	<u>\$10.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Linear Foot	<u>\$32.00</u> ^b

Line 1-C.2 Price for saw cutting quantity from 101 linear feet to 500 linear feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Linear Foot	<u>\$10.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Linear Foot	<u>\$23.00</u> ^b

Line 1-C.3 Price for saw cutting quantity greater than 500 linear feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Linear Foot	<u>\$10.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Linear Foot	<u>\$18.00</u> ^b

Line 1-D Undersigned agrees to provide turnkey Demolition and Haul off of concrete and related items at the following cost per square foot of area for sidewalk paving.**Line 1-D.1 Demolition and haul off for 1 square foot up to 250 square feet.**

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Square Foot	<u>\$24.17</u> ^a
<u>DVL Enterprises, LLC</u>	1	Square Foot	<u>\$4.00</u> ^b

Line 1-D.2 Demolition and haul off for 251 square feet up to 1000 square feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Square Foot	<u>\$6.75</u> ^a
<u>DVL Enterprises, LLC</u>	1	Square Foot	<u>\$4.00</u> ^b

Line 1-D.3 Demolition and haul off for greater than 1000 square feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Square Foot	<u>\$4.77</u> ^a
<u>DVL Enterprises, LLC</u>	1	Square Foot	<u>\$3.00</u> ^b

Line 1-E Undersigned agrees to provide turnkey Demolition and Haul off of concrete and related items at the following cost per square foot of area for parking/driveway paving.

Line 1-E.1 Demolition and haul off for 1 square foot up to 250 square feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Square Foot	<u>\$24.51</u> ^a
<u>DVL Enterprises, LLC</u>	1	Square Foot	<u>\$4.00</u> ^b

Line 1-E.2 Demolition and haul off for 251 square feet up to 1000 square feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Square Foot	<u>\$6.84</u> ^a
<u>DVL Enterprises, LLC</u>	1	Square Foot	<u>\$4.00</u> ^b

Line 1-E.3 Demolition and haul off for greater than 1000 square feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Square Foot	<u>\$6.09</u> ^a
<u>DVL Enterprises, LLC</u>	1	Square Foot	<u>\$3.00</u> ^b

Undersigned agrees to complete 4-1/2" thick concrete sidewalks and flatwork with #3 rebar @ 15 inches O.C. each way with dowels at expansion joints 12 inches O.C. #5 rebar 12 inches long with 5 inch embedment to all adjoining existing concrete paving. Includes all labor, formwork, materials and testing.

Line 1-F

Line 1-F.1 Complete placement as described above for 1 square foot up to 250 square feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Square Foot	<u>\$35.76</u> ^a
<u>DVL Enterprises, LLC</u>	1	Square Foot	<u>\$20.00</u> ^b

Line 1-F.2 Complete placement as described above for 251 square feet up to 750 square feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Square Foot	<u>\$13.57</u> ^a
<u>DVL Enterprises, LLC</u>	1	Square Foot	<u>\$15.00</u> ^b

Line 1-F.3 Complete placement as described above for greater than 750 square feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Square Foot	<u>\$10.95</u> ^a
<u>DVL Enterprises, LLC</u>	1	Square Foot	<u>\$10.00</u> ^b

Undersigned agrees to complete 5" thick automobile parking area paving with #3 rebar @ 18 inches O.C. each way with dowels at expansion joints 12 inches O.C. #5 rebar 12 inches long with 5 inch embedment to all adjoining existing concrete paving. Includes all labor, formwork, materials and testing.

Line 1-G

Line 1-G.1 Complete placement as described above for 1 square foot up to 250 square feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Square Foot	<u>\$41.03</u> ^a
<u>DVL Enterprises, LLC</u>	1	Square Foot	<u>\$20.00</u> ^b

Line 1-G.2 Complete placement as described above for 251 square feet up to 750 square feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Square Foot	<u>\$12.39</u> ^a
<u>DVL Enterprises, LLC</u>	1	Square Foot	<u>\$15.00</u> ^b

Line 1-G.3 Complete placement as described above for greater than 750 square feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Square Foot	<u>\$11.56</u> ^a
<u>DVL Enterprises, LLC</u>	1	Square Foot	<u>\$10.00</u> ^b

Undersigned agrees to complete 6" thick standard duty parking area, driveway and fire lane paving with #3 rebar @ 12 inches O.C. each way with dowels at expansion joints 12 inches O.C. #6 rebar 14 inches long with 6 inch embedment to all adjoining existing concrete paving. Includes all labor, formwork, materials and testing.

Line 1-H

Line 1-H.1 Complete placement as described above for 1 square foot up to 250 square feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Square Foot	<u>\$41.96</u> ^a
<u>DVL Enterprises, LLC</u>	1	Square Foot	<u>\$21.00</u> ^b

Line 1-H.2 Complete placement as described above for 251 square feet up to 750 square feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Square Foot	<u>\$13.72</u> ^a
<u>DVL Enterprises, LLC</u>	1	Square Foot	<u>\$16.00</u> ^b

Line 1-H.3 Complete placement as described above for greater than 750 square feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Square Foot	<u>\$13.58</u> ^a
<u>DVL Enterprises, LLC</u>	1	Square Foot	<u>\$11.00</u> ^b

Undersigned agrees to complete 7" thick heavy duty parking area and driveway paving with #4 rebar @ 18 inches O.C. each way with dowels at expansion joints 12 inches O.C. #7 rebar 14 inches long with 6 inch embedment to all adjoining existing concrete paving. Includes all labor, formwork, materials and testing.

Line 1-I

Line 1-I.1 Complete placement as described above for 1 square foot up to 250 square feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Square Foot	<u>\$44.38</u> ^a
<u>DVL Enterprises, LLC</u>	1	Square Foot	<u>\$22.00</u> ^b

Line 1-I.2 Complete placement as described above for 251 square feet up to 750 square feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Square Foot	<u>\$15.41</u> ^a
<u>DVL Enterprises, LLC</u>	1	Square Foot	<u>\$17.00</u> ^b

Line 1-I.3 Complete placement as described above for greater than 750 square feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Square Foot	<u>\$14.90</u> ^a
<u>DVL Enterprises, LLC</u>	1	Square Foot	<u>\$12.00</u> ^b

Undersigned agrees to complete 6" extruded concrete curb set in 3 inch x 1/8 inch thick epoxy bed. Curb to have two (2) #5 rebar at the top and bottom of the curb for the entire length of the curb and #3 stirrups @ 1 foot – 3 inches O.C. Includes all turnkey labor, formwork, materials and testing. Minimum #5 rebar 12 inches long with 5 inch embedment to all adjoining existing concrete paving (paving below and end curbs before and beyond).

Line 1-J

Line 1-J.1 Complete placement as described above for 1 linear foot up to 100 linear feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Linear Foot	<u>\$35.44</u> ^a
<u>DVL Enterprises, LLC</u>	1	Linear Foot	<u>\$20.00</u> ^b

Line 1-J.2 Complete placement as described above for 101 square feet up to 500 linear feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Linear Foot	<u>\$12.50</u> ^a
<u>DVL Enterprises, LLC</u>	1	Linear Foot	<u>\$15.00</u> ^b

Line 1-J.3 Complete placement as described above for greater than 500 linear feet.

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Linear Foot	<u>\$10.65</u> ^a
<u>DVL Enterprises, LLC</u>	1	Linear Foot	<u>\$12.00</u> ^b

Line 2 BASE PROPOSAL – CONCRETE UNIT PRICING BASED ON VOLUME

Undersigned agrees to complete any additional concrete placement on a per cubic yard basis. This item would be for design requirements different from the standard items F thru J listed above. Rebar and form work would be separate from this line item. Includes all labor, concrete and testing.

Line 2-A.1

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Cubic Yard	<u>\$228.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Cubic Yard	<u>\$500.00</u> ^b

Undersigned agrees to provide additional rebar as required by a concrete paving design requirement different from the standard items F thru J listed above. Price for this item would be for material and labor for placement of rebar. This item would be for designs not typical as listed above. Concrete and form work would be separate from this line item. Includes all labor and rebar material. Needs to include but not be limited to specified items such as wire ties, wire gauge, wire tie centers, rebar chairs, etc.

Line 2-B.2

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Per Pound	<u>\$1.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Per Pound	<u>\$1.00</u> ^b

Undersigned agrees to provide additional formwork for concrete paving design as required that is different from the standard items F thru J listed above. Price for this item would be for material and labor for formwork placement. This turnkey work includes but may not be limited to, soil stabilization, grading/final grading, wood forms, stakes, used with form release agent or oil for slabs, sidewalks and structures. Quantity includes typical waste overage, material for repair and local delivery. Concrete and rebar work would be separate from this line item.

Line 2-C.3

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Square Foot	<u>\$2.14</u> ^a
<u>DVL Enterprises, LLC</u>	1	Square Foot	<u>\$15.00</u> ^b

Line 3 BASE PROPOSAL – UNIT PRICING FOR BOLLARDS AND CONCRETE CORING**Line 3-A.i Bollard Installation-Galvanized Steel (Parts, Supplies, Materials)**

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Each	<u>\$114.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Each	<u>\$300.00</u> ^b

Line 3-A.i.a Bollard Installation-Galvanized Steel (Parts, Supplies, Materials) Materials Markup

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Each	<u>\$0.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Each	<u>\$30.00</u> ^b

Line 3-A.ii Bollard Installation-Galvanized Steel (Labor)

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Each	<u>\$120.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Each	<u>\$150.00</u> ^b

Line 3-A.iii Bollard Installation-Galvanized Steel (Concrete core)

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Each	<u>\$120.96</u> ^a
<u>DVL Enterprises, LLC</u>	1	Each	<u>\$200.00</u> ^b

Line 3-A.iv Bollard Installation-Galvanized Steel (Equipment)

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Each	<u>\$60.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Each	<u>\$150.00</u> ^b

Line 3-A.v Bollard Installation-Galvanized Steel (Transportation)

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Each	<u>\$30.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Each	<u>\$100.00</u> ^b

Line 3-A.i Bollard Installation-Painted (Parts, Supplies, Materials) Or materials markup			
<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Each	<u>\$132.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Each	<u>\$200.00</u> ^b
Line 3-A.i.a Bollard Installation-Galvanized Steel (Parts, Supplies, Materials) Materials Markup			
<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Each	<u>\$0.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Each	<u>\$20.00</u> ^b
Line 3-A.ii Bollard Installation-Painted (Labor)			
<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Each	<u>\$120.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Each	<u>\$150.00</u> ^b
Line 3-A.iii Bollard Installation-Painted (Concrete core)			
<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Each	<u>\$120.96</u> ^a
<u>DVL Enterprises, LLC</u>	1	Each	<u>\$200.00</u> ^b
Line 3-A.iv Bollard Installation-Painted (Equipment)			
<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Each	<u>\$60.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Each	<u>\$150.00</u> ^b
Line 3-A.v Bollard Installation-Painted (Transportation)			
<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Each	<u>\$30.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Each	<u>\$100.00</u> ^b
Line 3-A.i Bollard Installation-Removable (Parts, Supplies, Materials) Or materials markup			
<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Each	<u>\$450.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Each	<u>\$500.00</u> ^b
Line 3-A.i.a Bollard Installation-Galvanized Steel (Parts, Supplies, Materials) Materials Markup			
<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Each	<u>\$0.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Each	<u>\$50.00</u> ^b
Line 3-A.ii Bollard Installation-Removable (Labor)			
<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Each	<u>\$120.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Each	<u>\$250.00</u> ^b
Line 3-A.iii Bollard Installation-Removable (Concrete core)			
<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Each	<u>\$120.96</u> ^a
<u>DVL Enterprises, LLC</u>	1	Each	<u>\$0.00</u> ^b
Line 3-A.iv Bollard Installation-Removable (Equipment)			
<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Each	<u>\$60.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Each	<u>\$150.00</u> ^b
Line 3-A.v Bollard Installation-Removable (Transportation)			
<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Each	<u>\$30.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Each	<u>\$100.00</u> ^b

Line 3-B Concrete Coring Unit Costs-Sidewalks (6 inches)

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Diameter Inches	<u>\$87.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Diameter Inches	<u>\$100.00</u> ^b

Line 3-B Concrete Coring Unit Costs-Paving (6 inches)

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Diameter Inches	<u>\$120.96</u> ^a
<u>DVL Enterprises, LLC</u>	1	Diameter Inches	<u>\$110.00</u> ^b

Line 3-B Concrete Coring Unit Costs-Other Paving Type (6 inches)

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Diameter Inches	<u>\$87.00</u> ^a
<u>DVL Enterprises, LLC</u>	1	Diameter Inches	<u>\$150.00</u> ^b

Line 3-B Concrete Coring Unit Costs-Sidewalks (8 inches)

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Diameter Inches	<u>\$107.52</u> ^a
<u>DVL Enterprises, LLC</u>	1	Diameter Inches	<u>\$110.00</u> ^b

Line 3-B Concrete Coring Unit Costs-Paving (8 inches)

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Diameter Inches	<u>\$161.28</u> ^a
<u>DVL Enterprises, LLC</u>	1	Diameter Inches	<u>\$120.00</u> ^b

Line 3-B Concrete Coring Unit Costs-Other Paving Type (8 inches)

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Diameter Inches	<u>\$107.52</u> ^a
<u>DVL Enterprises, LLC</u>	1	Diameter Inches	<u>\$160.00</u> ^b

Line 3-B Concrete Coring Unit Costs-Sidewalks (10 inches)

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Diameter Inches	<u>\$134.40</u> ^a
<u>DVL Enterprises, LLC</u>	1	Diameter Inches	<u>\$130.00</u> ^b

Line 3-B Concrete Coring Unit Costs-Paving (10 inches)

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Diameter Inches	<u>\$201.60</u> ^a
<u>DVL Enterprises, LLC</u>	1	Diameter Inches	<u>\$140.00</u> ^b

Line 3-B Concrete Coring Unit Costs-Other Paving Type (10 inches)

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Diameter Inches	<u>\$134.40</u> ^a
<u>DVL Enterprises, LLC</u>	1	Diameter Inches	<u>\$170.00</u> ^b

Line 3-B Concrete Coring Unit Costs-Sidewalks (12 inches)

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Diameter Inches	<u>\$161.28</u> ^a
<u>DVL Enterprises, LLC</u>	1	Diameter Inches	<u>\$150.00</u> ^b

Line 3-B Concrete Coring Unit Costs-Paving (12 inches)

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Diameter Inches	<u>\$241.92</u> ^a
<u>DVL Enterprises, LLC</u>	1	Diameter Inches	<u>\$160.00</u> ^b

Line 3-B Concrete Coring Unit Costs-Other Paving Type (12 inches)

<u>NAME</u>	<u>QTY</u>	<u>UOM</u>	<u>UNIT PRICE</u>
<u>Corestone Construction Services (RMB Management LLC)</u>	1	Diameter Inches	<u>\$161.28</u> ^a
<u>DVL Enterprises, LLC</u>	1	Diameter Inches	<u>\$180.00</u> ^b

Line 4 **TIME OF THE CONTRACT**

Line 4-1 **Contractor will work (hours per day) (days per week)**

NAME

SUPPLIER NOTES

Corestone Construction Services (RMB Management LLC)

8 hours 5 days^a

DVL Enterprises, LLC

8 hours 5 days^b

Line 4-2 **Contractor will work (hours per day on weekends)**

NAME

SUPPLIER NOTES

Corestone Construction Services (RMB Management LLC)

8 hours^a

DVL Enterprises, LLC

10 hours^b

24-09-5325R-RFP Concrete Demolition/Installation and Bollards

TEAM SCORE SUMMARY

Company/Vendor Name	Evaluator 1	Evaluator 2	Evaluator 3	Average Score	Ranking
Corestone Construction Services (RMB Management LLC)	86.40	74.00	89.80	83.40	1.00
DVL Enterprises, LLC	69.00	64.40	82.80	72.07	2.00

Award Supplier(s) scoring 70.00 and above.

Memo:

To: Darin Crawford, *Assist Superintendent for Support Services*

From: James Briscoe, *Director of Procurement Services*

Subject: *Award for Annual Contract 24-09-5325R-RFP Concrete Installation/Demolition and Bollards*

Date: 10/28/2024

Upon careful review, we are requesting the board's approval for the contract award of Annual Contract #24-09-5325R-RFP for Concrete Installation/Demolition and Bollards to the following vendors:

Primary Award: Corestone Construction Services (RMB Management LLC)
Secondary Award: DVL Enterprises, LLC

The decision to award these contracts was based on the evaluation of overall best value to the District by the user department.

The contracts will be effective for a one-year term, commencing from November 12, 2024, or the date of Board Approval, and concluding on September 30, 2025. These contracts will remain firm for one (1) year through September 30, 2025, with the option to automatically renew annually for four (4) additional one-year terms through September 30, 2029, unless either party provides thirty (30) days written notice of non-renewal. Furthermore, proposed prices can be extended beyond the firm price offer date on a month-to-month basis for up to 6 months upon mutual agreement.

The specified line items in the contracts will enable the awarded vendors to provide essential concrete cutting and patching work, demolitions, soil stabilization, and bollards to enhance the safety of driveways, sidewalks, and parking spaces for all students, staff, and the community.

Corestone Construction Services (RMB Management LLC) and DVL Enterprises, LLC have demonstrated their ability to meet the criteria for servicing our district at the expected level. They will ensure compliance with regulations, proper disposal of debris, adherence to environmental regulations in demolition projects, possession of the necessary tools to ensure efficiency in working, and maintenance of services that will result in cost savings for the district.

Sincerely,

James Briscoe

Director of Procurement Services Cypress-Fairbanks ISD



To: **Darin Crawford**
Assistant Superintendent for Support Services

From: **James Briscoe**
Director of Procurement Services

Date: **October 3, 2024**

Re: **Hazardous Waste Disposal**
Annual Contract #24-09-6460R-RFP

The following proposals were received and opened at 10:00 a.m., Monday, August 5, 2024, as advertised and specified in documents concerning **Annual Contract #24-09-6460R-RFP Hazardous Waste Disposal**. The proposals received and the final evaluation summary are located on pages 2 -10.

^a Recommendation is based on user department's evaluation of overall best value to the District.

^b No award.

Recommendation: **Lone Star Hazmat Response, LLC**

Estimated Expenditure: **\$190,000.00**

Contract Term: **November 12, 2024 - September 30, 2025**

Renewal: **2 years**

mm

Line 1 Emergency Response Labor Rate - Technician

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Green Planet, Inc.	1	Per Hour	\$65.00
<u>Lone Star Hazmat Response, LLC</u>	1	Per Hour	<u>\$80.00</u> ^a
SPECIALIZED WASTE SYSTEMS, INC	1	Per Hour	\$85.00
Triumvirate Environmental Services Inc	1	Per Hour	\$85.00

Line 2 Emergency Response Labor Rate - Helper

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
SPECIALIZED WASTE SYSTEMS, INC	1	Per Hour	\$65.00
Triumvirate Environmental Services Inc	1	Per Hour	\$65.00
Green Planet, Inc.	1	Per Hour	\$65.00
<u>Lone Star Hazmat Response, LLC</u>	1	Per Hour	<u>\$80.00</u> ^a

Line 3 Waste Chemical Disposal - Reactive, 5 Gallon Lab Pack

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
SPECIALIZED WASTE SYSTEMS, INC	1	5 Gallon	\$254.00
Triumvirate Environmental Services Inc	1	5 Gallon	\$350.00
Green Planet, Inc.	1	5 Gallon	\$375.00
<u>Lone Star Hazmat Response, LLC</u>	1	5 Gallon	<u>\$404.00</u> ^a

Line 4 Waste Chemical Disposal - Non-Reactive, 5 Gallon Lab Pack

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Green Planet, Inc.	1	5 Gallon	\$125.00
SPECIALIZED WASTE SYSTEMS, INC	1	5 Gallon	\$153.00
Triumvirate Environmental Services Inc	1	5 Gallon	\$195.00
<u>Lone Star Hazmat Response, LLC</u>	1	5 Gallon	<u>\$353.00</u> ^a

Line 5 Waste Chemical Disposal - Reactive, 30 Gallon Lab Pack

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
<u>Lone Star Hazmat Response, LLC</u>	1	30 Gallon	<u>\$996.00</u> ^a
SPECIALIZED WASTE SYSTEMS, INC	1	30 Gallon	\$1,425.00
Triumvirate Environmental Services Inc	1	30 Gallon	\$1,500.00
Green Planet, Inc.	1	30 Gallon	\$1,750.00

Line 6 Waste Chemical Disposal - Non-Reactive, 30 Gallon Lab Pack

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Triumvirate Environmental Services Inc	1	30 Gallon	\$400.00
Green Planet, Inc.	1	30 Gallon	\$450.00
SPECIALIZED WASTE SYSTEMS, INC	1	30 Gallon	\$474.00
<u>Lone Star Hazmat Response, LLC</u>	1	30 Gallon	<u>\$891.00</u> ^a

Line 7 Waste Chemical Disposal - Reactive, 55 Gallon Lab Pack

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
<u>Lone Star Hazmat Response, LLC</u>	1	55 Gallon	<u>\$1,604.00</u> ^a
Triumvirate Environmental Services Inc	1	55 Gallon	\$2,200.00
SPECIALIZED WASTE SYSTEMS, INC	1	55 Gallon	\$2,548.00
Green Planet, Inc.	1	55 Gallon	\$3,500.00

Line 8 Waste Chemical Disposal - Non-Reactive, 55 Gallon Lab Pack

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Triumvirate Environmental Services Inc	1	55 Gallon	\$495.00
Green Planet, Inc.	1	55 Gallon	\$600.00
SPECIALIZED WASTE SYSTEMS, INC	1	55 Gallon	\$667.00
<u>Lone Star Hazmat Response, LLC</u>	1	55 Gallon	<u>\$1,323.00</u> ^a

Line 9 Packaging Materials - Vermiculite Bag

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Green Planet, Inc.	1	Per Bag	\$35.00
Triumvirate Environmental Services Inc	1	Per Bag	\$40.00
<u>Lone Star Hazmat Response, LLC</u>	1	Per Bag	<u>\$45.00</u> ^a
SPECIALIZED WASTE SYSTEMS, INC	1	Per Bag	\$55.00

Line 10 Packaging Materials - 5 Gallon - Metal

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Green Planet, Inc.	1	5 Gallon	\$25.00
<u>Lone Star Hazmat Response, LLC</u>	1	5 Gallon	<u>\$25.00</u> ^a
SPECIALIZED WASTE SYSTEMS, INC	1	5 Gallon	\$34.00
Triumvirate Environmental Services Inc	1	5 Gallon	\$35.00

Line 11 Packaging Materials - 5 Gallon - Poly

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
SPECIALIZED WASTE SYSTEMS, INC	1	5 Gallon	\$25.00
Triumvirate Environmental Services Inc	1	5 Gallon	\$25.00
<u>Lone Star Hazmat Response, LLC</u>	1	5 Gallon	<u>\$25.00</u> ^a
Green Planet, Inc.	1	5 Gallon	\$25.00

Line 12 Packaging Materials - 30 Gallon - Metal

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
<u>Lone Star Hazmat Response, LLC</u>	1	30 Gallon	<u>\$50.00</u> ^a
Green Planet, Inc.	1	30 Gallon	\$65.00
SPECIALIZED WASTE SYSTEMS, INC	1	30 Gallon	\$93.00
Triumvirate Environmental Services Inc	1	30 Gallon	\$95.00

Line 13 Packaging Materials - 30 Gallon - Poly

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
<u>Lone Star Hazmat Response, LLC</u>	1	30 Gallon	<u>\$45.00</u> ^a
Green Planet, Inc.	1	30 Gallon	\$75.00
SPECIALIZED WASTE SYSTEMS, INC	1	30 Gallon	\$93.00
Triumvirate Environmental Services Inc	1	30 Gallon	\$95.00

Line 14 Packaging Materials - 55 Gallon - Metal

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Green Planet, Inc.	1	55 Gallon	\$75.00
Triumvirate Environmental Services Inc	1	55 Gallon	\$110.00
SPECIALIZED WASTE SYSTEMS, INC	1	55 Gallon	\$115.00
<u>Lone Star Hazmat Response, LLC</u>	1	55 Gallon	<u>\$230.00</u> ^a

Line 15 Packaging Materials - 55 Gallon - Poly

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Green Planet, Inc.	1	55 Gallon	\$75.00
Triumvirate Environmental Services Inc	1	55 Gallon	\$110.00
SPECIALIZED WASTE SYSTEMS, INC	1	55 Gallon	\$115.00
<u>Lone Star Hazmat Response, LLC</u>	1	55 Gallon	<u>\$160.00</u> ^a

Line 16 Packaging Materials - 85 Gallon - Metal

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Green Planet, Inc.	1	85 Gallon	\$125.00
<u>Lone Star Hazmat Response, LLC</u>	1	85 Gallon	<u>\$350.00</u> ^a
Triumvirate Environmental Services Inc	1	85 Gallon	\$375.00
SPECIALIZED WASTE SYSTEMS, INC	1	85 Gallon	\$385.00

Line 17 Packaging Materials - 85 Gallon - Poly

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Green Planet, Inc.	1	85 Gallon	\$125.00
<u>Lone Star Hazmat Response, LLC</u>	1	85 Gallon	<u>\$300.00</u> ^a
Triumvirate Environmental Services Inc	1	85 Gallon	\$375.00
SPECIALIZED WASTE SYSTEMS, INC	1	85 Gallon	\$385.00

Line 18 Profiling Waste Characterization - Per Hour

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
<u>Lone Star Hazmat Response, LLC</u>	1	Per Hour	<u>\$50.00</u> ^a
Green Planet, Inc.	1	Per Hour	\$55.00
SPECIALIZED WASTE SYSTEMS, INC	1	Per Hour	\$55.00
Triumvirate Environmental Services Inc	1	Per Hour	\$55.00

Line 19 Inventory on Site - Per Hour

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Green Planet, Inc.	1	Per Hour	\$45.00
Triumvirate Environmental Services Inc	1	Per Hour	\$45.00
SPECIALIZED WASTE SYSTEMS, INC	1	Per Hour	\$50.00
<u>Lone Star Hazmat Response, LLC</u>	1	Per Hour	<u>\$220.00</u> ^a

Line 20 Containerization - Per Hour

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Green Planet, Inc.	1	Per Hour	\$45.00
Triumvirate Environmental Services Inc	1	Per Hour	\$45.00
SPECIALIZED WASTE SYSTEMS, INC	1	Per Hour	\$50.00
<u>Lone Star Hazmat Response, LLC</u>	1	Per Hour	<u>\$80.00</u> ^a

Line 21 Remediation - Per Hour

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Green Planet, Inc.	1	Per Hour	\$45.00
Triumvirate Environmental Services Inc	1	Per Hour	\$45.00
SPECIALIZED WASTE SYSTEMS, INC	1	Per Hour	\$50.00
<u>Lone Star Hazmat Response, LLC</u>	1	Per Hour	<u>\$345.00</u> ^a

Line 22 Supervision - Per Hour

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Triumvirate Environmental Services Inc	1	Per Hour	\$65.00
Green Planet, Inc.	1	Per Hour	\$65.00
SPECIALIZED WASTE SYSTEMS, INC	1	Per Hour	\$72.00
<u>Lone Star Hazmat Response, LLC</u>	1	Per Hour	<u>\$130.00</u> ^a

Line 23 Freight Cost - Primary Stop Pick-up

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
<u>Lone Star Hazmat Response, LLC</u>	1	EA	<u>\$155.00</u> ^a
Green Planet, Inc.	1	EA	\$350.00
SPECIALIZED WASTE SYSTEMS, INC	1	EA	\$350.00
Triumvirate Environmental Services Inc	1	EA	\$500.00

Line 24 Freight Cost - Additional Stop Pick-up

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
<u>Lone Star Hazmat Response, LLC</u>	1	EA	<u>\$155.00</u> ^a
Triumvirate Environmental Services Inc	1	EA	\$195.00
Green Planet, Inc.	1	EA	\$350.00
SPECIALIZED WASTE SYSTEMS, INC	1	EA	\$350.00

Line 25 Testing of Unknowns - Total Concentrate Leaching Process, Metals

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Green Planet, Inc.	1	PRICE	\$125.00
SPECIALIZED WASTE SYSTEMS, INC	1	PRICE	\$145.00
Triumvirate Environmental Services Inc	1	PRICE	\$220.00
<u>Lone Star Hazmat Response, LLC</u>	1	PRICE	<u>\$350.00</u> ^a

Line 26 Testing of Unknowns - RCI

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Green Planet, Inc.	1	PRICE	\$65.00
<u>Lone Star Hazmat Response, LLC</u>	1	PRICE	<u>\$75.00</u> ^a
SPECIALIZED WASTE SYSTEMS, INC	1	PRICE	\$124.00
Triumvirate Environmental Services Inc	1	PRICE	\$150.00

Line27 Testing of Unknowns - B TEX

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Green Planet, Inc.	1	PRICE	\$65.00
SPECIALIZED WASTE SYSTEMS, INC	1	PRICE	\$94.00
Triumvirate Environmental Services Inc	1	PRICE	\$140.00
<u>Lone Star Hazmat Response, LLC</u>	1	PRICE	<u>\$160.00</u> ^a

Line 28 Testing of Unknowns - PCB

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Green Planet, Inc.	1	PRICE	\$65.00
SPECIALIZED WASTE SYSTEMS, INC	1	PRICE	\$113.00
Triumvirate Environmental Services Inc	1	PRICE	\$120.00
<u>Lone Star Hazmat Response, LLC</u>	1	PRICE	<u>\$220.00</u> ^a

Line 29 List surcharges for handling overpacks at destination

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
SPECIALIZED WASTE SYSTEMS, INC	1	EA	\$60.00
Green Planet, Inc.	1	EA	\$65.00
Triumvirate Environmental Services Inc	1	EA	\$95.00
<u>Lone Star Hazmat Response, LLC</u>	1	EA	<u>\$150.00</u> ^a

Line 30 Waste Paint Related Materials Disposal, 55 Gallon Container, Liquid Per Drum

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Triumvirate Environmental Services Inc	1	55 Gallon Drum	\$115.00
SPECIALIZED WASTE SYSTEMS, INC	1	55 Gallon Drum	\$119.00
Green Planet, Inc.	1	55 Gallon Drum	\$125.00
<u>Lone Star Hazmat Response, LLC</u>	1	55 Gallon Drum	<u>\$251.00</u> ^a

^b **Line 31 Waste Paint Related Materials Disposal, 55 Gallon Container, Liquid Per Drum**

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
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Line 32 Waste Paint Related Materials Disposal, 55 Gallon Container, Sludge Per Drum

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
SPECIALIZED WASTE SYSTEMS, INC	1	55 Gallon Drum	\$195.00
Triumvirate Environmental Services Inc	1	55 Gallon Drum	\$235.00
Green Planet, Inc.	1	55 Gallon Drum	\$250.00
<u>Lone Star Hazmat Response, LLC</u>	1	55 Gallon Drum	<u>\$392.00</u> ^a

^b **Line 33 Waste Paint Related Materials Disposal, 55 Gallon Container, Sludge Per Drum**

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
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Line 34 Waste Paint Related Materials Disposal, 55 Gallon Container, Solids Per Drum

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
SPECIALIZED WASTE SYSTEMS, INC	1	55 Gallon Drum	\$327.00
Triumvirate Environmental Services Inc	1	55 Gallon Drum	\$425.00
Green Planet, Inc.	1	55 Gallon Drum	\$450.00
<u>Lone Star Hazmat Response, LLC</u>	1	55 Gallon Drum	<u>\$472.00</u> ^a

Line 35 Disposal of Various Solids, Per Gallon

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
SPECIALIZED WASTE SYSTEMS, INC	1	Per Gallon	\$2.00
Triumvirate Environmental Services Inc	1	Per Gallon	\$2.50
<u>Lone Star Hazmat Response, LLC</u>	1	Per Gallon	<u>\$3.00</u> ^a
Green Planet, Inc.	1	Per Gallon	\$5.00

Line 36 Disposal of Various Solids, Per 55 Gallon Drum

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
SPECIALIZED WASTE SYSTEMS, INC	1	55 Gallon Drum	\$109.00
Triumvirate Environmental Services Inc	1	55 Gallon Drum	\$115.00
Green Planet, Inc.	1	55 Gallon Drum	\$125.00
<u>Lone Star Hazmat Response, LLC</u>	1	55 Gallon Drum	<u>\$157.00</u> ^a

Line 37 TCLP Metals with no "F" listings, Per Gallon

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Triumvirate Environmental Services Inc	1	Per Gallon	\$3.50
<u>Lone Star Hazmat Response, LLC</u>	1	Per Gallon	<u>\$7.00</u> ^a
SPECIALIZED WASTE SYSTEMS, INC	1	Per Gallon	\$7.90
Green Planet, Inc.	1	Per Gallon	\$8.00

Line 38 TCLP Metals with no "F" listings, Per 55 Gallon Drum

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
SPECIALIZED WASTE SYSTEMS, INC	1	55 Gallon Drum	\$370.00
<u>Lone Star Hazmat Response, LLC</u>	1	55 Gallon Drum	<u>\$380.00</u> ^a
Green Planet, Inc.	1	55 Gallon Drum	\$450.00
Triumvirate Environmental Services Inc	1	55 Gallon Drum	\$605.00

Line 39 Batteries, Alkaline, Disposal Per Pound

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Green Planet, Inc.	1	Per Pound	\$0.65
Triumvirate Environmental Services Inc	1	Per Pound	\$1.00
SPECIALIZED WASTE SYSTEMS, INC	1	Per Pound	\$1.15
<u>Lone Star Hazmat Response, LLC</u>	1	Per Pound	<u>\$3.00</u> ^a

Line 40 Batteries, Lithium, Disposal Per Pound

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
SPECIALIZED WASTE SYSTEMS, INC	1	Per Pound	\$0.84
Triumvirate Environmental Services Inc	1	Per Pound	\$2.00
<u>Lone Star Hazmat Response, LLC</u>	1	Per Pound	<u>\$3.00</u> ^a
Green Planet, Inc.	1	Per Pound	\$3.25

Line 41 Batteries, Nickel Cadmium, Disposal Per Pound

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Green Planet, Inc.	1	Per Pound	\$0.65
Triumvirate Environmental Services Inc	1	Per Pound	\$2.50
SPECIALIZED WASTE SYSTEMS, INC	1	Per Pound	\$2.76
<u>Lone Star Hazmat Response, LLC</u>	1	Per Pound	<u>\$3.00</u> ^a

Line 42 Non-Hazardous Liquids, Disposal Per Gallon

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Triumvirate Environmental Services Inc	1	Per Gallon	\$1.00
SPECIALIZED WASTE SYSTEMS, INC	1	Per Gallon	\$1.99
Green Planet, Inc.	1	Per Gallon	\$2.00
<u>Lone Star Hazmat Response, LLC</u>	1	Per Gallon	<u>\$3.00</u> ^a

Line 43 Non-Hazardous Liquids, Disposal Per 55 Gallon Drum

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
SPECIALIZED WASTE SYSTEMS, INC	1	Per 55 Gallon Drum	\$109.00
Triumvirate Environmental Services Inc	1	Per 55 Gallon Drum	\$125.00
Green Planet, Inc.	1	Per 55 Gallon Drum	\$125.00
<u>Lone Star Hazmat Response, LLC</u>	1	Per 55 Gallon Drum	<u>\$157.00</u> ^a

Line 44 Caustic Liquids, Disposal Per Gallon

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Triumvirate Environmental Services Inc	1	Per Gallon	\$2.50
<u>Lone Star Hazmat Response, LLC</u>	1	Per Gallon	<u>\$6.00</u> ^a
SPECIALIZED WASTE SYSTEMS, INC	1	Per Gallon	\$7.22
Green Planet, Inc.	1	Per Gallon	\$8.00

Line 45 Caustic Liquids, Disposal Per 55 Gallon Drum

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
<u>Lone Star Hazmat Response, LLC</u>	1	55 Gallon Drum	<u>\$380.00</u> ^a
SPECIALIZED WASTE SYSTEMS, INC	1	55 Gallon Drum	\$397.00
Green Planet, Inc.	1	55 Gallon Drum	\$450.00
Triumvirate Environmental Services Inc	1	55 Gallon Drum	\$605.00

Line 46 Acidic Liquids, Disposal Per Gallon

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Triumvirate Environmental Services Inc	1	Per Gallon	\$2.50
<u>Lone Star Hazmat Response, LLC</u>	1	Per Gallon	<u>\$5.00</u> ^a
SPECIALIZED WASTE SYSTEMS, INC	1	Per Gallon	\$7.22
Green Planet, Inc.	1	Per Gallon	\$8.00

Line 47 Acidic Liquids, Disposal Per 55 Gallon Drum

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
SPECIALIZED WASTE SYSTEMS, INC	1	Per 55 Gallon Drum	\$397.00
Green Planet, Inc.	1	Per 55 Gallon Drum	\$450.00
<u>Lone Star Hazmat Response, LLC</u>	1	Per 55 Gallon Drum	<u>\$561.00</u> ^a
Triumvirate Environmental Services Inc	1	Per 55 Gallon Drum	\$605.00

Line 48 Regulated Liquids, Disposal Per Gallon

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
Triumvirate Environmental Services Inc	1	Per Gallon	\$1.00
SPECIALIZED WASTE SYSTEMS, INC	1	Per Gallon	\$2.06
<u>Lone Star Hazmat Response, LLC</u>	1	Per Gallon	<u>\$3.00</u> ^a
Green Planet, Inc.	1	Per Gallon	\$8.00

Line 49 Regulated Liquids, Disposal Per 55 Gallon Drum

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
SPECIALIZED WASTE SYSTEMS, INC	1	Per 55 Gallon Drum	\$112.00
Triumvirate Environmental Services Inc	1	Per 55 Gallon Drum	\$125.00
<u>Lone Star Hazmat Response, LLC</u>	1	Per 55 Gallon Drum	<u>\$157.00</u> ^a
Green Planet, Inc.	1	Per 55 Gallon Drum	\$450.00

Line 50 Mercury Waste, Disposal Per 5 Gallon Container

SUPPLIER	QTY	UOM	PRICE
Green Planet, Inc.	1	Per 5 Gallon Container	\$350.00
SPECIALIZED WASTE SYSTEMS, INC	1	Per 5 Gallon Container	\$513.00
Triumvirate Environmental Services Inc	1	Per 5 Gallon Container	\$600.00
Lone Star Hazmat Response, LLC	1	Per 5 Gallon Container	\$2,418.00^a

Line 51 PCB's - Less than 50 PPM, Disposal Per Gallon

SUPPLIER	QTY	UOM	PRICE
Triumvirate Environmental Services Inc	1	Per Gallon	\$0.00
Lone Star Hazmat Response, LLC	1	Per Gallon	\$2.00^a
Green Planet, Inc.	1	Per Gallon	\$8.00
SPECIALIZED WASTE SYSTEMS, INC	1	Per Gallon	\$15.00

Line 52 PCB's - 50 PPM - 499 PPM, Disposal Per Gallon

SUPPLIER	QTY	UOM	PRICE
Triumvirate Environmental Services Inc	1	Per Gallon	\$0.00
Lone Star Hazmat Response, LLC	1	Per Gallon	\$4.00^a
SPECIALIZED WASTE SYSTEMS, INC	1	Per Gallon	\$15.00
Green Planet, Inc.	1	Per Gallon	\$15.00

Line 53 PCB's - 500 PPM and above, Disposal Per Gallon

SUPPLIER	QTY	UOM	PRICE
Triumvirate Environmental Services Inc	1	Per Gallon	\$0.00
Lone Star Hazmat Response, LLC	1	Per Gallon	\$4.00^a
Green Planet, Inc.	1	Per Gallon	\$18.00
SPECIALIZED WASTE SYSTEMS, INC	1	Per Gallon	\$27.00

^b **Line 54 Ballast PCB, Disposal Per Pound**

SUPPLIER	QTY	UOM	PRICE
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Line 55 Hourly Rental, Vacuum Truck Per Hour

SUPPLIER	QTY	UOM	PRICE
SPECIALIZED WASTE SYSTEMS, INC	1	Hour	\$100.00
Triumvirate Environmental Services Inc	1	Hour	\$125.00
Green Planet, Inc.	1	Hour	\$125.00
Lone Star Hazmat Response, LLC	1	Hour	\$160.00^a

Line 56 Daily Rental, Vacuum Truck Per Day

SUPPLIER	QTY	UOM	PRICE
SPECIALIZED WASTE SYSTEMS, INC	1	Day	\$800.00
Triumvirate Environmental Services Inc	1	Day	\$1,200.00
Lone Star Hazmat Response, LLC	1	Day	\$1,200.00^a
Green Planet, Inc.	1	Day	\$1,200.00

Line 57 Hourly Rental, Super Vacuum Per Hour

SUPPLIER	QTY	UOM	PRICE
SPECIALIZED WASTE SYSTEMS, INC	1	Hour	\$195.00
Triumvirate Environmental Services Inc	1	Hour	\$200.00
Green Planet, Inc.	1	Hour	\$225.00
Lone Star Hazmat Response, LLC	1	Hour	\$490.00^a

Line 58 Daily Rental, Super Vacuum Per Day

SUPPLIER	QTY	UOM	PRICE
SPECIALIZED WASTE SYSTEMS, INC	1	Day	\$1,800.00
Triumvirate Environmental Services Inc	1	Day	\$2,200.00
Green Planet, Inc.	1	Day	\$2,250.00
Lone Star Hazmat Response, LLC	1	Day	\$3,900.00^a

Line 59 Hourly Rental, Vacuum Pump Per Hour

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
SPECIALIZED WASTE SYSTEMS, INC	1	Hour	\$30.00
<u>Lone Star Hazmat Response, LLC</u>	1	Hour	<u>\$35.00</u> ^a
Green Planet, Inc.	1	Hour	\$45.00
Triumvirate Environmental Services Inc	1	Hour	\$45.00

Line 60 Daily Rental, Vacuum Pump Per Day

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
SPECIALIZED WASTE SYSTEMS, INC	1	Day	\$240.00
<u>Lone Star Hazmat Response, LLC</u>	1	Day	<u>\$250.00</u> ^a
Green Planet, Inc.	1	Day	\$350.00
Triumvirate Environmental Services Inc	1	Day	\$350.00

Line 61 Hourly Rental, Pressure Washer Per Hour

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
SPECIALIZED WASTE SYSTEMS, INC	1	Hour	\$45.00
Green Planet, Inc.	1	Hour	\$50.00
<u>Lone Star Hazmat Response, LLC</u>	1	Hour	<u>\$50.00</u> ^a
Triumvirate Environmental Services Inc	1	Hour	\$60.00

Line 62 Daily Rental, Pressure Washer Per Day

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PRICE</u>
SPECIALIZED WASTE SYSTEMS, INC	1	Day	\$360.00
<u>Lone Star Hazmat Response, LLC</u>	1	Day	<u>\$375.00</u> ^a
Triumvirate Environmental Services Inc	1	Day	\$400.00
Green Planet, Inc.	1	Day	\$450.00

Line 63 Percent of Mark Up on Equipment or Supplies not listed

<u>SUPPLIER</u>	<u>QTY</u>	<u>UOM</u>	<u>PERCENT</u>
SPECIALIZED WASTE SYSTEMS, INC	1	EA	20.0%
Triumvirate Environmental Services Inc	1	EA	20.0%
<u>Lone Star Hazmat Response, LLC</u>	1	EA	<u>20.0%</u> ^a
Green Planet, Inc.	1	EA	20.0%

24-09-6460R-RFP Hazardous Waste Disposal

TEAM SCORE SUMMARY

Company/Vendor Name	Evaluator 1	Evaluator 2	Evaluator 3	Average Score	Ranking
Green Planet, Inc.	73.80	77.80	55.00	68.87	4.00
Lone Star Hazmat Response, LLC	77.00	76.00	71.20	74.73	1.00
SPECIALIZED WASTE SYSTEMS, INC	74.00	76.50	63.00	71.17	2.00
Triumvirate Environmental Services Inc	66.40	71.90	68.60	68.97	3.00

Memo:

To: Darin Crawford, *Assist Superintendent for Support Services*

From: James Briscoe, *Director of Procurement Services*

Subject: *Award for Annual Contract 24-09-6460R-RFP Hazardous Waste Disposal*

Date: 10/23/2024

At present, the Cypress-Fairbanks Independent School District (CFISD) is in the process of considering the award of the Hazardous Waste Disposal Annual Contract #24-09-6460R-RFP to Lone Star Hazmat Response LLC, as per the user department's assessment of overall best value to the District.

The proposed contract is set to commence on November 12, 2024, or upon Board Approval, and will run until September 30, 2025. The contract will remain in force for one (1) year through September 30, 2025, with the possibility of automatic annual renewal for two (2) additional one-year terms through September 30, 2027, unless either party provides thirty (30) days written notice of non-renewal. Subject to mutual agreement, proposed prices may be extended beyond the firm price offer date on a month-to-month basis for up to 6 months.

Given the substantial size and extensive geographical coverage of our District, we have encountered historical challenges with previous waste disposal service providers, resulting in additional charges beyond the contract and delayed service. In the past, the primary focus for best value was predominantly centered on price, potentially leading to vendors underbidding the service and consequently delivering subpar performance.

However, with the implementation of our N.E.R.D best value approach model, our selection process now prioritizes the best value for the District, necessitating environmental remediation crews equipped with the latest techniques and appropriate tools to manage a wide spectrum of soil disposal and other long-term waste cleanup projects.

Hazardous Waste Disposal is imperative for the proper elimination of waste, chemicals, specimens, batteries, etc., in adherence to federal, state, and local regulations. This activity is predominantly carried out at the secondary school level within the science departments. Lone Star Hazmat Response has met the criteria to effectively serve our District at the required level, ensuring compliance with regulations, upholding a positive image for the District, and ensuring the safety of our students, staff, and community.

Sincerely,

James Briscoe

Director of Procurement Services Cypress-Fairbanks ISD



2025-2026 Proposed Instructional Calendar



Texas Education Code

- Minimum of 75,600 minutes for students
- 187-day teacher contract
- Inclement weather days
- ~~4th Monday in August~~
- District of Innovation (DOI)
- May 15 (earliest last day of instruction)

Students = Minutes
Teachers = Days

Process to Develop Instructional Calendar

Committee: DEIC

Membership:

Teachers (2/3)

Parents

Businesses

Community Members

Non-teaching professionals

Meeting Dates

- Meeting 1 (9/23/24)
- Meeting 2 (10/17/24)
- Survey/Community Input
- Meeting 3 (10/30/24)
- Recommendation to the Board

Committee's Charge

- Recommend to the School board a calendar based on what is instructionally best for students (173 instructional days).
- Consider a calendar that would also serve as a retention and recruitment tool.



Instructional Calendar Considerations

- **Instructionally best for students**
- **PR/Retention - Teachers**
- **Minimum of 173 instructional days**
- **Balance semesters as much as possible**
- **Timing of professional development days**
- **State testing calendar**
- **Student attendance data**
- **Summer programs (district and college)**

Historical Community Expectations

- **Spring Break**
- **One week for Thanksgiving break**
- **Two weeks for winter holiday break**
- **Election day**
- **Holidays: Labor Day, Thanksgiving, Christmas eve/day, New Year's Day, Dr. Martin Luther King Jr. Day, Good Friday, Memorial Day**



12 Feeder Pattern Groups

- Worked in feeder pattern groups.
- Created 12 calendars.
- Each group presented their calendar.
- Group voted on calendars.
- 2 calendars to share with the community for input.



DRAFT 2025-26 Calendar Version 1

'25	JULY	AUGUST	SEPTEMBER
	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30
'26	JANUARY	FEBRUARY	MARCH
	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31
	APRIL	MAY	JUNE
	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30

IMPORTANT DATES
Aug. 4-12 Professional Days
Aug. 13 First Day of School
Sept. 1 Student/Staff Holiday
Oct. 13 Teacher Work Day/School Closure Make-up Day/Student Holiday/Inclement Weather Day
Oct. 14 Professional Day
Nov. 4 Professional Day
Nov. 24-28 Student/Staff Holiday
Dec. 22-Jan. 2 Student/Staff Holiday
Jan. 5 Teacher Work Day/School Closure Make-up Day/Student Holiday
Jan. 19 Student/Staff Holiday
Feb. 13 Teacher Work Day/School Closure Make-up Day/Student Holiday/Inclement Weather Day
Feb. 16 Professional Day
March 16-20 Student/Staff Holiday
April 3 Student/Staff Holiday
May 21 Last Day of School
May 22 Professional Day
May 25 Student/Staff Holiday

GRADING PERIODS

- | | |
|-------------------|-------------------|
| Elementary | Secondary |
| Aug. 13 - Oct. 10 | Aug. 13 - Oct. 10 |
| Oct. 15 - Dec. 19 | Oct. 15 - Dec. 19 |
| Jan. 6 - March 13 | Jan. 6 - March 13 |
| March 23 - May 21 | March 23 - May 21 |

LEGEND

- Student/Staff Holiday
- Professional Day/Student Holiday
- First and Last Days of School
- Inclement Weather Day
- Teacher Work Day/School Closure Make-up Day/Student Holiday

ACCESS



DRAFT 2025-26 Calendar Version 2

'25	JULY	AUGUST	SEPTEMBER
	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30
'26	JANUARY	FEBRUARY	MARCH
	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31
	APRIL	MAY	JUNE
	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30

IMPORTANT DATES
Aug. 4-12 Professional Days
Aug. 13 First Day of School
Sept. 1 Student/Staff Holiday
Oct. 10 Teacher Work Day/School Closure Make-up Day/Student Holiday/Inclement Weather Day
Oct. 13-14 Student/Staff Holiday
Nov. 3 Teacher Work Day/School Closure Make-up Day/Student Holiday/
Nov. 4 Student/Staff Holiday
Nov. 24-28 Student/Staff Holiday
Dec. 19-Jan. 2 Student/Staff Holiday
Jan. 5 Professional Day
Jan. 19 Student/Staff Holiday
Feb. 13 Professional Day
Feb. 16 Teacher Work Day/School Closure Make-up Day/Student Holiday/Inclement Weather Day
March 9-13 Student/Staff Holiday
April 3 Student/Staff Holiday
April 6 Professional Day
May 25 Student/Staff Holiday
May 28 Last Day of School
May 29 Professional Day

GRADING PERIODS

- | | |
|-------------------|-------------------|
| Elementary | Secondary |
| Aug. 13 - Oct. 9 | Aug. 13 - Oct. 9 |
| Oct. 15 - Dec. 18 | Oct. 15 - Dec. 18 |
| Jan. 6 - March 6 | Jan. 6 - March 6 |
| March 16 - May 27 | March 16 - May 28 |

LEGEND

- Student/Staff Holiday
- Professional Day/Student Holiday
- First and Last Days of School
- Inclement Weather Day
- Teacher Work Day/School Closure Make-up Day/Student Holiday

ACCESS



DRAFT 2025-26 Calendar Version 2

'25 JULY							AUGUST							SEPTEMBER								
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
		1	2	3	4	5					1	2	1	2	3	4	5	6				
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13		
13	14	15	16	17	18	19	10	11	12	13	14	15	16	14	15	16	17	18	19	20		
20	21	22	23	24	25	26	17	18	19	20	21	22	23	21	22	23	24	25	26	27		
27	28	29	30	31			24	25	26	27	28	29	30	28	29	30						
							31															
'26 JANUARY							FEBRUARY							MARCH								
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
				1	2	3	1	2	3	4	5	6	7	1	2	3	4	5	6	7		
4	5	6	7	8	9	10	8	9	10	11	12	13	14	8	9	10	11	12	13	14		
11	12	13	14	15	16	17	15	16	17	18	19	20	21	15	16	17	18	19	20	21		
18	19	20	21	22	23	24	22	23	24	25	26	27	28	22	23	24	25	26	27	28		
25	26	27	28	29	30	31								29	30	31						
APRIL							MAY							JUNE								
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
			1	2	3	4					1	2					1	2	3	4	5	6
5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13		
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26	27	28	29	30			24	25	26	27	28	29	30	28	29	30						
							31															

IMPORTANT DATES

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Feb. 16 Teacher Work Day/School Closure Make-up Day/Student Holiday/ Inclement Weather Day
March 9-13 Student/Staff Holiday
April 3 Student/Staff Holiday
April 6 Professional Day
May 25 Student/Staff Holiday
May 28 Last Day of School
May 29 Professional Day

Like

Student/Teacher holidays

Teacher Workdays/Student Holidays

Professional Development/Student Holidays

Disliked:

Last day of school

November 3rd and 4th - holiday should be on Monday

GRADING PERIODS

Elementary

Aug. 13 - Oct. 9
Oct. 15 - Dec. 18
Jan. 6 - March 6
March 16 - May 27

Secondary

Aug. 13 - Oct. 9
Oct. 15 - Dec. 18
Jan. 6 - March 6
March 16 - May 28

LEGEND

- Student/Staff Holiday
- Professional Day/Student Holiday
- First and Last Days of School
- Inclement Weather Day
- ★ Teacher Work Day/School Closure Make-up Day/Student Holiday

ACCESS

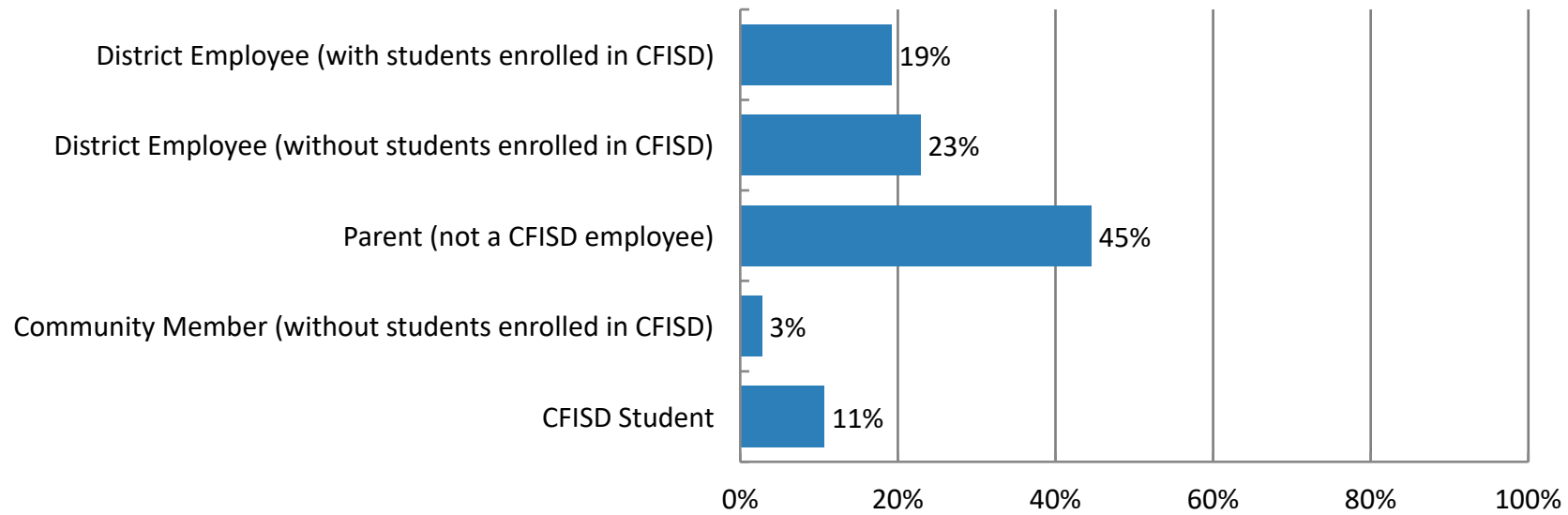
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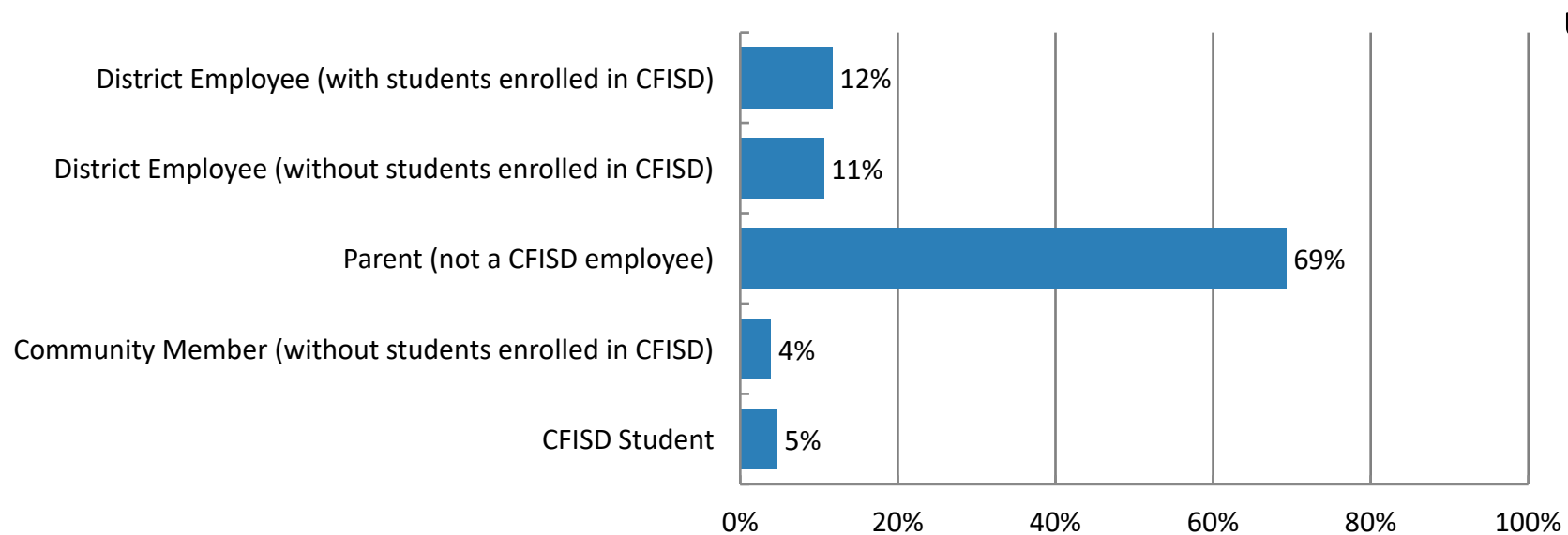
2025-26
Instructional Calendar Survey
All Participants

Which best describes you?

(N=16,144)



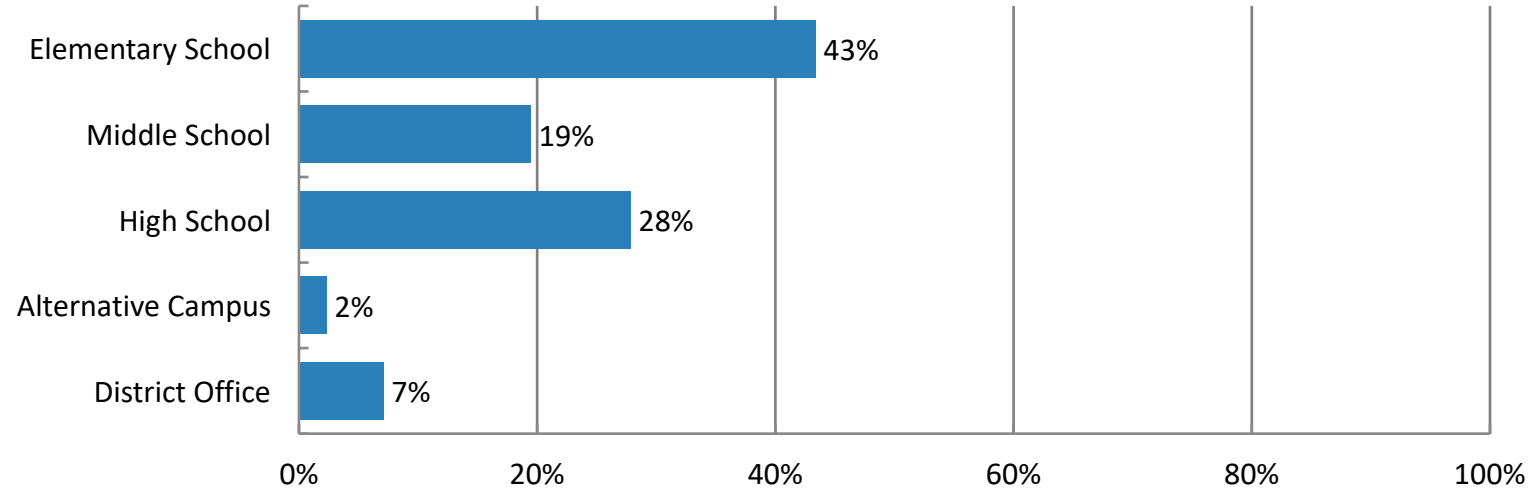
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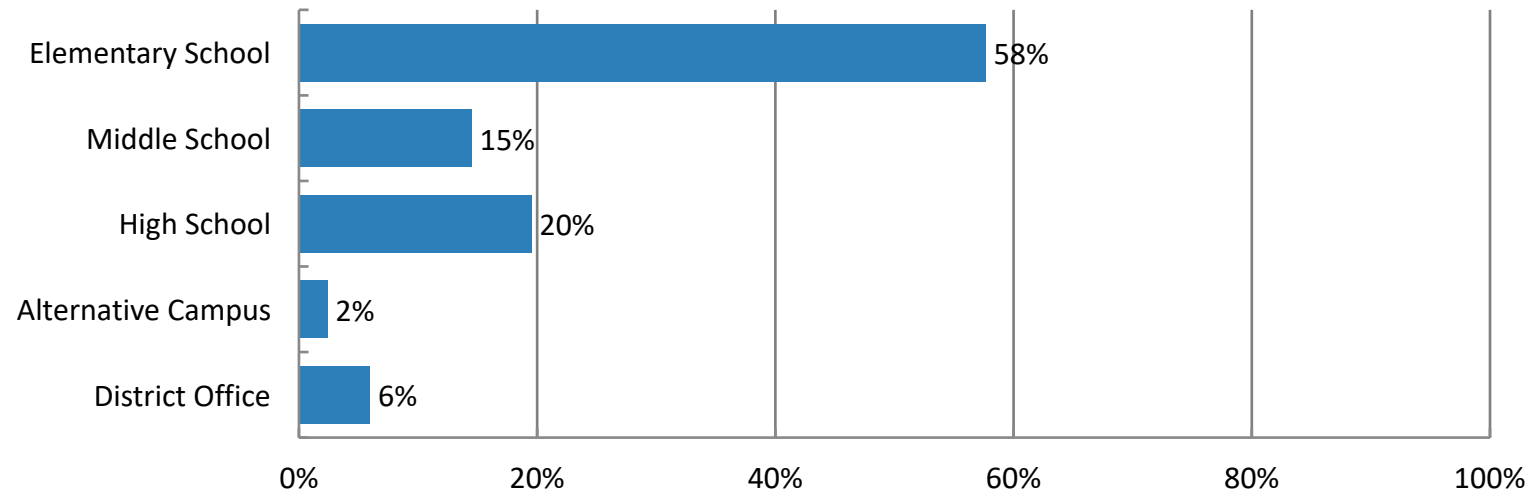
Unique IP Address Responses

If you are a district employee, which best describes your current assignment?

(N=6,787)



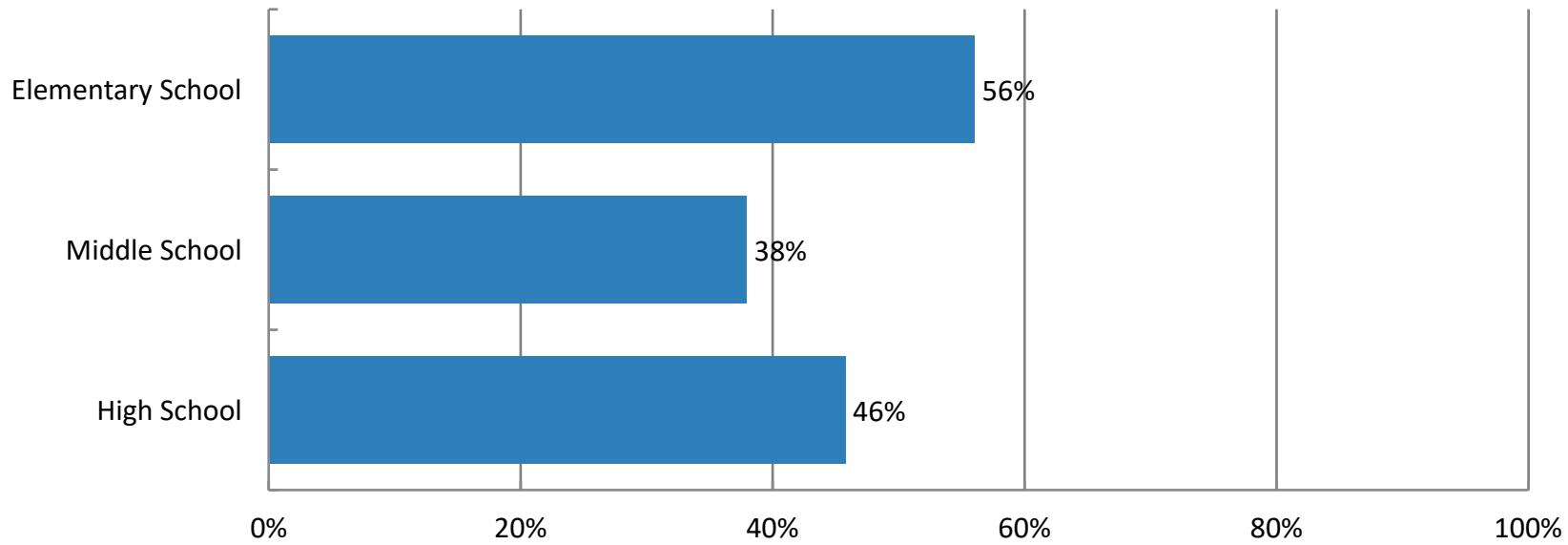
(N=1,896)



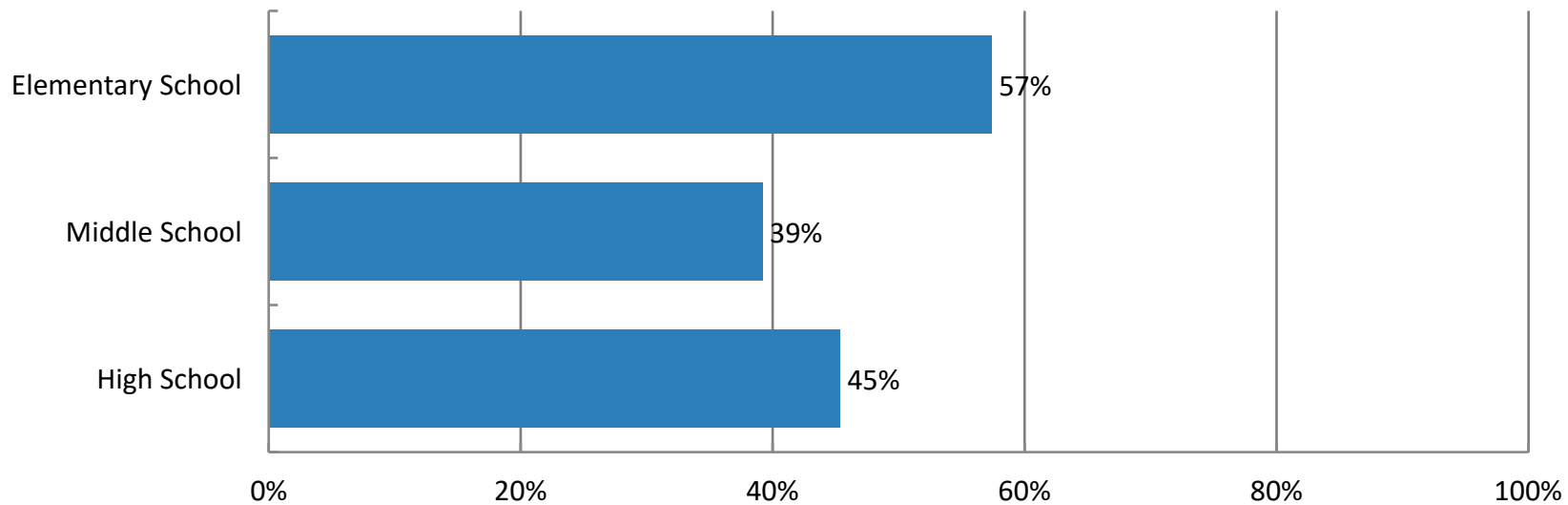
Unique IP Address Responses

If you have children in the district, which best describes their educational level? (Check all that apply.)

(N=10,294)



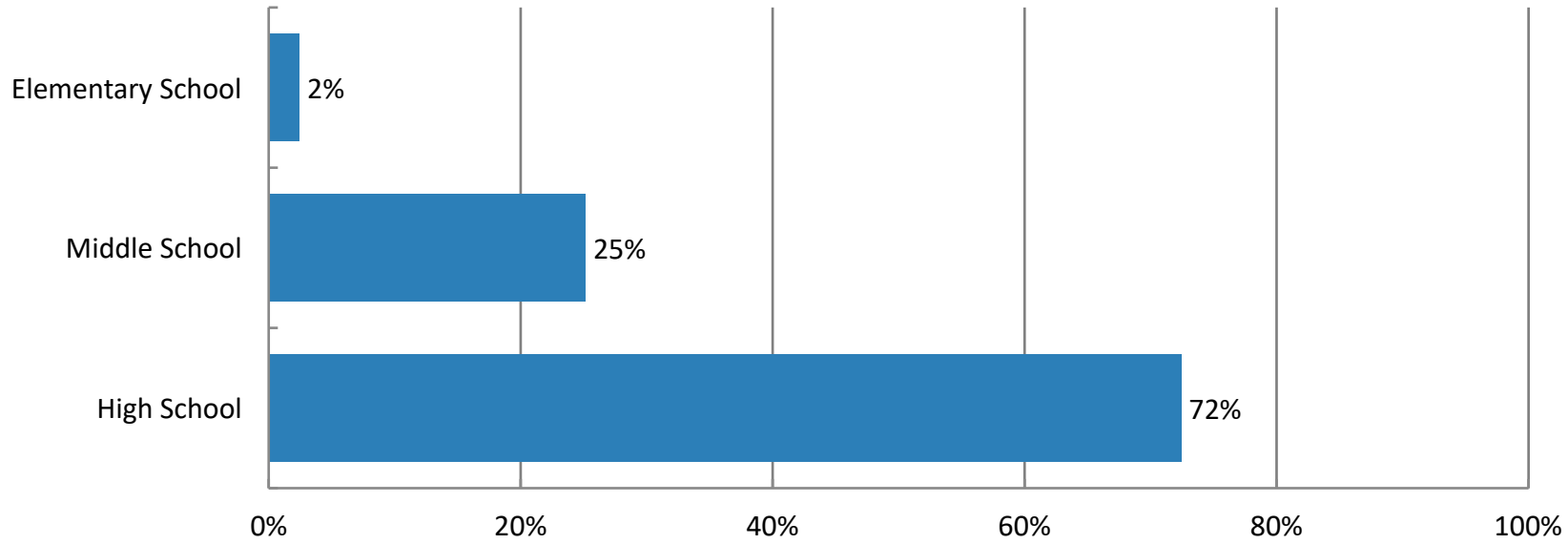
(N=6,897)



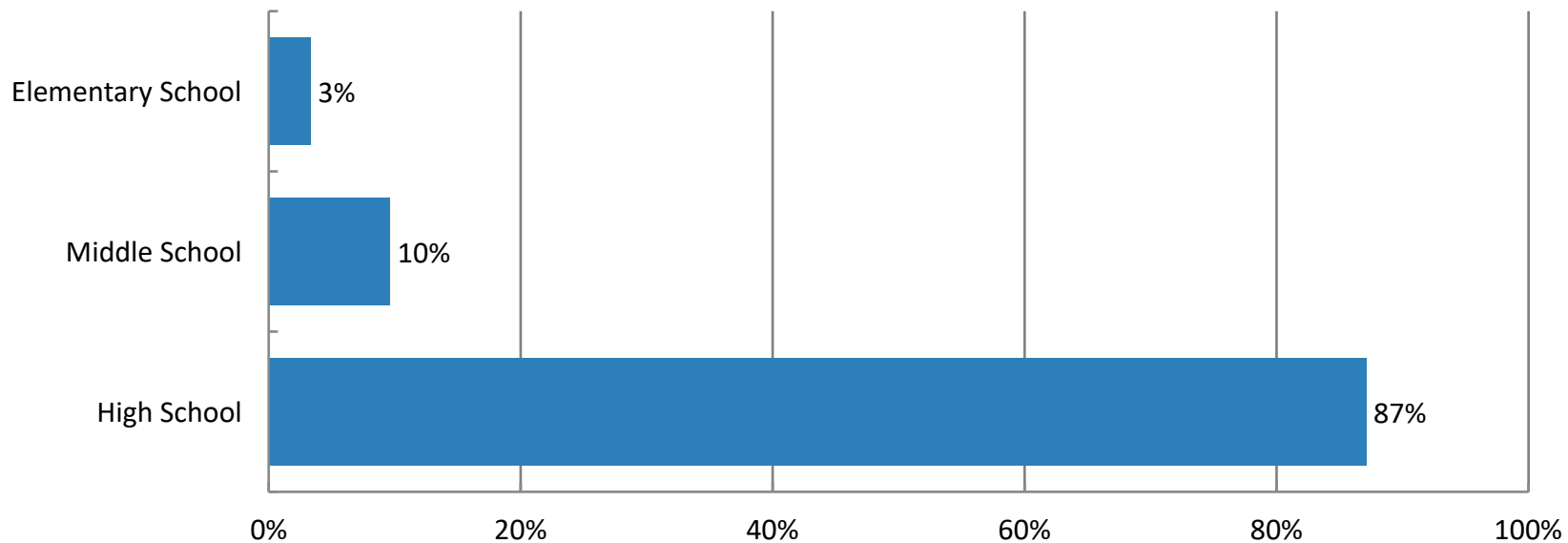
Unique IP Address Responses

If you are a CFISD student, which best describes your current level?

(N=1,722)

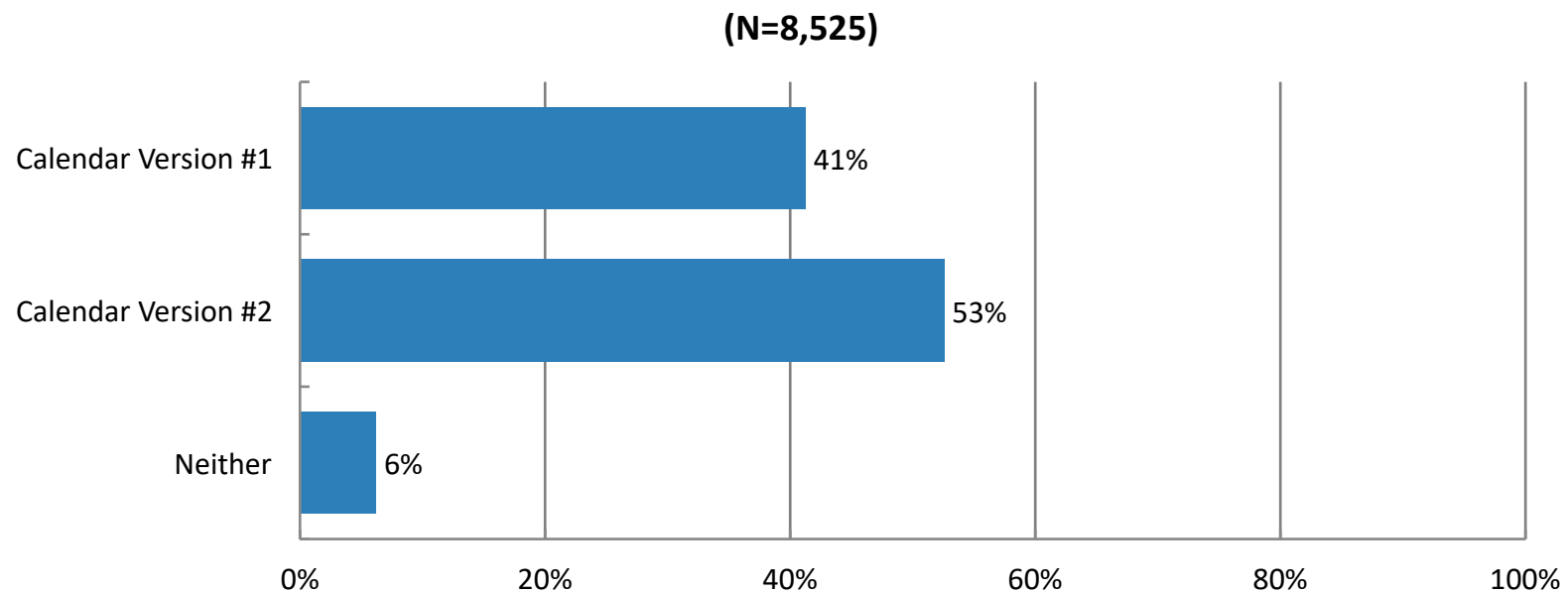
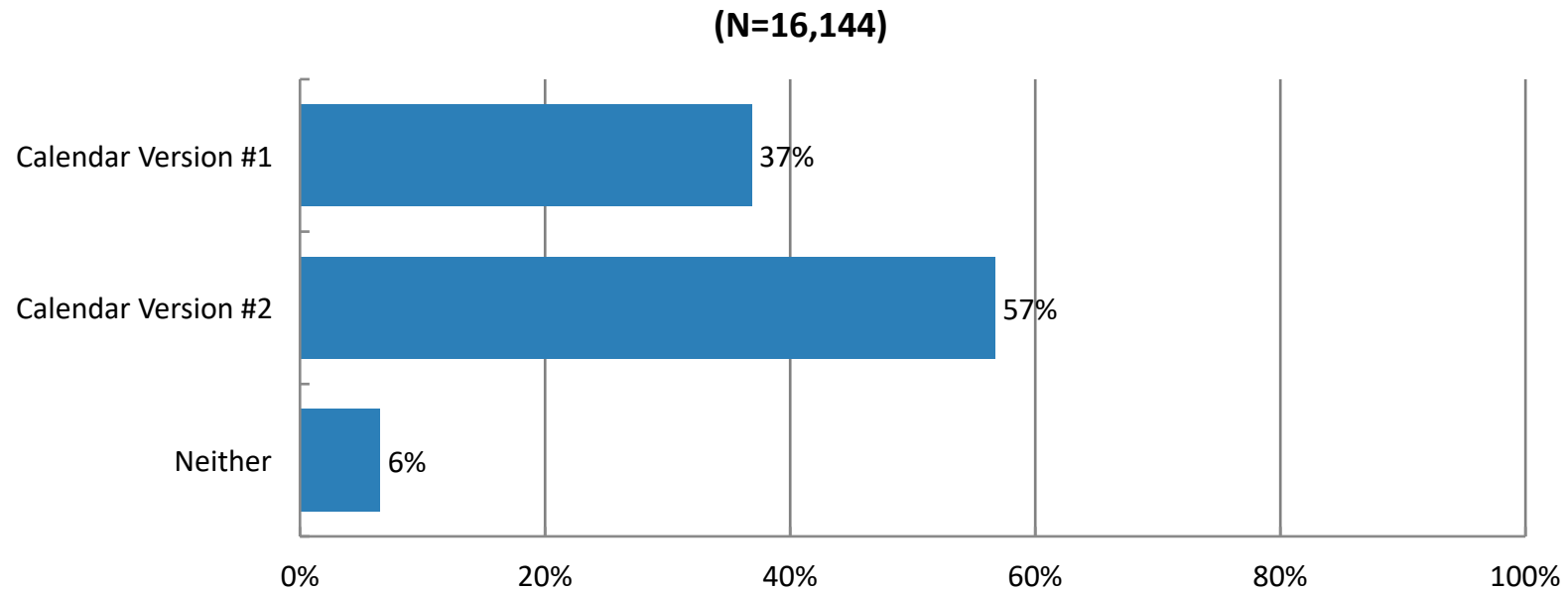


(N=395)



Unique IP Address Responses

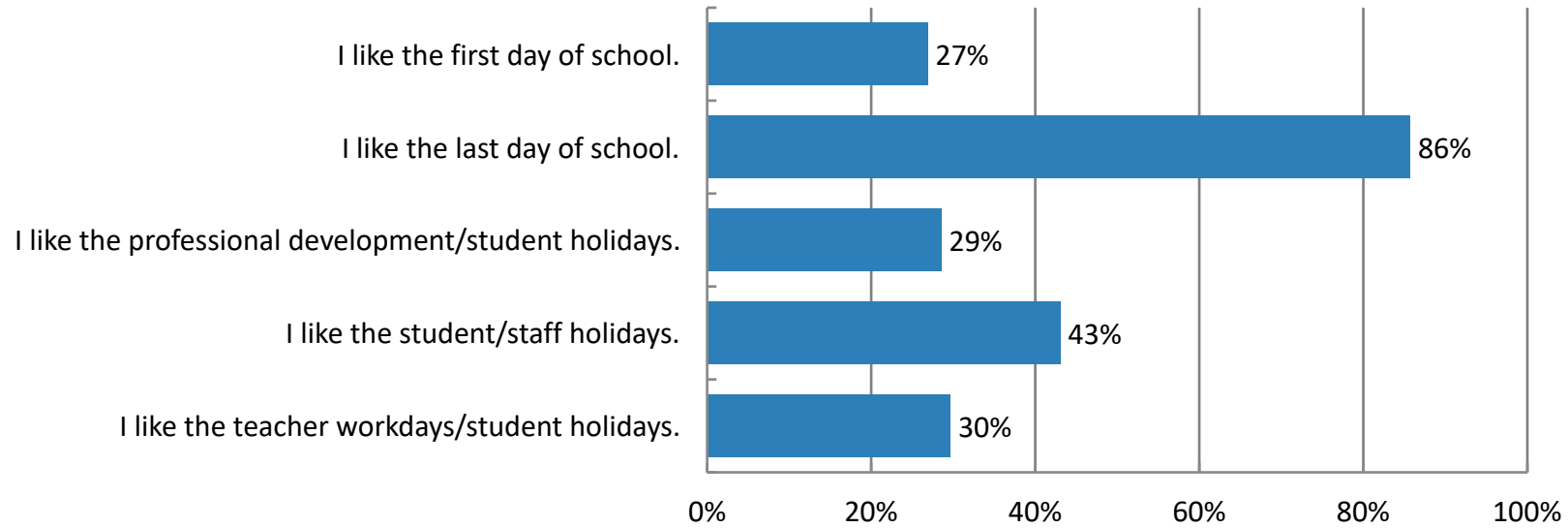
Which calendar do you prefer?



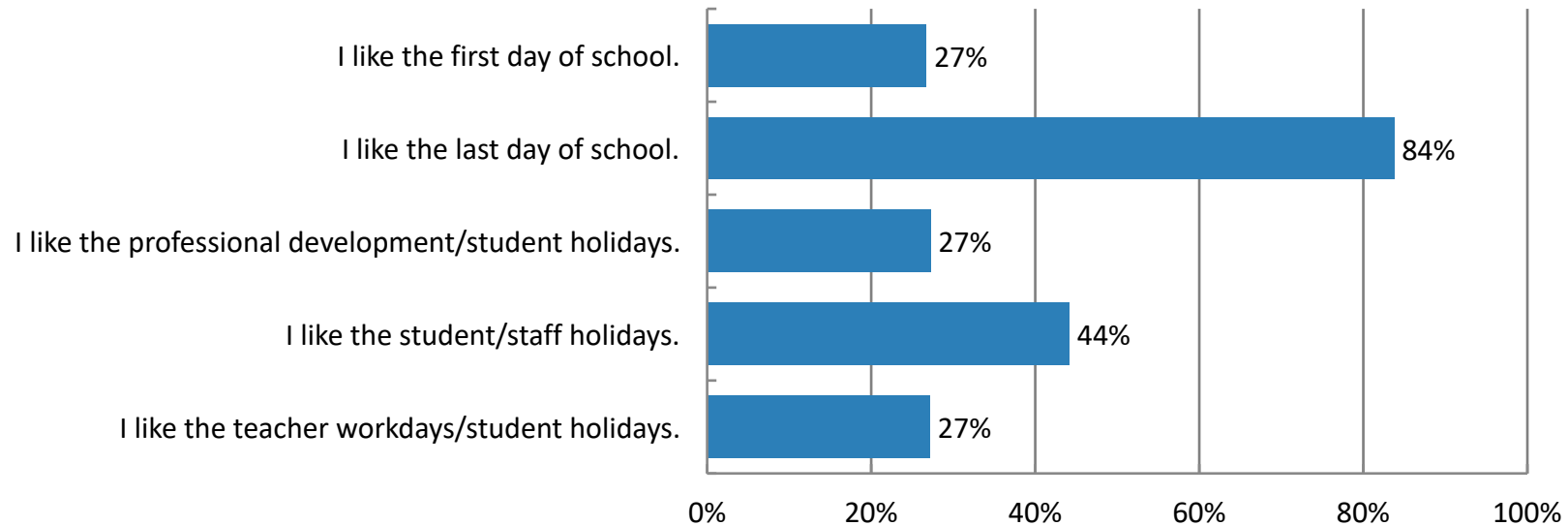
Unique IP Address Responses

Why do you prefer calendar version #1? (Select all that apply)

(N=5,946)



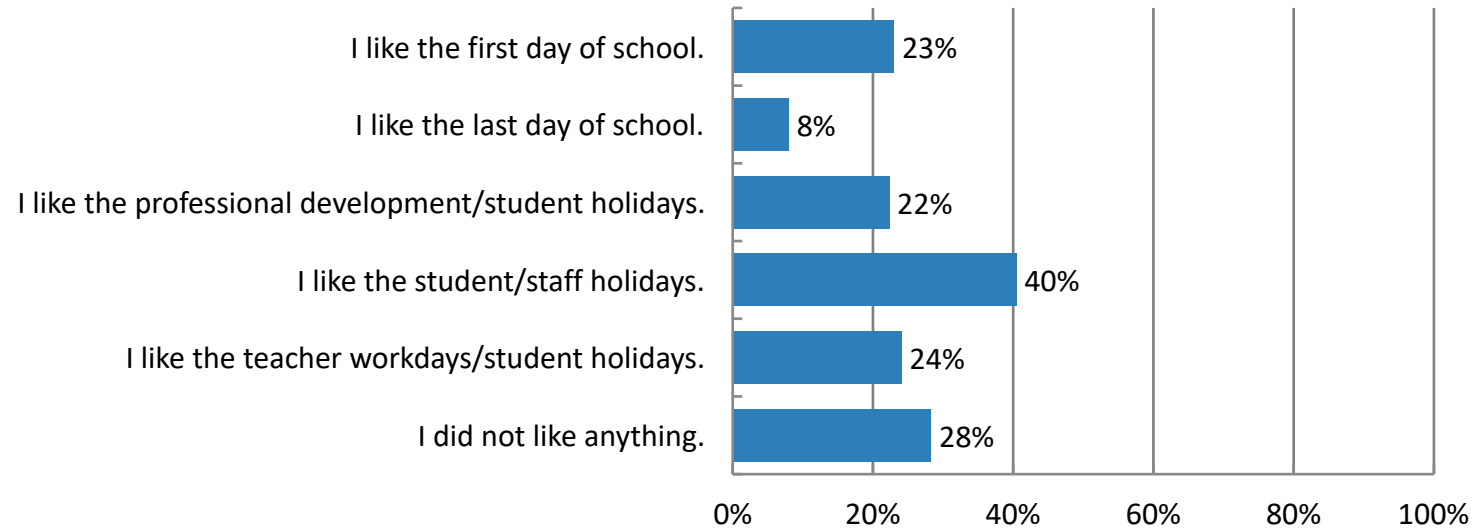
(N=3,516)



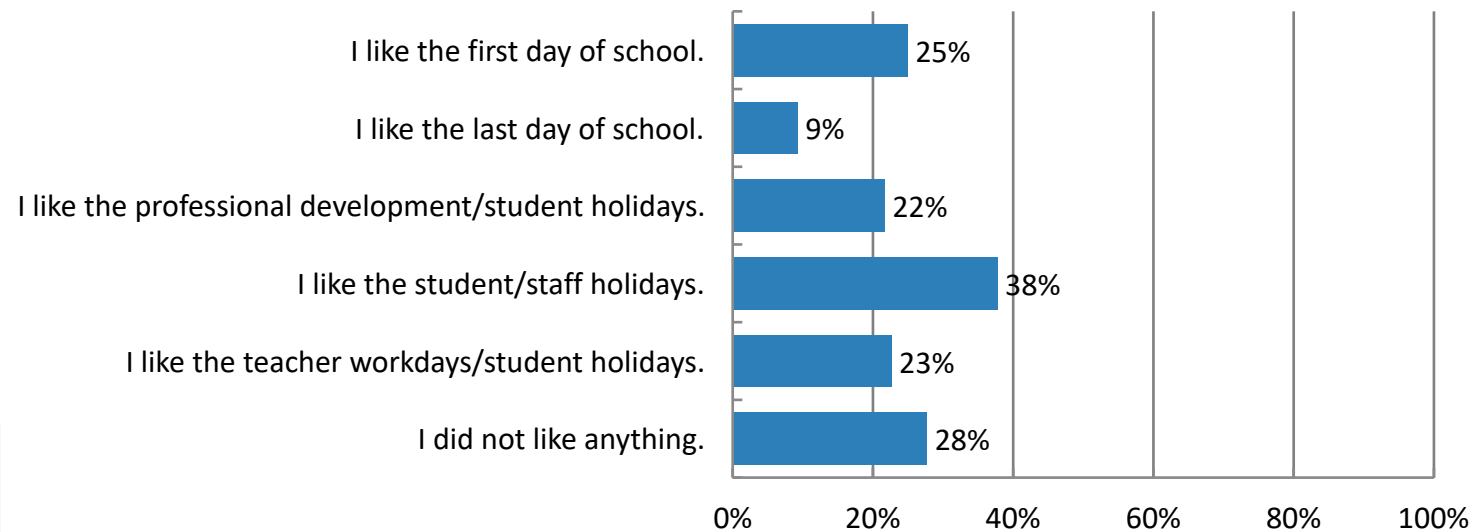
Unique IP Address Responses

Was there anything about calendar version #2 that you liked? (Select all that apply)

(N=5,946)



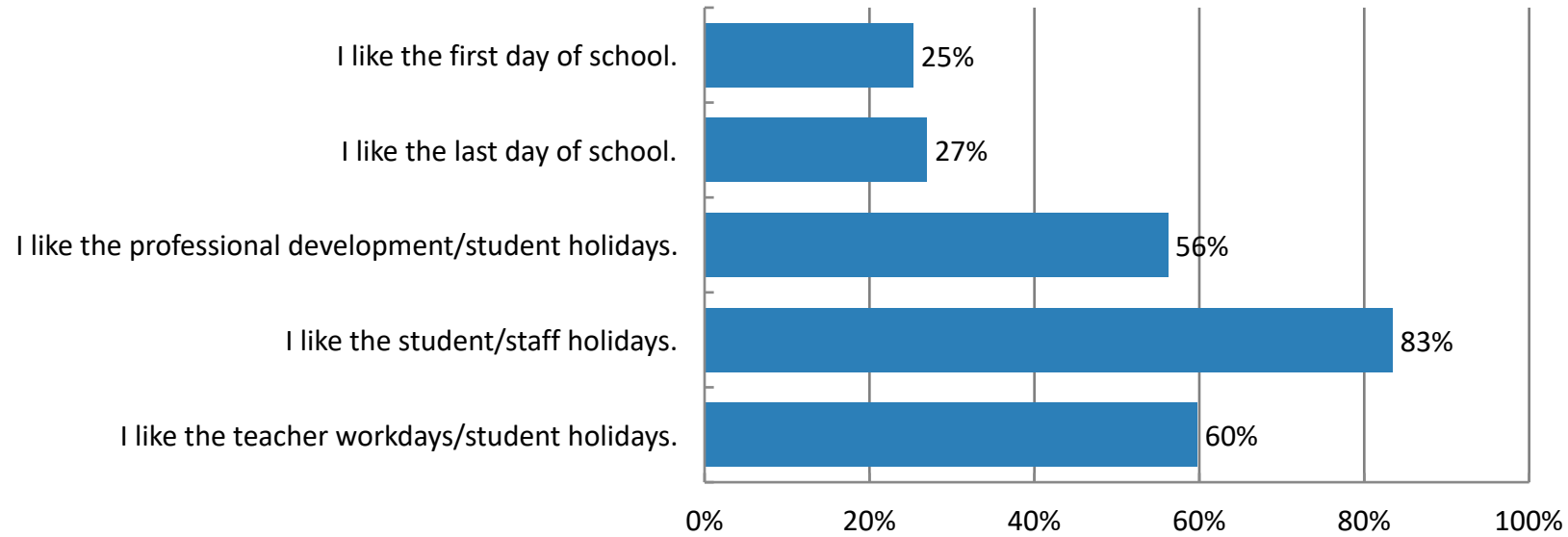
(N=3,516)



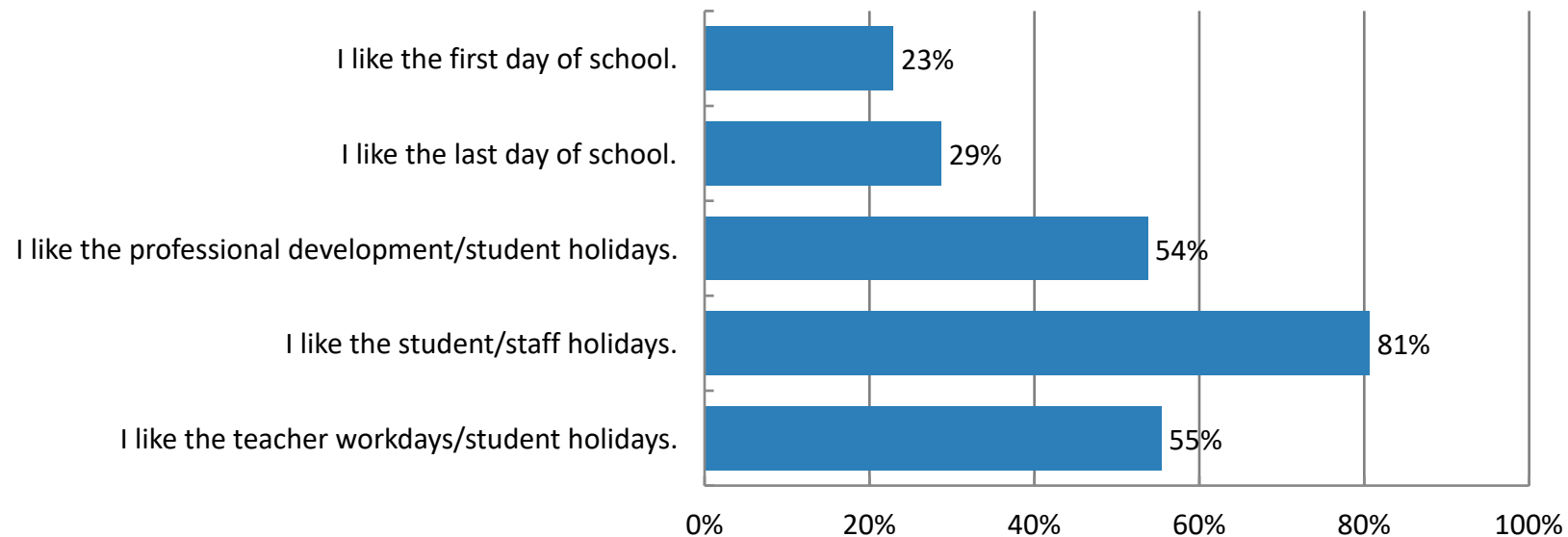
Unique IP Address Responses

Why do you prefer calendar version #2? (Select all that apply)

(N=9,150)



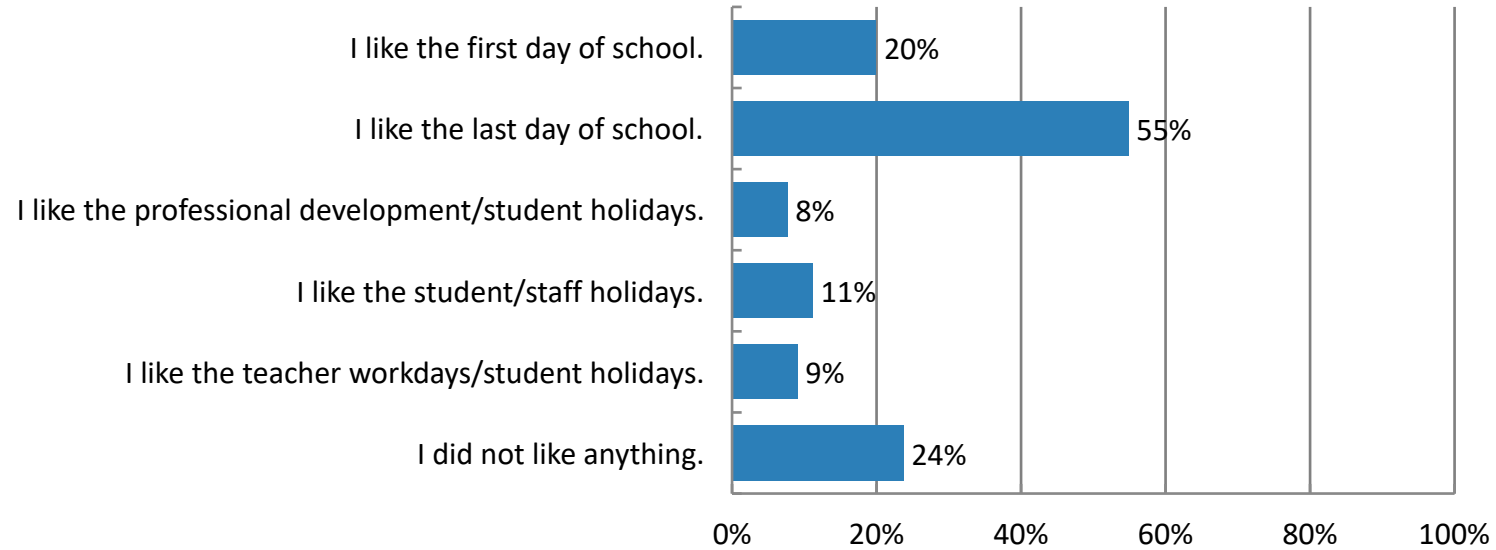
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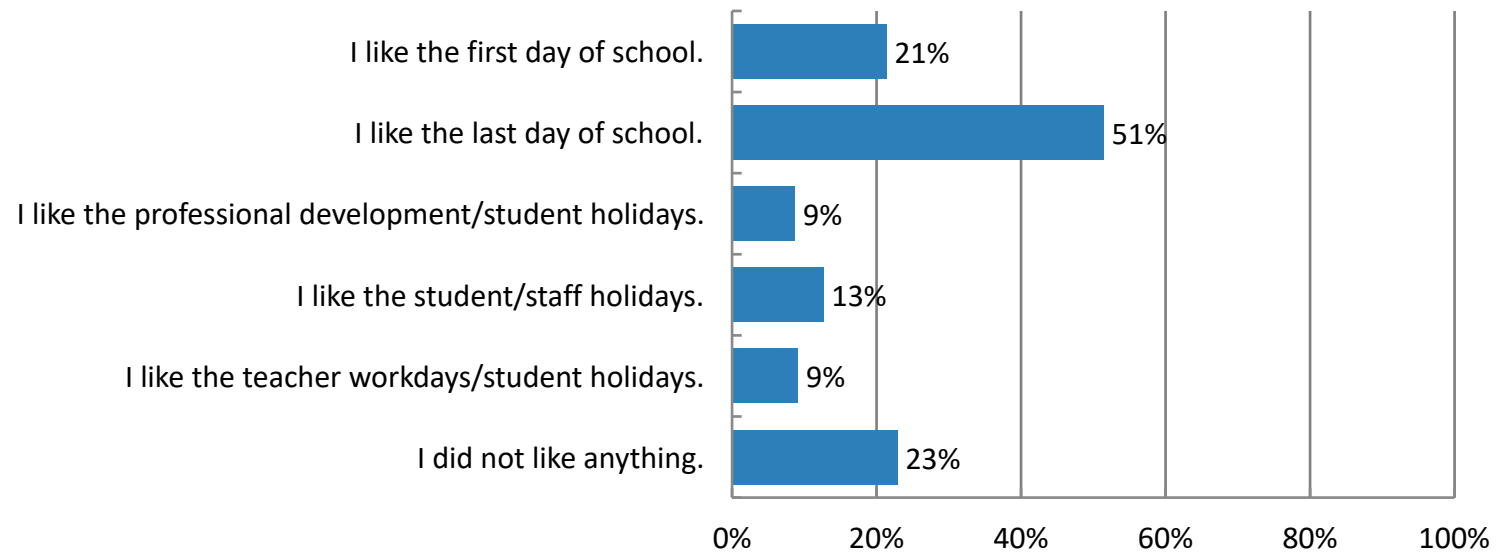
Unique IP Address Responses

Was there anything about calendar version #1 that you liked? (Select all that apply)

(N=9,150)



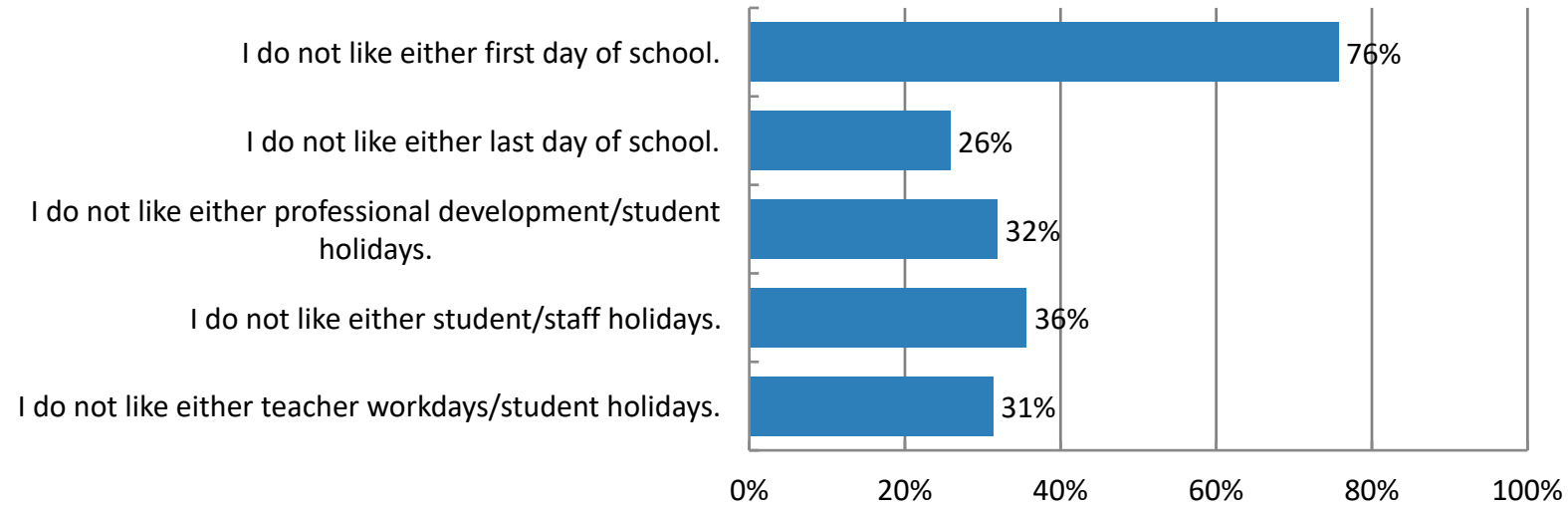
(N=4,481)



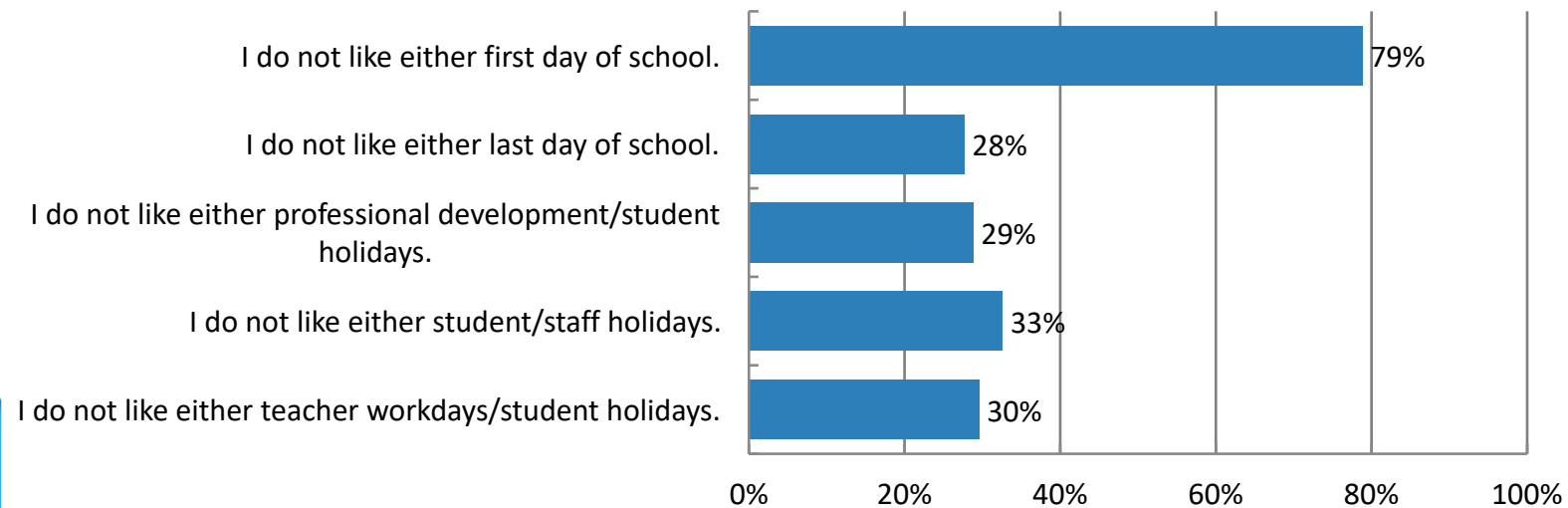
Unique IP Address Responses

If you selected neither, why? (Select all that apply)

(N=1,048)



(N=528)



Unique IP Address Responses

PROPOSED 2025-26 Calendar

'25 JULY							AUGUST							SEPTEMBER						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4						1	2	1	2	3	4	5	6	
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13
13	14	15	16	17	18	19	10	11	12	13	14	15	16	14	15	16	17	18	19	20
20	21	22	23	24	25	26	17	18	19	20	21	22	23	21	22	23	24	25	26	27
27	28	29	30	31			24	25	26	27	28	29	30	28	29	30				
							31													

'26 JANUARY							FEBRUARY							MARCH						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	1	2	3	4	5	6	7	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14	8	9	10	11	12	13	14
11	12	13	14	15	16	17	15	16	17	18	19	20	21	15	16	17	18	19	20	21
18	19	20	21	22	23	24	22	23	24	25	26	27	28	22	23	24	25	26	27	28
25	26	27	28	29	30	31								29	30	31				

APRIL							MAY							JUNE						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4						1	2	1	2	3	4	5	6	
5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13
12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20
19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27
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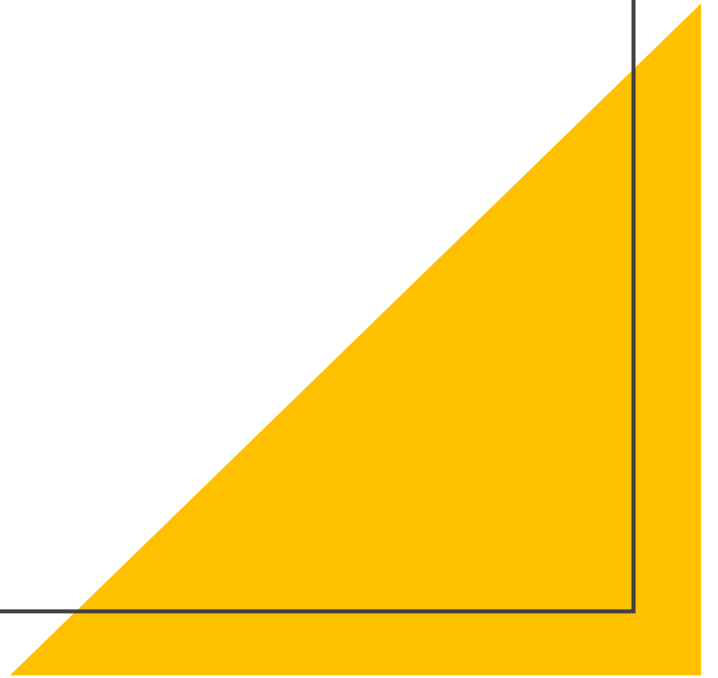
IMPORTANT DATES
Aug. 4-12 Professional Days
Aug. 13 First Day of School
Sept. 1 Student/Staff Holiday
Oct. 10 Teacher Work Day/School Closure Make-up Day/Student Holiday/ Inclement Weather Day
Oct. 13-14 Student/Staff Holiday
Nov. 3 Student/Staff Holiday
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April 3 Student/Staff Holiday
April 6 Professional Day
May 25 Student/Staff Holiday
May 28 Last Day of School
May 29 Professional Day

GRADING PERIODS	
Elementary Aug. 13 - Oct. 9 Oct. 15 - Dec. 18 Jan. 6 - March 6 March 16 - May 28	Secondary Aug. 13 - Oct. 9 Oct. 15 - Dec. 18 Jan. 6 - March 6 March 16 - May 28

LEGEND
 Student/Staff Holiday
 Professional Day/Student Holiday
 First and Last Days of School
 Inclement Weather Day
★ Teacher Work Day/School Closure Make-up Day/Student Holiday

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Questions



District	Days of Instruction	Elem. Minutes	MS Minutes	HS Minutes	ED%
CyFair	173	445	445	445	61%
Klein	171	435	435	440	53.7%
Katy	172	437	437	447	43.4%
Spring	175	440	440	440	84.3%
Spring Branch ISD	176	435	445	460	56.8%
Fort Bend	171	440	440	440	50.3%
Tomball	170	460	450	460/450	29%
Alief	176	445	440	445	86.6%
*Aldine	169	455	455	465	91.6%

*Has extended day school beyond these days.

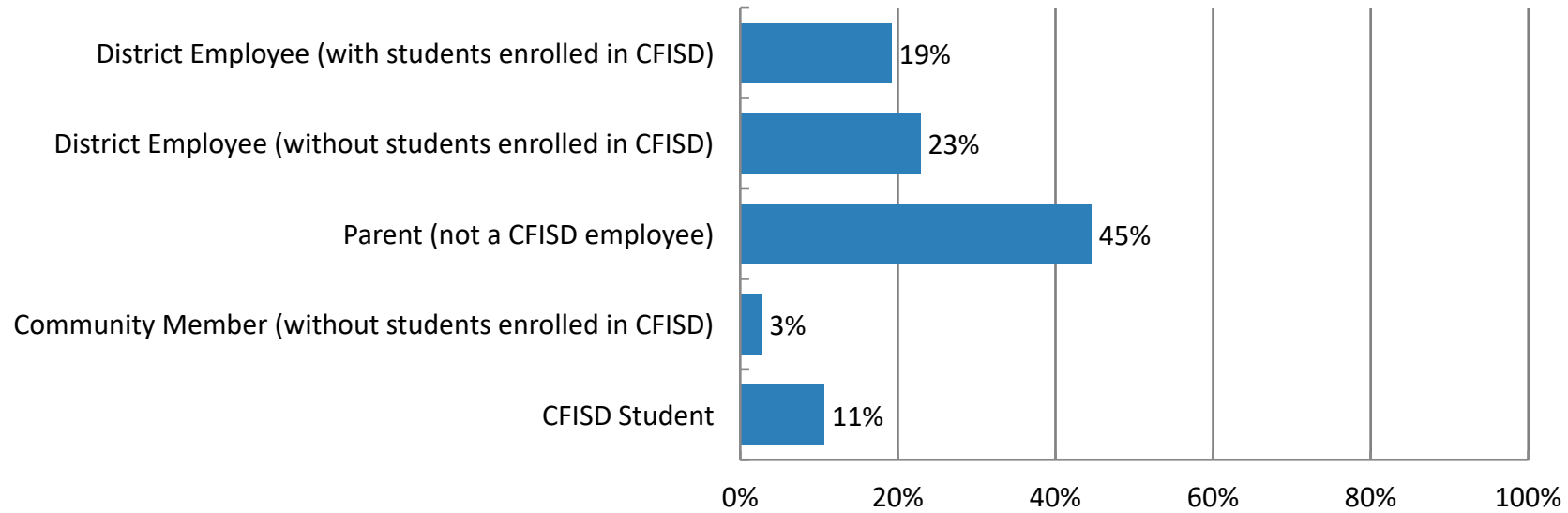
Historical Daily Instructional Minutes

School Years	Days of Instruction	Elementary Minutes	Middle School Minutes	High School Minutes	ED%
2015-2016	177	420	420	425	49.8%
*2016-2017	173	435	435	440	50.8%
2017/2018	173	435	435	440	49%
2018-2019	173	435	435	440	53%
**2019-2020	173	435	435	440	51%
***2020-2021	169	450	450	450	55%
****2021-2022	168	450	450	450	57%
2022-2023	167	445	445	445	60%
2023-2024	168	445	445	445	59%
2024-2025	173	445	445	445	61%
2025-2026	173	?	?	?	

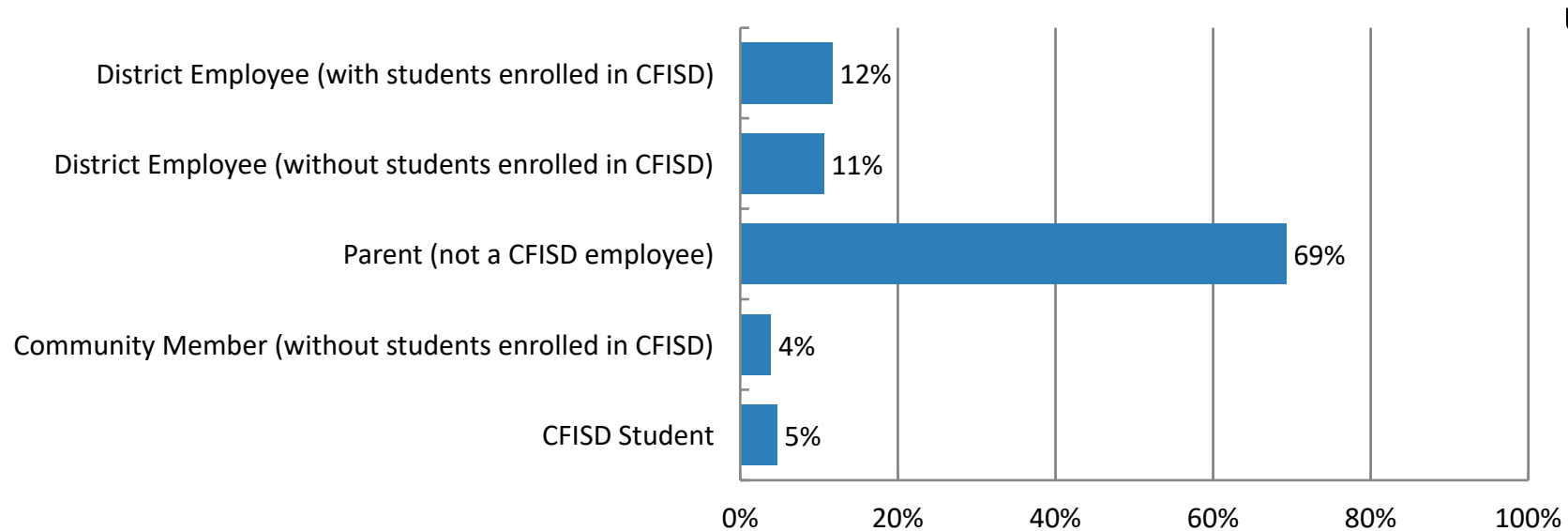
2025-26
Instructional Calendar Survey
All Participants

Which best describes you?

(N=16,144)



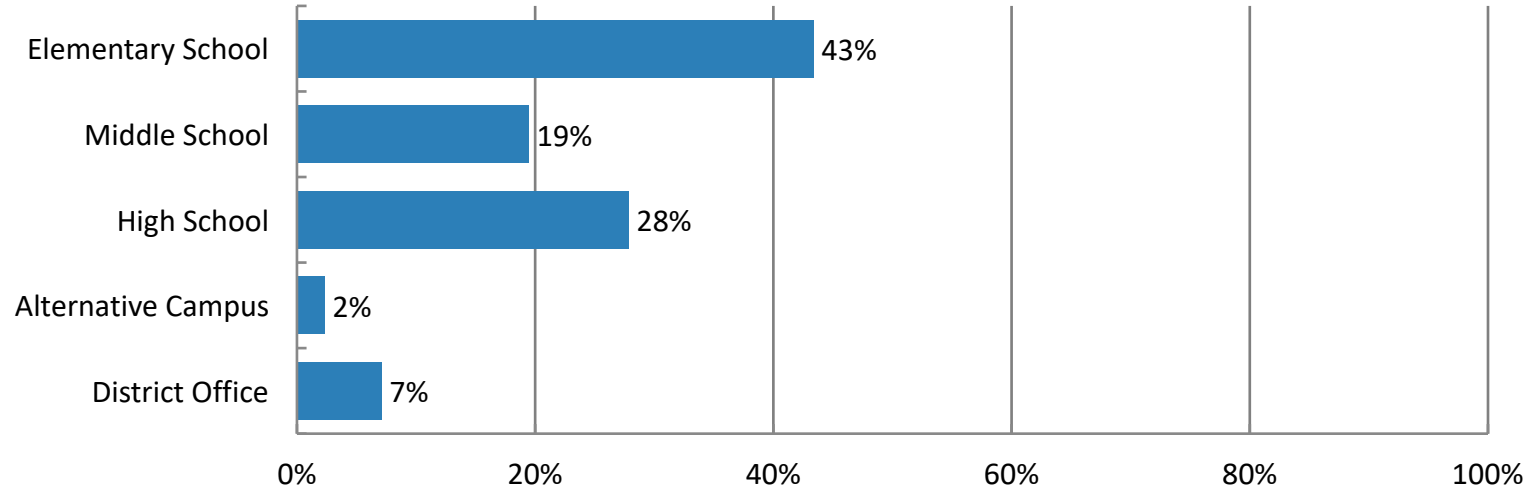
(N=8,525)



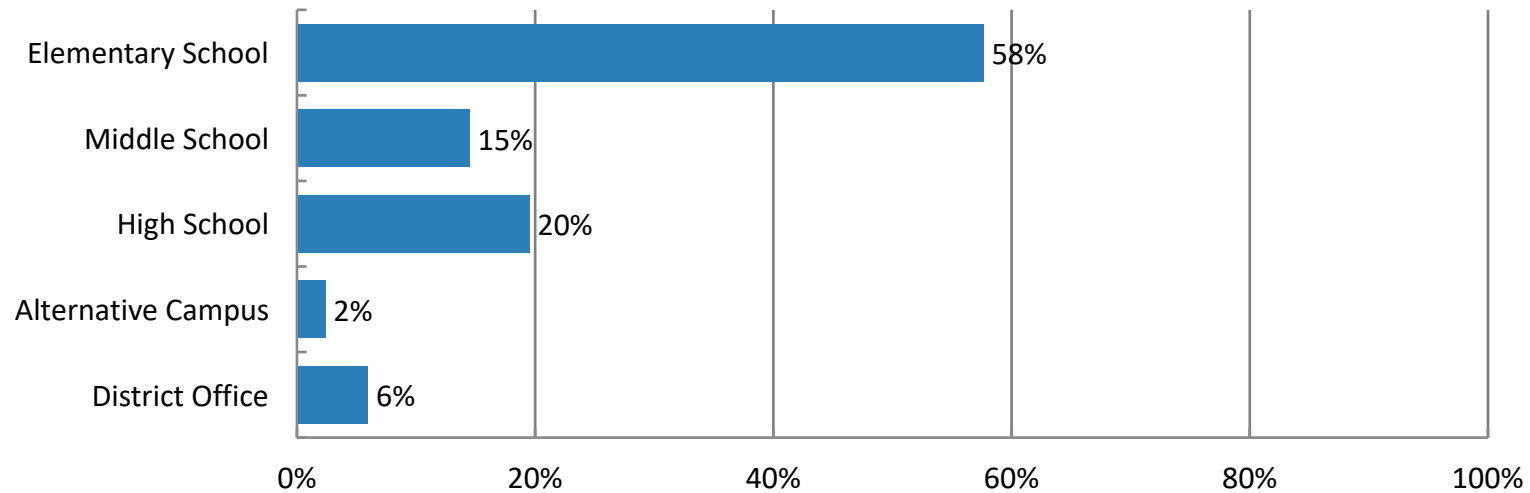
Unique IP Address Responses

If you are a district employee, which best describes your current assignment?

(N=6,787)



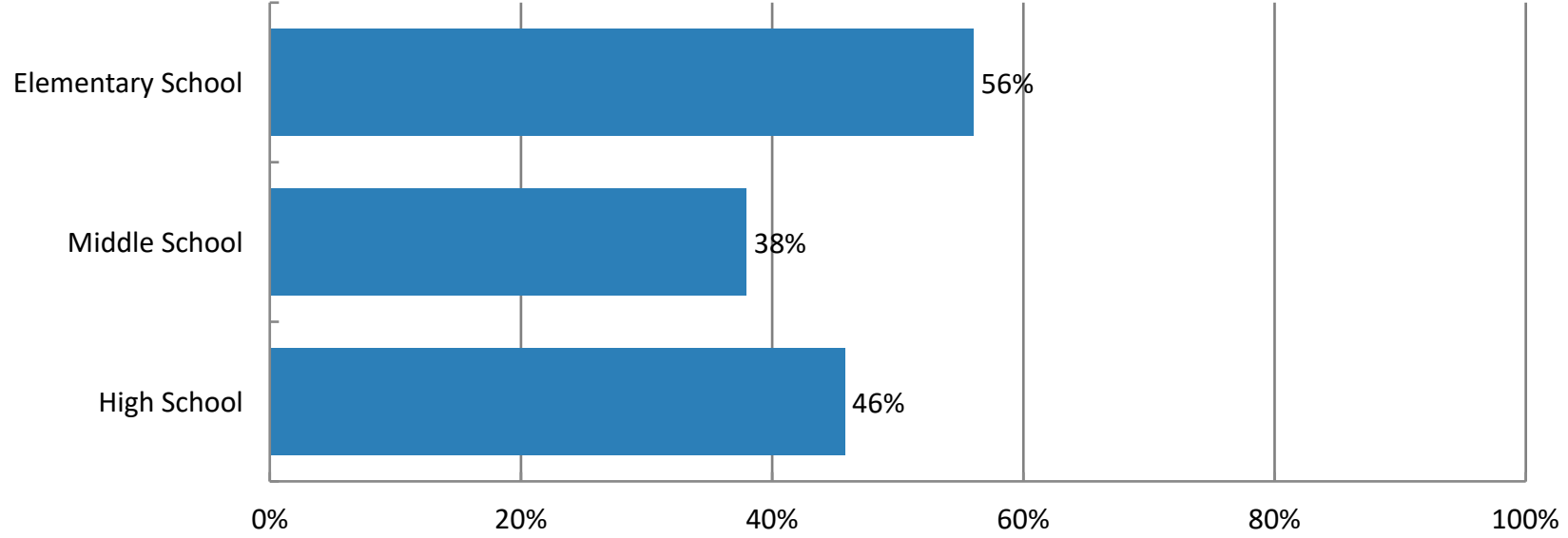
(N=1,896)



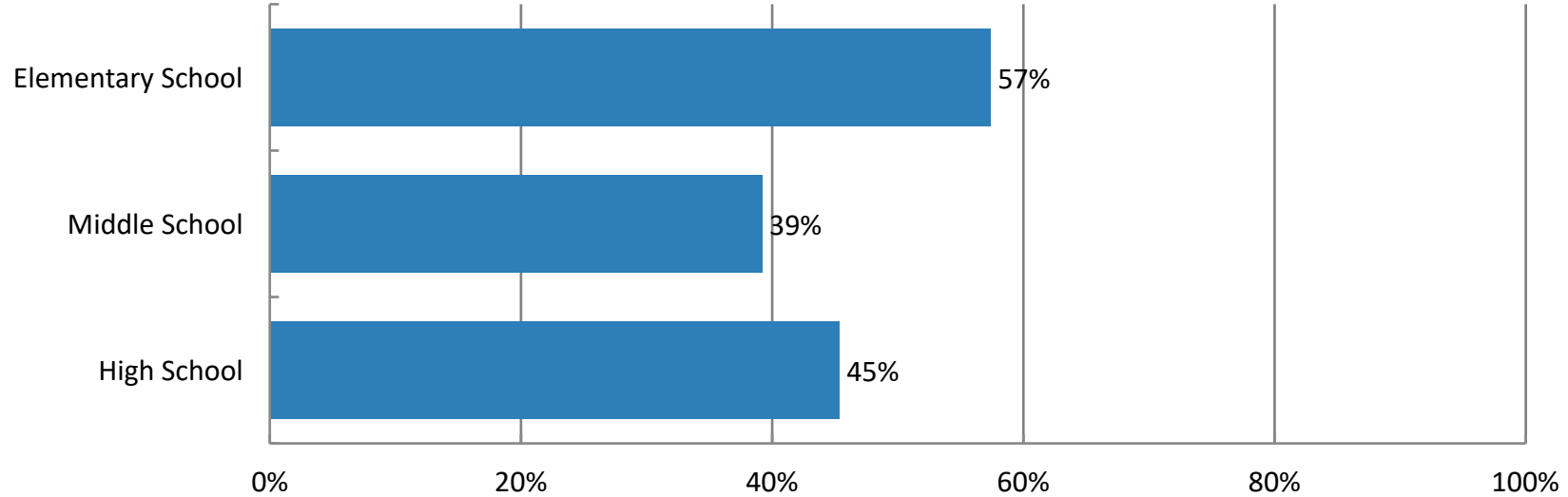
Unique IP Address Responses

If you have children in the district, which best describes their educational level? (Check all that apply.)

(N=10,294)



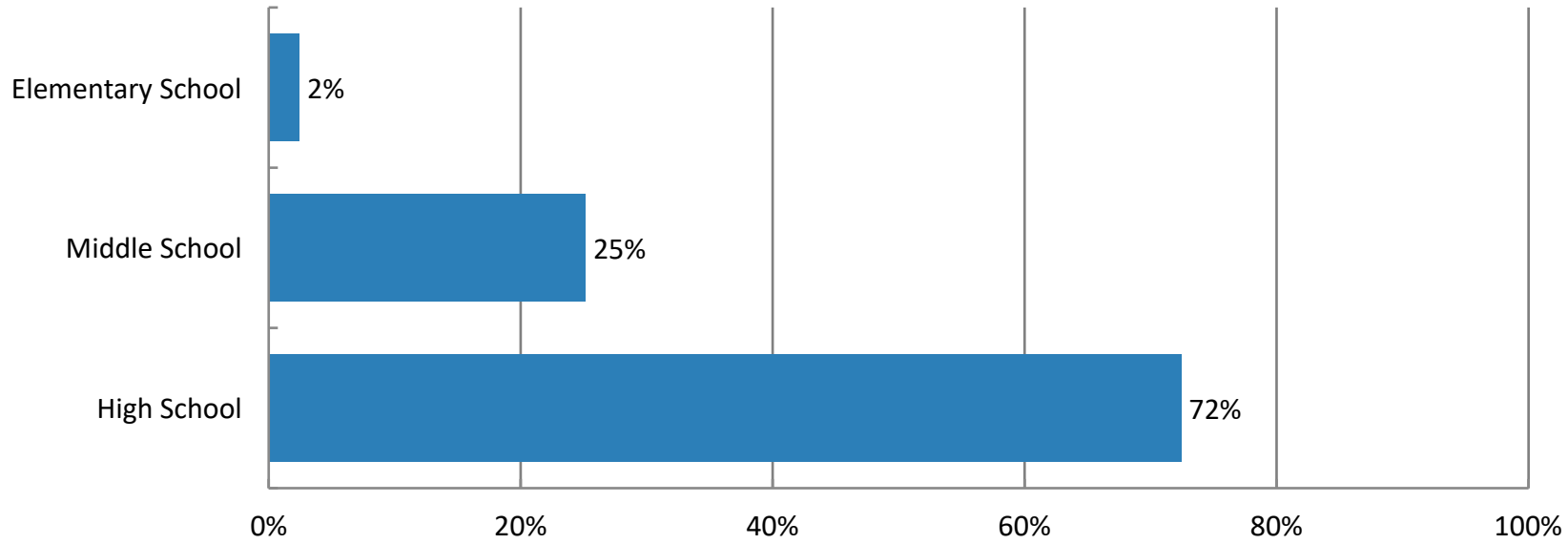
(N=6,897)



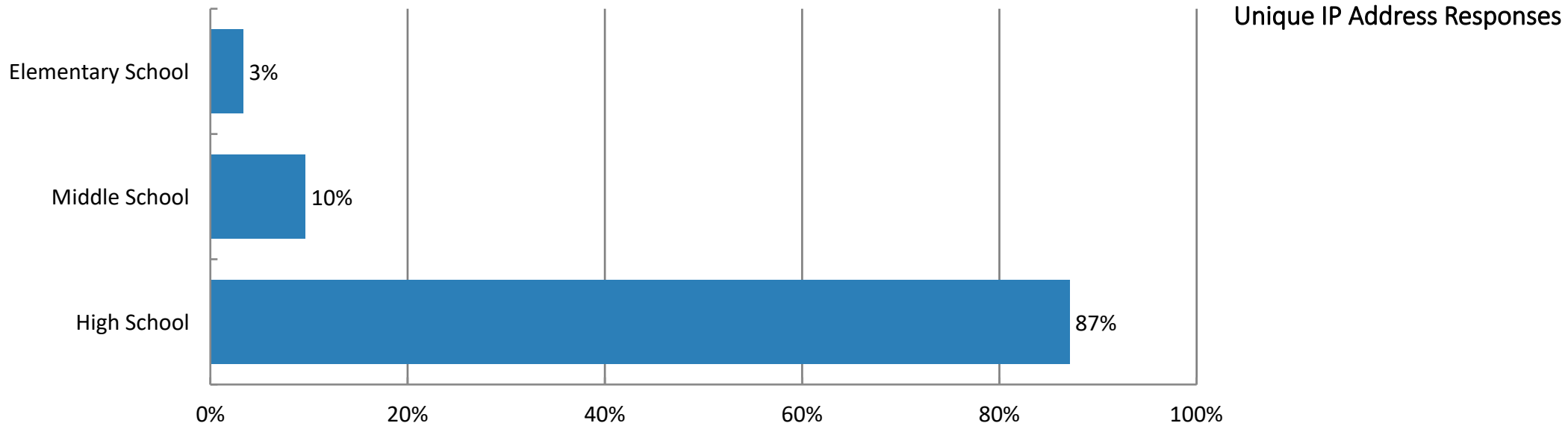
Unique IP Address Responses

If you are a CFISD student, which best describes your current level?

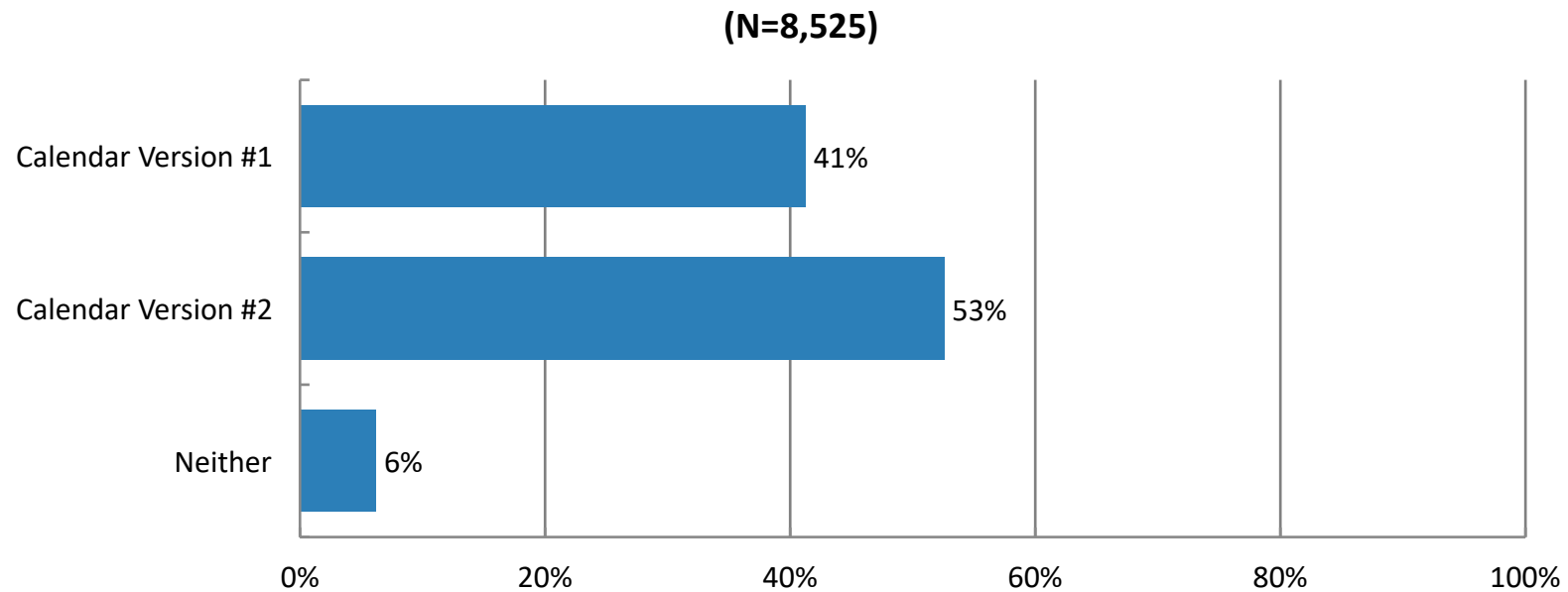
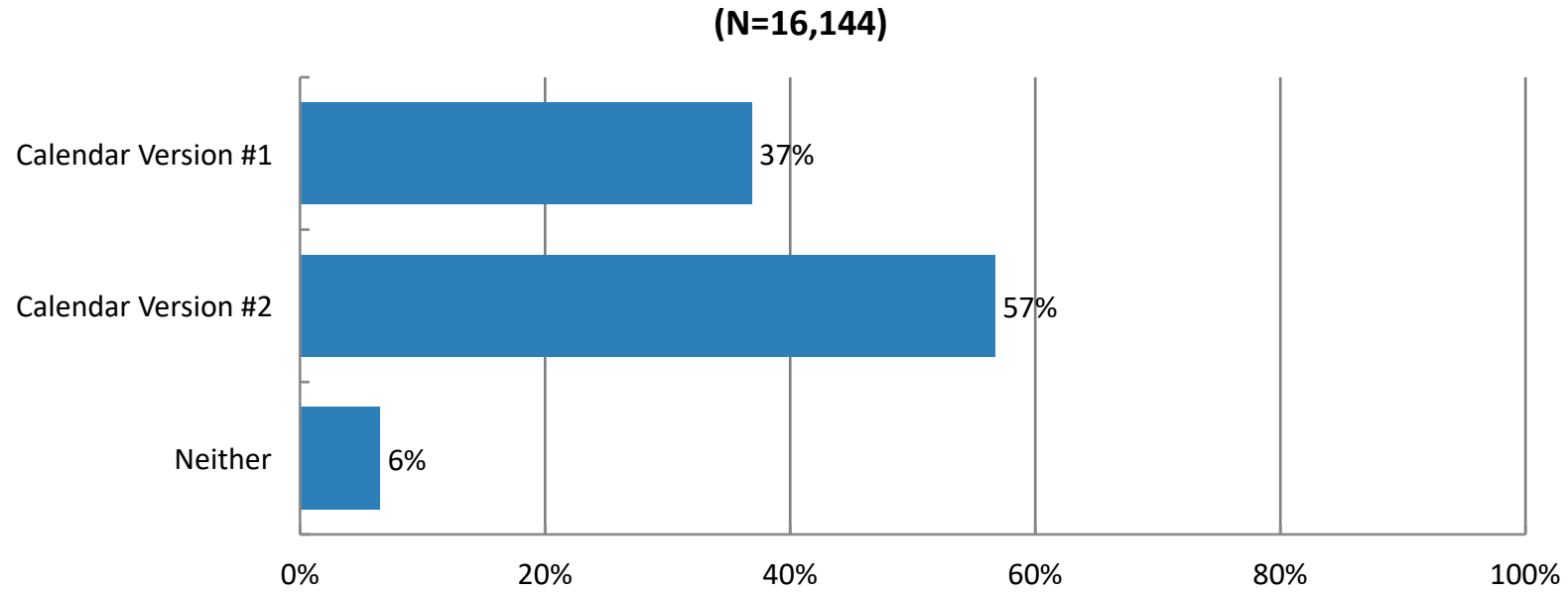
(N=1,722)



(N=395)



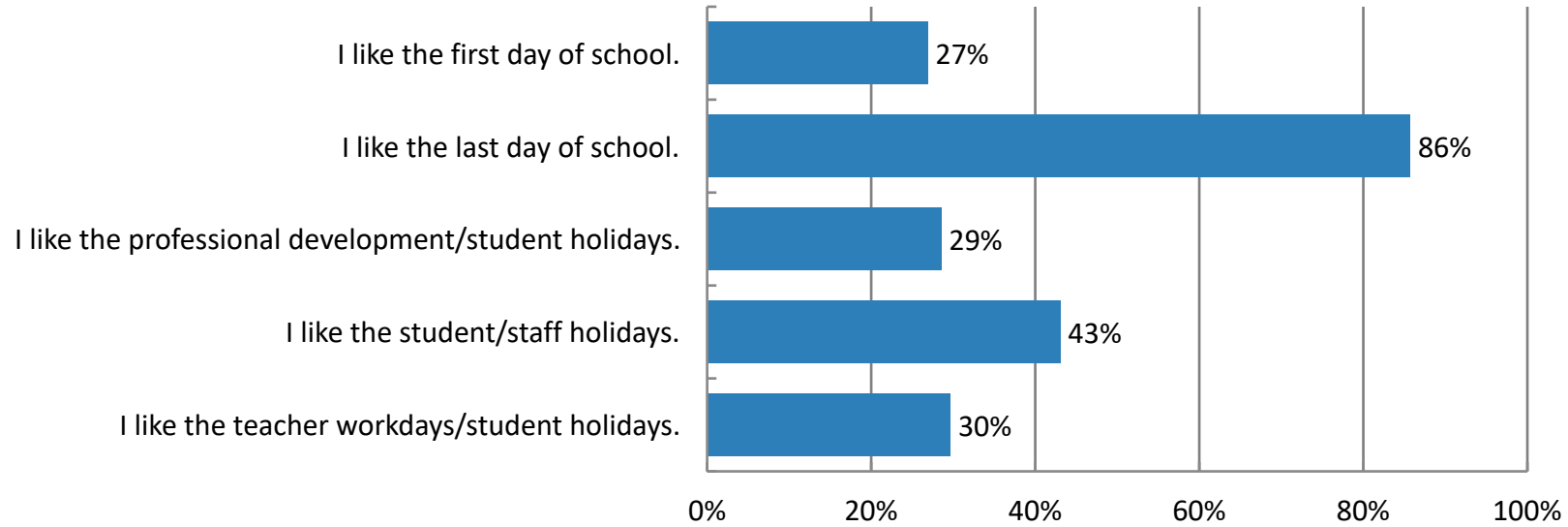
Which calendar do you prefer?



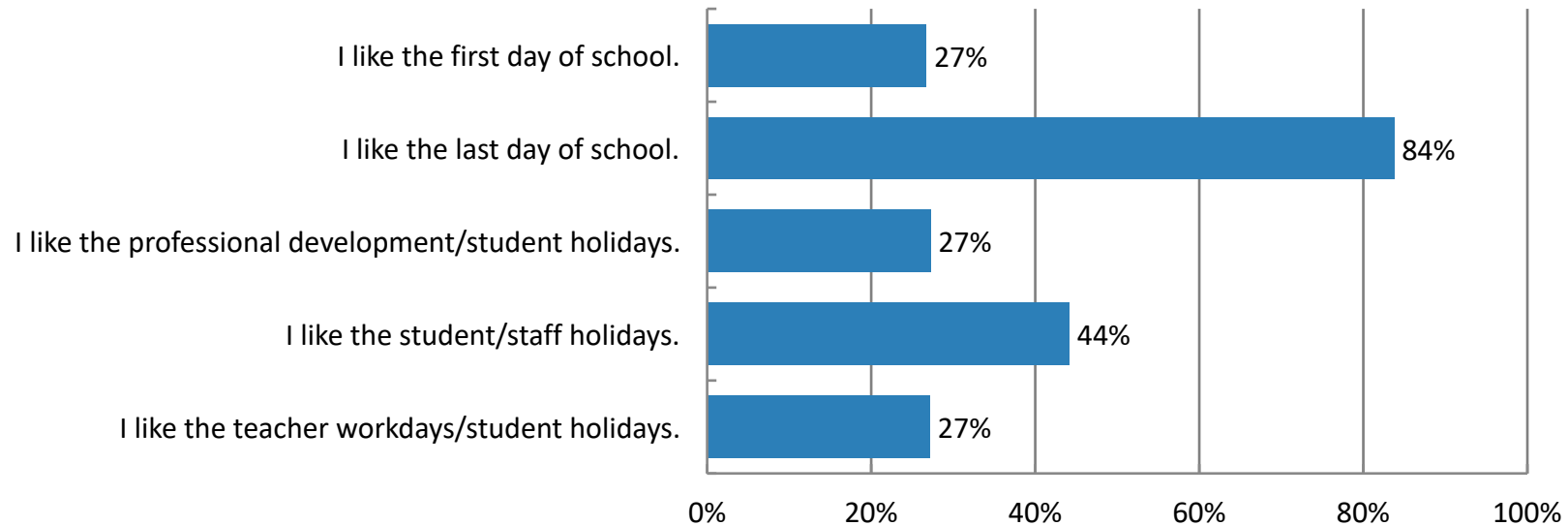
Unique IP Address Responses

Why do you prefer calendar version #1? (Select all that apply)

(N=5,946)



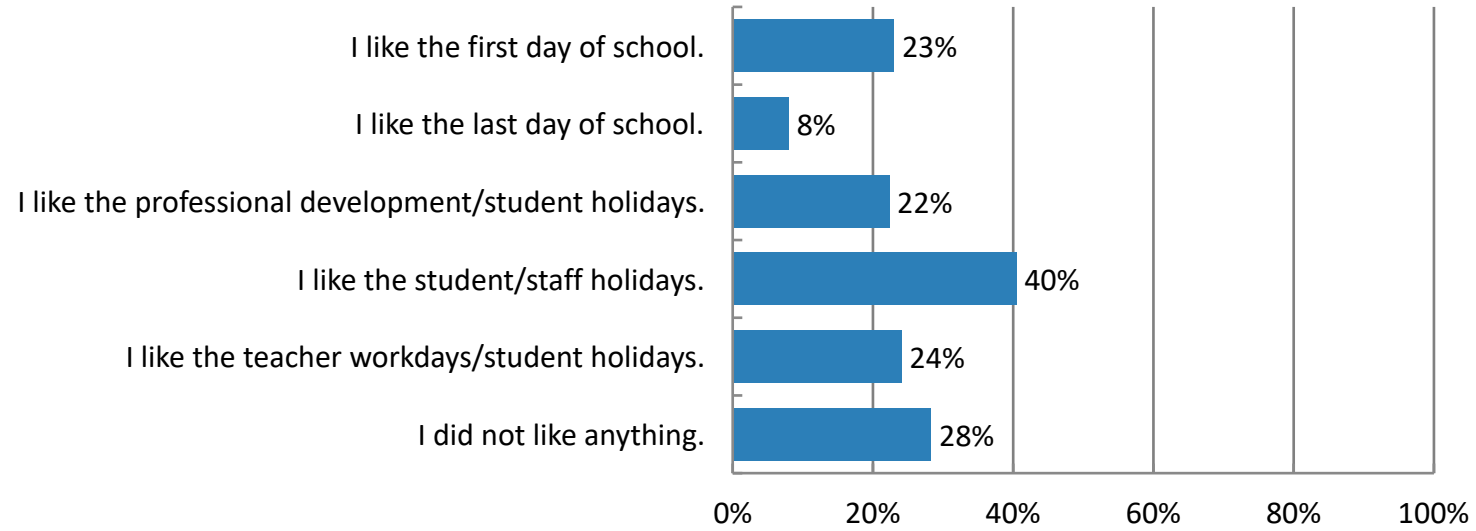
(N=3,516)



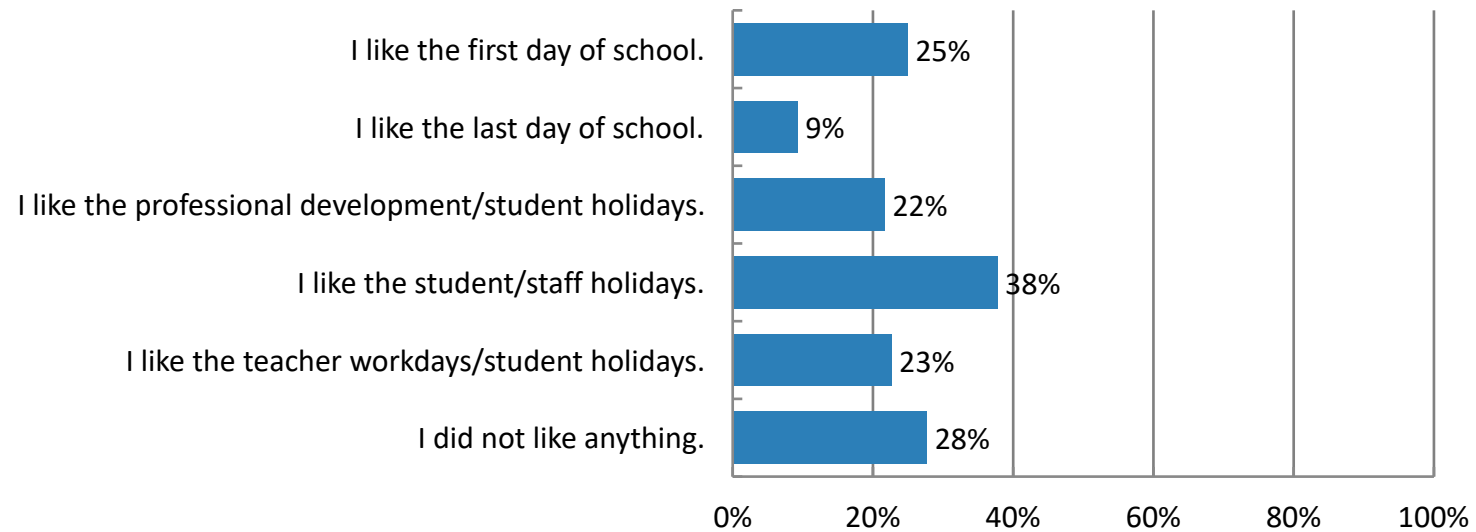
Unique IP Address Responses

Was there anything about calendar version #2 that you liked? (Select all that apply)

(N=5,946)



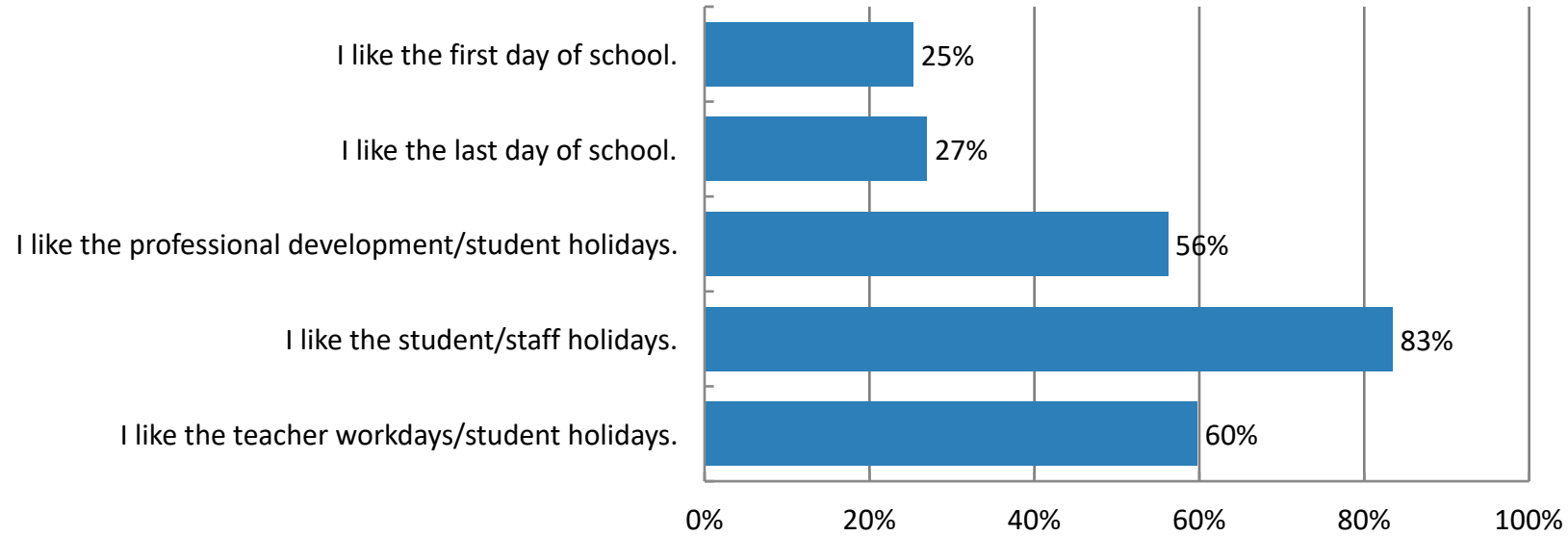
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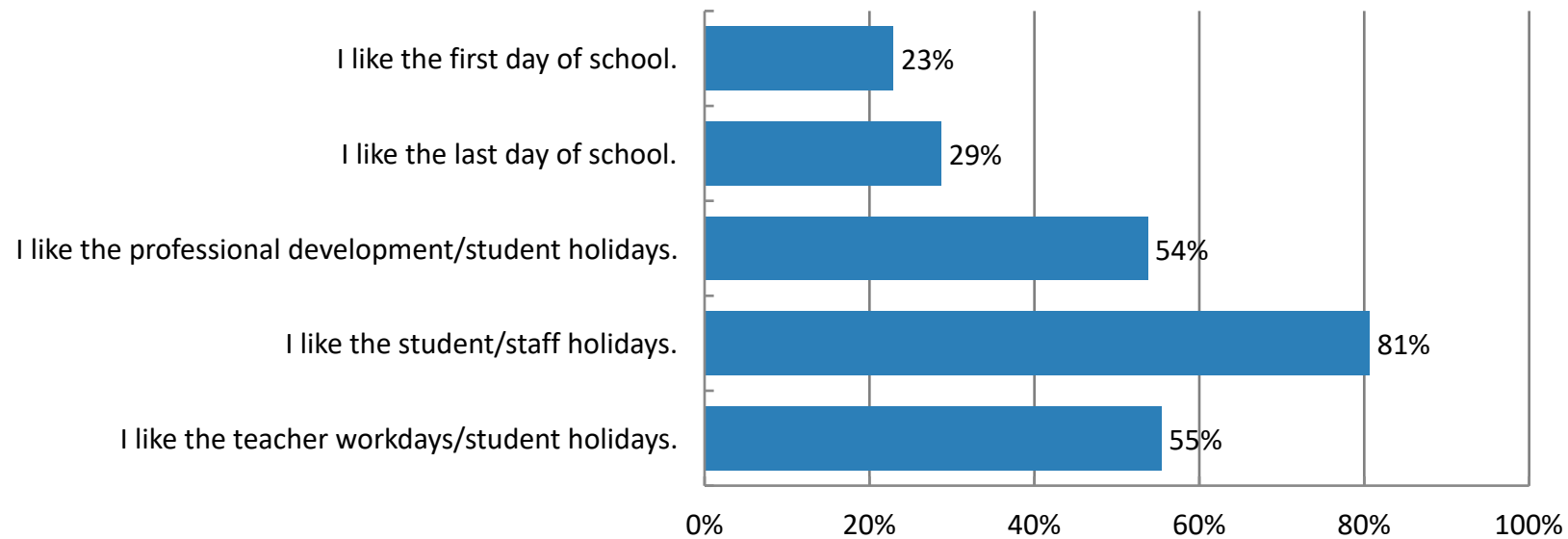
Unique IP Address Responses

Why do you prefer calendar version #2? (Select all that apply)

(N=9,150)



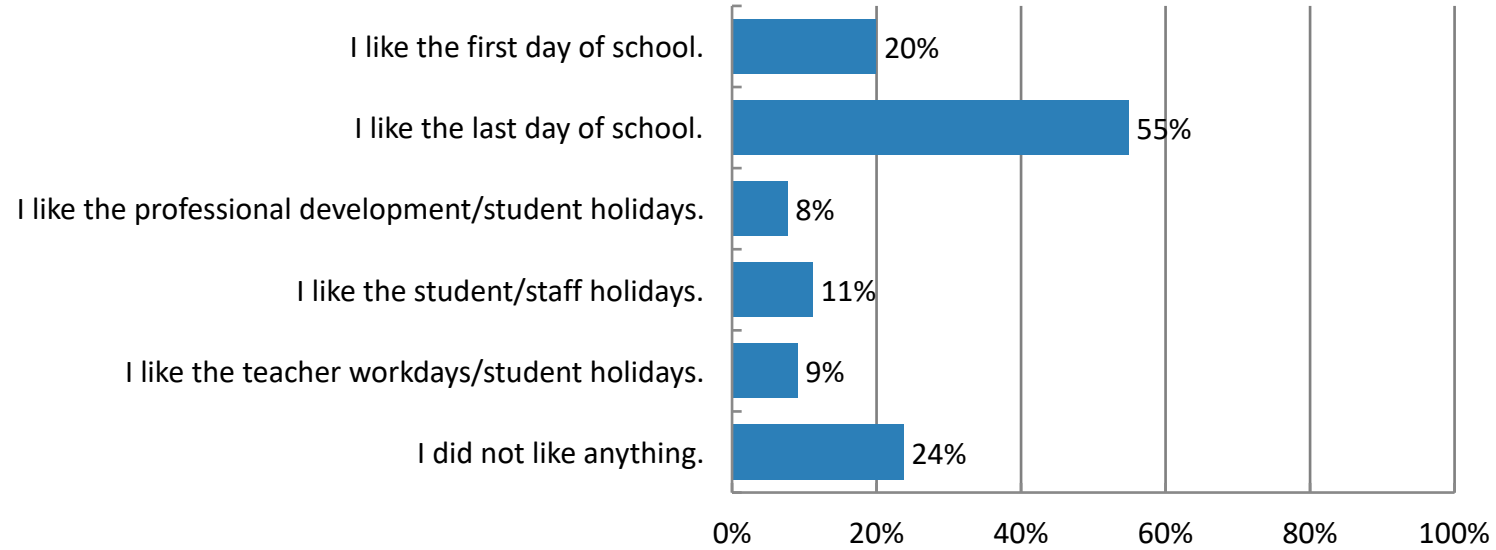
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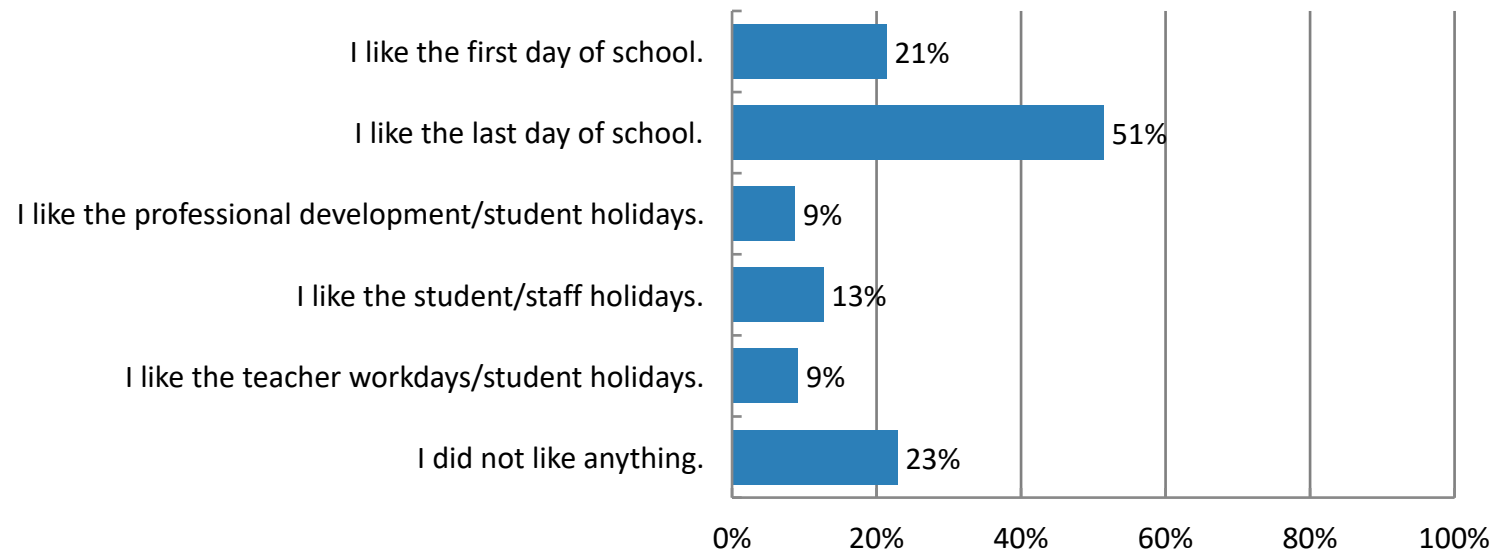
Unique IP Address Responses

Was there anything about calendar version #1 that you liked? (Select all that apply)

(N=9,150)



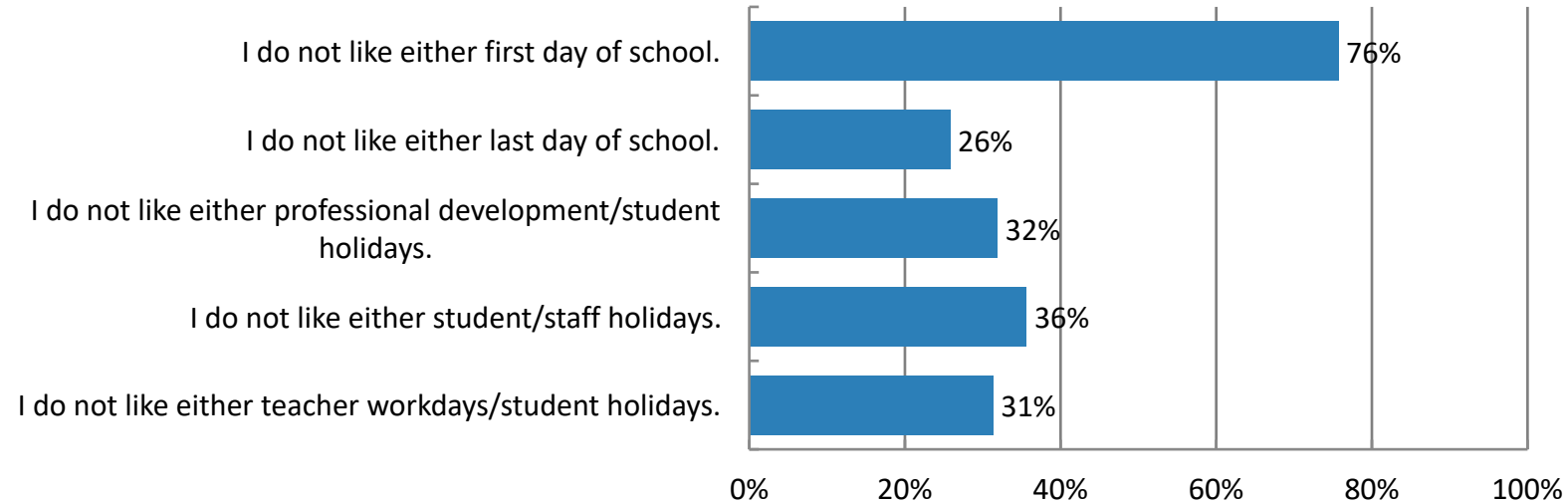
(N=4,481)



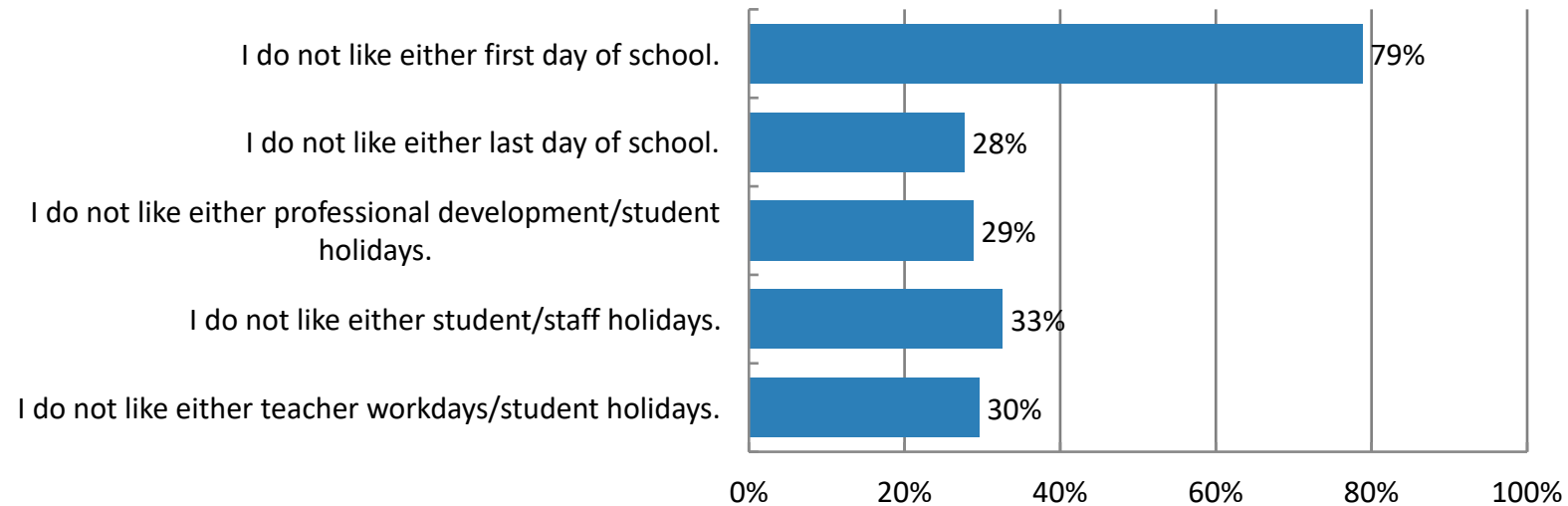
Unique IP Address Responses

If you selected neither, why? (Select all that apply)

(N=1,048)



(N=528)

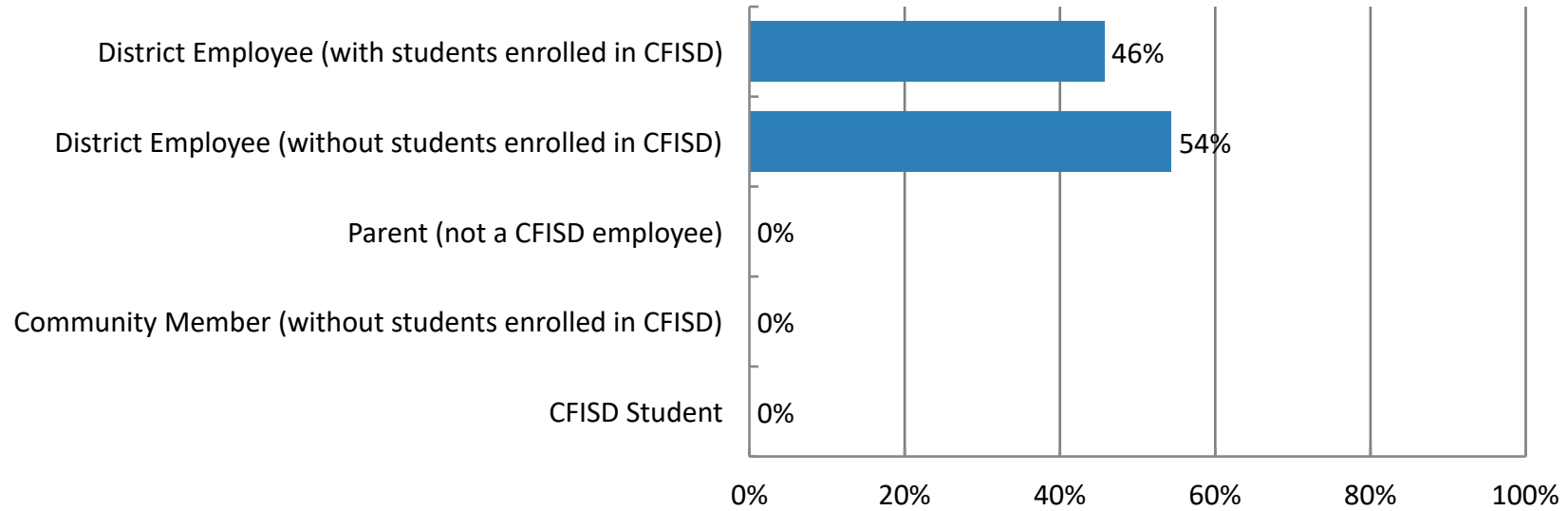


Unique IP Address Responses

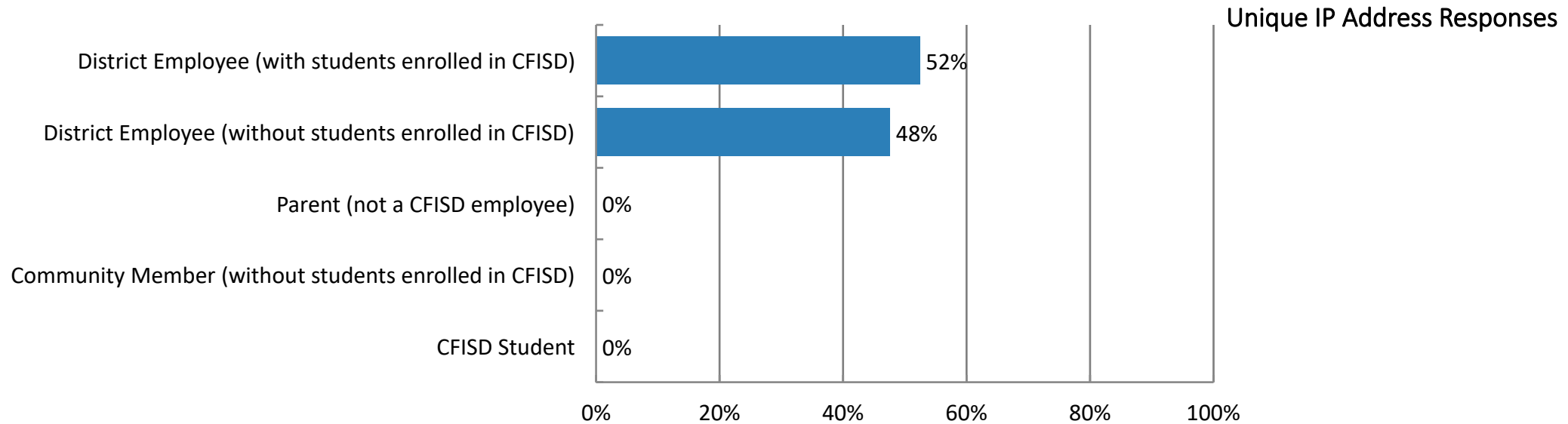
2025-26
Instructional Calendar Survey
District Employees

Which best describes you?

(N=6,787)

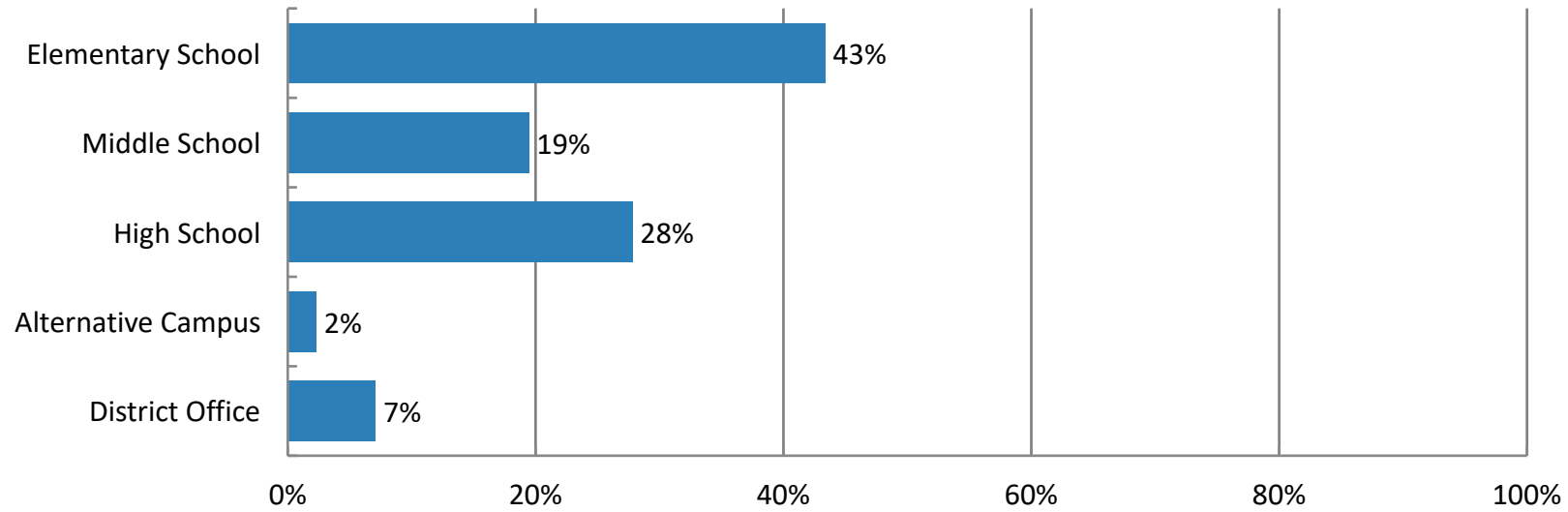


(N=1,896)

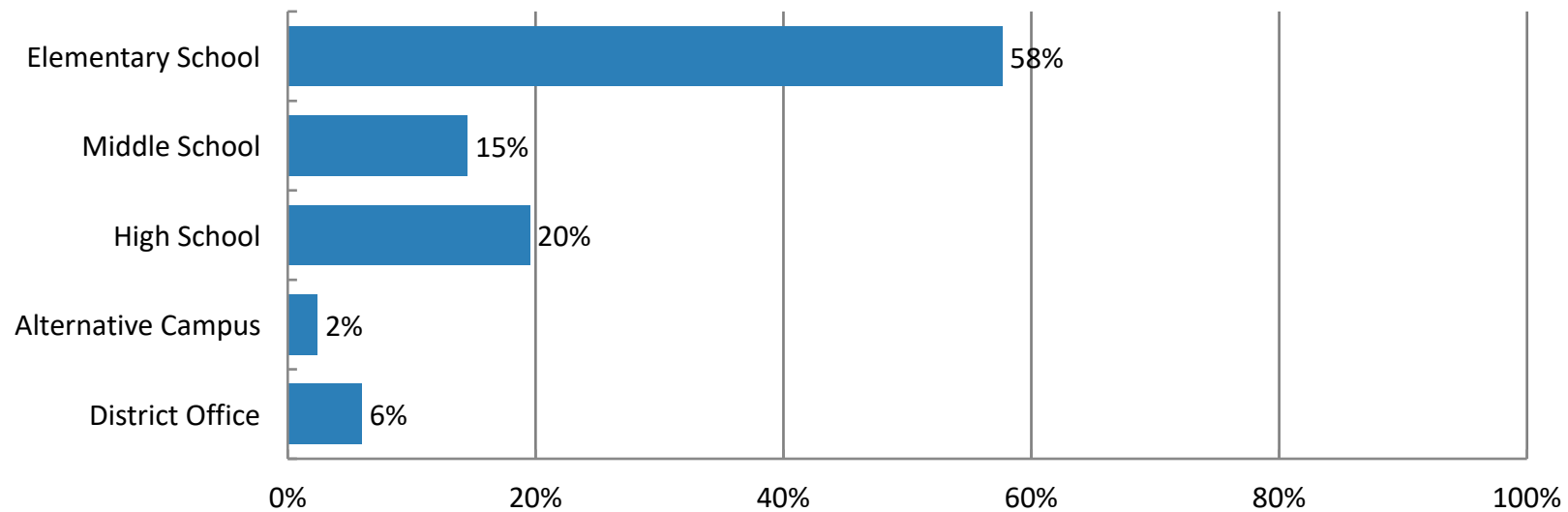


If you are a district employee, which best describes your current assignment?

(N=6,787)



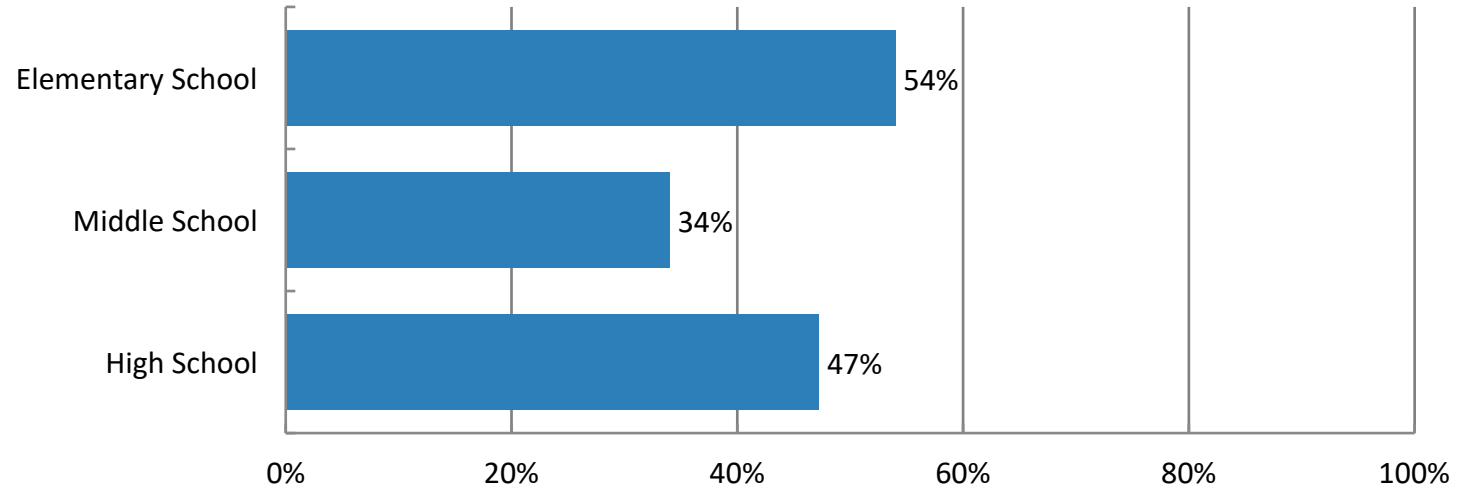
(N=1,896)



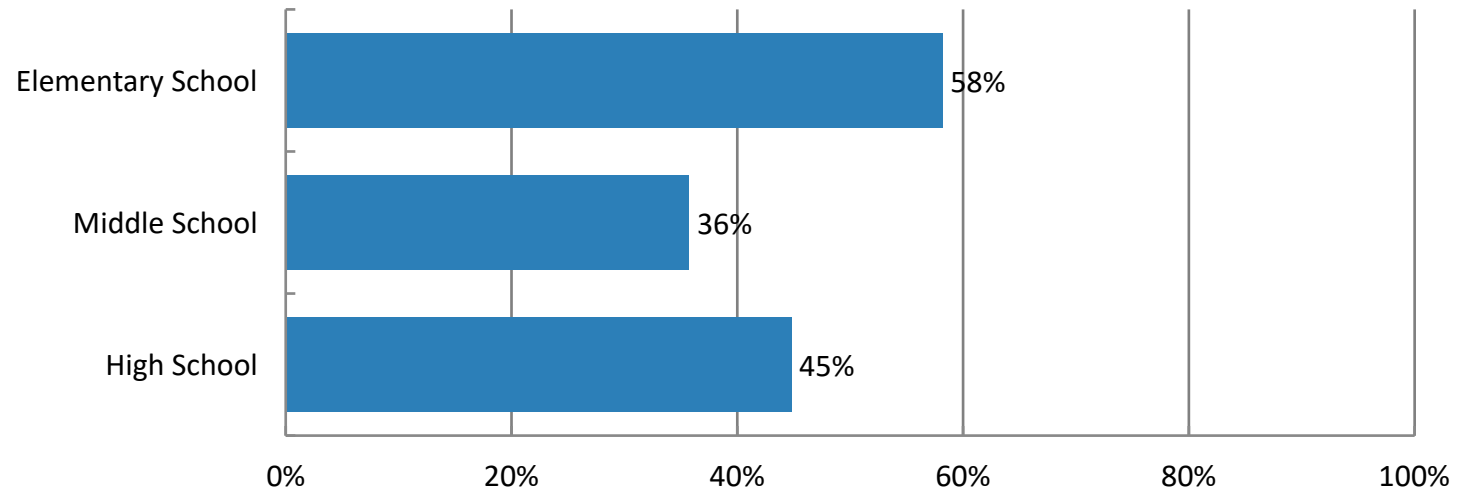
Unique IP Address Responses

If you have children in the district, which best describes their educational level? (Check all that apply.)

(N=3,100)



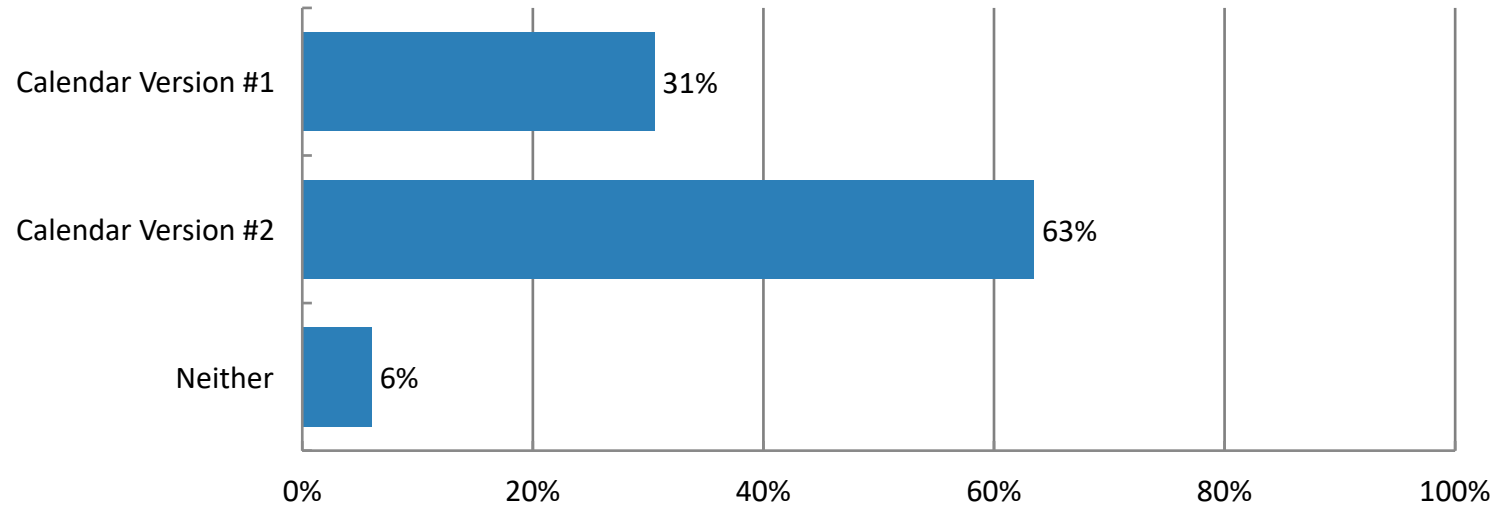
(N=994)



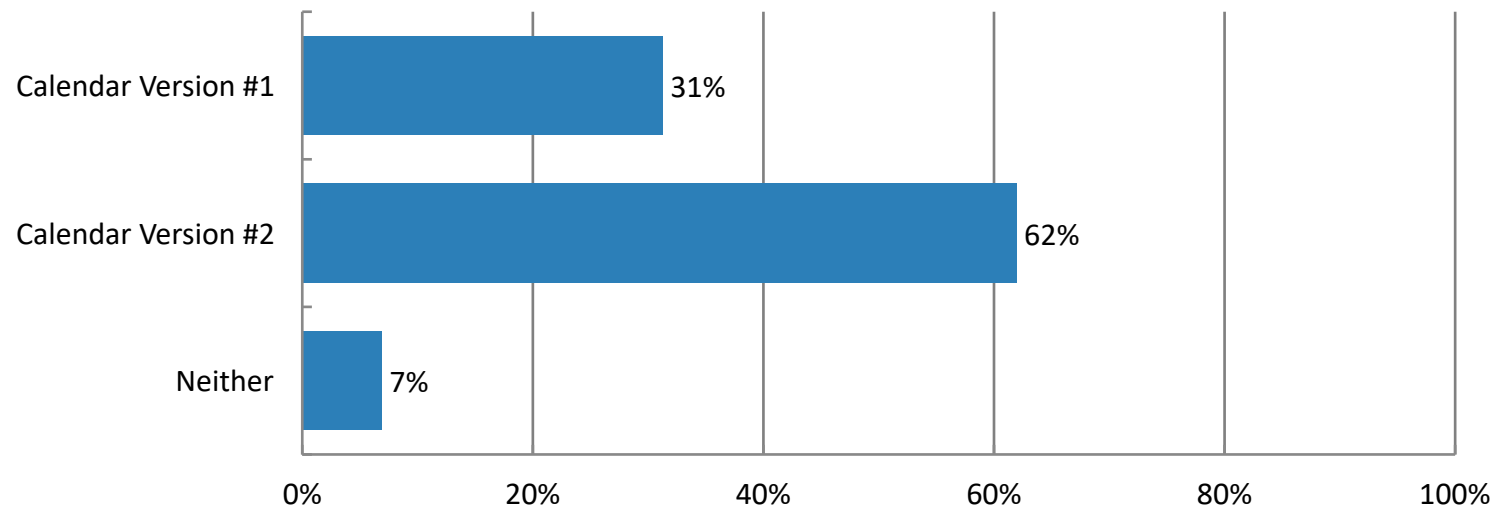
Unique IP Address Responses

Which calendar do you prefer?

(N=6,787)



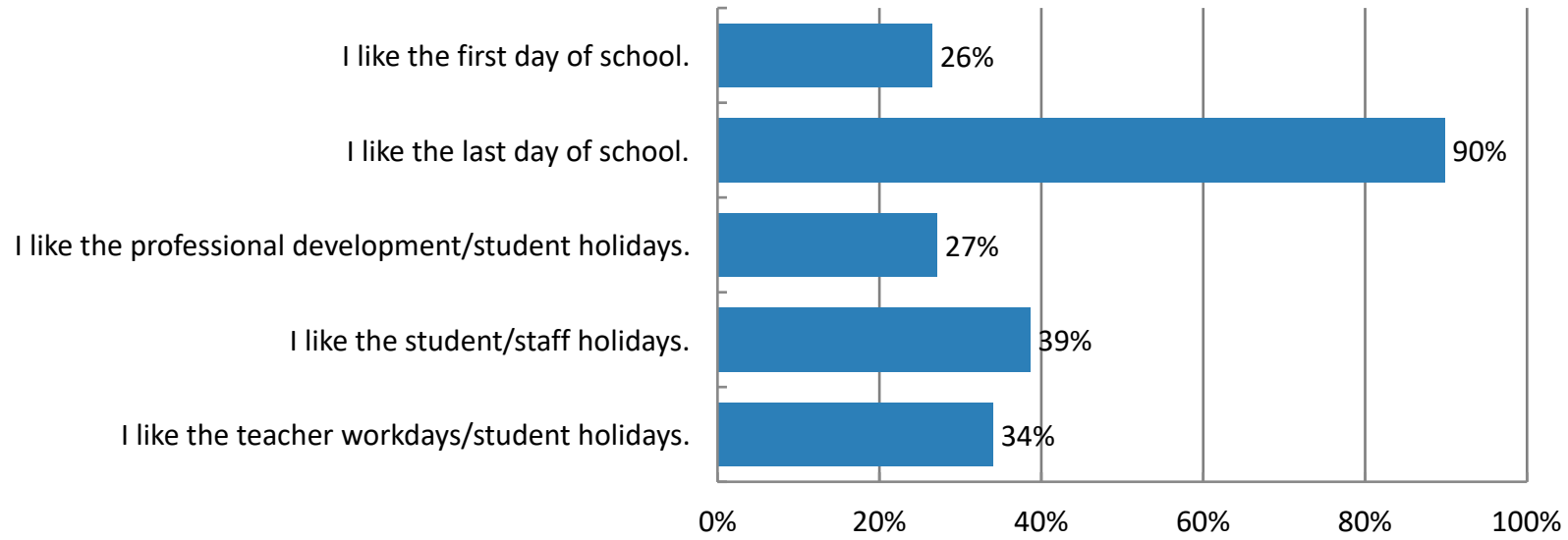
(N=1,896)



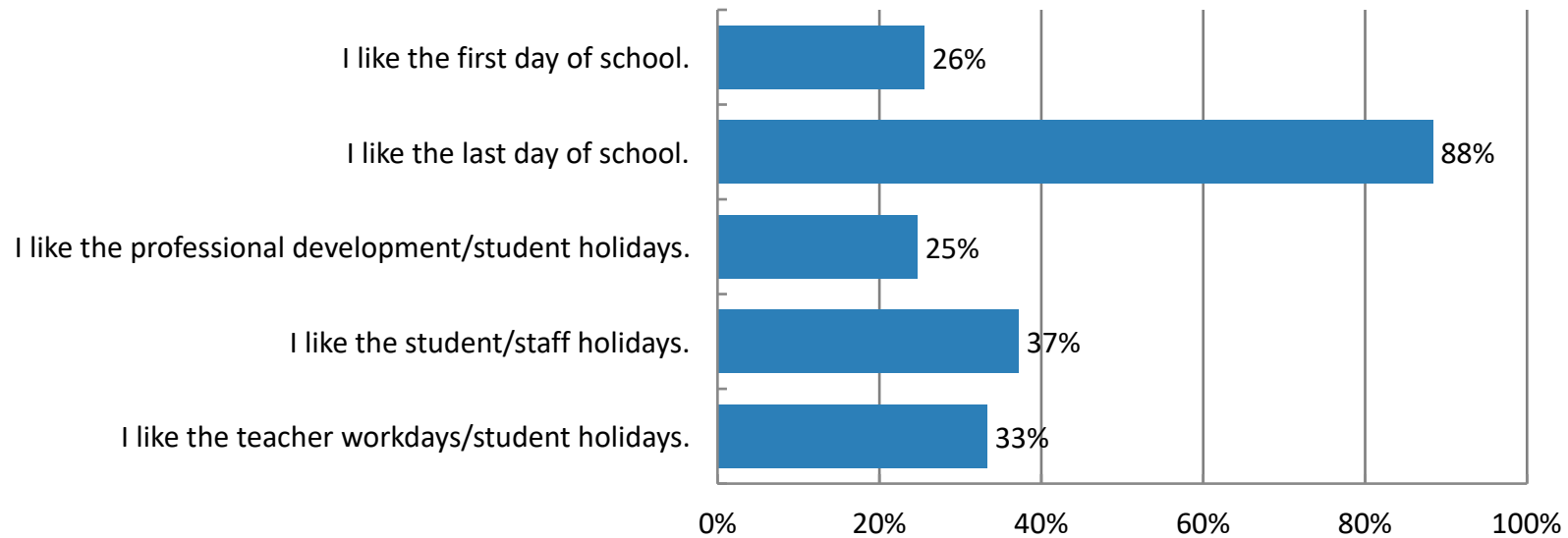
Unique IP Address Responses

Why do you prefer calendar version #1? (Select all that apply)

(N=2,073)



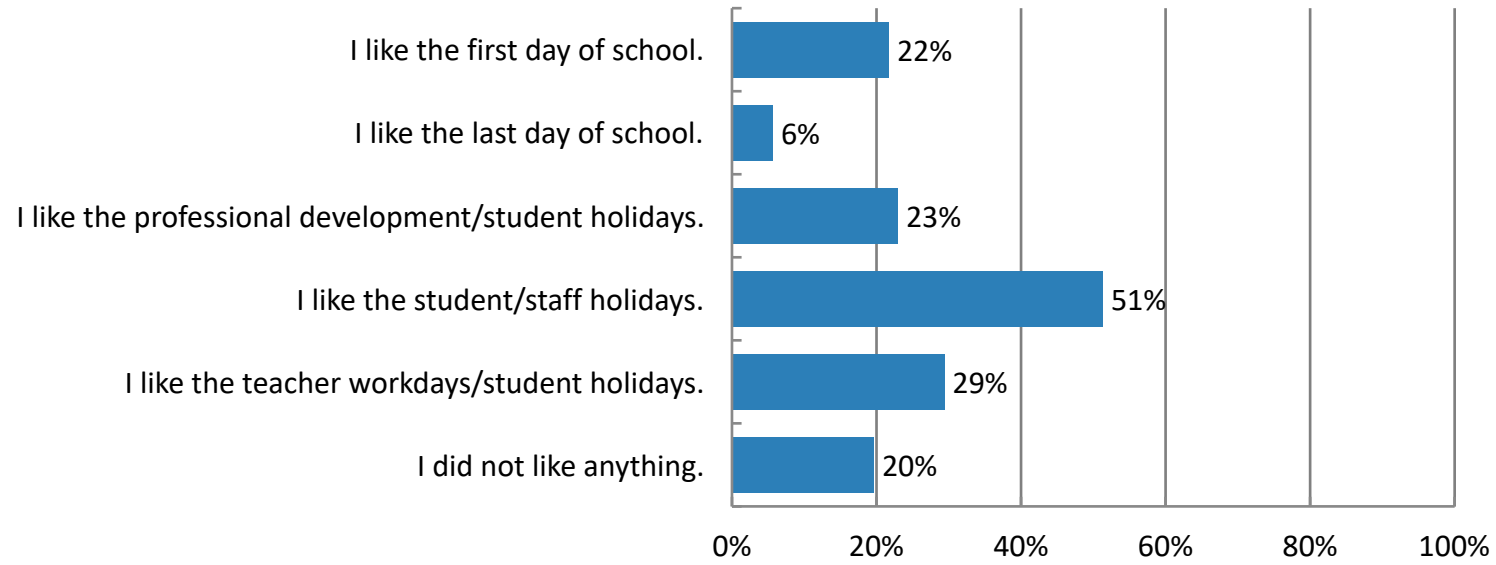
(N=592)



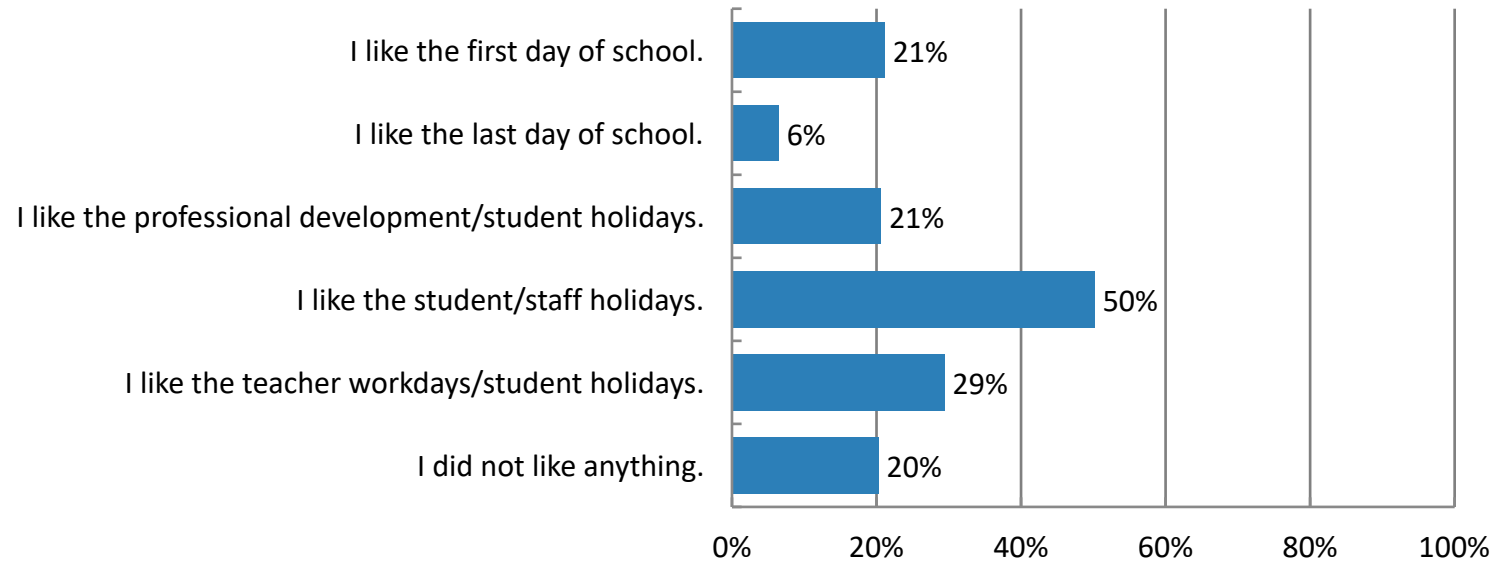
Unique IP Address Responses

Was there anything about calendar version #2 that you liked? (Select all that apply)

(N=2,073)



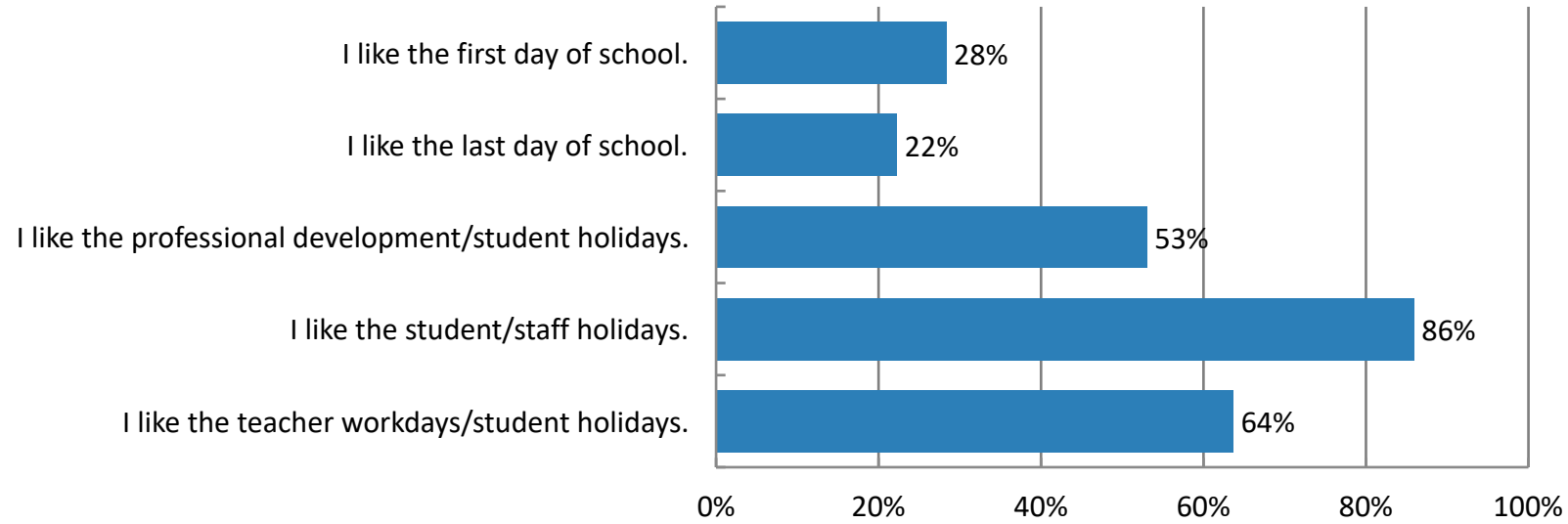
(N=592)



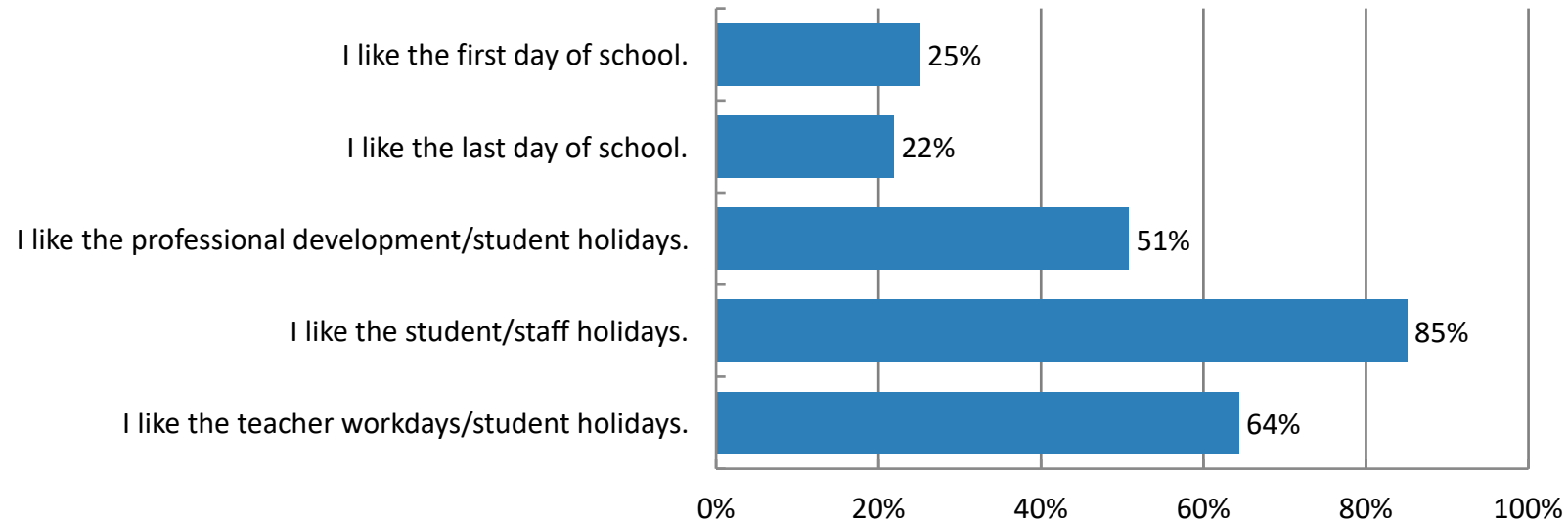
Unique IP Address Responses

Why do you prefer calendar version #2? (Select all that apply)

(N=4,307)



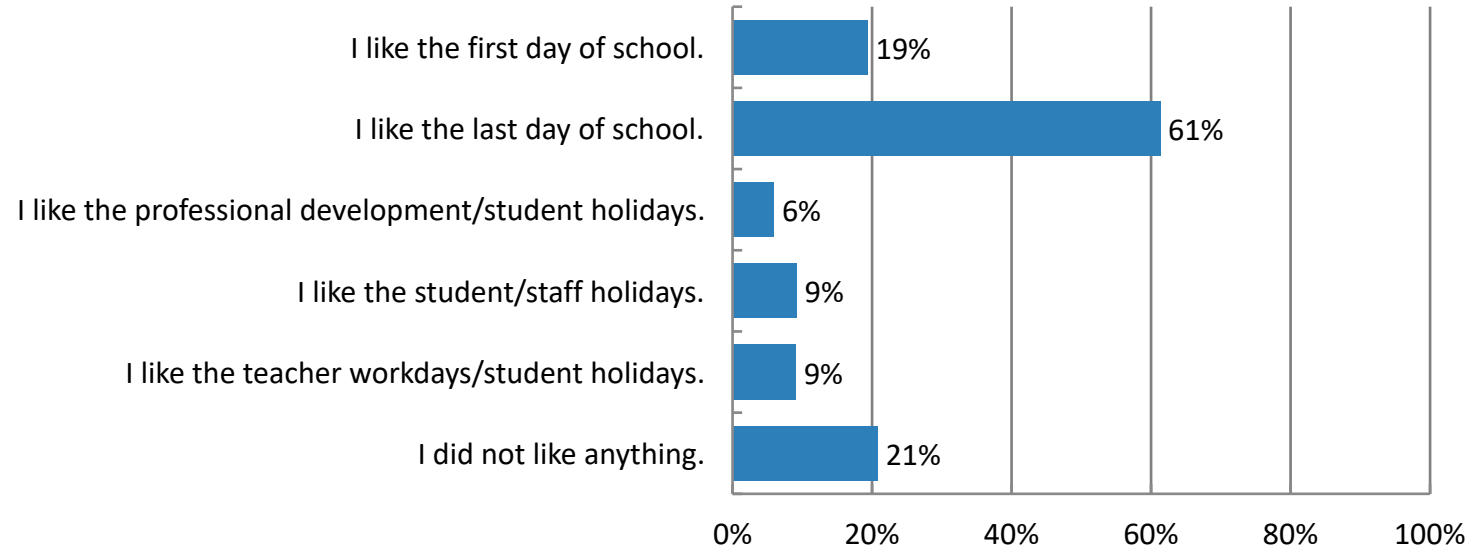
(N=1,174)



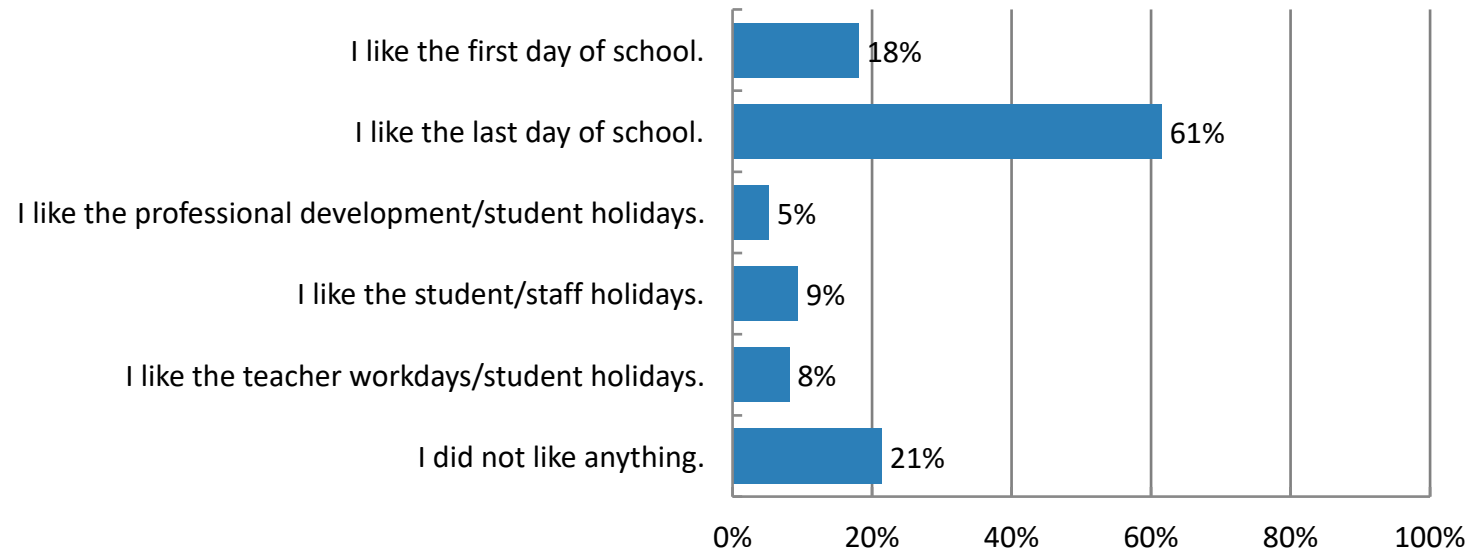
Unique IP Address Responses

Was there anything about calendar version #1 that you liked? (Select all that apply)

(N=4,307)



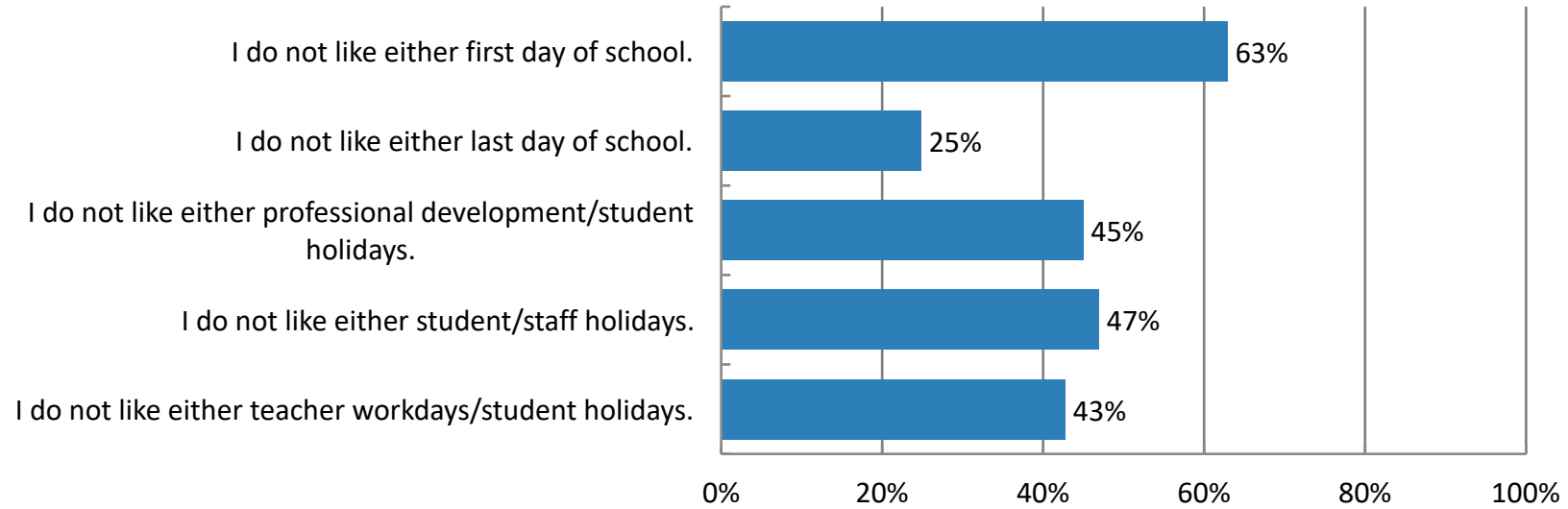
(N=1,174)



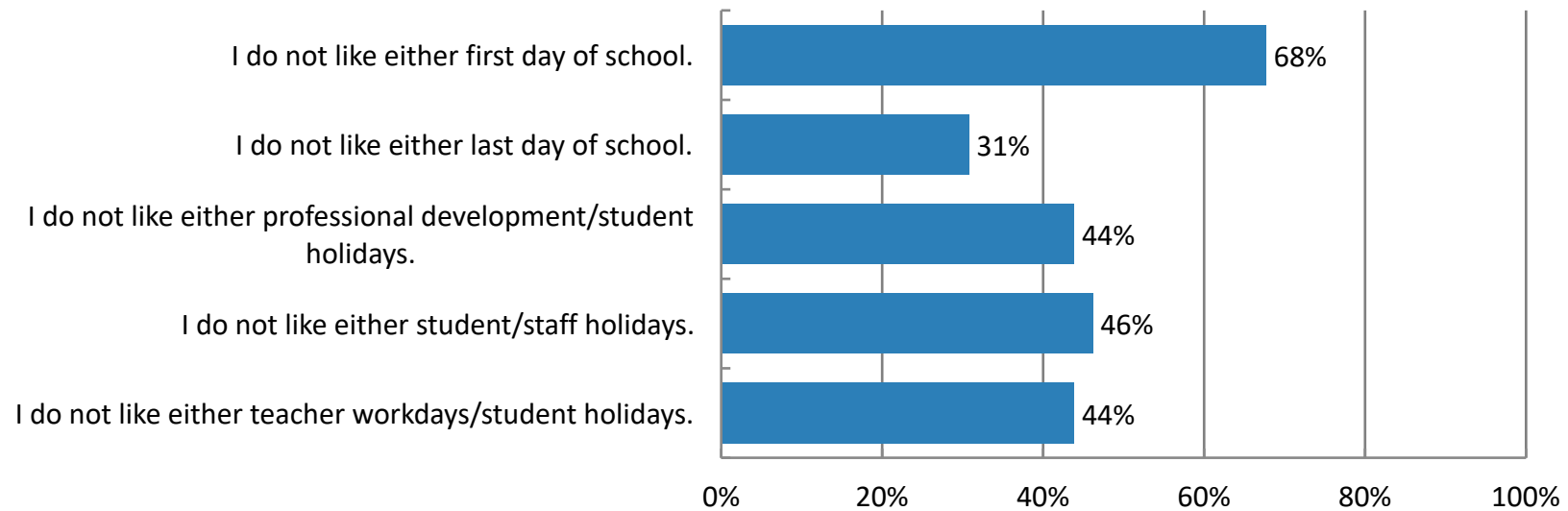
Unique IP Address Responses

If you selected neither, why? (Select all that apply)

(N=407)



(N=130)



Unique IP Address Responses

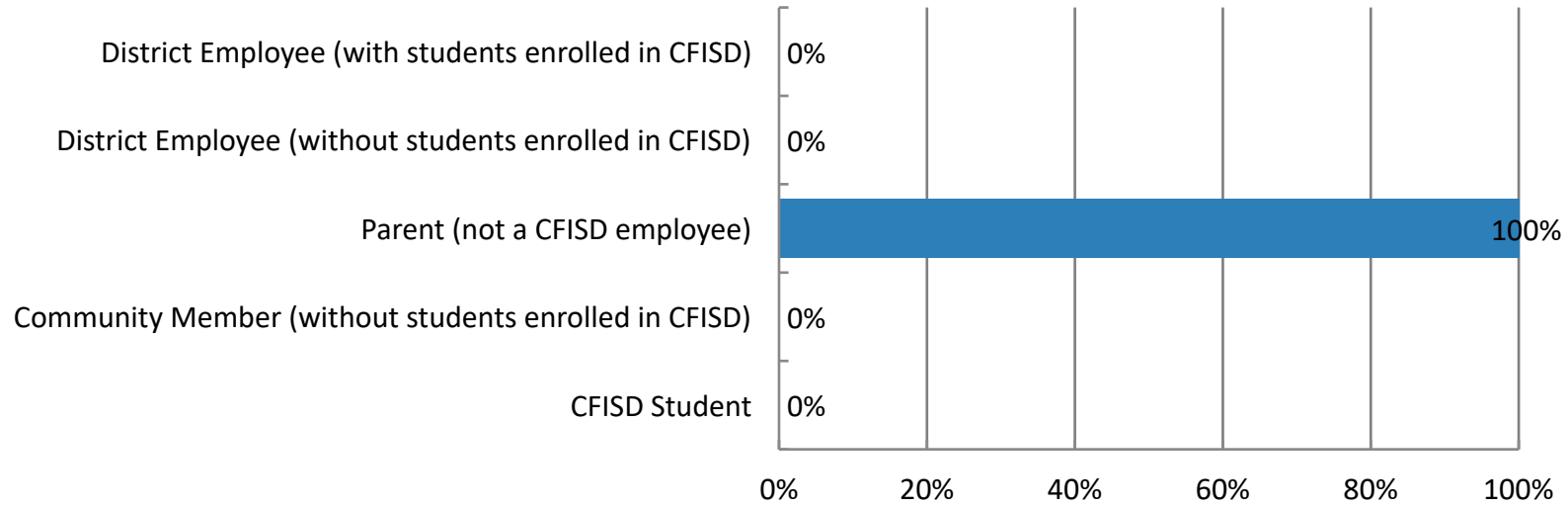
2025-26

Instructional Calendar Survey

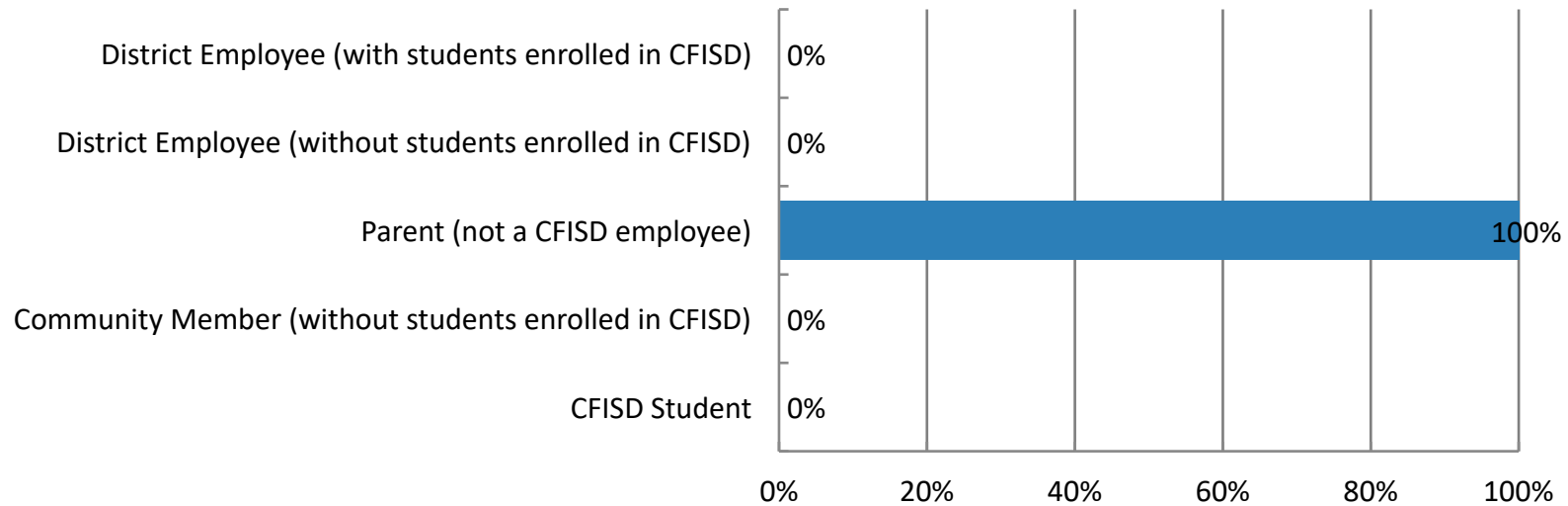
Parents

Which best describes you?

(N=7,194)



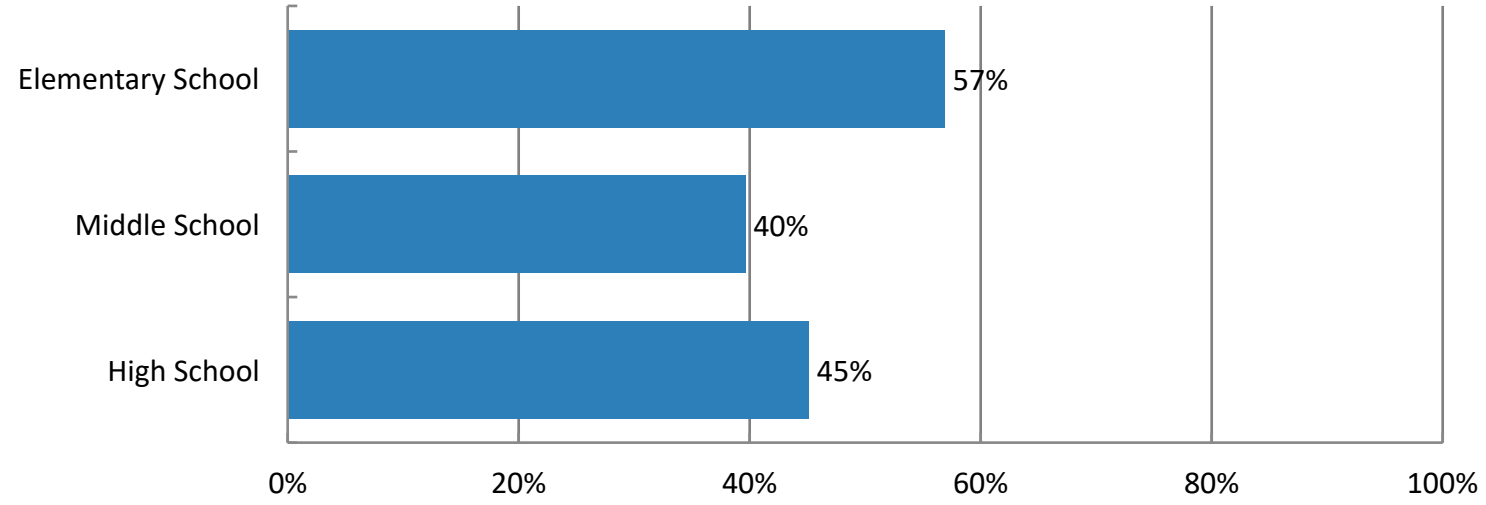
(N=5,903)



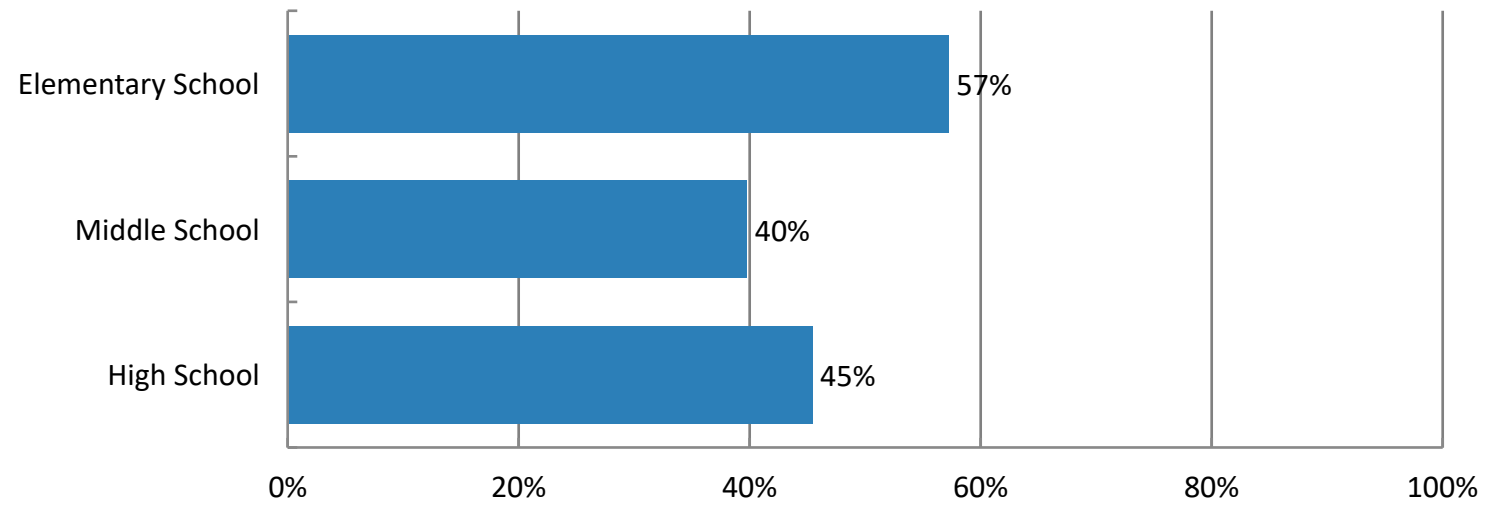
Unique IP Address Responses

If you have children in the district, which best describes their educational level? (Check all that apply.)

(N=7,194)

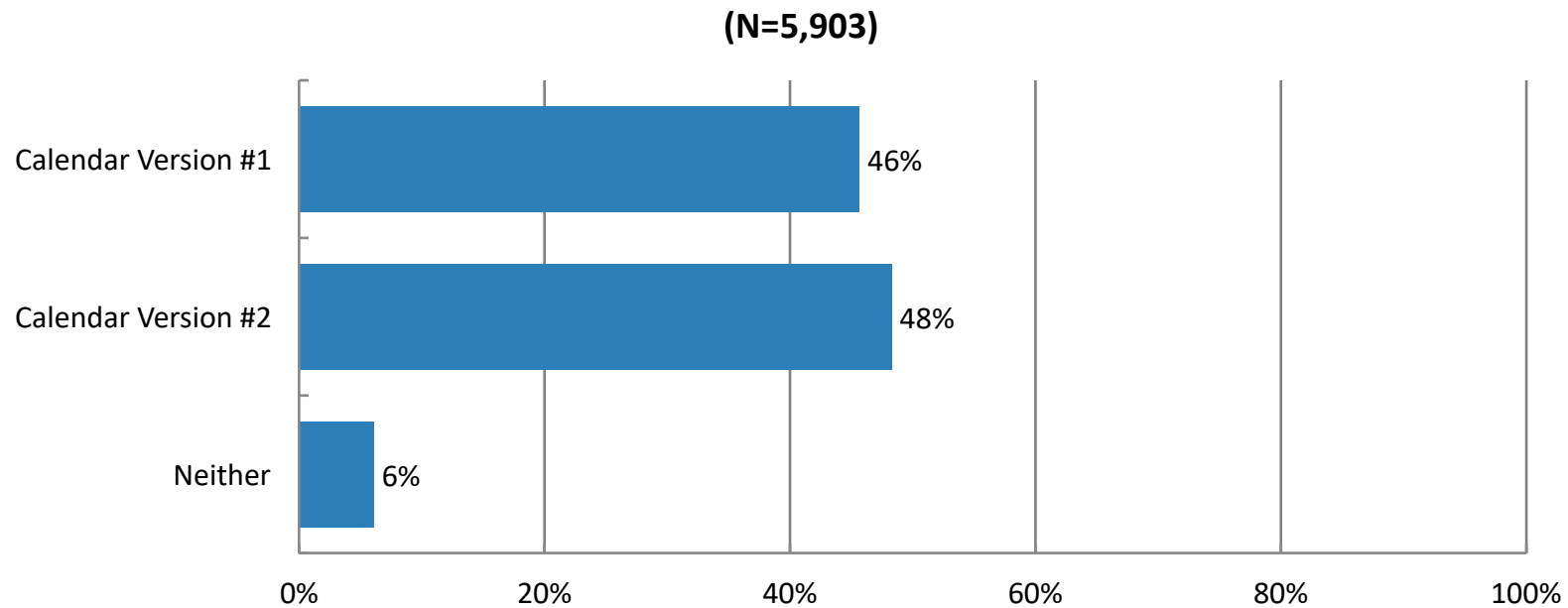
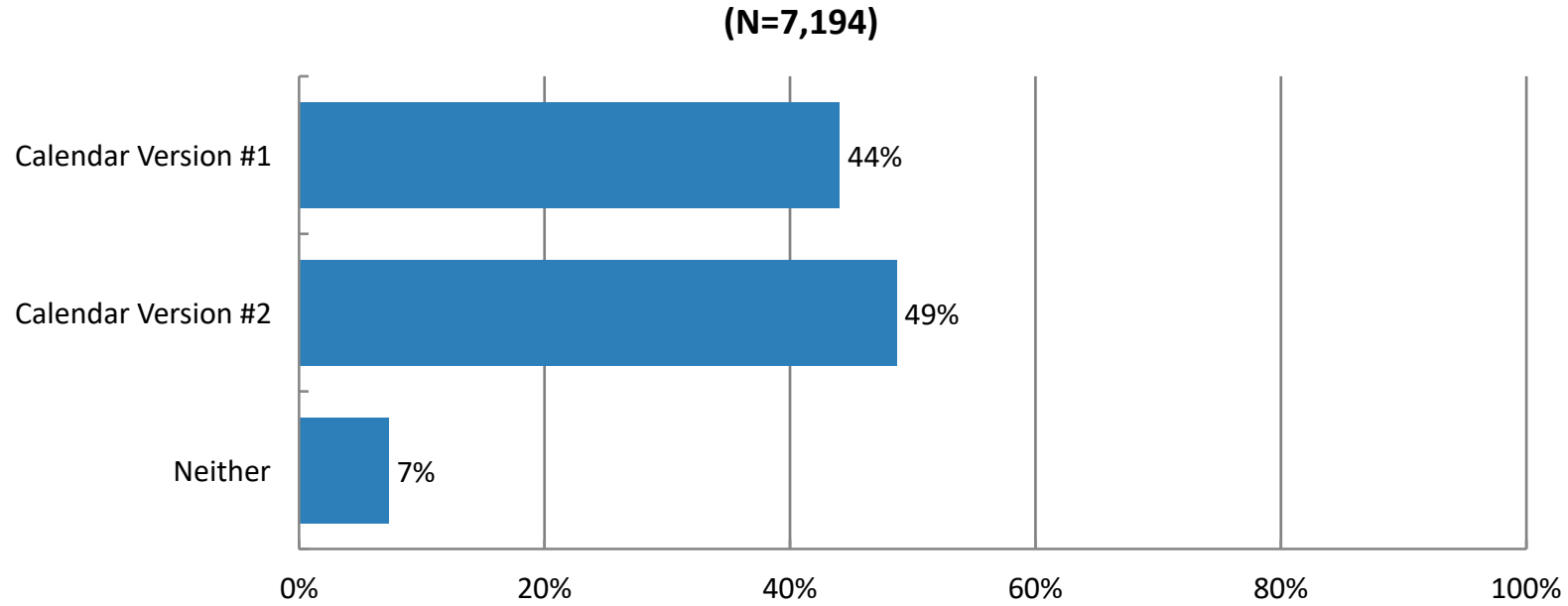


(N=5,903)



Unique IP Address Responses

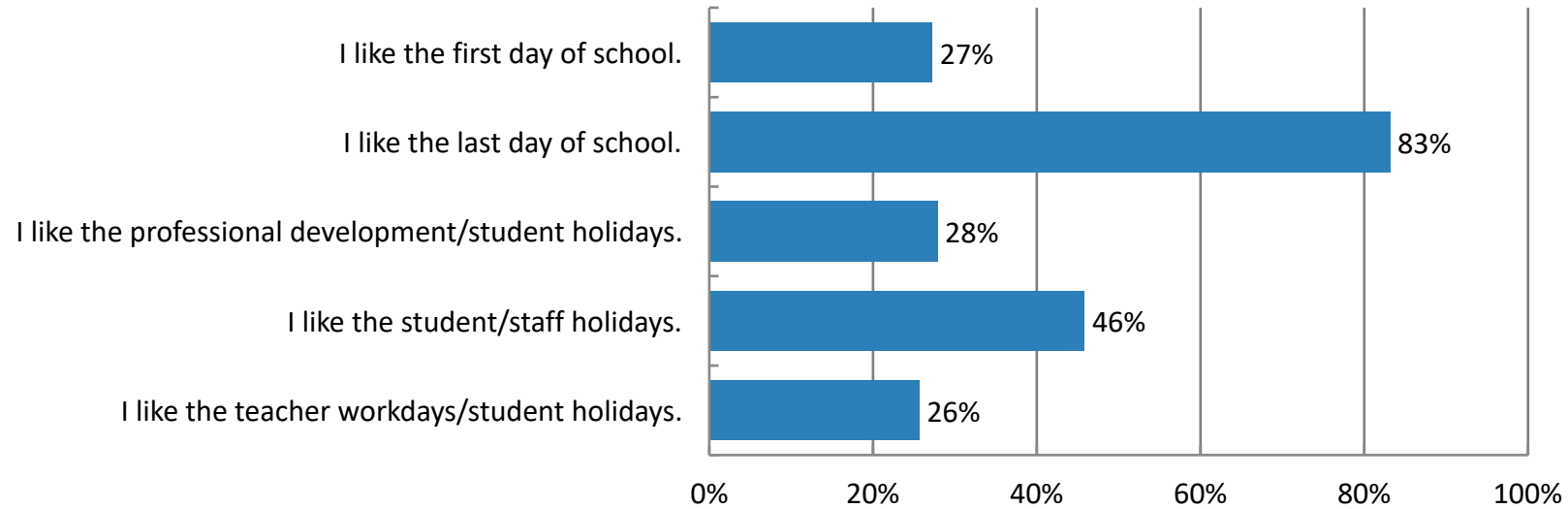
Which calendar do you prefer?



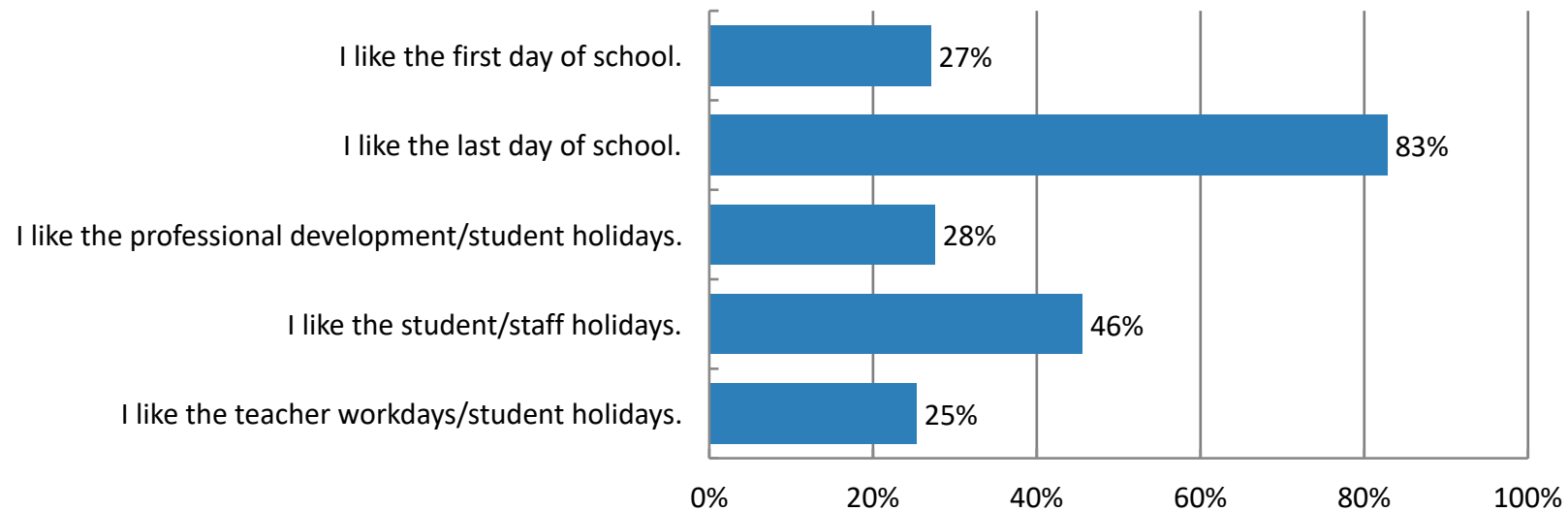
Unique IP Address Responses

Why do you prefer calendar version #1? (Select all that apply)

(N=3,168)



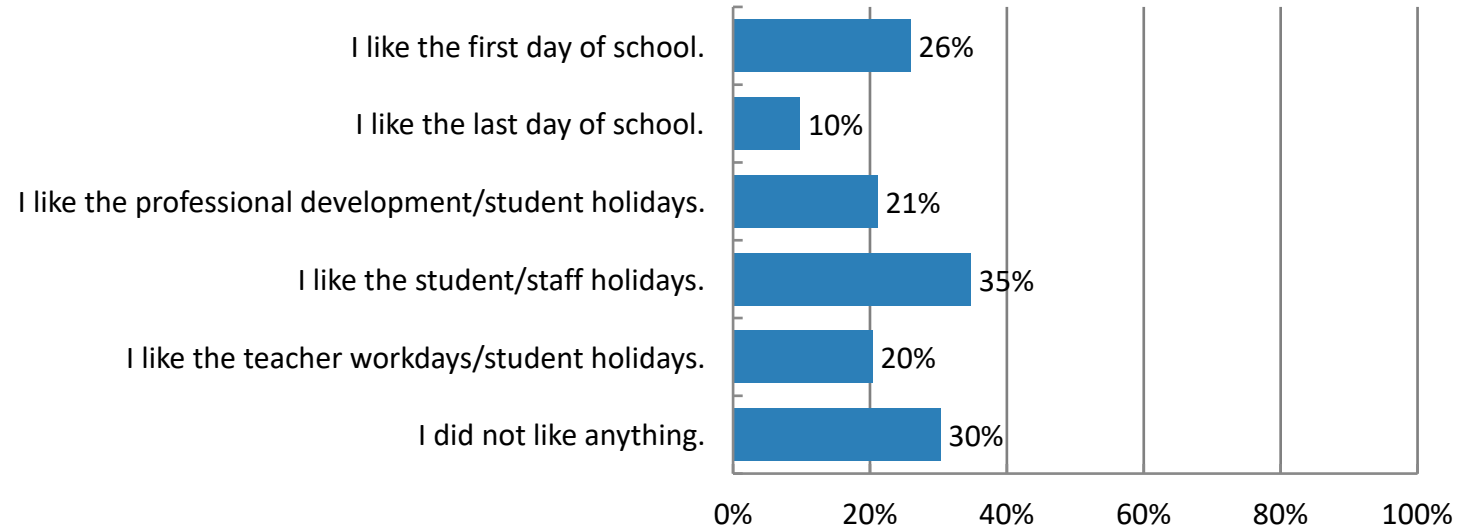
(N=2,695)



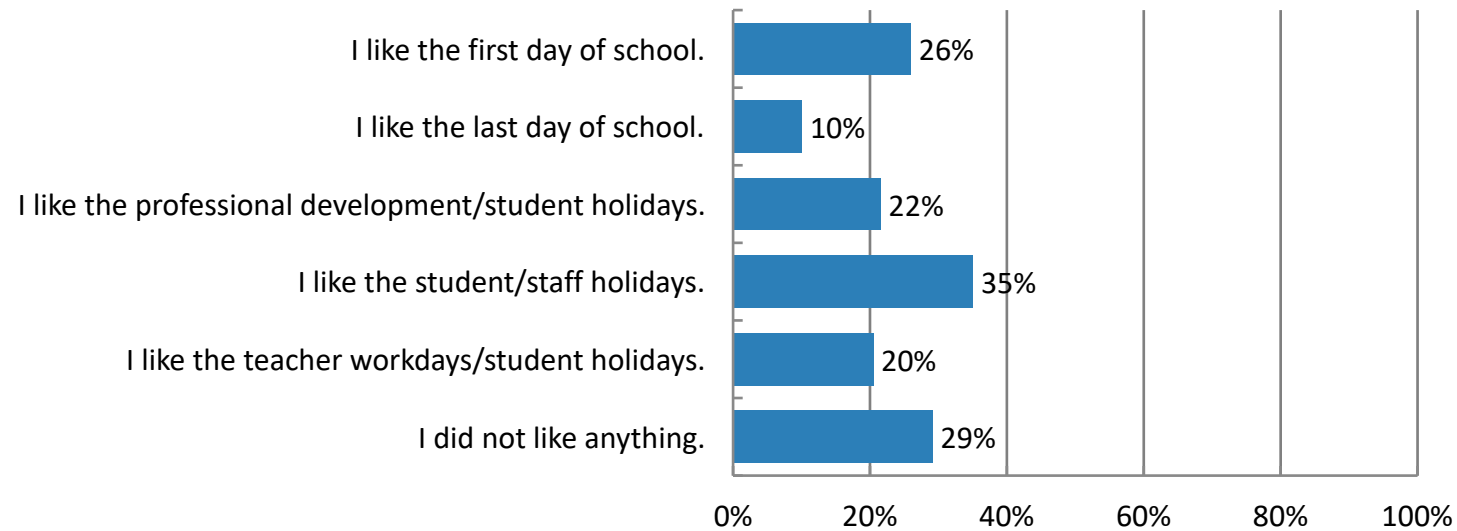
Unique IP Address Responses

Was there anything about calendar version #2 that you liked? (Select all that apply)

(N=3,168)



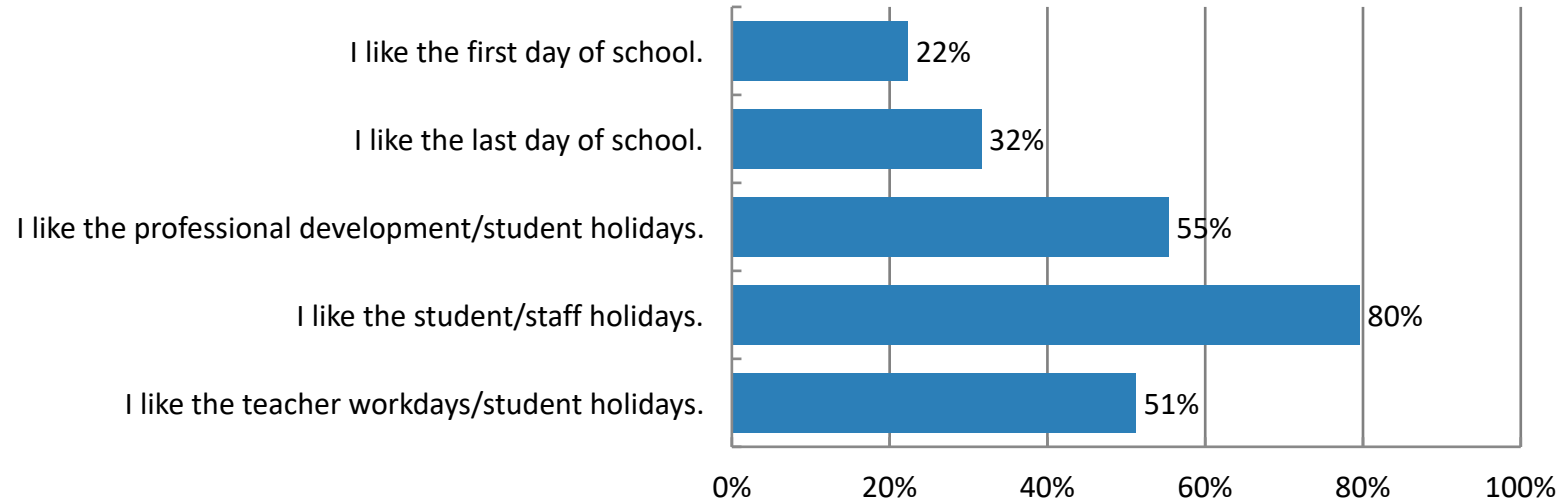
(N=2,695)



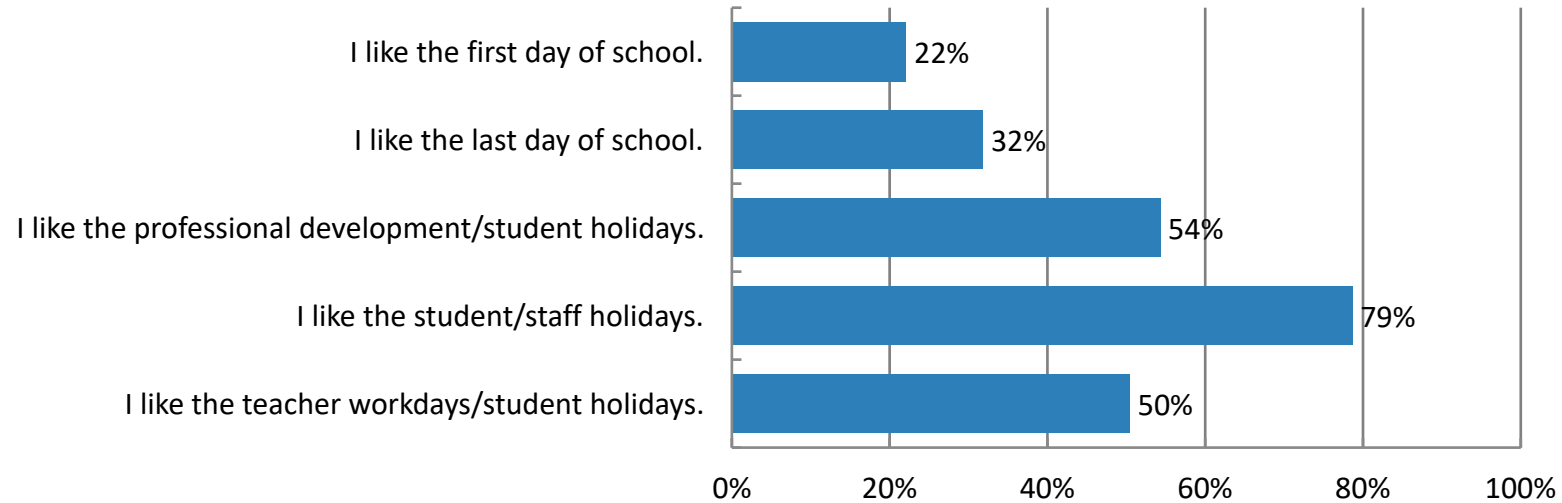
Unique IP Address Responses

Why do you prefer calendar version #2? (Select all that apply)

(N=3,502)



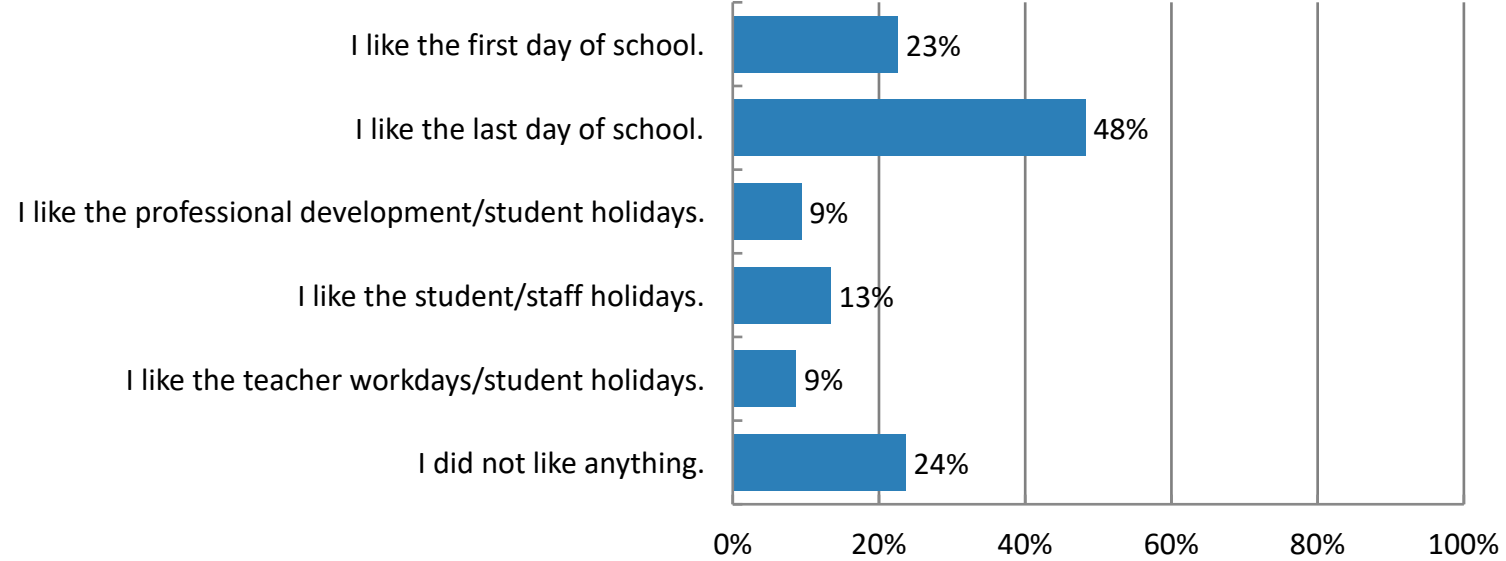
(N=2,850)



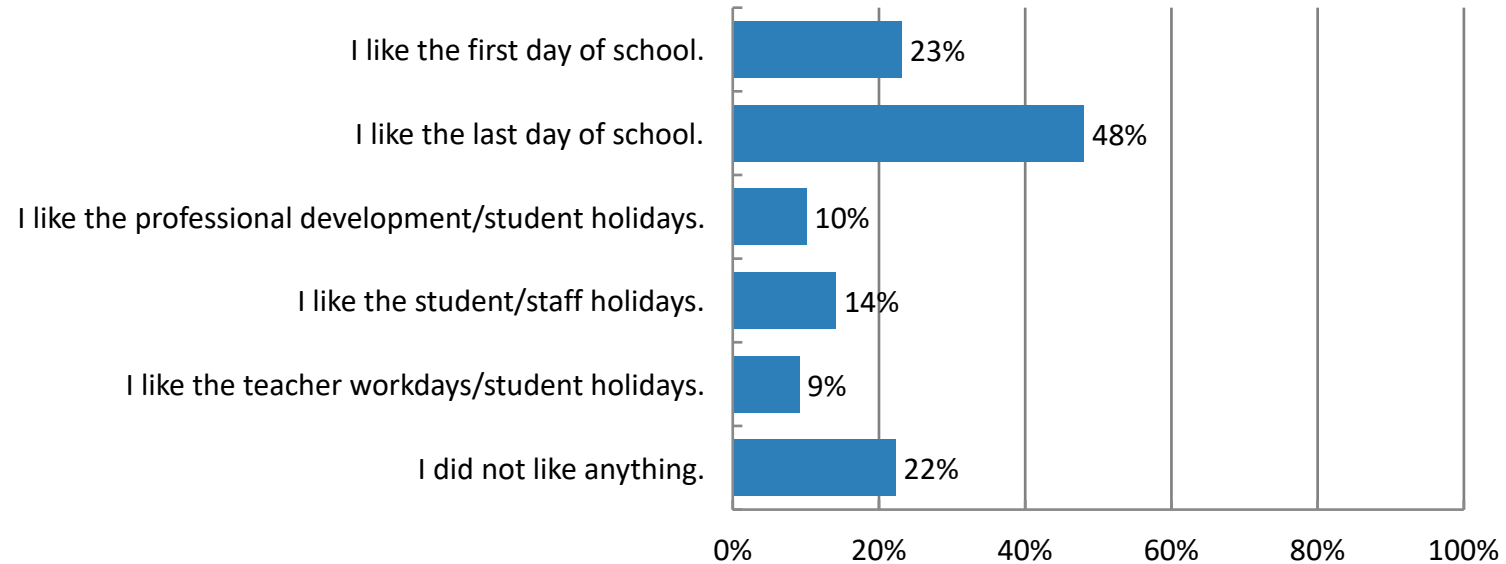
Unique IP Address Responses

Was there anything about calendar version #1 that you liked? (Select all that apply)

(N=3,502)



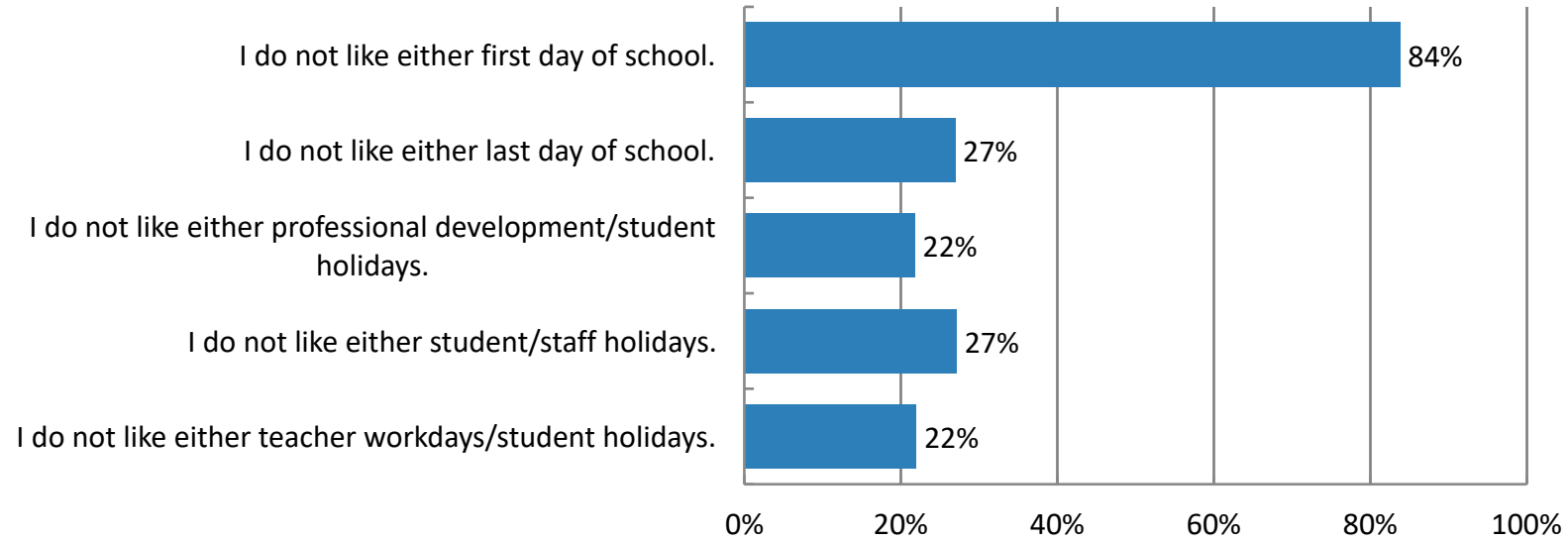
(N=2,850)



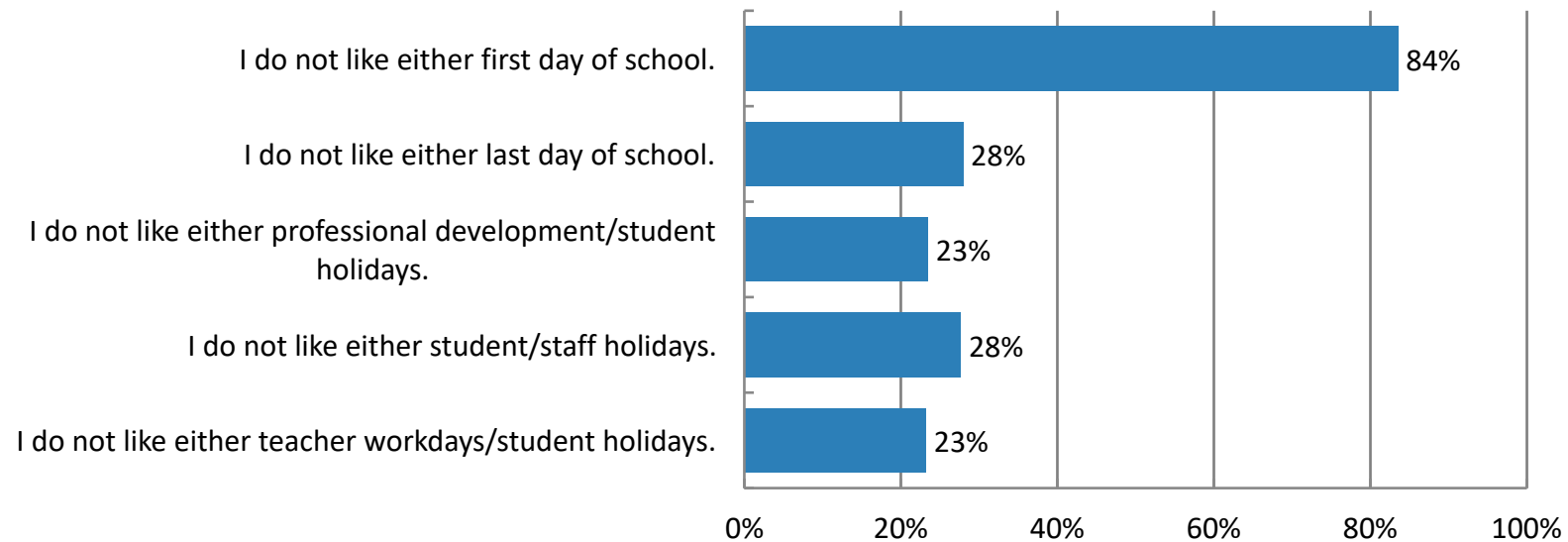
Unique IP Address Responses

If you selected neither, why? (Select all that apply)

(N=524)



(N=358)

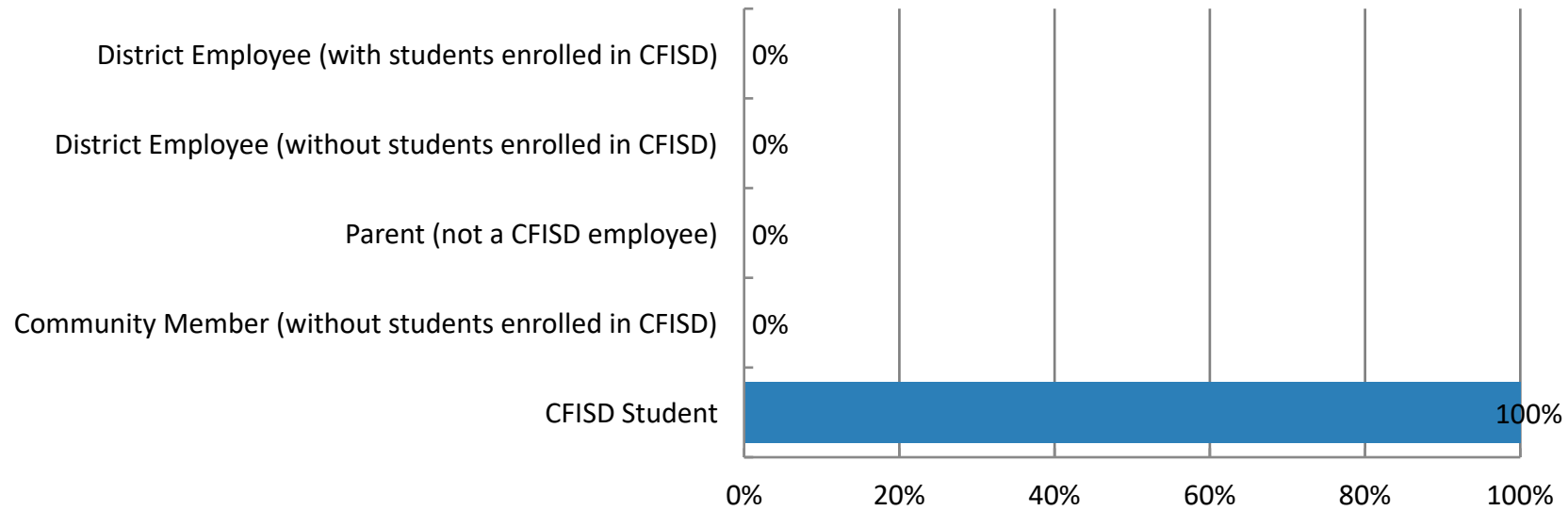


Unique IP Address Responses

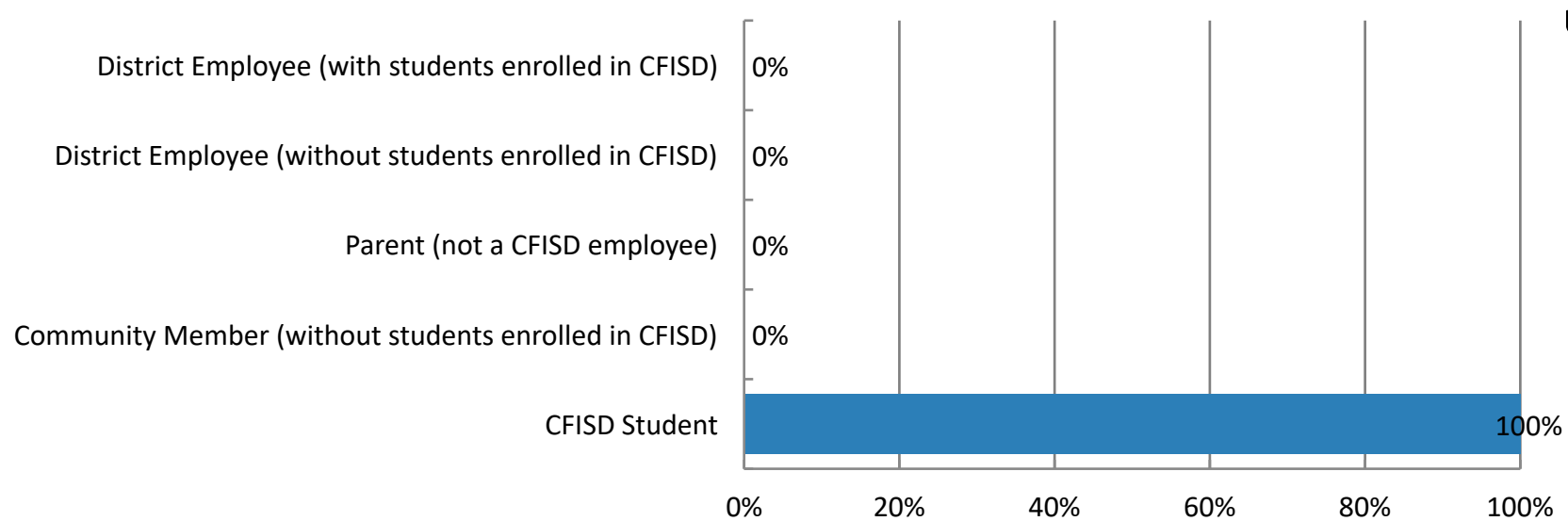
2025-26
Instructional Calendar Survey
Students

Which best describes you?

(N=1,722)



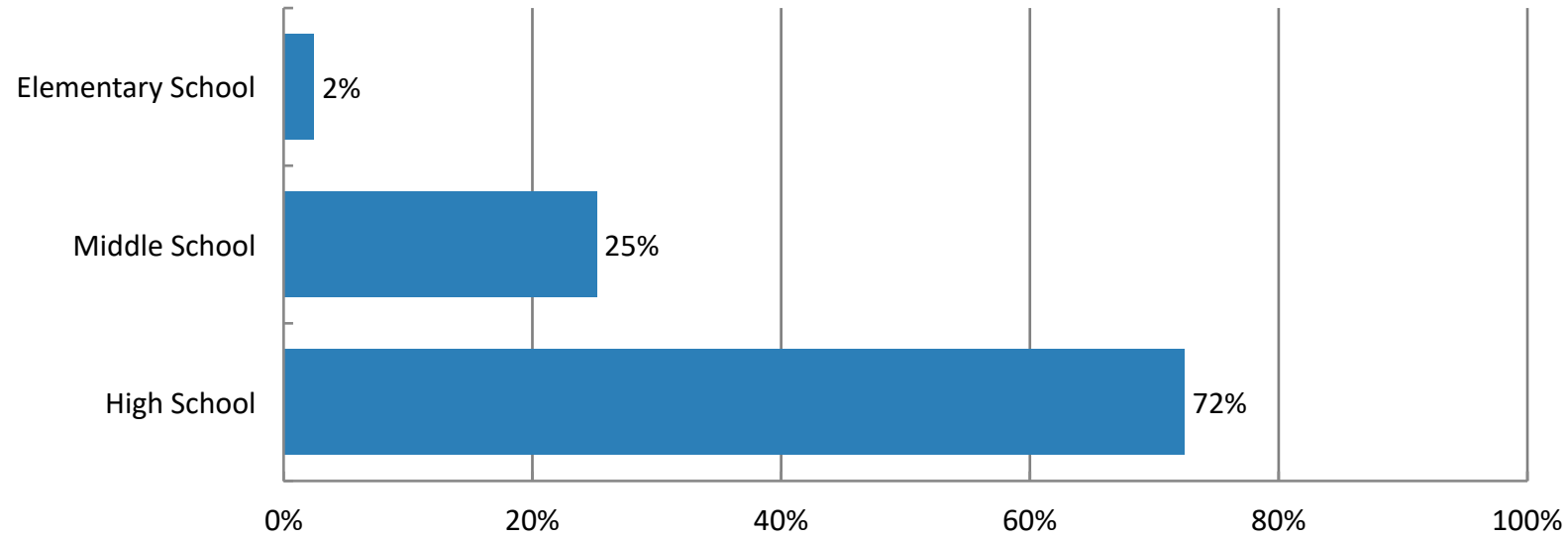
(N=395)



Unique IP Address Responses

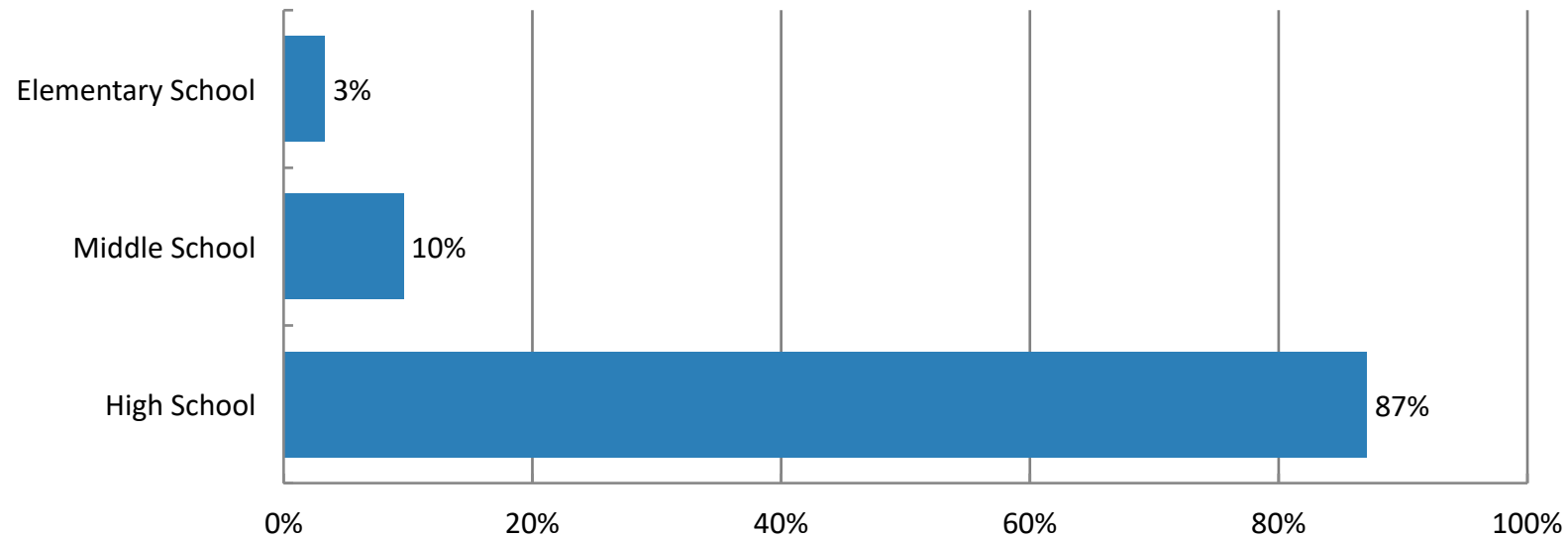
If you are a CFISD student, which best describes your current level?

(N=1,722)

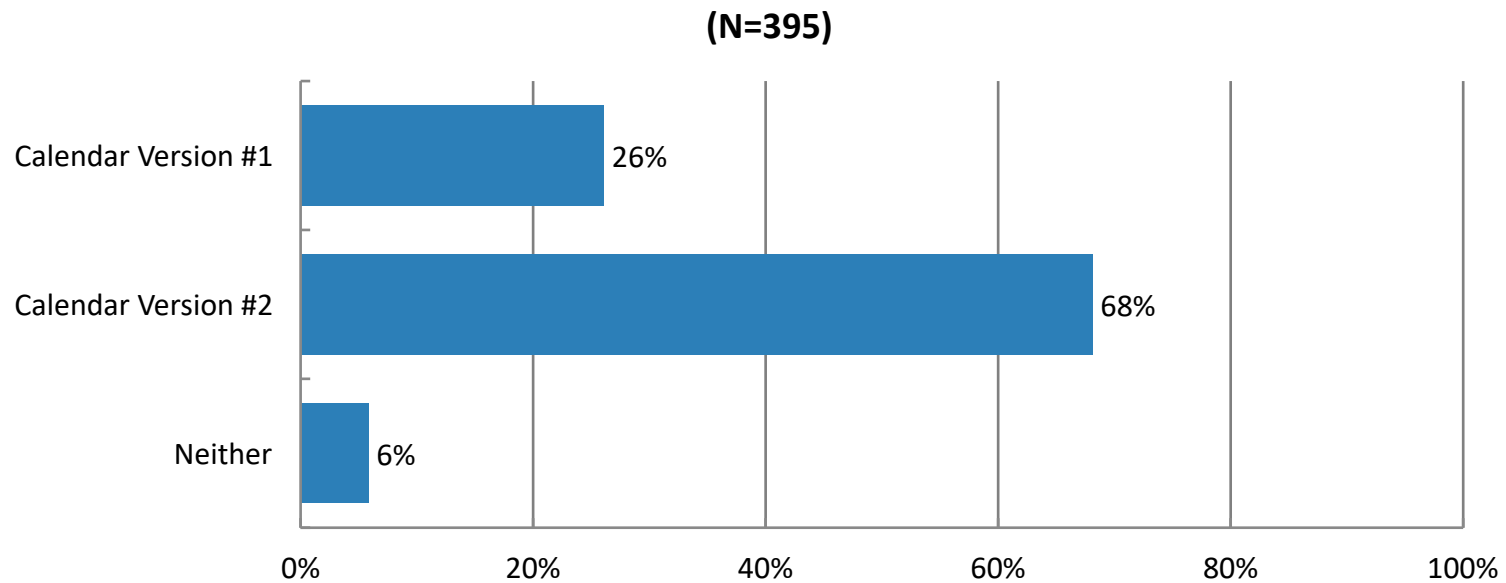
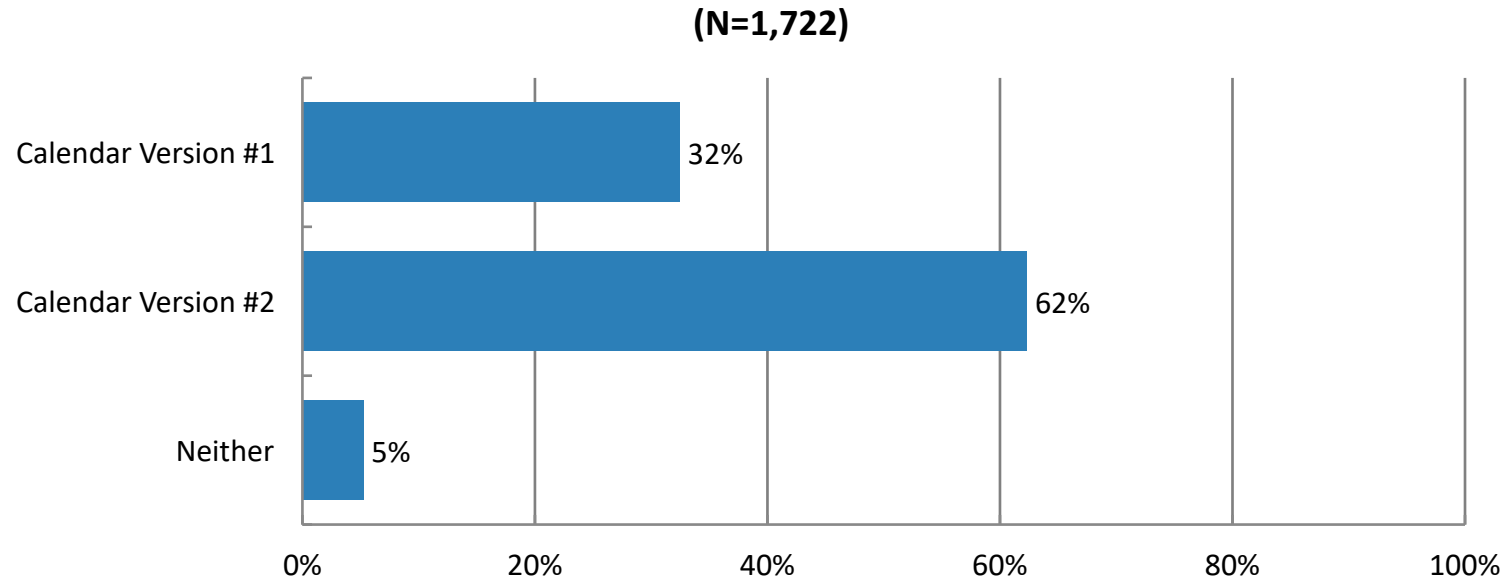


(N=395)

Unique IP Address Responses



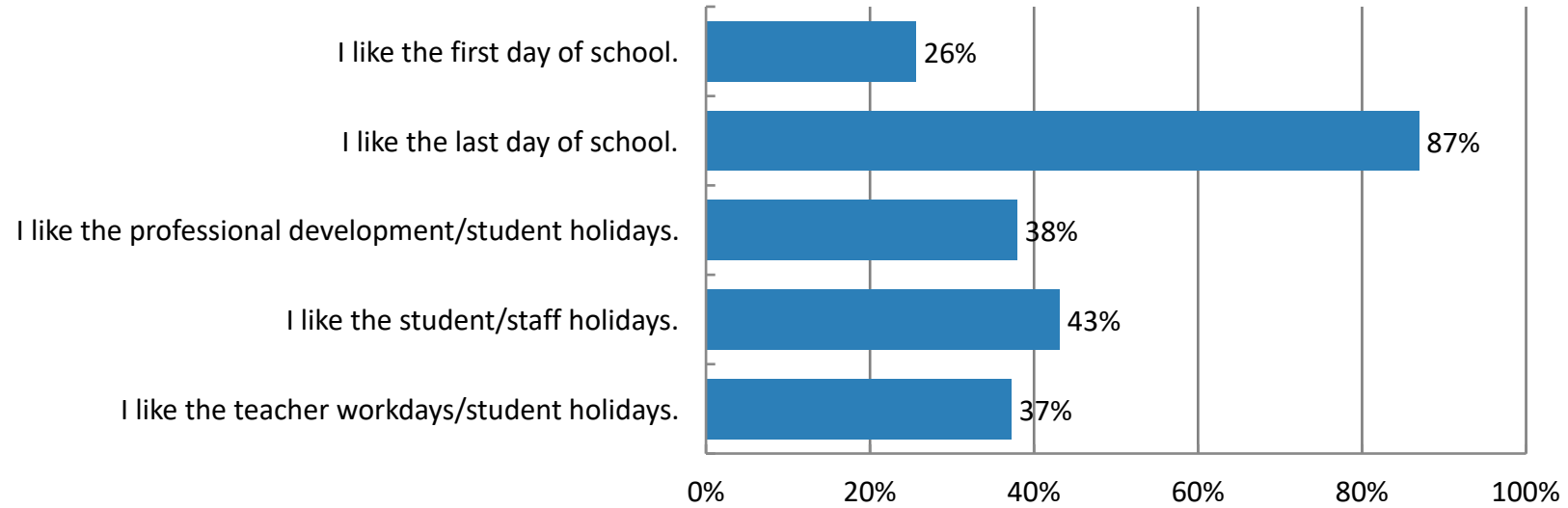
Which calendar do you prefer?



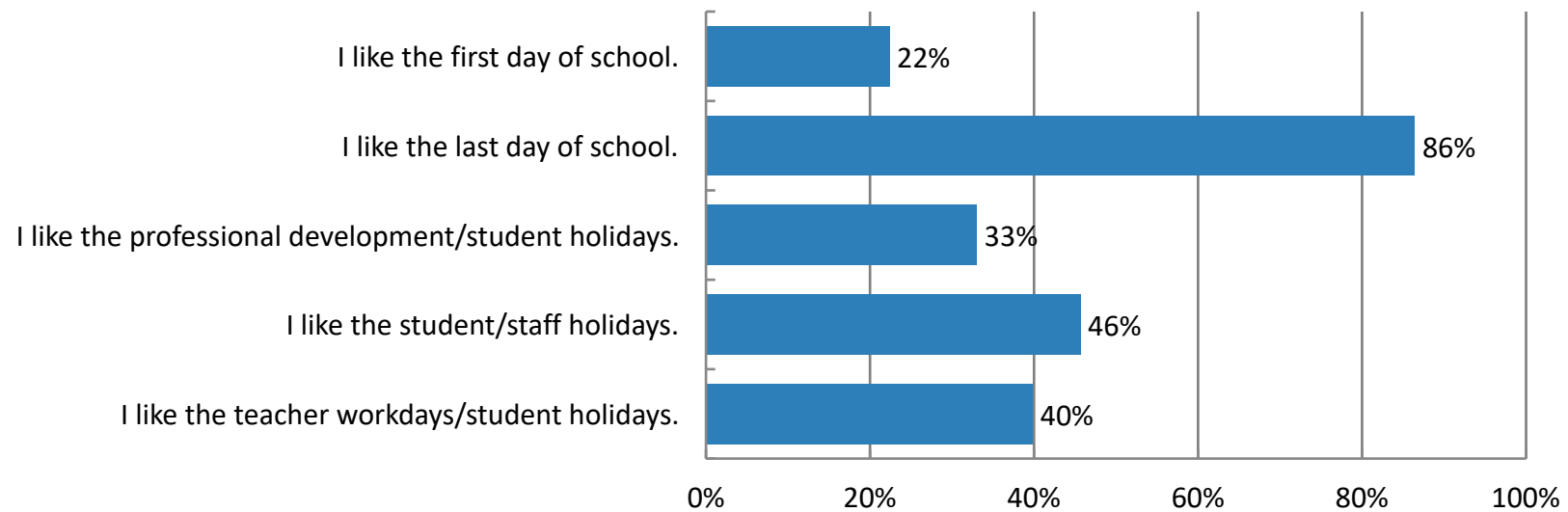
Unique IP Address Responses

Why do you prefer calendar version #1? (Select all that apply)

(N=559)



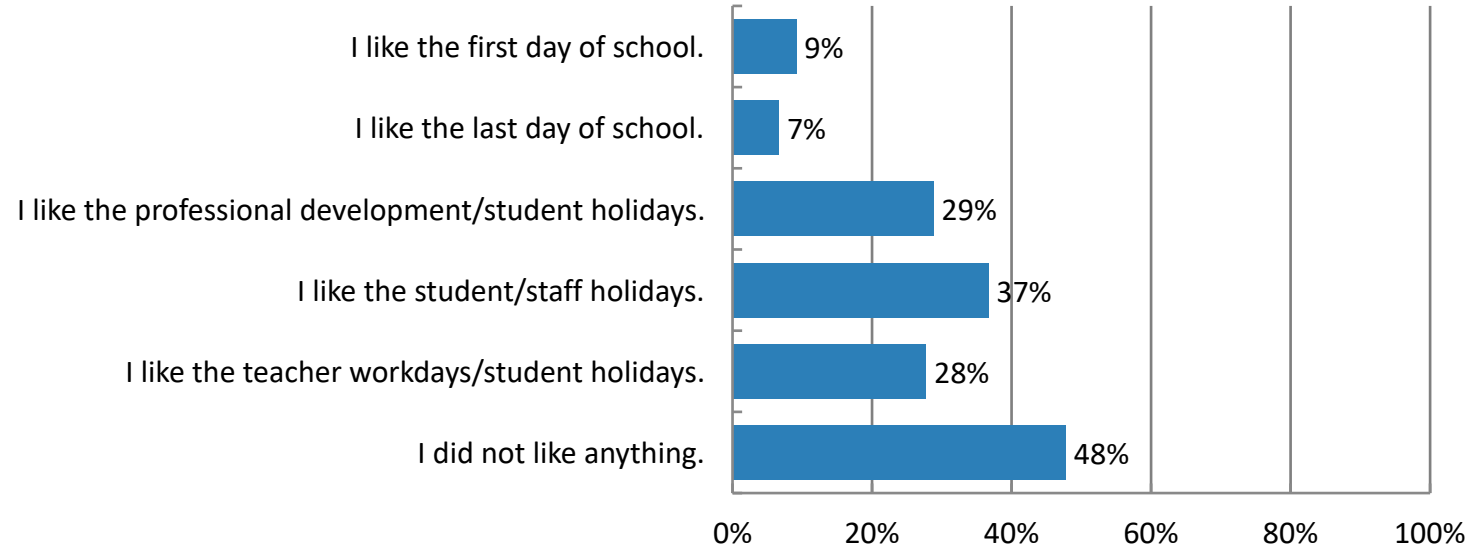
(N=103)



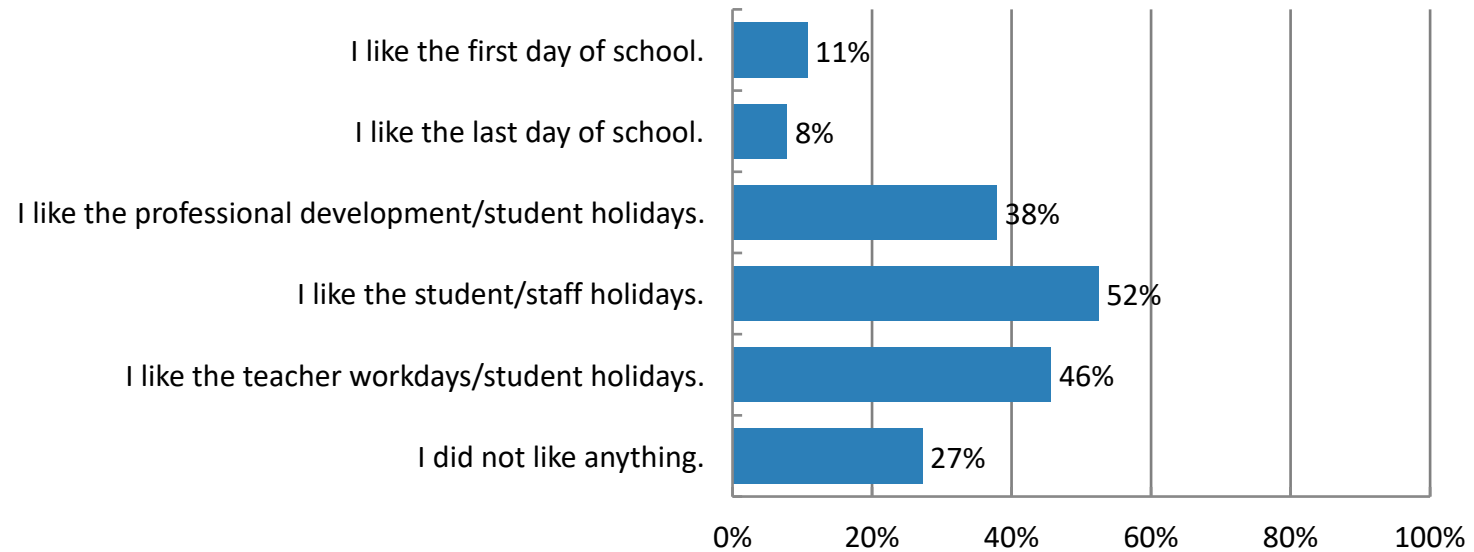
Unique IP Address Responses

Was there anything about calendar version #2 that you liked? (Select all that apply)

(N=559)



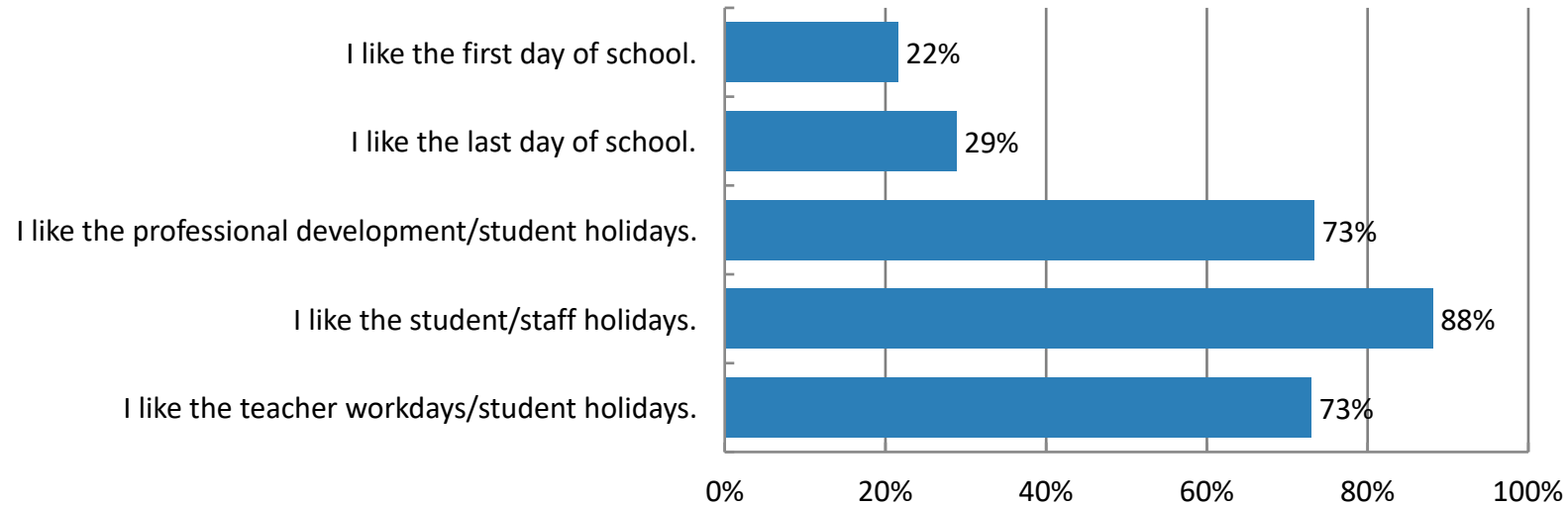
(N=103)



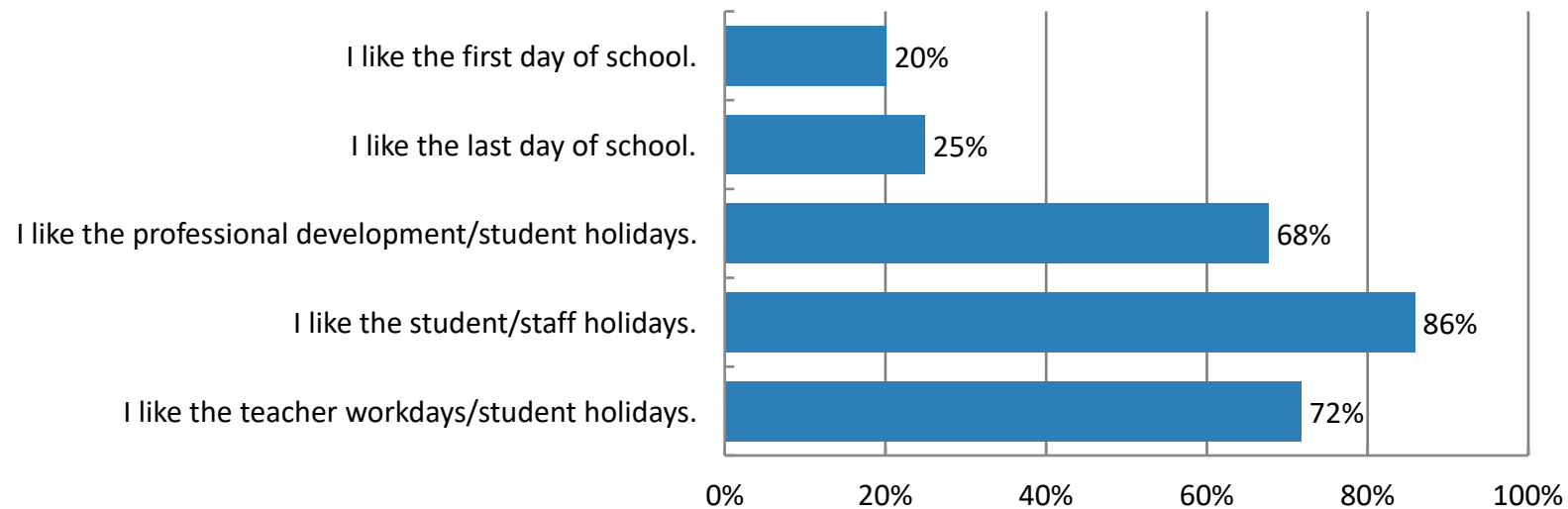
Unique IP Address Responses

Why do you prefer calendar version #2? (Select all that apply)

(N=1,073)



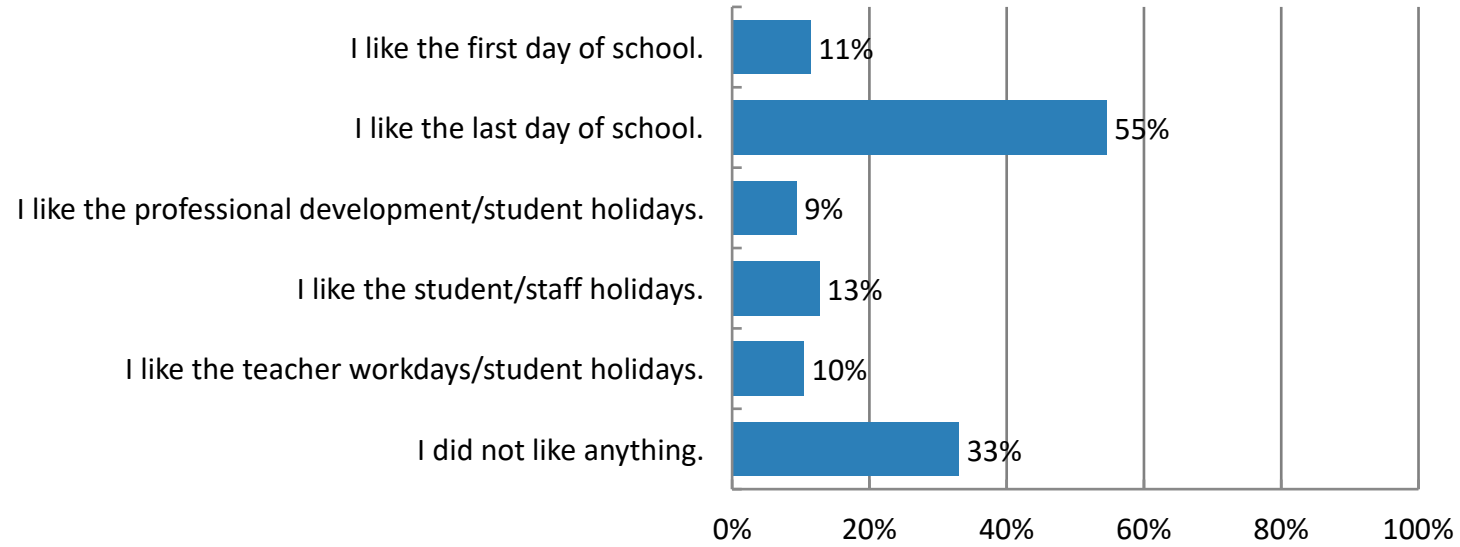
(N=269)



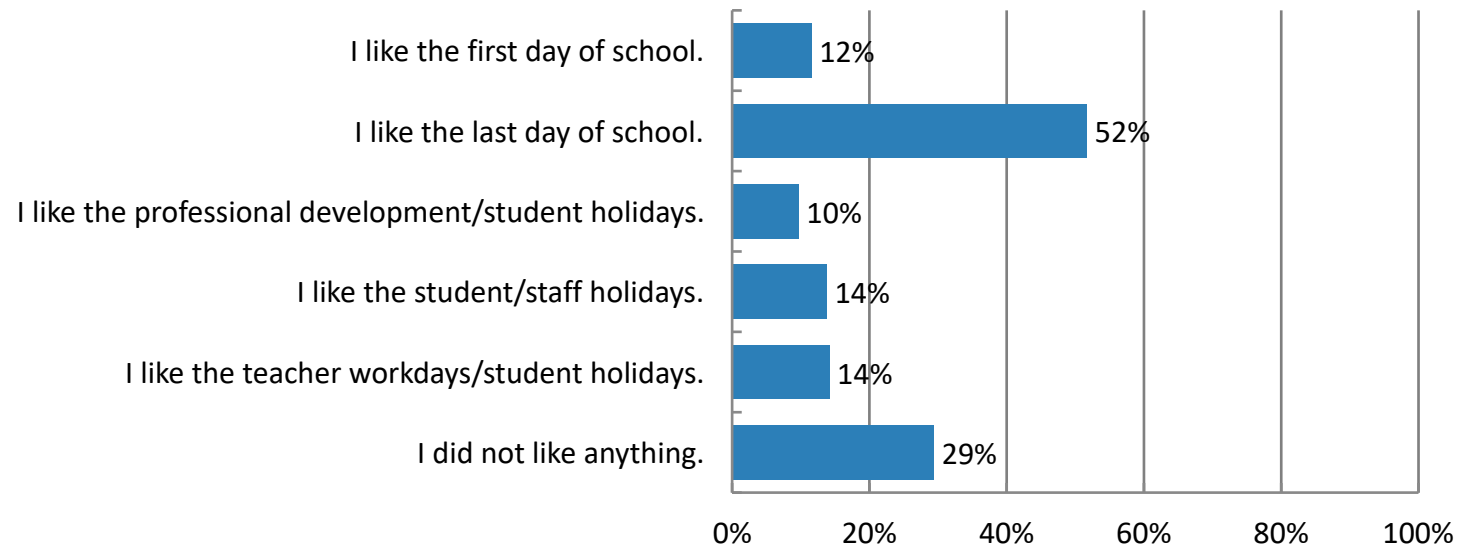
Unique IP Address Responses

Was there anything about calendar version #1 that you liked? (Select all that apply)

(N=1,073)



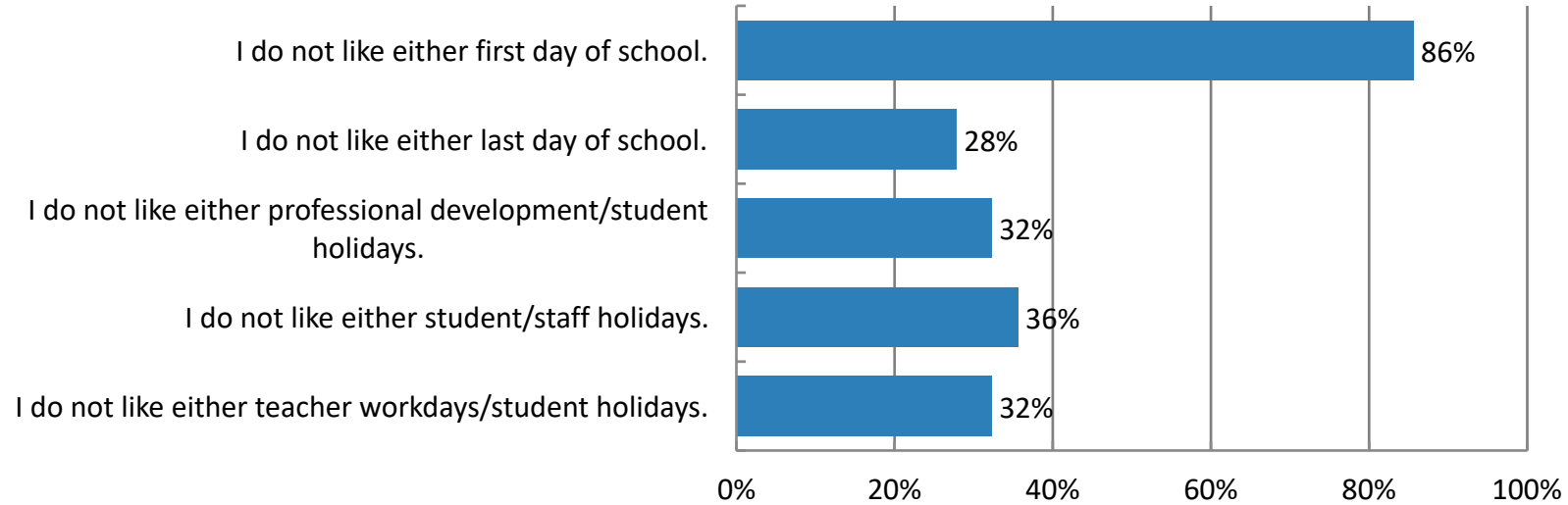
(N=269)



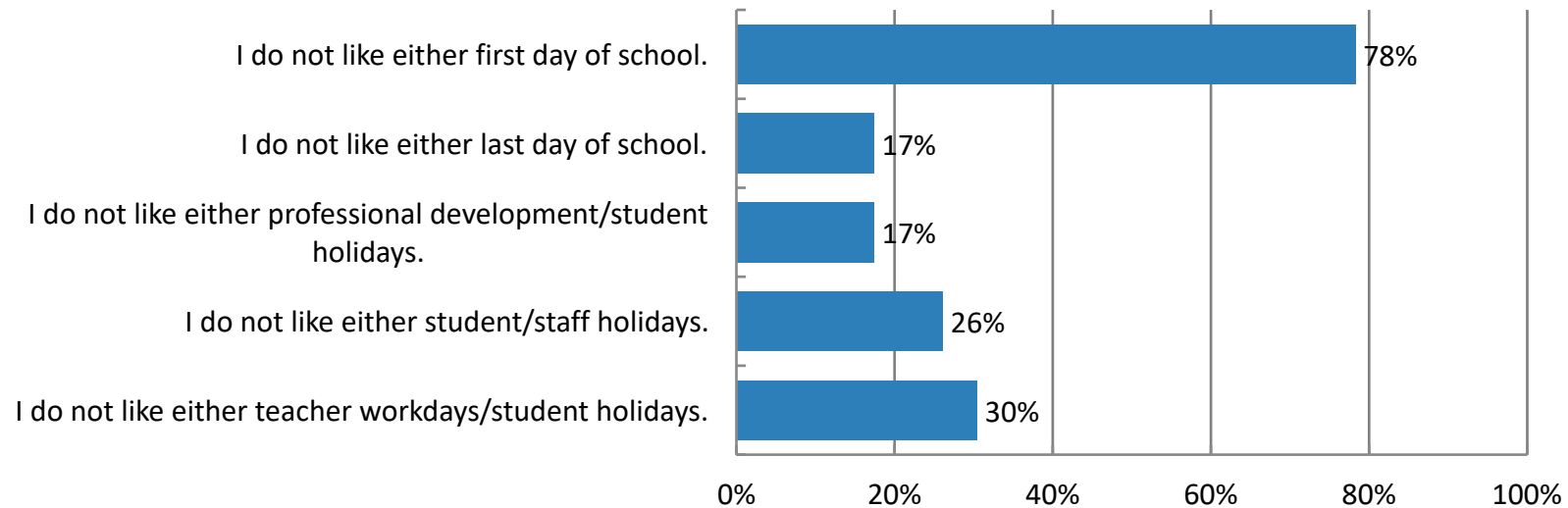
Unique IP Address Responses

If you selected neither, why? (Select all that apply)

(N=90)



(N=23)



Unique IP Address Responses

PROPOSED

2025-26 Calendar

'25

JULY							AUGUST							SEPTEMBER								
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
		1	2	3	4	5				4	5	6	7	8	9		1	2	3	4	5	6
6	7	8	9	10	11	12	10	11	12	13	14	15	16	7	8	9	10	11	12	13		
13	14	15	16	17	18	19	17	18	19	20	21	22	23	14	15	16	17	18	19	20		
20	21	22	23	24	25	26	24	25	26	27	28	29	30	21	22	23	24	25	26	27		
27	28	29	30	31			31							28	29	30						

OCTOBER							NOVEMBER							DECEMBER							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
			1	2	3	4							1			1	2	3	4	5	6
5	6	7	8	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12	13	
12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19	20	
19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26	27	
26	27	28	29	30	31		23	24	25	26	27	28	29	28	29	30	31				
							30														

'26

JANUARY							FEBRUARY							MARCH						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	1	2	3	4	5	6	7	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14	8	9	10	11	12	13	14
11	12	13	14	15	16	17	15	16	17	18	19	20	21	15	16	17	18	19	20	21
18	19	20	21	22	23	24	22	23	24	25	26	27	28	22	23	24	25	26	27	28
25	26	27	28	29	30	31								29	30	31				

APRIL							MAY							JUNE							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
			1	2	3	4						1	2			1	2	3	4	5	6
5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13	
12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
26	27	28	29	30			24	25	26	27	28	29	30	28	29	30					
							31														

IMPORTANT DATES
Aug. 4-12 Professional Days
Aug. 13 First Day of School
Sept. 1 Student/Staff Holiday
Oct. 10 Teacher Work Day/School Closure Make-up Day/Student Holiday/ Inclement Weather Day
Oct. 13-14 Student/Staff Holiday
Nov. 3 Student/Staff Holiday
Nov. 4 Teacher Work Day/ School Closure Make-up Day/ Student Holiday
Nov. 24-28 Student/Staff Holiday
Dec. 19-Jan. 2 Student/Staff Holiday
Jan. 5 Professional Day
Jan. 19 Student/Staff Holiday
Feb. 13 Professional Day
Feb. 16 Teacher Work Day/School Closure Make-up Day/Student Holiday/ Inclement Weather Day
March 9-13 Student/Staff Holiday
April 3 Student/Staff Holiday
April 6 Professional Day
May 25 Student/Staff Holiday
May 28 Last Day of School
May 29 Professional Day

GRADING PERIODS

Elementary
Aug. 13 - Oct. 9
Oct. 15 - Dec. 18
Jan. 6 - March 6
March 16 - May 28

Secondary
Aug. 13 - Oct. 9
Oct. 15 - Dec. 18
Jan. 6 - March 6
March 16 - May 28

LEGEND

- Student/Staff Holiday
- Professional Day/Student Holiday
- First and Last Days of School
- 10 Inclement Weather Day
- ★ Teacher Work Day/School Closure Make-up Day/ Student Holiday

ACCESS

Scan for web version



Cypress-Fairbanks ISD Nonbusiness Days for the Texas Public Information Act Calendar

I. Locally designated nonbusiness days by the Board of Trustees:

Designated nonbusiness days for calendar year 2025

- March 10, 11, 12, 13 and 14, 2025(Spring break)
- November 24, 25, and 26, 2025 (Thanksgiving break)
- December 22, 23, 2025 (Winter break)

II. Statutorily defined nonbusiness days:

1. Saturdays and Sundays

2. National holidays:

- January 1
- Martin Luther King, Jr. Day (third Monday in January)
- Presidents Day (third Monday in February)
- Memorial Day (last Monday in May)
- July 4
- Labor Day (first Monday in September)
- November 11
- Thanksgiving Day (fourth Thursday in November)
- December 25
- Friday or Monday observations of national holidays occurring on Saturday or Sunday

3. State holidays:

- January 19
- March 2

-April 21

-June 19

-August 27

-Friday after Thanksgiving Day

-December 24

-December 26

- Friday or Monday observations of state holidays occurring on Saturday or Sunday

4. Optional state holidays when observed on the work calendar:

-Rosh Hashana

-Yom Kippur

-Good Friday



ANNUAL COMPREHENSIVE FINANCIAL REPORT AND FEDERAL SINGLE AUDIT REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – GENERAL FUND

REVENUES

Local:

Property Taxes	\$ 437,488,782
Other Local	52,539,653
State Programs*	567,180,198
Federal Programs	31,741,289
Total Revenues	<u>1,088,949,922</u>

EXPENDITURES*

Instruction and Instructional-Related Services	756,191,206
Instructional and School Leadership	74,345,661
Support Services - Student	110,087,051
General Administration	20,443,803
Support Services - Non-student Based	106,471,319
Community Services	10,657,848
Debt Service	4,603,026
Capital Outlay	771,220
Intergovernmental Charges	8,193,266
Total Expenditures	<u>1,091,764,400</u>

Deficiency of Revenues Under Expenditures (2,814,478)

Other Financing Sources	5,394,831
Other Financing Sources - Transfers In	1,400,000
Net Change in Fund Balance	<u>3,980,353</u>

Fund Balance - Beginning	556,703,637
Fund Balance - Ending	<u>\$ 560,683,990</u>

* Includes \$67.6 Million TRS On-Behalf

FUND BALANCE RECONCILIATION

- **2023-2024 Purchase Orders Issued: \$5,656,389**
- **2023-2024 Budgeted Deficit: \$138.6M**
 - ESSER funds offset \$92M in General Fund expenditures in 2023-2024
 - The variance is due to unfilled positions and interest income

GENERAL FUND HIGHLIGHTS

General administration = 1.87% of total expenditures

- Less than state average of 3.5%

Administrative Cost Ratio = 3.96%

- Less than the TEA threshold (8.55%) for school districts with more than 10,000 students

ANNUAL COMPREHENSIVE FINANCIAL REPORT

- **Opinion on the Basic Financial Statements**
 - Unmodified or “clean” opinion
 - Highest level of assurance that can be given on financial statements
 - Audit conducted in accordance with auditing standards generally accepted in the United States of America and the *Government Auditing Standards*, issued by the Comptroller General of the United States

FEDERAL SINGLE AUDIT REPORT

- **Opinion on the Compliance with Major Programs**
 - Unmodified or “clean” opinion
 - Major Programs tested:
 - ✓ Title I
 - ✓ Title III
 - ✓ Special Education Cluster

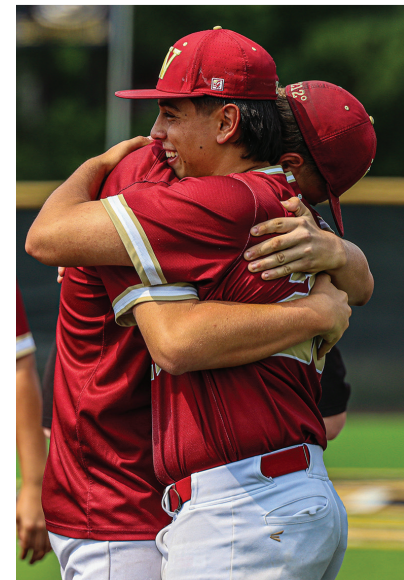


QUESTIONS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2024
CYPRESS, TEXAS

CYPRESS  **FAIRBANKS**
INDEPENDENT SCHOOL DISTRICT
LEARN • EMPOWER • ACHIEVE • DREAM



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2024
CYPRESS, TEXAS

CYPRESS  **FAIRBANKS**
INDEPENDENT SCHOOL DISTRICT
LEARN • EMPOWER • ACHIEVE • DREAM



PREPARED BY THE FINANCE DEPARTMENT

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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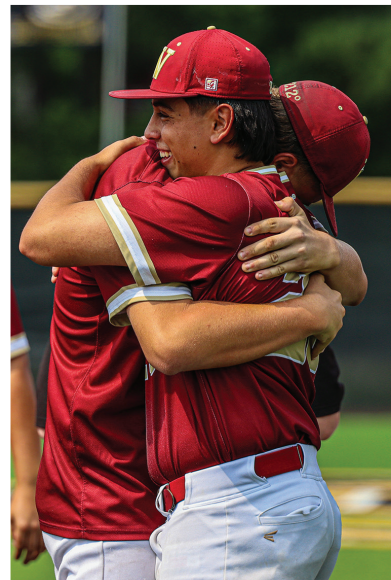
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INTRODUCTORY SECTION

CYPRESS FAIRBANKS
INDEPENDENT SCHOOL DISTRICT
LEARN • EMPOWER • ACHIEVE • DREAM





November 11, 2024

Board of Trustees and Citizens
Cypress-Fairbanks Independent School District
11440 Matzke Road
Cypress, Texas 77429

Dear Board of Trustees and Citizens:

State law requires that each school district have its fiscal accounts audited annually. A copy of the annual financial report, approved by the Board of Trustees, must be filed with the Texas Education Agency (TEA) by the 150th day after the end of the fiscal year. The Annual Comprehensive Financial Report of the Cypress-Fairbanks Independent School District (CFISD or the District) is published to fulfill that requirement for the fiscal year ended June 30, 2024.

The independent audit of the financial statements is part of a broader, federally mandated “Single Audit” designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government’s internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the District’s separately issued Single Audit Report.

The Annual Comprehensive Financial Report consists of management’s representations concerning the finances of the District. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the District's administration. To provide a reasonable basis for making these representations, management of the District has established a comprehensive internal control framework that is designed both to protect the District’s assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the District’s financial statements in conformity with generally accepted accounting principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the District’s comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement.

Weaver and Tidwell, L.L.P., a firm of licensed certified public accountants, has issued an unmodified opinion based upon the audit of the District’s financial statements for the fiscal year ended June 30, 2024. The independent auditors’ report is presented as the first component of the financial section of this report.

Management’s Discussion and Analysis (MD&A) immediately follows the report of the independent auditors and provides a narrative introduction, overview, and analysis to accompany the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE DISTRICT

During the 1939-40 school year, the voters in the Cypress and Fairbanks school systems approved the creation of the Cypress-Fairbanks Consolidated School District (Consolidated later became Independent). The District is comprised of 58 elementary schools, 20 middle schools, 12 high schools and 5 special program facilities, of which the average daily attendance reached 107,713 for the 2023-24 school year. CFISD is legally recognized as a political subdivision of the State of Texas and is located within Harris County. The District is not included in any other governmental reporting entity and there are no component units.

A seven-member Board of Trustees (the Board) governs the District and has governance responsibilities over all activities related to public elementary and secondary education. Each member is elected to an at-large position for four years in a nonpartisan election. An election is held in November at the expiration of each term. Based on legislative authority codified in the Texas Education Code, the Board (1) has exclusive power to manage and govern the District; (2) can acquire and hold real and personal property; (3) shall have power to levy and collect taxes and to issue bonds; (4) can contract for appointed officers, teachers, and other personnel as well as for goods and services; and (5) has the right of eminent domain to acquire real property.

CFISD is a public educational institution which provides services for students from pre-kindergarten through twelfth grade. Some of the programs provided are special education services for children as early as age three through twenty-two years of age and early childhood development services. Programs are also available for four-year old students who require educational services due to limited English proficiency and low economic status. Full-day kindergarten is provided for all five-year olds. Other programs offered by CFISD are a gifted and talented program, bilingual program that advances the acquisition of the English language through an accelerated learning model, compensatory education program for at-risk students, career and technology programs, and cocurricular/extracurricular activities. High school students may also take advantage of earning college credits through College Board Advanced Placement courses, early college, and dual credit programs. CFISD offers a strong, rich, and diverse curriculum for all students.

The annual budget serves as the foundation for the District's financial planning and control. The Board adopts an appropriated budget for the general fund, debt service fund, and the National School Breakfast and Lunch Program special revenue fund on a basis consistent with GAAP. Prior to June 19 each year, the District prepares a budget for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them. A meeting of the Board is called for the purpose of adopting the proposed budget after ten days' public notice of the meeting has been given. Prior to July 1, the budget is formally approved and adopted by the Board. The appropriated budget is prepared by fund and function. Transfers of appropriations between campuses/departments require the approval of the District's management. Increasing any one of the functional spending categories or revenue object accounts and other resources require the approval of the Board.

LOCAL ECONOMY

The District comprises approximately 10% of Harris County, the most populous county of the 254 counties in Texas. There are 186 square miles of land within the boundaries of the District, much of it within or adjacent to the greater Houston area. Approximately 91% of the District's land area is developed. This size makes CFISD the second largest school system in land area out of the 25 districts in Harris County.

The District is primarily residential in character, with an average home price of approximately \$343,179. During the last fiscal year, there were approximately 2,853 new home closings and 2,511 new home starts. The greatest need for classrooms due to student enrollment growth into the foreseeable future continues to be expected in the west and southwest parts of the District.

Located within the District are numerous multi-use developments which include retail shopping centers, low to mid-rise office buildings, hotels, industrial parks, financial institutions, medical facilities, restaurants, and high-density residential projects. The District's taxable assessed value increased to \$66.7 billion in 2023-24 and has shown a significant increase over the past ten years.

The greater Houston area economy, from which most of the District's economic viability is derived, continues to thrive despite uncertainties in the U.S. and global economies. Several key road projects have favorably impacted the District's economy. The completion of the northwest corner of the Grand Parkway has produced several new housing developments and new retail establishments. The ongoing expansion of Highway 290 has attracted many large companies to the area. Houston continues to be a leader in the oil and gas, manufacturing, health care, biomedical research, and aerospace industries. The Cypress-Fairbanks community expects to maintain steady and sustained economic growth reflective of the greater Houston area.

LONG-TERM FINANCIAL PLANNING

CFISD's student average daily attendance has increased 1.2 percent over a ten-year period and its enrollment, currently at 118,470, is the third largest in the State. Enrollment decreased by 262 students in 2023-24 as compared to initial projections of 118,732. The District's school buildings range in age from 83 years to one year old. In preparation for a projected student enrollment of 120,000 students, the voters passed a \$1.762 billion bond referendum in May 2019. Proceeds from the referendum are being used to build new schools and ancillary facilities, purchase buses, renovate instructional facilities, enhance safety and security at all campuses, provide technology to accommodate new students and staff, replace aging technology, and increase student access to technology.

The District's approach to coping with the combination of moderate student growth in a restricted funding environment with increasing academic standards has been to ensure that the budget process is instructionally driven and guided by the Goals of the District. The major budget priorities are to provide additional staff for student growth and increased accountability; to ensure that quality staff is retained and competitive hiring practices continue by granting a salary increase and benefit packages; to provide ongoing safety and security measures at all district facilities; and to provide additional funding for utilities and maintenance supplies associated with the bond program. The Board and administration review the Goals of the District every year, focusing on aligning the allocation of resources, both personnel and financial, with the accomplishment of the goals and objectives. This facilitates identification of target areas for both operating cost reductions and increases.

RELEVANT FINANCIAL POLICIES

Budget planning is an integral part of overall program planning to ensure the budget effectively reflects the District's programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals are considered, as well as input from the community, and District and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and are a part of each month's activities.

MAJOR INITIATIVES

Currently, CFISD has over 100 languages and dialects that are spoken by students and approximately 22,878 of those students will enroll in the District's ESL/bilingual programs this year. Additionally, 59 percent of the District's students are economically disadvantaged, and 15,361 students will receive special education services. As a result of the change in demographics, the District has responded by providing academic programs adapted to meet the needs of all children. To embrace the cultural differences of students from various ethnic backgrounds, the District provides bilingual programs at 34 elementary campuses and welcomes non-English speaking students at 23 New Arrival Centers, where students are immersed in the English language.

The District continues to meet or surpass state standards in every subject area through the use of differentiated instruction to meet the needs of all students. For fiscal year 2021-22, CFISD was awarded an Accountability Rating of “A”. The District is the largest school district in the state of Texas to earn this designation. The “A” rating is the highest level of achievement that may be earned. TEA has delayed the issuance of the final rule for the accountability manual and the issuance of the 2023 and 2024 A-F Accountability Ratings.

By reviewing individual student test data and gauging the effectiveness of instructional programs, the District has strengthened and expanded its curriculum beyond the requirements of the state-mandated Texas Essential Knowledge and Skills (TEKS) in order to provide CFISD students with an education that is more enriched and broader in scope. Advanced offerings will be expanded as more students express a desire to participate. CFISD students continue to excel in obtaining a well-rounded education as evidenced by a 92.6 percent graduated rate based on TEA accountability data tables.

AWARDS AND ACKNOWLEDGEMENTS

Cypress-Fairbanks Independent School District received a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2023. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized report, whose contents conform to program standards. Such a report must satisfy both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year. We believe our current report will conform to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA for their review.

The District received the Association of School Business Officials’ (ASBO) Certificate of Excellence in Financial Reporting Award for the prior year. This award certifies that the Annual Comprehensive Financial Report for the fiscal year ended June 30, 2023 substantially conforms to the principles and standards of financial reporting as recommended and adopted by the ASBO. We believe our current report will conform to the Certificate of Excellence Program requirements, and we are submitting it to the ASBO for their review.

We appreciate the support of the Board, the employees, the citizens of CFISD, and the business community, all of whom work cooperatively to ensure the best education for the students and the continuing development of the District. Special appreciation goes to the District's finance department and the independent auditors’ staff. The preparation of this report could not have been accomplished without their efficient and dedicated service.

Respectfully submitted,



Douglas Killian, Ph.D.
Superintendent



Karen W. Smith, CPA, RTSBA
Associate Superintendent -
Chief Financial Officer



Amanda Boles, CPA, RTSBA
Assistant Superintendent -
Business and Financial Services



Mable Isles, CPA, RTSBA
Director of Financial Services



Melissa McAnear, CPA, RTSBA
Director of Business Services

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Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Cypress-Fairbanks Independent School District
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

**Cypress-Fairbanks Independent School
District**

for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2023.

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.



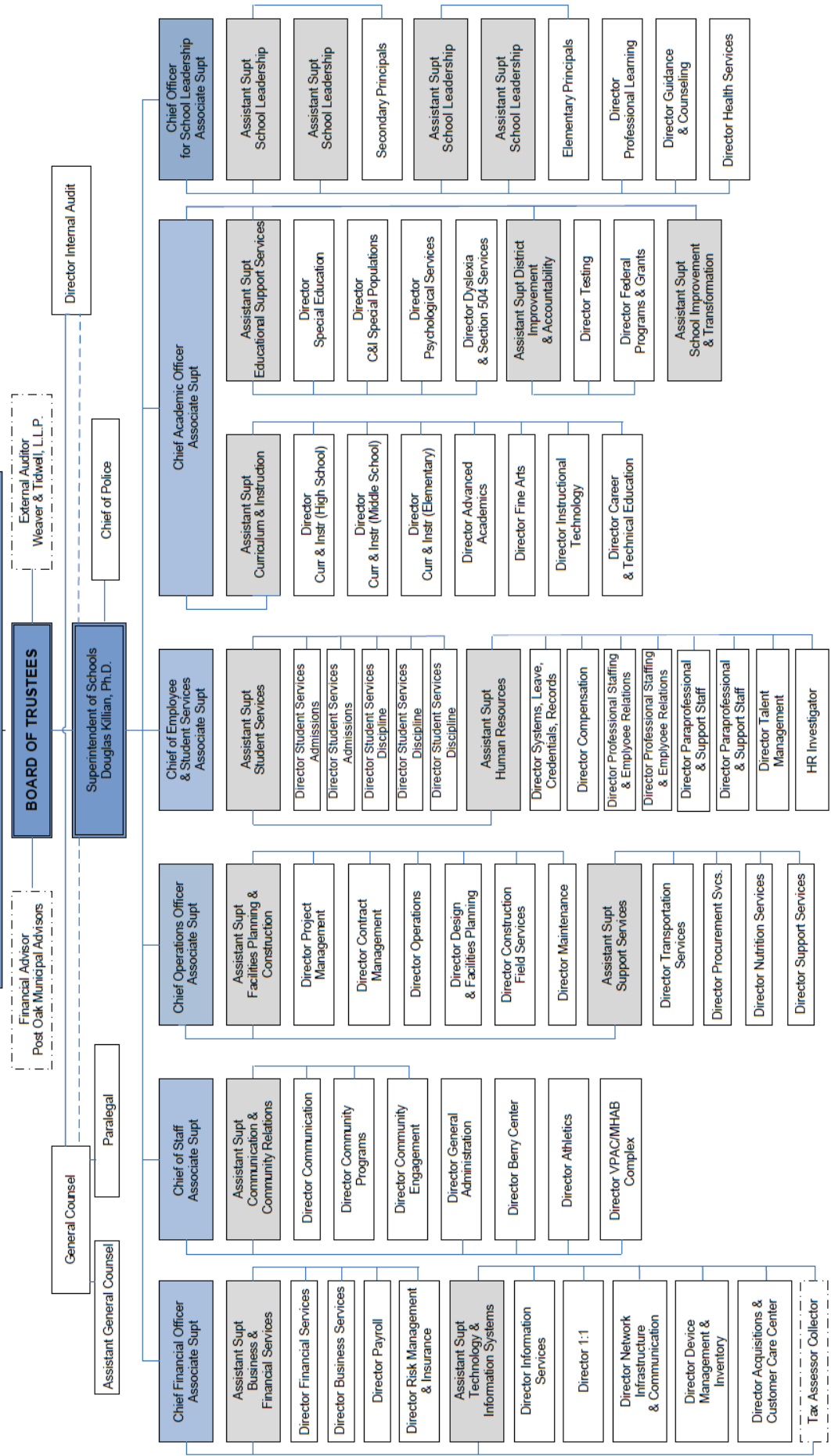
A handwritten signature in black ink, reading 'Ryan S. Stechschulte'.

Ryan S. Stechschulte
President

A handwritten signature in black ink, reading 'James M. Rowan'.

James M. Rowan, CAE, SFO
CEO/Executive Director

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT Organization by Departments



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
PRINCIPAL SCHOOL DISTRICT OFFICIALS AND ADVISORS

Board of Trustees

Scott Henry	President
Dr. Natalie Blasingame	Vice-President
Justin Ray	Secretary
Julie Hinaman	Member
Christine Kalmbach	Member
Todd LeCompte	Member
Lucas H. Scanlon	Member

Administrative Staff

Douglas Killian, Ph. D.	Superintendent
Karen W. Smith, CPA, RTSBA	Associate Superintendent - Chief Financial Officer
Amanda Boles, CPA, RTSBA	Assistant Superintendent - Business and Financial Services
Mable Isles, CPA, RTSBA	Director of Financial Services
Melissa McAnear, CPA, RTSBA	Director of Business Services
Kala Holler, CTSBS	Director of Payroll
Jaime Decantillon, MBA, ARM, CSRM	Director of Risk Management and Insurance

Accountants and Advisors

Weaver and Tidwell, L.L.P.	Independent Auditors
Bracewell, L.L.P.	Legal/Bond Counsel
Thompson & Horton, L.L.P.	Legal Counsel
Post Oak Municipal Advisors L.L.C.	Financial Advisors
West & Associates, L.L.P.	Disclosure Counsel

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FINANCIAL SECTION

CYPRESS FAIRBANKS
INDEPENDENT SCHOOL DISTRICT
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FINANCIAL SECTION

Independent Auditor's Report

To the Board of Trustees of
Cypress-Fairbanks Independent School District
11440 Matzke Road
Cypress, Texas 77429

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cypress-Fairbanks Independent School District (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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

District's 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 GAAS 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 GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Supplementary Information is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Supplementary 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. Such 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 Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Comprehensive Financial Report (ACFR)

Management is responsible for the other information included in the ACFR. The other information comprises the Introductory Section and Statistical Section but does not include the financial statements and our auditor's report thereon. Our opinions on the 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 financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the 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 October 22, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

The Woodlands, Texas
October 22, 2024

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Cypress-Fairbanks Independent School District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2024.

Financial Highlights

- The liabilities and deferred inflows of resources of the District exceeded its assets and deferred outflows of resources at the close of the most recent fiscal year by \$406,473,232 (*net position*).
- Unrestricted net position of (\$664,879,979) remains a deficit as a result of the implementations of GASB Statement No. 75 and GASB Statement No. 68 in prior fiscal years.
- The District's total net position increased by \$16,594,888, reflecting increases in deferred outflows and decreases in inflows for TRS pension and a decrease in the OPEB liability stemming from changes in deferred outflows and inflows.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$1,250,783,989, a decrease of \$233,415,968 in comparison with the prior year. The decrease in governmental fund balances was primarily due to the decrease of \$259,675,518 in the capital projects fund.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$436,443,934 or 40 percent of total general fund expenditures.
- The District's net bonded debt decreased by \$215,899,325 (5.5 percent) during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information and supplementary and other information in addition to the basic financial statements.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the District's assets, liabilities, and deferred inflows/outflows of resources, 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 is improving or deteriorating.

The *Statement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused sick leave).

The government-wide financial statements of the District are principally supported by taxes and intergovernmental revenues (*governmental activities*). The governmental activities of the District include Instruction, Instructional Resources and Media Services, Curriculum and Instructional Staff Development, Instructional Leadership, School Leadership, Guidance, Counseling, and Evaluation Services, Social Work Services, Health Services, Student Transportation, Food Services, Cocurricular/Extracurricular Activities, General Administration, Plant Maintenance and Operations, Security and Monitoring Services, Data Processing Services, Community Services, Interest on Debt, Bond Issuance Costs and Fees, Facilities Repair and Maintenance, Payments to Fiscal Agents SSA, Payments to Juvenile Justice Alternative Education Programs, and Other Intergovernmental Charges. The business-type activities of the District include the operation of a before and after school care program and summer programs reported as Community Programs.

The government-wide financial statements are referenced as Exhibits A-1 and A-2 in this report.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains twenty-seven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and the capital projects fund, all of which are considered to be major funds. Data from the other twenty-four governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in the financial statements. The District adopts an annual appropriated budget for its general fund, debt service fund, and National School Breakfast and Lunch Program special revenue fund.

The basic governmental fund financial statements are referenced as Exhibits B-1, B-1R, B-2 and B-2R in this report.

Proprietary funds. The District maintains two different types of proprietary funds. *Enterprise funds* are used to report activities for which fees are charged to external users for goods or services (*business-type activities*). The function of the District's enterprise fund is to provide before and after school care for elementary school students and summer programs for all students in the District. A fee is charged for these services. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the District's various funds and functions. The District uses an internal service fund to account for its workers' compensation benefits to district employees. Because this service predominantly benefits governmental functions, it has been included within *governmental activities* in the government-wide financial statements.

Proprietary funds statements provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary funds financial statements are referenced as Exhibits C-1 through C-3.

Fiduciary fund. The fiduciary fund is used to account for assets and activities when a governmental unit is functioning either as a trustee or a custodian for another party. The District has one fiduciary fund.

The *custodial fund* accounts for resources held for the benefit of student and staff organizations. The custodial fund is *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the District's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements are referenced as Exhibits D-1 and D-2 in this report.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements immediately follow the basic financial statements in this report.

Required supplementary information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. The required supplementary information relates to comparison of the original adopted budget, the final amended budget, and the actual amounts for the fiscal year. This is required supplementary information for the general fund and any major special revenue funds. The District did not have any major special revenue funds; therefore, only the general fund is presented as required supplementary information. The required supplementary information also provides information on the District's cost-sharing multiple-employer pension and OPEB plans of which the District is a participant. The required supplementary information is referenced as Exhibits E-1 through F-4, and the associated notes immediately follow the exhibits in this report.

Supplementary information. The combining and individual fund statements and schedules and the compliance schedules comprise the supplementary information and are presented immediately following the required supplementary information. The supplementary information is referenced as Exhibits G-1 through J-4 in this report.

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a District's financial position. In the case of the District, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$406,473,232 at the close of the fiscal year ended June 30, 2024.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT'S NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and Other Assets	\$ 1,513,818,704	\$ 1,765,546,472	\$ 1,142,133	\$ 954,482	\$ 1,514,960,837	\$ 1,766,500,954
Capital Assets, net of						
Accumulated Depreciation	2,891,256,253	2,779,480,063	170,680	52,280	2,891,426,933	2,779,532,343
Total Assets	4,405,074,957	4,545,026,535	1,312,813	1,006,762	4,406,387,770	4,546,033,297
Total Deferred Outflows of Resources	279,705,723	286,134,926	-	-	279,705,723	286,134,926
Other Liabilities	276,979,090	294,898,925	144,285	96,668	277,123,375	294,995,593
Long-term Liabilities Outstanding	4,427,336,172	4,562,305,951	175,198	58,810	4,427,511,370	4,562,364,761
Total Liabilities	4,704,315,262	4,857,204,876	319,483	155,478	4,704,634,745	4,857,360,354
Total Deferred Inflows of Resources	387,931,980	397,875,989	-	-	387,931,980	397,875,989
Net Position (Deficit):						
Net Investment in Capital Assets	91,214,733	14,689,411	(4,518)	(6,530)	91,210,215	14,682,881
Restricted for Grants - Education	791,765	521,418	-	-	791,765	521,418
Restricted for Grants - Nutrition	53,177,736	46,809,287	-	-	53,177,736	46,809,287
Restricted for Grants - Health	233,531	166,986	-	-	233,531	166,986
Restricted for Debt Service	112,993,500	98,908,181	-	-	112,993,500	98,908,181
Unrestricted	(665,877,827)	(585,014,687)	997,848	857,814	(664,879,979)	(584,156,873)
Total Net Position (Deficit)	\$ (407,466,562)	\$ (423,919,404)	\$ 993,330	\$ 851,284	\$ (406,473,232)	\$ (423,068,120)

Net investment in capital assets of \$91.2 million reflects the District's investment of \$2.9 billion in capital assets (e.g., deferred charges and gains on refundings, land, buildings and improvements, furniture and equipment, leases, subscriptions, construction in progress), less any outstanding related debt used to acquire those assets. The District uses these capital assets to provide services to students; consequently, these assets are *not* available for future spending. The related debt (net) is adjusted for capital project funds that were expended, but not capitalized. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position of \$167,196,532 is an additional portion of the District's net position which represents resources that are subject to external restrictions on how they may be used.

Unrestricted net position of (\$664,879,979) reflects a deficit primarily due to the implementations of GASB 68 and GASB 75 in prior fiscal years. Although the District reports a deficit, the deficit is primarily due to reporting the District's proportionate share of the net pension and OPEB liability. The total District liability for both plans is reported in the governmental activities; however, the actual liability does not require the use of current resources at the fund level. The OPEB plan creates a large timing difference since the TRS-Care plan is funded on a pay-as-you go basis. The District has made all contractually required contributions in both plans as noted in the required supplementary information and has sufficient fund balance to meet the District's ongoing obligations to students and creditors.

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

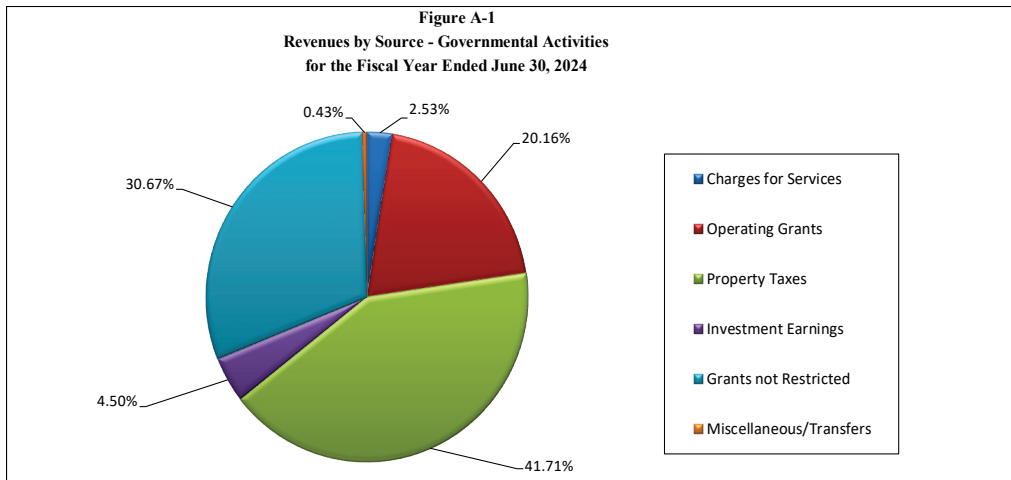
Governmental activities. Governmental activities increased the District's net position from operations by \$16,452,842. Key elements of this increase are as follows:

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT'S CHANGES IN NET POSITION

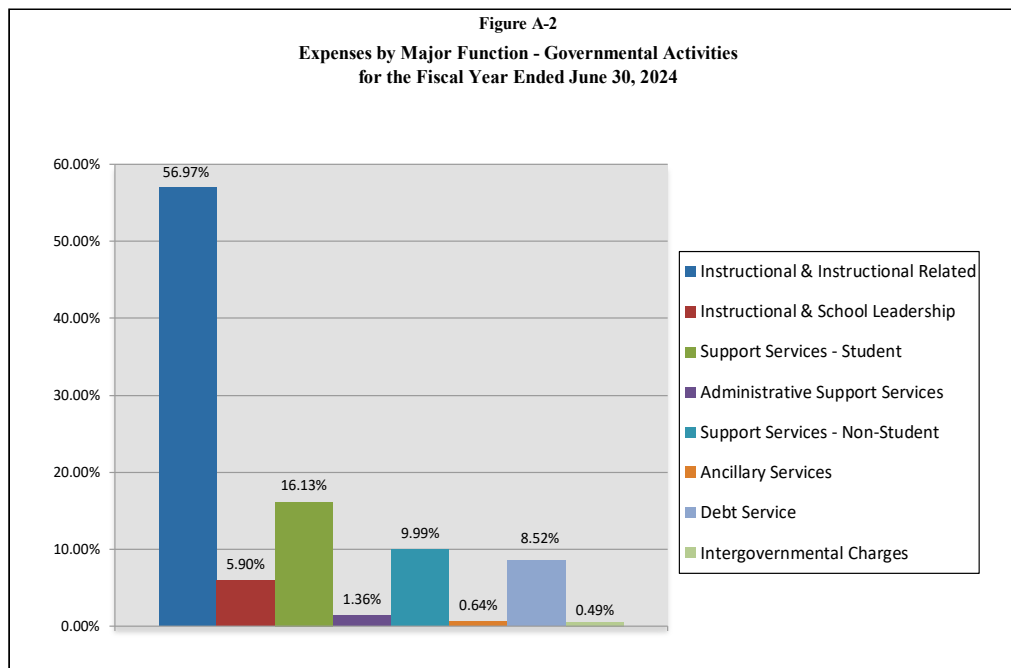
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program Revenues:						
Charges for Services	\$ 42,769,269	\$ 41,572,949	\$ 6,964,365	\$ 7,036,371	\$ 49,733,634	\$ 48,609,320
Operating Grants and Contributions	340,382,840	263,011,229	-	-	340,382,840	263,011,229
General Revenues:						
Taxes:						
Property Taxes, Levied for General Purposes	442,358,773	589,729,829	-	-	442,358,773	589,729,829
Property Taxes, Levied for Debt Service	261,809,487	263,982,953	-	-	261,809,487	263,982,953
Investment Earnings	76,016,722	51,738,125	101,597	78,598	76,118,319	51,816,723
Grants and Contributions Not Restricted to Specific Programs	517,707,958	405,750,131	-	-	517,707,958	405,750,131
Miscellaneous	5,838,065	7,148,637	-	-	5,838,065	7,148,637
Total Revenues	1,686,883,114	1,622,933,853	7,065,962	7,114,969	1,693,949,076	1,630,048,822
Expenses:						
Instruction	902,831,947	867,500,924	-	-	902,831,947	867,500,924
Instructional Resources and Media Services	14,620,763	13,448,304	-	-	14,620,763	13,448,304
Curriculum and Instructional Staff Development	34,976,280	32,321,015	-	-	34,976,280	32,321,015
Instructional Leadership	15,747,748	13,839,266	-	-	15,747,748	13,839,266
School Leadership	82,939,025	70,564,539	-	-	82,939,025	70,564,539
Guidance, Counseling, and Evaluation Services	67,451,335	56,824,210	-	-	67,451,335	56,824,210
Social Work Services	1,426,179	1,331,991	-	-	1,426,179	1,331,991
Health Services	14,286,280	14,171,598	-	-	14,286,280	14,171,598
Student Transportation	54,383,880	52,540,249	-	-	54,383,880	52,540,249
Food Services	88,461,602	75,012,258	-	-	88,461,602	75,012,258
Cocurricular/Extracurricular Activities	43,610,448	42,439,590	-	-	43,610,448	42,439,590
General Administration	22,706,131	21,900,924	-	-	22,706,131	21,900,924
Plant Maintenance and Operations	91,282,513	88,526,920	-	-	91,282,513	88,526,920
Security and Monitoring Services	18,352,537	16,207,817	-	-	18,352,537	16,207,817
Data Processing Services	40,882,561	42,610,475	-	-	40,882,561	42,610,475
Community Services	10,736,789	10,009,304	-	-	10,736,789	10,009,304
Interest on Debt	136,346,391	111,132,525	-	-	136,346,391	111,132,525
Bond Issuance Costs and Fees	6,138,584	5,308,864	-	-	6,138,584	5,308,864
Facilities Repair and Maintenance	16,456,013	16,514,180	-	-	16,456,013	16,514,180
Payments to Fiscal Agents SSA	1,799,428	1,714,279	-	-	1,799,428	1,714,279
Payments to Juvenile Justice Alternative Education Programs	18,800	11,200	-	-	18,800	11,200
Other Intergovernmental Charges	6,375,038	6,171,163	-	-	6,375,038	6,171,163
Community Programs	-	-	5,523,916	5,770,527	5,523,916	5,770,527
Total Expenses	1,671,830,272	1,560,101,595	5,523,916	5,770,527	1,677,354,188	1,565,872,122
Increase (Decrease) in Net Position before Transfers	15,052,842	62,832,258	1,542,046	1,344,442	16,594,888	64,176,700
Transfers	1,400,000	1,400,000	(1,400,000)	(1,400,000)	-	-
Change in Net Position	16,452,842	64,232,258	142,046	(55,558)	16,594,888	64,176,700
Net Position (Deficit) - Beginning	(423,919,404)	(488,151,662)	851,284	906,842	(423,068,120)	(487,244,820)
Net Position (Deficit) - Ending	\$ (407,466,562)	\$ (423,919,404)	\$ 993,330	\$ 851,284	\$ (406,473,232)	\$ (423,068,120)

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Revenues are generated primarily from two sources (see Figure A-1). Grants and contributions (program and general revenues totaling \$858,090,798) represent 51 percent of total revenues and property taxes (\$704,168,260) represent 42 percent of total revenues. The remaining 7 percent is generated from charges for services, investment earnings, and miscellaneous revenues/transfers. Operating grants increased primarily due to the receipt of federal stimulus grants. Property taxes decreased primarily due to state legislation increasing the homestead exemption to \$100,000, which also resulted in an increase to grants and contributions not restricted to specific programs to offset the loss in property taxes.



The District's expenses by major function are shown below (see Figure A-2). The primary functional expense of the District is instruction (\$902,831,947), which represents 54 percent of total expenses. Interest on debt (\$136,346,391) represents 8 percent of total expenses, and plant maintenance and operations (\$91,282,513) represents 5 percent of total expenses. The remaining individual functional categories of expenses are each less than 5 percent of total expenses. The increase in functional expenses is primarily due to using federal stimulus grants to address learning loss.



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

Business-type activities. Business-type activities increased net position by \$142,046. The increase in business-type activities from the prior year is primarily due to a decrease in operating expenditures.

Financial Analysis of the Government's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a District's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$1,250,783,989, a decrease of \$233,415,968 in comparison with the prior year. The decrease in ending governmental fund balances is primarily due to the decrease in the capital projects fund balance. Of the combined ending fund balances, \$436,443,934 constitutes unassigned fund balances. The remaining \$814,340,055 is reserved to indicate that it is not available for spending because it has been identified as nonspendable, restricted, committed, or assigned for other purposes.

The general fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the general fund was \$436,443,934, while total fund balance reached \$560,683,990. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 40 percent of total general fund expenditures, while total fund balance represents 51 percent of that same amount.

The fund balance of the District's general fund increased during the current fiscal year primarily due to reclassification of expenditures to federal stimulus grants. Overall, the general fund's performance resulted in revenues over expenditures during the fiscal year ended June 30, 2024 of \$3,980,353.

The debt service fund has a total fund balance of \$157,594,005, all of which is restricted for the payment of debt service. The District makes semi-annual debt service payments in February and August of each year. Debt service payments on bonded indebtedness, including bond fees, for the year ended June 30, 2024 were \$292,177,350. The net increase in fund balance of \$15,392,356 relates to an increase in revenue received from the State due to an increase in property values prior to applying the \$100,000 state homestead exemption.

The capital projects fund has a total fund balance of \$466,707,571, all of which is restricted for authorized construction, equipment of schools, buses, and technology projects. The net decrease in fund balance during the current year of \$259,675,518 was primarily due to the use of bond proceeds on expected capital outlays in the fiscal year.

Proprietary funds. The District's proprietary fund financial statements reflect the District's internal service fund for workers' compensation and the District's enterprise fund for community programs. Net position in workers' compensation decreased marginally due to claims trending higher than expected. The net change in assets of the internal service fund is eliminated and allocated to the governmental expenses in the government-wide financial statements. The increase in net position for the enterprise fund is primarily due to a decrease in operating expenditures.

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget of the general fund can be briefly summarized as follows:

Estimated Revenues	
\$ (128,869,808)	Net decrease in local revenue due to lower than anticipated tax receipts due to the \$100,000 state homestead exemption.
140,072,348	Net increase in state revenue due to the reduction in tax receipts from the \$100,000 state homestead exemption.
12,932,348	Increase in federal revenue due to indirect costs on various grant awards.
(10,951,819)	Decrease in federal revenue due to SHARS reimbursements and adjustment of cost report.
<u>\$ 13,183,069</u>	<i>Total Estimated Revenues Increase</i>

Appropriations	
\$ (84,750,319)	Net decrease in payroll costs for unfilled positions and positions funded with Elementary and Secondary School Emergency Relief (ESSER) funds.
3,123,699	Net increase in contracted services for May 2024 Derecho storm damage repairs and portable building moves.
5,201,785	Net increase in supplies and other operating costs due to inflation and long lead times.
3,500,000	Increase due to reclassification of Subscription Based Information Technology Agreements (SBITA) due to GASB 96.
<u>\$ (72,924,835)</u>	<i>Total Estimated Appropriations Decrease</i>

The review of the final amended budget versus actual for the general fund reflects that revenues were higher than budgetary estimates and expenditures were lower than budgetary estimates. At year end, actual revenues were more than final budgeted amounts by \$5,446,971 primarily due to an increase in state funding for limitation of tax increases on homesteads of elderly or disabled, and the reimbursement of funds from the Federal Communication Commission's Emergency Connectivity Fund for the district's broadband services. Operating expenditures were \$44,442,720 less than final budgeted amounts due to unfilled positions and the receipt of Elementary and Secondary School Emergency Relief funds used to transfer allowable costs from the general fund to the ESSER III funds.

Capital Assets and Long-term Liabilities

Capital assets. The District's investment in capital assets for its governmental type activities as of June 30, 2024, amounts to \$2,891,256,253 (net of accumulated depreciation and amortization). This investment in capital assets includes land, buildings and improvements, furniture and equipment, leases, subscriptions, and construction in progress. The total increase in the District's investment in capital assets for the current fiscal year was 4 percent.

Major capital asset events during the current fiscal year included the following:

- Completed construction of Byrd Elementary School;
- Completed construction of the Jarvis Transportation Center;
- Extensive renovations and additions to existing facilities; and
- HVAC upgrades on high school natatoriums.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

Construction commitments. The District has several active construction projects as of June 30, 2024. The projects include the renovation and equipment of school facilities and new construction. At year end, the District's remaining commitments with contractors totaled \$145,188,605 for all ongoing projects.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT'S CAPITAL ASSETS

(Net of Depreciation and Amortization)

	Governmental Activities	
	2024	2023
Land	\$ 157,605,565	\$ 157,598,326
Buildings and Improvements	2,481,741,384	2,298,775,860
Furniture and Equipment	102,119,647	107,667,232
Right-to-Use Subscriptions	1,741,510	4,155,911
Right-to-Use Leased Buildings	880,949	656,201
Right-to-Use Leased Equipment	2,791,029	-
Construction in Progress	144,376,169	210,626,533
Totals	\$ 2,891,256,253	\$ 2,779,480,063

Additional information on the District's capital assets can be found in Note III, item C of the notes to the financial statements.

Long-term liabilities. At the end of the current fiscal year, the District had total long-term liabilities outstanding of \$4,427,336,172 within governmental activities. Of this amount, \$3,700,967,176 comprises debt backed by the full faith and credit of the District, as further guaranteed by the Texas Permanent School Fund Guarantee Program, \$4,615,321 is a liability for workers' compensation claims, \$14,970,634 is a liability for rebatable arbitrage, \$11,071,261 is a liability for compensated absences, \$3,711,950 is a liability for leases, \$901,958 is a liability for financed purchases, \$269,220 is a liability for subscriptions, \$490,752,495 is a liability for pensions, and \$200,076,157 is a liability for OPEB.

The District's net bonded debt decreased by \$215,899,325 (5.5 percent) during the current fiscal year.

The District's bonds are sold with an "AAA" rating and are guaranteed through the Texas Permanent School Fund Bond Guarantee Program. The underlying rating of the bonds from S&P Global Ratings is "AA" and from Moody's Investor Services is "Aa1" for outstanding general obligation debt. These ratings are unchanged from the prior year.

The District's net pension liability (NPL) increased by \$73,809,533 primarily as a result of differences between projected and actual investment earnings and expected and actual actuarial experience. The net OPEB liability decreased by \$15,034,747 primarily as a result of differences between expected and actual actuarial experience and changes in actuarial assumptions.

The following table provides key pension and OPEB statistics from Teacher Retirement System as of and for the fiscal year ended June 30, 2024:

	Summary of District Pension and OPEB Benefits Information		
	Pension	OPEB	Total
Net Liability	\$ 490,752,495	\$ 200,076,157	\$ 690,828,652
District Contributions *	86,741,173	(33,097,951)	53,643,222

* Excluding on-behalf expense paid by the State

Additional information on the District's long-term liabilities can be found in Note III, item E and Note IV, items C and D of the notes to the financial statements.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

Economic Factors and Next Year's Budgets and Tax Rates

The primary factors considered in preparing the District's budget for the 2024-25 fiscal year were the expiration of ESSER funding, budget cuts due to lack of increases to state funding since 2019, preserving the quality of instruction and services, safety and security, retaining and recruiting quality staff, and a conservative enrollment of 118,798. The Board of Trustees adopted a \$77.5 million deficit budget for 2024-25, prior to utilizing fund balance accumulated in prior years, which provides a 2% raise for teachers, paraprofessionals, and hourly employees, a 1% raise for all levels of administration, an increase in the teacher starting salary from \$62,000 to \$63,000, operating costs to open a new facility, and a significant reduction of expenditures.

The District's 2024-25 adopted tax rate of \$1.0869 per \$100 of assessed value reflects a slight increase of 0.58 cents due to accessing two disaster pennies, as allowed in Texas tax code 26.042(e) in the year following the year the disaster occurs, to offset increased expenditures from the January 2023 tornado. The total tax rate includes a maintenance and operations tax rate of \$0.6869 and an interest and sinking tax rate of \$0.40. House Bill 3 of the 86th Texas Legislative Session reduces the maintenance and operations tax rate to the lower of the state compressed rate or the local compressed rate when property values grow more than 2.5 percent. Since the District's property values increased by more than 2.5 percent and more than the state average, the maintenance and operations tax rate was based on the local compressed rate for 2024-25. The reduction in property tax revenues due to the compression of the maintenance and operations tax rate is offset by an increase in state funding.

Despite challenges, the state of the District is strong because of the dedicated leadership provided by its Board of Trustees, committed staff members, students who take pride in their education, and community members who promote high standards and show tremendous support for the District. The District continues to be recognized for operating efficiently to maximize benefits that flow to students and accommodate student enrollment growth.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Assistant Superintendent of Business and Financial Services, Cypress-Fairbanks Independent School District, 11440 Matzke Road, Cypress, Texas, 77429.

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BASIC FINANCIAL STATEMENTS

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2024

Exhibit A-1

Data Control Codes	Primary Government			
	Governmental Activities	Business-type Activities	Total	
ASSETS				
1110	Cash and Cash Equivalents	\$ 520,764	\$ 54,821	\$ 575,585
1120	Current Investments	1,280,758,213	2,492,787	1,283,251,000
1225	Property Taxes Receivable (Net of allowance for uncollectibles)	28,260,464	-	28,260,464
1240	Due from Other Governments	184,472,215	-	184,472,215
1250	Accrued Interest	1,124,377	-	1,124,377
1260	Internal Balances	1,405,475	(1,405,475)	-
1290	Other Receivables	487,439	-	487,439
1293	Lease Receivable	7,875,690	-	7,875,690
1300	Inventories, at Cost	8,914,067	-	8,914,067
Capital Assets, Not Being Depreciated or Amortized:				
1510	Land	157,605,565	-	157,605,565
1580	Construction in Progress	144,376,169	-	144,376,169
Capital Assets, Net of Accumulated Depreciation and Amortization:				
1520	Buildings and Improvements	2,481,741,384	-	2,481,741,384
1530	Furniture and Equipment	102,119,647	-	102,119,647
1553	Right-to-Use-Subscriptions	1,741,510	170,680	1,912,190
1551	Right-to-Use Leased Buildings	880,949	-	880,949
1559	Right-to-Use Leased Equipment	2,791,029	-	2,791,029
1000	Total Assets	<u>4,405,074,957</u>	<u>1,312,813</u>	<u>4,406,387,770</u>
DEFERRED OUTFLOWS OF RESOURCES				
1705	Deferred Outflows - Pension	188,841,234	-	188,841,234
1706	Deferred Outflows - OPEB	76,706,791	-	76,706,791
1710	Deferred Charge on Refunding	14,157,698	-	14,157,698
1700	Total Deferred Outflows of Resources	<u>279,705,723</u>	<u>-</u>	<u>279,705,723</u>
LIABILITIES				
2110	Accounts Payable	81,874,789	130	81,874,919
2140	Accrued Interest Payable	53,119,150	-	53,119,150
2160	Accrued Wages Payable	140,302,292	144,155	140,446,447
2180	Due to Other Governments	1,499,656	-	1,499,656
2300	Unearned Revenue	183,203	-	183,203
Noncurrent Liabilities:				
2501	Due within one year	163,942,795	42,245	163,985,040
2502	Due in more than one year	3,572,564,725	132,953	3,572,697,678
2540	Net Pension Liability	490,752,495	-	490,752,495
2545	Net OPEB Liability	200,076,157	-	200,076,157
2000	Total Liabilities	<u>4,704,315,262</u>	<u>319,483</u>	<u>4,704,634,745</u>
DEFERRED INFLOWS OF RESOURCES				
2604	Deferred Inflows - Leases	7,522,800	-	7,522,800
2605	Deferred Inflows - Pension	22,515,463	-	22,515,463
2606	Deferred Inflows - OPEB	297,434,760	-	297,434,760
2610	Deferred Gain on Refunding	60,458,957	-	60,458,957
2600	Total Deferred Inflows of Resources	<u>387,931,980</u>	<u>-</u>	<u>387,931,980</u>
NET POSITION (DEFICIT)				
3200	Net Investment in Capital Assets	91,214,733	(4,518)	91,210,215
3820	Restricted for Grants - Education	791,765	-	791,765
3821	Restricted for Grants - Nutrition	53,177,736	-	53,177,736
3822	Restricted for Grants - Health	233,531	-	233,531
3850	Restricted for Debt Service	112,993,500	-	112,993,500
3900	Unrestricted	(665,877,827)	997,848	(664,879,979)
3000	Total Net Position (Deficit)	<u>\$ (407,466,562)</u>	<u>\$ 993,330</u>	<u>\$ (406,473,232)</u>

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

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Exhibit A-2

Data Control Codes	Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
			Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	Total
	Primary Government:						
	Governmental Activities:						
0011	Instruction	\$ 902,831,947	\$ 23,174,277	\$ 145,221,441	\$ (734,436,229)	\$ -	\$ (734,436,229)
0012	Instructional Resources and Media Services	14,620,763	-	1,631,712	(12,989,051)	-	(12,989,051)
0013	Curriculum and Instructional Staff Development	34,976,280	-	5,688,034	(29,288,246)	-	(29,288,246)
0021	Instructional Leadership	15,747,748	-	2,616,836	(13,130,912)	-	(13,130,912)
0023	School Leadership	82,939,025	-	11,069,379	(71,869,646)	-	(71,869,646)
0031	Guidance, Counseling, and Evaluation Services	67,451,335	-	10,570,621	(56,880,714)	-	(56,880,714)
0032	Social Work Services	1,426,179	-	243,629	(1,182,550)	-	(1,182,550)
0033	Health Services	14,286,280	-	2,510,420	(11,775,860)	-	(11,775,860)
0034	Student Transportation	54,383,880	-	8,374,650	(46,009,230)	-	(46,009,230)
0035	Food Services	88,461,602	13,863,119	73,385,882	(1,212,601)	-	(1,212,601)
0036	Cocurricular/Extracurricular Activities	43,610,448	2,954,664	6,782,245	(33,873,539)	-	(33,873,539)
0041	General Administration	22,706,131	-	4,021,937	(18,684,194)	-	(18,684,194)
0051	Plant Maintenance and Operations	91,282,513	2,777,209	16,636,123	(71,869,181)	-	(71,869,181)
0052	Security and Monitoring Services	18,352,537	-	3,048,063	(15,304,474)	-	(15,304,474)
0053	Data Processing Services	40,882,561	-	7,599,559	(33,283,002)	-	(33,283,002)
0061	Community Services	10,736,789	-	1,998,217	(8,738,572)	-	(8,738,572)
0072	Interest on Debt	136,346,391	-	38,984,092	(97,362,299)	-	(97,362,299)
0073	Bond Issuance Costs and Fees	6,138,584	-	-	(6,138,584)	-	(6,138,584)
0081	Facilities Repair and Maintenance	16,456,013	-	-	(16,456,013)	-	(16,456,013)
0093	Payments to Fiscal Agents SSA	1,799,428	-	-	(1,799,428)	-	(1,799,428)
0095	Payments to Juvenile Justice Alternative Education Programs	18,800	-	-	(18,800)	-	(18,800)
0099	Other Intergovernmental Charges	6,375,038	-	-	(6,375,038)	-	(6,375,038)
TG	Total Governmental Activities	<u>1,671,830,272</u>	<u>42,769,269</u>	<u>340,382,840</u>	<u>(1,288,678,163)</u>	<u>-</u>	<u>(1,288,678,163)</u>
0001	Business-type Activities:						
	Community Programs	5,523,916	6,964,365	-	-	1,440,449	1,440,449
TP	Total Primary Government	<u>\$ 1,677,354,188</u>	<u>\$ 49,733,634</u>	<u>\$ 340,382,840</u>	<u>(1,288,678,163)</u>	<u>1,440,449</u>	<u>(1,287,237,714)</u>
	General Revenues:						
MT	Property Taxes, Levied for General Purposes				442,358,773	-	442,358,773
DT	Property Taxes, Levied for Debt Service				261,809,487	-	261,809,487
IE	Investment Earnings				76,016,722	101,597	76,118,319
GC	Grants and Contributions Not Restricted to Specific Programs				517,707,958	-	517,707,958
MI	Miscellaneous				5,838,065	-	5,838,065
FR	Transfers				1,400,000	(1,400,000)	-
TR	Total General Revenues and Transfers				<u>1,305,131,005</u>	<u>(1,298,403)</u>	<u>1,303,832,602</u>
CN	Change in Net Position				<u>16,452,842</u>	<u>142,046</u>	<u>16,594,888</u>
NB	Net Position (Deficit) - Beginning				<u>(423,919,404)</u>	<u>851,284</u>	<u>(423,068,120)</u>
NE	Net Position (Deficit) - Ending				<u>\$ (407,466,562)</u>	<u>\$ 993,330</u>	<u>\$ (406,473,232)</u>

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

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

<u>Data Control Codes</u>		<u>General</u>	<u>Debt Service</u>
ASSETS			
1120	Current Investments	\$ 573,430,105	\$ 146,088,376
1225	Property Taxes Receivable (net of allowance for uncollectibles)	19,171,415	9,089,049
1240	Due from Other Governments	132,665,816	9,913,575
1250	Accrued Interest	1,124,377	-
1260	Due from Other Funds	30,699,002	1,021,652
1290	Other Receivables	475,878	-
1293	Lease Receivable	7,875,690	-
1300	Inventories, at Cost	4,675,693	-
1000	Total Assets	\$ <u>770,117,976</u>	\$ <u>166,112,652</u>
LIABILITIES			
2110	Accounts Payable	\$ 55,586,526	\$ -
2160	Accrued Wages Payable	126,218,245	-
2170	Due to Other Funds	1,370,351	-
2180	Due to Other Governments	522,760	-
2300	Unearned Revenues	-	-
2000	Total Liabilities	<u>183,697,882</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
2600	Unavailable Revenue - Property Taxes	18,213,304	8,518,647
2604	Deferred Inflows - Leases	7,522,800	-
	Total Deferred Inflows of Resources	<u>25,736,104</u>	<u>8,518,647</u>
FUND BALANCES			
Nonspendable:			
3410	Inventory	4,675,693	-
Restricted For:			
3480	Debt Service	-	157,594,005
3450	Grants - Education	-	-
3451	Grants - Nutrition	-	-
3452	Grants - Health	-	-
3470	Construction Projects	-	-
Committed To:			
3545	Campus Activities	-	-
3546	Self-Funded Workers' Compensation	5,496,641	-
3546	Self-Funded Unemployment Benefits	416,158	-
3546	Self-Funded Insurance Plans	948,859	-
Assigned To:			
3590	Purchases on Order	5,656,389	-
3590	Future Appropriations over Estimated Revenues	77,474,389	-
3590	Other Purposes	29,571,927	-
3600	Unassigned:	436,443,934	-
3000	Total Fund Balances	<u>560,683,990</u>	<u>157,594,005</u>
4000	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ <u>770,117,976</u>	\$ <u>166,112,652</u>

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

<u>Capital Projects</u>	<u>Nonmajor Other Governmental</u>	<u>Total Governmental Funds</u>
\$ 500,066,466	\$ 56,774,006	\$ 1,276,358,953
-	-	28,260,464
-	41,892,824	184,472,215
-	-	1,124,377
-	810,300	32,530,954
-	11,561	487,439
-	-	7,875,690
-	4,238,374	8,914,067
\$ 500,066,466	\$ 103,727,065	\$ 1,540,024,159
\$ 24,529,852	\$ 1,758,411	\$ 81,874,789
-	14,084,047	140,302,292
7,852,147	21,902,981	31,125,479
976,896	-	1,499,656
-	183,203	183,203
<u>33,358,895</u>	<u>37,928,642</u>	<u>254,985,419</u>
-	-	26,731,951
-	-	7,522,800
<u>-</u>	<u>-</u>	<u>34,254,751</u>
-	-	4,675,693
-	-	157,594,005
-	791,765	791,765
-	53,177,736	53,177,736
-	233,531	233,531
466,707,571	-	466,707,571
-	11,595,391	11,595,391
-	-	5,496,641
-	-	416,158
-	-	948,859
-	-	5,656,389
-	-	77,474,389
-	-	29,571,927
-	-	436,443,934
<u>466,707,571</u>	<u>65,798,423</u>	<u>1,250,783,989</u>
\$ 500,066,466	\$ 103,727,065	\$ 1,540,024,159

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CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2024

Exhibit B-1R

Total Fund Balances - Governmental Funds (Exhibit B-1) \$ 1,250,783,989

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The governmental capital assets at year-end consist of:

Governmental Capital Assets Costs	\$ 4,517,733,664	
Accumulated Depreciation and Amortization of Governmental Capital Assets	<u>(1,626,477,411)</u>	2,891,256,253

Property taxes receivable, which will be collected subsequent to year-end, but are not available soon enough to pay expenditures and, therefore, are deferred in the funds.	26,731,951
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Long-term liabilities, including bonds payable, compensated absences, leases, financed purchases, subscriptions, and net pension and OPEB liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Liabilities and deferred charges and gains at year end related to such items consist of:

Bonds Payable, at Original Par	\$ (3,384,500,000)	
Premiums, net of discounts, on Bonds Payable	(316,467,176)	
Deferred Charge on Refunding	14,157,698	
Deferred Gain on Refunding	(60,458,957)	
Accrued Interest on Bonds	(53,119,150)	
Rebatable Arbitrage	(14,970,634)	
Compensated Absences	(11,071,261)	
Leases Payable	(3,711,950)	
Financed Purchases	(901,958)	
Subscriptions Payable	(269,220)	
Net Pension Liability	(490,752,495)	
Net OPEB Liability	<u>(200,076,157)</u>	(4,522,141,260)

Deferred outflows of resources for pension represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditures) until that time.	188,841,234
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Deferred inflows of resources for pension represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.	(22,515,463)
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Deferred outflows of resources for OPEB represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditures) until that time.	76,706,791
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Deferred inflows of resources for OPEB represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.	(297,434,760)
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The internal service fund is used by the District to charge the costs of workers' compensation to the individual funds. The assets and liabilities of the internal service fund are included with governmental activities.

Workers' Compensation Fund	<u>304,703</u>
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Total Net Position - Governmental Activities (Exhibit A-1) \$ **(407,466,562)**

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

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Data Control Codes		General	Debt Service
REVENUES			
5700	Local, Intermediate, and Out-of-State	\$ 490,028,435	\$ 266,323,918
5800	State Programs	567,180,198	38,729,488
5900	Federal Programs	31,741,289	254,604
5020	Total Revenues	<u>1,088,949,922</u>	<u>305,308,010</u>
EXPENDITURES			
Current:			
0011	Instruction	733,574,647	-
0012	Instructional Resources and Media Services	9,197,664	-
0013	Curriculum and Instructional Staff Development	13,418,895	-
0021	Instructional Leadership	10,465,878	-
0023	School Leadership	63,879,783	-
0031	Guidance, Counseling, and Evaluation Services	25,060,938	-
0032	Social Work Services	441,325	-
0033	Health Services	13,335,358	-
0034	Student Transportation	46,123,304	-
0035	Food Services	-	-
0036	Cocurricular/Extracurricular Activities	25,126,126	-
0041	General Administration	20,443,803	-
0051	Plant Maintenance and Operations	69,058,506	-
0052	Security and Monitoring Services	16,787,409	-
0053	Data Processing Services	20,625,404	-
0061	Community Services	10,657,848	-
Debt Service:			
0071	Principal on Long-term Debt	4,497,130	145,785,000
0072	Interest on Debt	105,896	140,253,766
0073	Bond Issuance Costs and Fees	-	6,138,584
Capital Outlay:			
0081	Facilities Acquisition and Construction	771,220	-
Intergovernmental:			
0093	Payments to Fiscal Agents SSA	1,799,428	-
0095	Payments to Juvenile Justice Alternative Education Programs	18,800	-
0099	Other Intergovernmental Charges	6,375,038	-
6030	Total Expenditures	<u>1,091,764,400</u>	<u>292,177,350</u>
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,814,478)</u>	<u>13,130,660</u>
OTHER FINANCING SOURCES (USES)			
7912	Sale of Real and Personal Property	608,895	-
7913	Leases and Subscriptions	4,671,062	-
7914	Financed Purchases	114,874	-
7915	Transfers In	1,400,000	-
7916	Premium from Issuance of Bonds	-	20,880,074
7901	Issuance of Refunding Bonds	-	312,175,000
8940	Payment to Refunded Bonds Escrow Agent	-	(330,793,378)
7080	Total Other Financing Sources (Uses)	<u>6,794,831</u>	<u>2,261,696</u>
1200	Net Change in Fund Balances	3,980,353	15,392,356
0100	Fund Balances - Beginning	556,703,637	142,201,649
3000	Fund Balances - Ending	<u>\$ 560,683,990</u>	<u>\$ 157,594,005</u>

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

<u>Capital Projects</u>	<u>Nonmajor Other Governmental</u>	<u>Total Governmental Funds</u>
\$ 35,359,313	\$ 33,527,239	\$ 825,238,905
-	7,606,501	613,516,187
1,983,664	234,634,643	268,614,200
<u>37,342,977</u>	<u>275,768,383</u>	<u>1,707,369,292</u>
21,402,936	98,784,089	853,761,672
-	340,527	9,538,191
-	19,830,570	33,249,465
-	4,830,862	15,296,740
-	826,380	64,706,163
-	36,729,732	61,790,670
-	982,815	1,424,140
-	1,339,332	14,674,690
2,830,804	-	48,954,108
-	74,439,829	74,439,829
-	51,540	25,177,666
-	26,232	20,470,035
3,196,958	24,994,990	97,250,454
859,361	170,716	17,817,486
23,623,606	304,112	44,553,122
-	1,022,752	11,680,600
-	-	150,282,130
-	-	140,359,662
-	-	6,138,584
245,104,830	4,254,404	250,130,454
-	-	1,799,428
-	-	18,800
-	-	6,375,038
<u>297,018,495</u>	<u>268,928,882</u>	<u>1,949,889,127</u>
<u>(259,675,518)</u>	<u>6,839,501</u>	<u>(242,519,835)</u>
-	47,340	656,235
-	-	4,671,062
-	-	114,874
-	-	1,400,000
-	-	20,880,074
-	-	312,175,000
-	-	(330,793,378)
<u>-</u>	<u>47,340</u>	<u>9,103,867</u>
(259,675,518)	6,886,841	(233,415,968)
726,383,089	58,911,582	1,484,199,957
<u>\$ 466,707,571</u>	<u>\$ 65,798,423</u>	<u>\$ 1,250,783,989</u>

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Exhibit B-2R

Total Net Change in Fund Balances - Governmental Funds (Exhibit B-2) \$ (233,415,968)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation and amortization expense.

Capital Assets increased	\$ 250,326,732	
Depreciation and Amortization Expense	<u>(138,405,241)</u>	111,921,491

The net effect of miscellaneous transactions involving capital assets (transfers, adjustments and dispositions) is a decrease to net position. (145,301)

Because some property taxes will not be collected for several months after the District's fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds. Deferred tax revenues increased by this amount this year. 2,916,316

Issuance of long-term debt provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.

Bonds Payable/Par Value	\$ (312,175,000)	
Bonds Payable Premium	(20,880,074)	
Leases, Financed Purchases, and Subscriptions Issued	<u>(4,785,936)</u>	(337,841,010)

Payment to the escrow agent to refund bonds from refunding proceeds reduces long-term liabilities. 330,793,378

Repayment of principal on long-term debt, leases, financed purchases, and subscriptions payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Bond Principal	\$ 145,785,000	
Leases, Financed Purchases, and Subscriptions	<u>4,497,130</u>	150,282,130

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. The decrease in interest reported in the statement of activities consists of the following:

Accrued Interest on Bonds Payable increased	\$ (2,814,039)	
Amortization of Bond Premium	20,214,530	
Amortization of Deferred Gain on Refunding	3,432,114	
Amortization of Deferred Charge on Refunding	(1,848,701)	
Rebatable Arbitrage	<u>(14,970,634)</u>	4,013,270

The net increase in compensated absences is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. (6,955,375)

The net change in net pension liability, deferred outflows, and deferred inflows is reported in the statement of activities, but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of the following:

Deferred Outflows increased	\$ 13,217,250	
Deferred Inflows decreased	14,127,025	
Net Pension Liability increased	<u>(73,809,533)</u>	(46,465,258)

The net change in net OPEB liability, deferred outflows, and deferred inflows is reported in the statement of activities, but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of the following:

Deferred Outflows decreased	\$ (12,733,803)	
Deferred Inflows decreased	39,106,433	
Net OPEB Liability decreased	<u>15,034,747</u>	41,407,377

An internal service fund is used by the District to charge the costs of workers' compensation to the individual funds. The change in net position of the following internal service fund is reported in the government-wide statements:

Workers' Compensation Fund	<u>(58,208)</u>
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Change in Net Position for Governmental Activities (Exhibit A-2) \$ 16,452,842

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

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2024

Exhibit C-1

<u>Data Control Codes</u>	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund Community Programs</u>	<u>Internal Service Fund Workers' Compensation</u>
ASSETS		
Current Assets:		
1110	\$ 54,821	\$ 520,764
1120	2,492,787	4,399,260
	<u>2,547,608</u>	<u>4,920,024</u>
Capital Assets, Net of Accumulated Amortization:		
1553	170,680	-
	<u>170,680</u>	<u>-</u>
1000	<u>2,718,288</u>	<u>4,920,024</u>
LIABILITIES		
Current Liabilities:		
2110	130	-
2123	-	1,777,182
2131	42,245	-
2160	144,155	-
2170	1,405,475	-
	<u>1,592,005</u>	<u>1,777,182</u>
Noncurrent Liabilities:		
2130	132,953	-
2590	-	2,838,139
	<u>132,953</u>	<u>2,838,139</u>
2000	<u>1,724,958</u>	<u>4,615,321</u>
NET POSITION		
3200	(4,518)	-
3900	997,848	304,703
3000	<u>\$ 993,330</u>	<u>\$ 304,703</u>

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

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Exhibit C-2

<u>Data Control Codes</u>	<u>Business-type Activities Enterprise Fund Community Programs</u>	<u>Governmental Activities Internal Service Fund Workers' Compensation</u>
OPERATING REVENUES		
5700 Charges for Services	\$ 6,964,365	\$ -
5700 Contributions from Employer	-	2,749,895
5020 Total Operating Revenues	<u>6,964,365</u>	<u>2,749,895</u>
OPERATING EXPENSES		
6100 Payroll Costs	4,695,701	69,281
6200 Purchased and Contracted Services	325,186	-
6300 Supplies and Materials	91,928	-
6400 Other Operating Expenses	366,612	2,970,960
6449 Amortization Expense	42,662	-
6030 Total Operating Expenses	<u>5,522,089</u>	<u>3,040,241</u>
1200 Operating Income (Loss)	<u>1,442,276</u>	<u>(290,346)</u>
NONOPERATING REVENUES (EXPENSES)		
7000 Investment Earnings	101,597	232,138
6500 Interest Expense	(1,827)	-
7950 Total Nonoperating Revenues (Expenses)	<u>99,770</u>	<u>232,138</u>
Income (Loss) before Transfers	1,542,046	(58,208)
8911 Transfers Out	<u>(1,400,000)</u>	<u>-</u>
1300 Change in Net Position	142,046	(58,208)
0100 Net Position - Beginning	851,284	362,911
3000 Net Position - Ending	<u>\$ 993,330</u>	<u>\$ 304,703</u>

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

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Exhibit C-3

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund Community Programs</u>	<u>Internal Service Fund Workers' Compensation</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Services Provided	\$ 6,949,755	\$ 2,749,895
Cash Payments for Claims	-	(3,031,015)
Cash Payments for Goods and Services	(785,618)	-
Cash Payments for Employees	(4,648,204)	(69,281)
Net Cash Provided (Used) for Operating Activities	<u>1,515,933</u>	<u>(350,401)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds	(1,400,000)	-
Net Cash Used for Noncapital Financing Activities	<u>(1,400,000)</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments for Subscription Liabilities	(44,673)	-
Interest Payments for Subscription Liabilities	(1,827)	-
Net Cash Used for Capital and Related Financing Activities	<u>(46,500)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received on Investments	101,597	232,138
Sale (Purchase) of Investments	(560,793)	302,284
Net Cash Provided (Used) by Investing Activities	<u>(459,196)</u>	<u>534,422</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(389,763)	184,021
Cash and Cash Equivalents at Beginning of Year	444,584	336,743
Cash and Cash Equivalents at End of Year	<u>\$ 54,821</u>	<u>\$ 520,764</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) FOR OPERATING ACTIVITIES:		
Operating Income (Loss)	\$ 1,442,276	\$ (290,346)
Amortization Expense	42,662	-
Change in Assets and Liabilities:		
Increase (Decrease) in Accounts Payable/Claims Payable	(1,892)	(60,055)
Increase in Accrued Wages Payable	47,497	-
Decrease in Due to Other Funds	(14,610)	-
Net Cash Provided (Used) for Operating Activities	<u>\$ 1,515,933</u>	<u>\$ (350,401)</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital Asset Acquisitions Under Subscriptions (SBITAs)	\$ 161,062	\$ -

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

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
FIDUCIARY FUND
JUNE 30, 2024

Exhibit D-1

<u>Data Control Codes</u>		<u>Custodial Fund</u>
ASSETS		
1110	Cash and Cash Equivalents	\$ 174,086
1120	Current Investments	5,392,747
1290	Other Receivables	481
1000	Total Assets	<u>5,567,314</u>
LIABILITIES		
2110	Accounts Payable	208,355
2000	Total Liabilities	<u>208,355</u>
NET POSITION		
3800	Restricted for Student Clubs and Organizations	4,670,357
3800	Restricted for Staff Groups	688,602
	Total Net Position	<u>\$ 5,358,959</u>

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

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Exhibit D-2

<u>Data Control Codes</u>	<u>Custodial Fund</u>
ADDITIONS	
Dues and Contributions:	
5700 Student Clubs and Organizations	\$ 5,158,167
5700 Staff Groups	<u>760,525</u>
5020 Total Dues and Contributions	<u>5,918,692</u>
Investment Earnings:	
7000 Interest	<u>313,506</u>
7950 Total Investment Earnings	<u>313,506</u>
Total Additions	<u>6,232,198</u>
DEDUCTIONS	
6400 Miscellaneous Operating Expenses	<u>6,028,811</u>
Total Deductions	<u>6,028,811</u>
Net Increase in Fiduciary Net Position	203,387
NB Net Position - Beginning	<u>5,155,572</u>
NE Net Position - Ending	\$ <u>5,358,959</u>

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

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

I. Summary of Significant Accounting Policies

A. Reporting Entity

The Cypress-Fairbanks Independent School District (the District) is governed by a seven-member Board of Trustees (Board), which has governance responsibilities over all activities related to public elementary and secondary education within the District. Because members of the Board are elected by the public; have authority to make decisions; appoint management and significantly influence operations; and have primary accountability for fiscal matters; the District is not included in any other governmental reporting entity. The accompanying financial statements present the operations of the District. There are no component units, entities for which the District is considered to be financially accountable, included within the reporting entity.

The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. As a general rule, the effect of interfund activity has been removed from these statements. Direct expenses are not eliminated from the various functional categories. Interfund services that are provided and used are not eliminated in the process of consolidation. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Depreciation expense, amortization expense, and workers' compensation claims have been allocated to all applicable functions in order to present the expenses of the District more accurately in the statement of activities. *Program revenues* include 1) charges to students or users who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Where applicable, certain indirect costs are included in program expenses reported for individual functions and activities. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

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

The accounting policies of the District comply with the rules prescribed in the Texas Education Agency's (TEA) *Financial Accountability System Resource Guide*. These accounting policies conform to generally accepted accounting principles (GAAP) applicable to state and local governments.

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

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

The fiduciary fund financial statements reflect the District's custodial fund. Because the District acts as custodian for this fund, it is not included in the government-wide financial statements and income cannot be used for the District's operations.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers property tax revenues and all other revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to pension liability, OPEB liability, compensated absences, leases, financed purchases, subscriptions, and claims and judgments, are recorded only when payment is due.

Grant and similar revenues, revenues received from the State of Texas, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District's accounting system is organized and operated on the basis of funds, each of which is a separate accounting entity with a self-balancing set of accounts. The District's resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The District reports the following major governmental funds:

The *general fund* is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Major revenue sources include local property taxes and state funding under the Foundation School Program. Expenditures include all costs associated with the daily operations of the schools except for programs funded by certain local, state and federal sources, school construction and debt service.

The *debt service fund* accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds. The primary revenue source is local property taxes levied specifically for debt service.

The *capital projects fund* is used to account for proceeds from sales of bonds and other revenues to be used for acquiring school sites; constructing, renovating and equipping District facilities; purchasing buses; and technology projects and enhancements.

The District reports the following nonmajor governmental funds:

The *special revenue funds* account for the District's National School Breakfast and Lunch Program, Campus Activity Funds and all federal, state and locally funded grants. These grants are awarded to the District for the purpose of accomplishing specific educational tasks as defined in the grant awards.

The District reports the following proprietary fund types:

The *internal service fund* accounts for the District's workers' compensation plan, which is supported principally by District contributions.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

The *enterprise fund* accounts for the District's operation of a before and after school care program and summer programs (Community Programs). This fund is supported principally by revenues generated through program fees.

The District reports the following fiduciary fund type:

The *custodial fund* is used to account for assets held by the District as custodian for student clubs and organizations and staff groups. The funds being custodial in nature are not used for the District's operations.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services that are provided and used are not eliminated in the process of consolidation.

Amounts reported as *program revenues* include 1) charges to students or users for goods, services, or privileges provided and 2) operating grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes, investment income, and grants and contributions not restricted to specific programs.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service fund are charges to the fund for workers' compensation. Operating expenses for the internal service fund includes the cost of services and administrative expenses. The principal operating revenues of the District's enterprise fund are fees charged for before and after school care for elementary students and summer programs for all students of the District who elect to participate in the community programs. Operating expenses of the enterprise fund include the cost of payroll, contracted services, supplies, and other miscellaneous operating costs to run the program. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses for the internal service fund and the enterprise fund.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances

1. Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits with original maturities of three months or less from date of acquisition.

Investments for the District, except for certain investment pools, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost or fair value.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Property tax receivables include unpaid property taxes at year-end and are shown net of an allowance for uncollectibles. Net property tax receivables are stated at the amount estimated to be collectible based on the District's collection experience. Revenues from property taxes are recognized when levied to the extent they are available (collected within 60 days after the close of the fiscal year). However, not all outstanding property taxes are expected to be collected within one year of the date of the financial statements.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

Property values are determined by the Harris County Appraisal District as of January 1 of each year. Prior to July 1 of each year, the District must adopt its annual budget and as soon thereafter as practicable, shall adopt a tax rate thus creating the tax levy. Property taxes for the current calendar year are levied on approximately October 1 of each year and are payable by January 31 of the following year. Property tax receivables are recorded as of the date levied. Unpaid taxes become delinquent on February 1 and a tax lien on real property is created as of July 1 of each year. Delinquent taxes collected are prorated between the general fund and the debt service fund based on rates adopted for the year of the levy. Deferred inflows of resources are recorded in an amount equal to the net taxes receivable less subsequent 60-day collection at the fund level.

3. Inventories and Prepaid Items

Inventories consisting of supplies and materials are valued at weighted average cost when an item is purchased and are subsequently recognized as expenditures when consumed. A portion of fund balance is reported as nonspendable to reflect minimum inventory quantities considered necessary for the District’s continuing operations.

Food service commodities, personal protective equipment (PPE) inventory, and transportation and maintenance supplies are charged to expenditures when received or purchased. Food service commodities and PPE inventory are recorded at fair market value on the date received. Commodities and PPE inventory are recognized as revenues in the period received when all the eligibility requirements are met.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the government-wide and proprietary fund financial statements and reported as an expense when consumed rather than when purchased. In the governmental funds, prepaid expenditures are recorded as an expenditure when purchased rather than when consumed.

4. Capital Assets

Capital assets, which include land, construction in progress, buildings and improvements, furniture and equipment, right-to-use buildings, equipment, and subscriptions, and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the government-wide and proprietary fund financial statements. The District’s infrastructure includes parking lots and roads associated with various buildings. The cost of the infrastructure was initially capitalized with the building cost and is being depreciated over the same useful life as the building. Capital assets are defined by the District as assets with an initial, individual cost that equals or exceeds \$5,000 with a useful life greater than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Buildings and improvements, and furniture and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	10-40
Furniture and Equipment	3-15

Land and construction in progress are not depreciated. Right-to-use assets are amortized over the shorter of the duration of the lease/subscription or the useful life using the straight-line method.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

5. *Compensated Absences*

It is the District's policy to permit employees to accumulate earned but unused state personal and sick leave days and local sick leave days. Upon retirement, an employee is entitled to full reimbursement for accumulated, unused days if the employee (1) has a minimum of ten (10) years of consecutive service in the District immediately preceding retirement; and (2) is eligible to receive benefits under the Texas Teacher Retirement System (TRS) on an unreduced pension/annuity immediately upon separation from the District. An eligible employee will be reimbursed a maximum of \$18,750 based on 150 of unused personal and sick leave days at \$125 per day. Employees who have been employed five to nine years with the District may draw 50 percent to 90 percent of the maximum benefit, respectively. All accumulated personal and sick leave for qualifying employees is reported in the government-wide financial statements. A liability is recorded in the governmental funds for only the amount of personal and sick leave that is due to those employees who had retired but had not yet been paid as of June 30, 2024.

Annual vacation time is granted to 250-day non-professional and professional employees; however, any unused vacation time lapses at the end of each calendar year. A liability is recorded in the government-wide and governmental funds financial statements for only those employees with vacation days that had retired but had not yet been paid as of June 30, 2024.

6. *Long-term Obligations*

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities and proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. *Deferred Outflows/Inflows of Resources*

Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until that time. *Deferred inflows of resources* represent an acquisition of net assets that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension and OPEB activities are amortized over the weighted average remaining service life of all participants in the respective qualified pension plan and OPEB plan, except for projected and actual earnings differences on investments which are amortized on a closed basis over a 5-year period.
- Deferred charge/gain on refunding is amortized over the shorter of the life of the refunded or refunding debt.
- Property taxes are recognized in the period the amount becomes available.
- District contributions to the pension and OPEB plans after the measurement date are recognized in the subsequent year.
- Deferred inflows from leases are adjusted over the life of the lease by the current portion of the principal received.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

8. Net Position Flow Assumptions

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

9. Fund Balance Flow Assumptions

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). It is the District's policy to use restricted resources first, then unrestricted resources as they are needed. In order to calculate the amounts to report as unrestricted (committed, assigned, and unassigned) fund balance in the governmental funds financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. The District considers that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any unrestricted fund balance classification could be used.

10. Fund Balance Policies

In the fund financial statements, governmental funds report fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which the amounts in the respective governmental funds can be spent. Per Board policy, the District shall maintain a balance in the general fund equal to at least 25 percent of its general operating expenditures, excluding any nonspendable fund balance. The District reports the following classifications of fund balance:

The *nonspendable* classification accounts for amounts that are not in spendable form. The amounts reported in this category pertain to inventories that the District does not expect to convert to cash.

The *restricted* classification accounts for amounts that have external constraints imposed upon the use of the resources by bondholders, grantors, laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The amounts reported in this category include funding from external sources such as state and federal grants, tax levies for the repayment of principal and interest on long-term debt, and unspent bond proceeds for the construction and equipment of school facilities.

The *committed* classification accounts for amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District's Board. These amounts can only be used for the purpose intended, which requires formal Board action by passage of a resolution to establish (as noted in Board minutes), unless the Board modifies or removes the specified use by taking the same formal Board action. The amounts reported in this category include the campus activity fund balances in the special revenue fund and self-funded workers' compensation, unemployment benefits, and insurance plans in the general fund.

The *assigned* classification accounts for amounts that the District intends to use for a specific purpose. Pursuant to Board Policy CE Local, the Board delegates to the Superintendent or designee the responsibility to assign funds. The amounts reported in this category include outstanding encumbrances at the end of the fiscal year and future appropriations over estimated revenues. Also included in this category is other purposes which includes the District's cost of insurance deductibles, operating cost of future school buildings, and the liability for compensated absences.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

The *unassigned* classification accounts for the residual amount in the general fund. The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount.

11. Leases

Lessee

The District is a lessee for noncancelable leases of property and equipment. The District recognizes a lease liability, reported with long-term debt, and a right-to-use lease asset, reported with other capital assets, in the government-wide financial statements. The District recognizes lease liabilities with an initial individual value of \$5,000 or more.

At the commencement of a lease, the District measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments. The lease asset is initially measured at the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease term or its useful life.

Key estimates and judgements related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The District uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease.
- Lease payments included in the measurement of the liability are composed of fixed payments, variable payments fixed in substance or that depend on an index or a rate, purchase option price that the District is reasonably certain to exercise, lease incentives receivable from the lessor, and any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

The District has entered into multiple lease agreements as lessee. The leases allow the right to use buildings/infrastructure/equipment over the terms of the lease. The District is required to make monthly payments at its incremental borrowing rate or interest rate stated or implied within the leases. The lease rate, term and ending lease liabilities are as follows:

Leases Payable			
Governmental Activities - Lessee			
	Interest Rates	Lease Term in Months	Ending Balance
Buildngs/Infrastructure	0.648% - 1.664%	38 - 140	\$ 893,677
Other Equipment	0.435% - 3.451%	27 - 60	2,818,273
Total Governmental Activities			\$ 3,711,950

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

The District monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. As of June 30, 2024, the schedule of lease payments is as follows:

Principal and Interest Requirements to Maturity
Governmental Activities - Lessee

<u>Fiscal Year</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total Payments</u>
2025	\$ 894,677	\$ 97,235	\$ 991,912
2026	875,697	73,025	948,722
2027	727,624	48,848	776,472
2028	752,102	24,370	776,472
2029	235,803	5,250	241,053
<u>2030-2034</u>	<u>226,047</u>	<u>7,009</u>	<u>233,056</u>
Total Requirements	\$ <u>3,711,950</u>	\$ <u>255,737</u>	\$ <u>3,967,687</u>

Lessor

The District is a lessor for noncancelable leases of property and equipment. The District recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments. The deferred inflow of resources is initially measured at the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term. The District has \$7,875,690 remaining in lease receivables and \$7,522,800 remaining in deferred inflows as of June 30, 2024. The District recorded lease revenue including interest of \$384,244 in the fiscal year.

Key estimates and judgements related to leases include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The District uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease.
- Lease payments included in the measurement of the lease receivable are composed of fixed payments from the lessee, variable payments from the lessee that are fixed in substance or that depend on an index or a rate, residual value guarantee payments from the lessee that are fixed in substance, and any lease incentives that are payable to the lessee.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2024

The District has entered into multiple lease agreements as lessor. The leases allow the lessee the right-to-use cell towers and District sites over the terms of the lease. The District receives monthly payments at its incremental borrowing rate or interest rate stated or implied within the leases. The lease rate, terms and ending lease receivables are as follows:

Leases Receivable			
Governmental Activities - Lessor			
	<u>Interest Rates</u>	<u>Lease Term in Months</u>	<u>Ending Balance</u>
Cell Towers	0.250% - 2.405%	72 - 350	\$ 7,747,355
Site Leases	0.648%	57	128,335
Total Governmental Activities			\$ <u>7,875,690</u>

The District monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflow of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable. As of June 30, 2024, expectation of lease receipts through the expiration of all leases is as follows:

Principal and Interest Expected to Maturity			
Governmental Activities - Lessor			
<u>Fiscal Year</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total Payments</u>
2025	\$ 304,630	\$ 91,679	\$ 396,309
2026	320,232	89,308	409,540
2027	274,863	87,198	362,061
2028	286,096	85,222	371,318
2029	280,115	83,127	363,242
2030-2034	1,170,783	381,293	1,552,076
2035-2039	1,289,336	312,670	1,602,006
2040-2044	1,596,307	220,719	1,817,026
2045-2049	1,966,515	99,779	2,066,294
2050-2051	386,813	2,540	389,353
Total Expected	\$ <u>7,875,690</u>	\$ <u>1,453,535</u>	\$ <u>9,329,225</u>

12. Subscription-Based Information Technology Arrangements (SBITA)

The District has noncancellable contracts with SBITA vendors for the right to use information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets). The District recognizes a subscription liability, reported with long-term debt, and a right-to-use subscription asset (an intangible asset), reported with capital assets, in the government-wide and proprietary fund financial statements. The District recognizes subscription liabilities with an initial individual value of \$5,000 or more.

At the commencement of a SBITA, the District initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of SBITA payments. The subscription asset is initially measured at the initial amount of the subscription liability, adjusted for SBITA payments made at or before the SBITA commencement date, plus certain initial implementation costs. Subsequently, the subscription asset is amortized on a straight-line basis over the shorter of the subscription term or the useful life of the underlying IT assets.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2024

Key estimates and judgements related to SBITAs include how the District determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments.

- The District uses its incremental borrowing rate as the discount rate for SBITAs.
- The subscription term includes the noncancellable period of the SBITA.
- Subscription payments included in the measurement of the subscription liability are composed of fixed payments, variable payments fixed in substance or that depend on an index or a rate, termination penalties if the District is reasonably certain to exercise such option, subscription contract incentives receivable from the SBITA vendor, and any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

The District has entered into multiple subscription arrangements for both governmental activities and business-type activities. The subscriptions allow the right to use information technology over the terms of the subscription. The District is required to make annual payments at its incremental borrowing rate or interest rate stated or implied within the subscriptions. The subscription rate, terms, and ending subscription liabilities are as follows:

Subscriptions Payable			
Governmental Activities - SBITA			
	<u>Interest Rates</u>	<u>Lease Term in Months</u>	<u>Ending Balance</u>
Subscriptions	2.023% - 2.184%	24 - 60	\$ 269,220
Total Governmental Activities			\$ 269,220

Subscriptions Payable			
Business-type Activities - SBITA			
	<u>Interest Rates</u>	<u>Lease Term in Months</u>	<u>Ending Balance</u>
Subscription	2.024%	48	\$ 175,198
Total Business-type Activities			\$ 175,198

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
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The District monitors changes in circumstances that would require a remeasurement of its SBITAs and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability. As of June 30, 2024, the schedule of subscription payments is as follows:

Principal and Interest Requirements to Maturity
Governmental Activities - SBITA

<u>Fiscal Year</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total Payments</u>
2025	\$ 159,814	\$ 5,551	\$ 165,365
2026	109,406	2,234	111,640
Total Requirements	\$ 269,220	\$ 7,785	\$ 277,005

Principal and Interest Requirements to Maturity
Business-type Activities - SBITA

<u>Fiscal Year</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total Payments</u>
2025	\$ 42,245	\$ 3,505	\$ 45,750
2026	43,081	2,669	45,750
2027	43,953	1,797	45,750
2028	45,919	908	46,827
Total Requirements	\$ 175,198	\$ 8,879	\$ 184,077

13. Pensions

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

14. Other Post-Employment Benefits

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

15. Use of Estimates

A number of estimates relating to the reporting of revenues, expenditures, assets and liabilities, and the disclosure of contingent liabilities were used to prepare these financial statements in conformity with GAAP. Actual results could differ from those estimates.

16. Data Control Codes

The Data Control Codes refer to the account code structure prescribed by the TEA in the *Financial Accountability System 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.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

II. Stewardship, Compliance, and Accountability

A. Budgetary Information

The Board of Trustees adopts an appropriated budget for the general fund, debt service fund, and the National School Breakfast and Lunch Program special revenue fund on a basis consistent with GAAP. Budgetary information for the general fund appears in the required supplementary information subsection where the District compares the final amended budget to actual revenues and expenditures. Per regulatory requirements, the debt service fund and the National School Breakfast and Lunch Program special revenue fund are required to be reported with the original budget, final amended budget and actual revenues and expenditures. These schedules are included in the combining and individual fund financial statements and schedules subsection. All other governmental funds adopt project-length budgets. All annual appropriations lapse at fiscal year-end.

The following procedures are followed in establishing the budgetary data reflected in the financial schedules:

1. Prior to June 19 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning July 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 after ten days' public notice of the meeting has been given.
3. Prior to July 1, the budget is formally approved and adopted by the Board.

The appropriated budget is prepared by fund and function. The District's campus/department heads may make transfers of appropriations within a campus/department. Transfers of appropriations between campuses/ departments require the approval of the District's management. Increasing any one of the functional spending categories, or revenues object accounts and other resources require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the function level within a fund. The District made several supplemental budgetary revisions throughout the year, primarily in the general fund. These revisions are further detailed in the notes to the required supplementary information.

B. Encumbrances

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as restricted, committed, or assigned, as appropriate.

At June 30, 2024, certain amounts which were previously restricted, committed, or assigned for specific purposes have been encumbered in the governmental funds. Significant encumbrances included in governmental fund balances are as follows:

	Encumbrances Included in:		
	Restricted	Committed	Assigned
	Fund Balance	Fund Balance	Fund Balance
General Fund	\$ -	\$ -	\$ 5,656,389
Capital Projects Fund	331,801,929	-	-
Total Nonmajor Funds	4,787,493	542,585	-
Total Encumbrances	\$ 336,589,422	\$ 542,585	\$ 5,656,389

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

III. Detailed Notes on All Funds

A. Deposits and Investments

Cash Deposits: The District's funds are required to be deposited and invested under the terms of a depository contract pursuant to the Texas School Depository Act. The depository bank pledges securities which comply with state law and these securities are held for safekeeping and trust with the District's and the depository banks' agent bank. The pledged securities are in compliance with the Texas Government Code, Chapter 2257 "Collateral for Public Funds", and are sufficient to meet the terms agreed to in the current depository contract as approved by TEA.

Investments: The District's investment policy is in accordance with the Public Funds Investment Act, the Public Funds Collateral Act, and federal and state laws. The District further limits its investments to obligations of the U.S. Treasury or the State of Texas, certain U.S. Agencies, certificates of deposit, no-load money market mutual funds, certain municipal securities, repurchase agreements, banker's acceptances, commercial paper or investment pools.

For fiscal year 2024, the District invested in certificates of deposit, the Texas Local Government Investment Pool (TexPool), Texas CLASS, Texas Association of School Boards Lone Star Investment Pool (Lone Star), and Local Government Investment Cooperative (LOGIC) Investment Pool.

TexPool is duly chartered and overseen by the State Comptroller's Office, managed and serviced by Federated Hermes. State Street Bank serves as the custodial bank. The portfolio consists of U.S. Government securities; collateralized repurchase and reverse repurchase agreements; no-load money market mutual funds regulated by the Securities and Exchange Commission (SEC) and rated AAAM by Standard and Poor's; and securities lending programs.

Texas CLASS is organized under the Ninth Amended and Restated Trust Agreement in accordance with all the requirements contained in section 2256.016 of the Act. Texas CLASS is administered by Public Trust Advisors, LLC and all funds are held by the custodial agent, UMB Bank, N.A. Texas CLASS may invest in obligations of the U.S. or its agencies and instrumentalities; repurchase agreements; SEC-registered money market funds rated in the highest rating category by at least one Nationally Recognized Statistical Rating Organization (NRSRO); and commercial paper rated A-1, P-1 or equivalent by two nationally recognized rating agencies.

Lone Star is duly chartered by the State of Texas Interlocal Cooperation Act, is administered by First Public, LLC, and managed by American Beacon Advisors and Mellon Investment Corp (Dreyfus). State Street Bank is the custodial bank. Lone Star Corporate Overnight Plus Fund may invest in obligations of the U.S. or its agencies and instrumentalities; other obligations insured by the U.S.; fully collateralized repurchase agreements having a defined termination date, secured by obligations described previously; SEC-regulated no-load money market mutual funds, the assets which consist exclusively of the obligations described above; and commercial paper rated A-1, P-1 or equivalent by two nationally recognized rating agencies.

LOGIC is duly chartered by the State of Texas Interlocal Cooperation Act, is administered by Hilltop Securities, Inc., Hilltop Asset Management, LLC, and J.P. Morgan Asset Management, Inc. (JPMAM), and managed by JPMAM, who provides custody, fund accounting and investment management. Transfer agency services are provided by DST Asset Manager Solutions, Inc. LOGIC may invest in obligations of the U.S. or its agencies and instrumentalities; repurchase agreements; SEC-registered money market funds rated in the highest rating category by at least one NRSRO; and commercial paper rated A-1, P-1 or equivalent by two nationally recognized rating agencies.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2024

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, *Fair Value Measurement and Application* provides a framework for measuring fair value which establishes a three-level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs - other than quoted prices within Level 1 - that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

The District’s investment balances, including fiduciary funds, and weighted average maturity of such investments are as follows:

	<u>Fair Value Measurement Using</u>				
	<u>Current Investments</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Percent of Total Investments</u>	<u>Weighted Average Maturity (Days)</u>	<u>Weighted Average Credit Risk</u>
Investments Measured at Amortized Cost					
Investment Pools					
TexPool	\$ 88,127	\$ -	0.01%	36	AAAm*
Investments Measured at Net Asset Value					
Investment Pools					
Lone Star Corporate Overnight Plus Fund	382,630,215	-	29.69%	52	AAAf/S1+*
Texas CLASS	499,209,184	-	38.74%	78	AAAm*
LOGIC	391,716,221	-	30.40%	46	AAAm*
Investments Measured at Fair Value					
Certificates of Deposit	15,000,000	15,000,000	1.16%	57	Not rated
Total	\$ 1,288,643,747	\$ 15,000,000	100.00%		
Portfolio Weighted Average Maturity				60	

* S&P rating only

Investment Pools are measured at amortized cost or net asset value (NAV), which approximates fair value, and are not subject to level reporting.

Certificates of Deposit classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities’ relationship to benchmark quoted prices.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
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The *TexPool* investment pool is an external investment pool measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, the investment pool must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity and diversification requirements within the investment pool. The investment pool transacts at a net asset value of \$1.00 per share, has weighted average maturities of 60 days or less and weighted average lives of 120 days or less, investments held are highly rated by nationally recognized statistical rating organizations, have no more than 5% of portfolio with one issuer (excluding U.S. government securities), and can meet reasonably foreseeable redemptions. *TexPool* has a redemption notice period of one day and may redeem daily. The investment pool's authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national state of emergency that affects the pool's liquidity.

The *Lone Star, Texas CLASS*, and *LOGIC* investment pools are external investment pools measured at NAV, which approximates fair value. *Lone Star, Texas CLASS*, and *LOGIC*'s strategy is to seek preservation of principal, liquidity and current income through investment in a diversified portfolio of short-term marketable securities. The District has no unfunded commitments related to the investment pools. *Lone Star, Texas CLASS*, and *LOGIC* have a redemption notice period of one day and may redeem daily. The investment pools' authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national or state emergency that affects the pools' liquidity.

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates may adversely affect the value of the investments. The District monitors interest rate risk utilizing weighted average maturity analysis. In accordance with its investment policy, the District reduces its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio as a whole to no more than 547 days (18 months), diversification, and by holding securities to maturity. In addition, the District shall not directly invest in an individual security maturing more than three years from the date of purchase.

Custodial Credit Risk: The District's agent holds securities in the District's name; therefore, the District is not exposed to custodial credit risk. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker/dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in the possession of another party. The District's policy requires that the investments of the District shall be secured through third-party custodial and safekeeping procedures as designated by the District.

Credit Risk: State law and the District's investment policy limits investments in all categories to top ratings issued by nationally recognized statistical rating organizations. The credit ratings for the District's investments are disclosed in the table on the previous page.

Concentration of Credit Risk: The District's investment policy requires the investment portfolio to be diversified in terms of investment instruments, maturity scheduling, and financial institutions in order to reduce the risk of loss resulting from over-concentration of assets in a specific class of investments, specific maturity, or specific issuer.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
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B. Receivables

Receivables as of year-end for the District's individual major funds and nonmajor governmental funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Debt Service</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
Receivables:				
Property Taxes	\$ 23,962,753	\$ 11,360,592	\$ -	\$ 35,323,345
Due From Other Governments:				
Local	-	-	1,004,654	1,004,654
State	128,565,317	9,744,711	957,294	139,267,322
Federal	4,100,499	168,864	39,930,876	44,200,239
Accrued Interest	1,124,377	-	-	1,124,377
Other Receivables	475,878	-	11,561	487,439
Lease Receivable	<u>7,875,690</u>	<u>-</u>	<u>-</u>	<u>7,875,690</u>
Gross Receivables	166,104,514	21,274,167	41,904,385	229,283,066
Less: Allowance for Uncollectibles	<u>(4,791,338)</u>	<u>(2,271,543)</u>	<u>-</u>	<u>(7,062,881)</u>
<i>Net Total Receivables</i>	<u>\$ 161,313,176</u>	<u>\$ 19,002,624</u>	<u>\$ 41,904,385</u>	<u>\$ 222,220,185</u>

Sixty percent of property taxes receivable is not expected to be collected in the subsequent year.

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period or in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unearned revenues reported in the governmental funds were as follows:

Cash Advance for Grants (Nonmajor Governmental Funds)	<u>183,203</u>
<i>Total Unearned Revenues For Governmental Funds</i>	\$ <u>183,203</u>

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

C. Capital Assets

Capital asset activity for the year ended June 30, 2024, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Transfers, Adjustments and Dispositions</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital Assets, not being Depreciated or Amortized:				
Land	\$ 157,598,326	\$ 7,239	\$ -	\$ 157,605,565
Construction in Progress	210,626,533	116,610,774	(182,861,138)	144,376,169
<i>Total Capital Assets, not being Depreciated or Amortized</i>	<u>368,224,859</u>	<u>116,618,013</u>	<u>(182,861,138)</u>	<u>301,981,734</u>
Capital Assets, being Depreciated and Amortized:				
Buildings and Improvements	3,563,279,529	115,761,522	182,861,138	3,861,902,189
Furniture and Equipment	338,693,406	13,276,135	(6,563,599)	345,405,942
Right-to-Use Subscriptions	6,870,857	403,817	(3,903,889)	3,370,785
Right-to-Use Lease Assets-Buildings	1,251,493	534,156	3,826	1,789,475
Right-to-Use Lease Assets-Equipment	3,582,401	3,733,089	(4,031,951)	3,283,539
Total Right-to-Use Lease Assets	4,833,894	4,267,245	(4,028,125)	5,073,014
<i>Total Capital Assets, being Depreciated and Amortized</i>	<u>3,913,677,686</u>	<u>133,708,719</u>	<u>168,365,525</u>	<u>4,215,751,930</u>
Less Accumulated Depreciation and Amortization for:				
Buildings and Improvements	(1,264,503,669)	(115,657,136)	-	(1,380,160,805)
Furniture and Equipment	(231,026,174)	(18,674,594)	6,414,473	(243,286,295)
Right-to-Use Subscriptions	(2,714,946)	(2,818,217)	3,903,888	(1,629,275)
Right-to-Use Lease Assets-Buildings	(595,292)	(313,234)	-	(908,526)
Right-to-Use Lease Assets-Equipment	(3,582,401)	(942,060)	4,031,951	(492,510)
Total Accumulated Amortization, Right-to-Use Lease Assets	(4,177,693)	(1,255,294)	4,031,951	(1,401,036)
<i>Total Accumulated Depreciation and Amortization</i>	<u>(1,502,422,482)</u>	<u>(138,405,241)</u>	<u>14,350,312</u>	<u>(1,626,477,411)</u>
<i>Total Capital Assets, being Depreciated and Amortized, net</i>	<u>2,411,255,204</u>	<u>(4,696,522)</u>	<u>182,715,837</u>	<u>2,589,274,519</u>
<i>Governmental Activities Capital Assets, net</i>	<u>\$ 2,779,480,063</u>	<u>\$ 111,921,491</u>	<u>\$ (145,301)</u>	<u>\$ 2,891,256,253</u>
Business-type Activities:				
Capital Assets, being Amortized:				
Right-to-Use Subscriptions	\$ 104,560	\$ 161,062	\$ -	\$ 265,622
<i>Total Capital Assets, being Amortized</i>	<u>104,560</u>	<u>161,062</u>	<u>-</u>	<u>265,622</u>
Less Accumulated Amortization for:				
Right-to-Use Subscriptions	(52,280)	(42,662)	-	(94,942)
<i>Total Accumulated Amortization</i>	<u>(52,280)</u>	<u>(42,662)</u>	<u>-</u>	<u>(94,942)</u>
<i>Business-type Activities Capital Assets, net</i>	<u>\$ 52,280</u>	<u>\$ 118,400</u>	<u>\$ -</u>	<u>\$ 170,680</u>

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
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Depreciation and amortization expense was charged to functions/programs of the District as follows:

Governmental Activities:	
11 Instruction	\$ 63,158,074
12 Instructional Resources and Media Services	5,244,054
23 School Leadership	20,103,897
33 Health Services	3,488
34 Student Transportation	10,999,997
35 Food Services	9,370,227
36 Cocurricular/Extracurricular Activities	19,646,588
41 General Administration	3,258,428
51 Plant Maintenance and Operations	2,184,006
52 Security and Monitoring Services	2,529,168
53 Data Processing Services	1,895,023
61 Community Services	12,291
Total Depreciation and Amortization Expense	\$ 138,405,241
Business-type Activities:	
61 Community Services	\$ 42,662
Total Depreciation and Amortization Expense	\$ 42,662

Construction Commitments

The District has active construction projects as of June 30, 2024. The projects include the construction and equipment of school facilities. At year-end, the District's active commitments with contractors are as follows:

<u>Project</u>	<u>Remaining Commitment</u>
Additions and Renovations to Existing Facilities	141,182,183
Multisite Master Plans	3,454,575
Electric Vehicle Charging Stations	551,847
Totals	\$ 145,188,605

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2024, is as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Governmental Funds:		
General Fund	\$ 30,699,002	\$ 1,370,351
Debt Service Fund	1,021,652	-
Capital Projects Fund	-	7,852,147
Nonmajor Governmental Funds	810,300	21,902,981
Total Governmental Funds	<u>32,530,954</u>	<u>31,125,479</u>
Proprietary Funds:		
Enterprise Fund	-	1,405,475
Total Proprietary Funds	<u>-</u>	<u>1,405,475</u>
Total - All Funds	<u>\$ 32,530,954</u>	<u>\$ 32,530,954</u>

Interfund balances consist of short-term lending/borrowing arrangements that result primarily from payroll, warehouse ordering and other regularly occurring charges that are paid by the general fund and then charged back to the appropriate other fund. Additionally, some lending/borrowing may occur between two or more nonmajor governmental funds. Interfund balances between governmental funds and proprietary funds are eliminated in the statement of net position and reported as internal balances.

The general fund is the main operating fund of the District. The amount indicated as receivable stems from the short-term borrowing from state and federal grants that operate on a reimbursement basis and the amount of transfers-in at year-end from the enterprise fund.

The amount indicated as payable in the capital projects fund relates to a temporary borrowing stemming from the Emergency Connectivity Fund grant where funds were not transferred into the capital projects fund by fiscal year-end and from state and federal grants that operate on a reimbursement basis.

The amount due to the debt service fund is the allocation of tax proceeds outstanding at year-end for the interest and sinking fund portion of the tax rate.

Interfund transfers are defined as “flows of assets without equivalent flow of assets in return and without a requirement for repayment.” The composition of interfund transfers as of June 30, 2024, is as follows:

<u>Transfers Out</u>	<u>Transfers In</u>	<u>Amount</u>
Enterprise Fund	General Fund	\$ 1,400,000

The net position in the enterprise fund not needed for operations was transferred to the general fund.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

E. Long-term Liabilities

The District’s long-term liabilities consist of bond indebtedness, workers’ compensation, rebatable arbitrage, compensated absences, leases, financed purchases, subscriptions, net pension liability and net OPEB liability. The current requirements for general obligation bonds principal and interest expenditures are accounted for in the debt service fund. Current funding requirements for workers’ compensation, compensated absences, leases, financed purchases, subscriptions, pension, and OPEB plans are accounted for in the governmental funds. Current funding for rebatable arbitrage is accounted for in the capital projects fund. There is also a current funding requirement for subscriptions in the enterprise fund. Unfunded long-term liabilities are generally liquidated with resources of the general fund.

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2024, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<i>Governmental Activities:</i>					
Bonds Payable:					
General Obligation Bonds, par	\$ 3,549,625,000	\$ 312,175,000	\$ (477,300,000)	\$ 3,384,500,000	\$ 157,835,000
Issuance Premiums(Discounts)	367,241,501	20,880,074	(71,654,399)	316,467,176	-
Total Bonds Payable	3,916,866,501	333,055,074	(548,954,399)	3,700,967,176	157,835,000
Workers' Compensation	4,675,376	2,408,465	(2,468,520)	4,615,321	1,777,182
Rebatable Arbitrage	-	14,970,634	-	14,970,634	212,306
Compensated Absences	4,115,886	9,735,294	(2,779,919)	11,071,261	2,400,000
Leases Payable	665,944	4,267,245	(1,221,239)	3,711,950	894,677
Financed Purchases	1,511,239	114,874	(724,155)	901,958	663,816
Subscriptions Payable	2,417,139	403,817	(2,551,736)	269,220	159,814
Net Pension Liability	416,942,962	110,533,540	(36,724,007)	490,752,495	-
Net OPEB Liability	215,110,904	15,165,277	(30,200,024)	200,076,157	-
Total Long-term Liabilities	\$ 4,562,305,951	\$ 490,654,220	\$ (625,623,999)	\$ 4,427,336,172	\$ 163,942,795
<i>Business-type Activities:</i>					
Subscriptions Payable	\$ 58,810	\$ 161,062	\$ (44,674)	\$ 175,198	\$ 42,245
Total Subscriptions Payable	\$ 58,810	\$ 161,062	\$ (44,674)	\$ 175,198	\$ 42,245

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities.

General Obligation Bonds

The District issues general obligation bonds to provide funds for the construction and equipment of school facilities, purchase of buses, and to refund general obligation bonds.

General obligation bonds are direct obligations and pledge the full faith and credit of the District. These are issued as 10-30 year current interest bonds with fixed or adjustable rates. Certain outstanding bonds may be redeemed at their par value prior to their normal maturity dates in accordance with the terms of the related bond indenture. The 2010B taxable series qualified school construction bonds entitle the District to receive a subsidy payment from the federal government equal to 100% of the amount of each interest payment on these taxable bonds. As a result of Congressionally-mandated Sequestration, the federal subsidy payments for the qualified school construction bonds was reduced to 5.7 percent through fiscal year 2031.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

The following is a summary of changes in the general obligation bonds for the fiscal year:

<u>Series</u>	<u>Interest Rate Payable</u>	<u>Amounts Original Issue</u>	<u>Maturity Date</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Series 2010A	0.00%	\$ 30,000,000	2026	\$ 6,000,000	\$ -	\$ (2,000,000)	\$ 4,000,000
Series 2010B	5.41%	25,140,000	2026	4,965,000	-	(1,655,000)	3,310,000
Series 2014C	1.00-5.00%	435,740,000	2024	346,235,000	-	(346,235,000)	-
Series 2015	4.00-5.00%	308,045,000	2035	301,780,000	-	-	301,780,000
Series 2015A	2.00-5.00%	209,045,000	2040	166,395,000	-	(9,690,000)	156,705,000
Series 2015B	1.25-4.00%	143,745,000	2040	89,475,000	-	(4,295,000)	85,180,000
Series 2016	3.00-5.00%	446,170,000	2041	343,045,000	-	(33,135,000)	309,910,000
Series 2018	3.00-5.00%	187,260,000	2043	172,595,000	-	(5,345,000)	167,250,000
Series 2019	4.00-5.00%	260,070,000	2038	206,750,000	-	(16,245,000)	190,505,000
Series 2019A	3.00-5.00%	352,895,000	2044	337,830,000	-	(8,115,000)	329,715,000
Series 2020	2.25-5.00%	263,945,000	2045	261,255,000	-	(2,825,000)	258,430,000
Series 2020A	2.25-5.00%	387,150,000	2045	354,055,000	-	(20,640,000)	333,415,000
Series 2021	5.00%	40,380,000	2027	16,000,000	-	(5,000,000)	11,000,000
Series 2021A	2.125-5.00%	125,405,000	2046	125,405,000	-	(2,405,000)	123,000,000
Series 2021B	1.768-5.00%	91,670,000	2032	91,670,000	-	(10,445,000)	81,225,000
Series 2022	5.00%	124,405,000	2040	124,405,000	-	(1,575,000)	122,830,000
Series 2022A	4.25-5.00%	233,055,000	2047	233,055,000	-	-	233,055,000
Series 2023	4.00-5.00%	368,710,000	2048	368,710,000	-	(7,695,000)	361,015,000
Series 2023A	5.00%	249,840,000	2044	-	249,840,000	-	249,840,000
Series 2024	5.00%	62,335,000	2034	-	62,335,000	-	62,335,000
Totals				\$ 3,549,625,000	\$ 312,175,000	\$ (477,300,000)	\$ 3,384,500,000

As of June 30, 2024, the District had \$315,000,000 in authorized but unissued bonds remaining from the May 4, 2019 bond election.

In November 2023, the District issued \$249,840,000 of unlimited tax refunding bonds (Series 2023A). The proceeds of the refunding bonds were used to legally defease \$259,985,000 of previously issued district bonds in order to lower its overall debt service requirements. The net carrying value of the old debt exceeded the reacquisition price by \$38,190,793. This deferred gain is added to the new debt and amortized over the life of the new debt. The refunding resulted in debt service savings of \$16,241,625 and an economic gain of \$10,177,308.

In February 2024, the District also issued \$62,335,000 of unlimited tax refunding bonds (Series 2024). The proceeds of the refunding bonds were used to legally defease \$71,530,000 of previously issued district bonds in order to lower its overall debt service requirements. The net carrying value of the old debt exceeded the reacquisition price by \$8,906,750. This deferred gain is added to the new debt and amortized over the life of the new debt. The refunding resulted in debt service savings of \$7,777,388 and an economic gain of \$6,169,275.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
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The District has outstanding variable rate unlimited tax school building bonds. These bonds were issued as term bonds scheduled to mature on various dates. Following the initial rate period, the bonds will bear interest at a term rate determined by the remarketing agent with a term rate period of two years unless a different rate period is specified by the District; however, the interest rate mode on the bonds may at the District’s option, be converted from time to time to a weekly rate, monthly rate, quarterly rate, semiannual rate, or a different term rate period; or to a flexible rate; or to a fixed rate until maturity. The bonds are subject to mandatory redemption and a mandatory redemption schedule for each subseries has been established.

The following is a summary of all variable rate unlimited tax school building bonds issued by the District:

Variable Rate Unlimited Tax School Building Bonds

	<u>Principal Amount</u>	<u>Issue Date</u>	<u>Initial/ Current Rate Period</u>	<u>Stated Maturity Date</u>	<u>Initial/ Remarketed Interest Rate</u>	<u>Initial/ Remarketed Yield</u>	<u>Stepped Rate</u>
Series 2015B-1	\$ 43,075,000	11/1/2015	8/15/2024	2/15/2040	0.280%	0.280%	7%
Series 2015B-2	42,105,000	11/1/2015	8/15/2024	2/15/2040	0.280%	0.280%	7%

The interest rate borne by these bonds cannot exceed the lesser of a maximum rate of 8 percent or the maximum net effective interest rate permitted under Chapter 1204, Texas Government Code, as amended. In the event of a failed remarketing, a step rate will be invoked until such a time as the bonds are successfully remarketed. A failed remarketing will not be considered an event of default.

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

<u>Year Ending June 30</u>	<u>Principal Value At Maturity</u>	<u>Interest</u>	<u>Total Requirements</u>
2025	\$ 157,835,000	\$ 142,896,491	\$ 300,731,491
2026	162,345,000	137,151,492	299,496,492
2027	163,060,000	129,232,307	292,292,307
2028	169,355,000	121,318,257	290,673,257
2029	180,760,000	113,064,606	293,824,606
2030	191,215,000	104,226,684	295,441,684
2031	157,715,000	95,042,114	252,757,114
2032	162,935,000	87,699,149	250,634,149
2033	169,320,000	80,562,675	249,882,675
2034	176,195,000	73,314,275	249,509,275
2035	185,075,000	65,937,775	251,012,775
2036	163,640,000	58,141,275	221,781,275
2037	169,235,000	51,502,575	220,737,575
2038	175,855,000	44,816,463	220,671,463
2039	149,480,000	37,426,387	186,906,387
2040	154,920,000	31,489,962	186,409,962
2041	135,310,000	25,615,956	160,925,956
2042	129,895,000	20,577,675	150,472,675
2043	134,410,000	15,891,138	150,301,138
2044	116,825,000	10,937,525	127,762,525
2045	70,145,000	6,750,238	76,895,238
2046	45,630,000	4,387,875	50,017,875
2047	39,290,000	2,614,700	41,904,700
2048	24,055,000	962,200	25,017,200
Totals	\$ 3,384,500,000	\$ 1,461,559,794	\$ 4,846,059,794

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
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In accordance with the provisions of Section 148 of the Internal Revenue Code of 1986, as amended, bonds must satisfy certain arbitrage rebate requirements. Rebutable arbitrage is the excess of the amount earned on investments purchased with bond proceeds over the amount that such investments would have earned had such investments been invested at a rate equal to the yield on the bond issue. Rebutable arbitrage must be paid to the U.S. Treasury at the end of each five-year anniversary of the bond issue and upon final redemption of all outstanding bonds of the issue. As of June 30, 2024, the District has a rebutable arbitrage liability in the amount of \$14,970,634.

F. Financed Purchases

The District has entered into financed purchase agreements for equipment with various maturity dates. The asset for Financed Purchases is included with Equipment in capital assets activity for governmental activities. This equipment class bears an interest rate of 0.2500% and lease terms ranging from 41 to 53 months. As of June 30, 2024, the value of the liability is \$901,958. The schedule of payments is as follows:

Principal and Interest Requirements to Maturity			
Governmental Activities - Financed Purchases			
<u>Fiscal Year</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total Payments</u>
2025	\$ 663,816	\$ 1,443	\$ 665,259
2026	238,142	157	238,299
Total Requirements	\$ 901,958	\$ 1,600	\$ 903,558

G. Fund Balance

Other Purposes in assigned fund balance includes the following assignment of funds:

General Fund:

Insurance Deductibles	\$ 15,659,350
Operating Cost of Future School Buildings	2,900,000
Compensated Absences	11,012,577
Total Other Purposes Assigned Fund Balance	\$ 29,571,927

H. Revenues from Local, Intermediate, and Out-of-State Sources

During the current year, revenues from local, intermediate, and out-of-state sources consisted of the following:

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Property Taxes	\$ 437,488,782	\$ 258,586,934	\$ -	\$ -	\$ 696,075,716
Penalties, Interest, and Other Tax-Related Income	3,460,677	1,715,551	-	-	5,176,228
Charges for Services	12,517,303	-	-	30,226,743	42,744,046
Investment Earnings	31,179,291	6,021,433	35,359,313	3,224,547	75,784,584
Other	5,382,382	-	-	75,949	5,458,331
Totals	\$ 490,028,435	\$ 266,323,918	\$ 35,359,313	\$ 33,527,239	\$ 825,238,905

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
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IV. Other Information

A. Risk Management

Property and Liability

The District is exposed to various risks of loss related to property and liability losses for which the District carries commercial insurance. The District participates in the TASB Risk Management Fund (the Fund) for various liability coverages. The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund’s membership, obtain competitive costs for coverages, and develop a comprehensive loss control program. The District pays an annual premium to the Fund for its liability coverage and transfers the risk of loss to the Fund. The District’s agreement with the Fund provides that the Fund will be self-sustaining through member premiums and may provide, through commercial companies, reinsurance contracts. In the event that the Fund was to discontinue operations, the member districts would be responsible for any eligible claims not funded by the Fund. 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.

Workers’ Compensation

The District established a limited risk management program for workers' compensation by participating as a self-funded member of the TASB Risk Management Fund. The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code and Chapter 504, Texas Labor Code. As a self-funded member of the Fund, Cypress-Fairbanks Independent School District is solely responsible for all claims costs, both reported and unreported. The Fund provides administrative service to its self-funded members including claims administration and customer service.

Transactions related to the plan are accounted for in an internal service fund. The actuarially-determined liability of the fund on June 30, 2024 was \$4,615,321 and has been fully funded through general fund and nonmajor funds contributions.

Liabilities of the fund are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Liabilities also include an estimated amount for claims that have been incurred but not reported (IBNR). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from stop-loss or subrogation, are another component of the claims liability estimate. An excess coverage insurance policy covers individual claims in excess of \$600,000 up to the statutory limits for any given claim. There were no significant reductions in insurance coverage from the prior year. Settlements have not exceeded coverages for each of the past three fiscal years.

Changes in the balances of claims liabilities during the past two years are as follows:

	Year Ended 6/30/2024	Year Ended 6/30/2023
Unpaid Claims, Beginning of Fiscal Year	\$ 4,675,376	\$ 4,721,349
Incurred Claims (including IBNRs)	2,408,465	2,256,450
Claim Payments	<u>(2,468,520)</u>	<u>(2,302,423)</u>
Unpaid Claims, End of Fiscal Year	<u>\$ 4,615,321</u>	<u>\$ 4,675,376</u>

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
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B. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

C. Defined Benefit Pension Plan

Plan Description

The District participates in a cost-sharing multiple-employer defined benefit pension plan 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 work load and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

Pension Plan Fiduciary Net Position

Detailed information about the TRS's fiduciary net position is available in a separately-issued Annual Comprehensive Financial Report that includes financial statements and required supplementary information. This report also includes information on TRS's measurement focus and basis of accounting and may be obtained on the Internet at https://www.trs.texas.gov/Pages/about_publications.aspx; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (800) 233-8778.

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 where 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 cost of living adjustments. Ad hoc post-employment benefit changes, including ad hoc cost of living adjustments can be granted by the Texas Legislature as noted in the Plan Description above.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
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Contributions

Employee contribution rates are set in state statute, Texas Government Code 825.402. Contribution requirements are established or amended pursuant to Article XV1, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member’s annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year. Texas Government Code section 821.006 prohibits benefit improvements, if 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.

Contribution rates for the last three fiscal years are as follows:

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Member	8.25%	8.00%	8.00%
Non-Employer Contributing Entity (NECE - State)	8.25%	8.00%	7.75%
Employers (District)	8.25%	8.00%	7.75%
Employers (District - Public Education Employer Contribution)	1.90%	1.80%	1.70%

The contribution amounts for the District’s fiscal year 2024 are as follows:

District Contributions	\$ 40,275,912
Member Contributions	\$ 78,164,965
NECE On-behalf Contributions (State)	\$ 51,385,367

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity (NECE). 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.

As the NECE for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year reduced by the amounts described below which are paid by the employers. Employers (public school, junior college, other entities or the State of Texas as the employer for senior universities and medical schools) are required to pay the employer contribution rate in the following instances:

- On the portion of the member’s salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member’s first 90 days of employment.
- When any part or all of an employee’s salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
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In addition to the employer contributions listed above, there are two additional surcharges an employer is subject to:

- 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.
- Public education employer contribution – all public schools, charter schools and regional education service centers must contribute 1.8% of the member’s salary beginning in fiscal year 2023, gradually increasing to 2.0% in fiscal year 2025.

Actuarial Methods and Assumptions

The actuarial valuation of the total pension liability was performed as of August 31, 2022. Update procedures were used to roll forward the total pension liability to August 31, 2023 and was determined using the following actuarial methods and assumptions:

Valuation Date	August 31, 2022 rolled forward to August 31, 2023
Actuarial Cost Method	Individual entry age normal
Asset Valuation Method	Fair value
Single Discount Rate	7.00%
Long-term Expected Rate	7.00%
Municipal Bond Rate as of August 2023	4.13%*
Last year ending August 31 in Projection Period (100 years)	2122
Inflation	2.30%
Salary Increases	2.95% to 8.95% including inflation
Ad hoc Post-employment Benefit Changes	None
Mortality Rates	The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioner Mortality Tables with full generational projection using the ultimate improvement rates from the most recently published projection scale U-MP.

**The source for the rate is the Fixed Income Market Data/Yield Curve/Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index’s “20-Year Municipal GO AA Index”.*

The actuarial methods and assumptions were based primarily on a study of actual experience for the four-year period ending August 31, 2021 and were adopted in July 2022.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

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Discount Rate and Long-Term Expected Rate of Return

A single discount rate of 7 percent was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7 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 statutorily required rates. It is assumed that future employer and state contributions will be 9.50 percent of payroll in fiscal year 2024 gradually increasing to 9.56 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 projected future benefit payments of current plan members. As a result, 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 expected rate of return on pension plan investments was determined using a building-block method in which best estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing 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 TRS’s target asset allocation as of August 31, 2023 are summarized below:

<u>Asset Class</u>	<u>Target % Allocation **</u>	<u>Long-Term Expected Geometric Real Rate of Return ***</u>	<u>Expected Contribution to Long-Term Portfolio Returns</u>
Global Equity			
U.S.	18.00%	4.00%	1.00%
Non-U.S. Developed	13.00%	4.50%	0.90%
Emerging Markets	9.00%	4.80%	0.70%
Private Equity*	14.00%	7.00%	1.50%
Stable Value			
Government Bonds	16.00%	2.50%	0.50%
Absolute Return*	-	3.60%	-
Stable Value Hedge Funds	5.00%	4.10%	0.20%
Real Return			
Real Estate	15.00%	4.90%	1.10%
Energy, Natural Resources and Infrastructure	6.00%	4.80%	0.40%
Commodities	-	4.40%	-
Risk Parity	8.00%	4.50%	0.40%
Asset Allocation Leverage			
Cash	2.00%	3.70%	-
Asset Allocation Leverage	(6.00)%	4.40%	(0.10)%
Inflation Expectation			2.30%
Volatility Drag ****			(0.90)%
Expected Return	100.00%		8.00%

* Absolute Return includes Credit Sensitive Investments.

** Target allocations are based on the FY2023 policy model.

*** Capital Market Assumptions come from Aon Hewitt (as of 6/30/2023).

**** The volatility drag results from the conversion between arithmetic and geometric mean returns.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

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Discount Rate Sensitivity Analysis

The following schedule presents the District’s proportionate share of net pension liability for TRS calculated using the discount rate of 7.00%, as well as the District’s proportionate share of the respective net pension liability if it was calculated using a discount rate that is 1% less than (6.00%) or 1% greater than (8.00%) the current rate:

	1% Decrease	Current	1% Increase
	6.00%	Discount Rate	8.00%
	<u>6.00%</u>	<u>7.00%</u>	<u>8.00%</u>
District's Proportionate Share of the Net Pension Liability	\$ 733,702,158	\$ 490,752,495	\$ 288,739,720

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

At June 30, 2024, the District reported a liability of \$490,752,495 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 are as follows:

District's Proportionate Share of the Net Pension Liability	\$ 490,752,495
State's Proportionate Share of the Net Pension Liability Associated with the District	629,473,633
Total	\$ <u>1,120,226,128</u>

The net pension liability was measured as of August 31, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of August 31, 2022 rolled forward to August 31, 2023. The District’s proportion of the net pension liability was based on the District’s contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2022 through August 31, 2023.

At the measurement date of August 31, 2023, the District’s proportion of the collective net pension liability was .7144417% which was an increase of .0121324% from its proportion measured as of August 31, 2022.

For the fiscal year ended June 30, 2024, the District recognized total pension expense of \$181,786,246, which includes the on-behalf portion of \$95,045,073 provided by the State.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
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At June 30, 2024, the District reported the deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 17,485,681	\$ 5,942,476
Changes of Assumptions	46,415,573	11,358,949
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	71,416,401	-
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions (Cost-Sharing Plan)	19,860,103	5,214,038
District Contribution after Measurement Date	33,663,476	-
Totals	\$ <u>188,841,234</u>	\$ <u>22,515,463</u>

The \$33,663,476 reported as deferred outflows of resources related to pensions resulting from District contributions paid subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources (deferred inflows of resources) related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense</u>
2025	\$ 28,235,378
2026	17,515,378
2027	63,590,345
2028	20,850,783
2029	2,470,411
Totals	\$ <u>132,662,295</u>

Change of Assumptions Since the Prior Measurement Date

There were no changes in the actuarial assumptions and methods used to determine the net pension liability since the prior year's valuation.

Change in Benefit Terms Since the Prior Measurement Date

The Texas 2023 Legislature passed legislation that provided a one-time stipend to certain retired teachers and legislation that provided for a cost of living adjustment to retirees which was paid in January 2024. Funds were appropriated for the stipend, so there was no impact on the TRS net pension liability. The cost of living adjustment was approved after the August 31, 2023 measurement date; therefore, this contingent liability is not reflected in the liability measurement.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
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D. Defined Other Post-Employment Benefit Plan

Plan Description

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. The plan is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees. It is established and administered in accordance with the Texas Insurance Code, Chapter 1575. The Board may adopt rules, plans, procedures and orders reasonably necessary to administer the program, including minimum benefits and financing standards.

OPEB Plan Fiduciary Net Position

Detailed information about the TRS-Care’s fiduciary net position is available in the separately-issued TRS Annual Comprehensive Financial Report that includes financial statements and required supplementary information. The financial report and other benefits information about the plan may be obtained on the Internet at https://www.trs.texas.gov/Pages/about_publications.aspx; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; 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 system. 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. The Board of Trustees of TRS 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 premium rates for retirees are reflected in the following table:

TRS-Care Monthly Premium Rates

	<u>Medicare</u>	<u>Non-Medicare</u>
Retiree*	\$ 135	\$ 200
Retiree and Spouse	\$ 529	\$ 689
Retiree* and Children	\$ 468	\$ 408
Retiree and Family	\$ 1,020	\$ 999

* or surviving spouse

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2024

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 are based upon public school district payroll. The TRS Board of Trustees does not have the authority to set or amend contribution rates.

Texas Insurance Code, section 1575.202 establishes the state’s contribution rate which is 1.25% of the employee’s salary. Section 1575.203 establishes the active employee rate which is 0.65% of salary. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by type of contributor:

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Active Employee	0.65%	0.65%	0.65%
Non-employer Contribution Entity (State)	1.25%	1.25%	1.25%
Employers/District	0.75%	0.75%	0.75%
Federal/Private Funding Remitted by Employers*	1.25%	1.25%	1.25%

* Contributions paid from federal funds and private grants are remitted by the employer (District) and paid at the State rate.

The contribution amounts for the District’s fiscal year 2024 are as follows:

District Contributions	\$	8,309,426
Member Contributions	\$	6,187,856
NECE On-behalf Contributions (State)	\$	10,737,028

The State of Texas contributed \$5,453,346, \$4,700,698, and \$2,749,689 in 2024, 2023, and 2022, respectively, for on-behalf payments for Medicare Part D.

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

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

Actuarial Methods and Assumptions

The actuarial valuation of the total OPEB liability was performed as of August 31, 2022. Update procedures were used to roll forward the total OPEB liability to August 31, 2023.

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuations performed for the pension plan, except that the OPEB valuation is more complex. The following assumptions used for the valuation of the TRS-Care OPEB liability are identical to the assumptions employed in the August 31, 2022 TRS annual pension actuarial valuation that was rolled forward to August 31, 2023:

Demographic Assumptions

Rates of Mortality
 Rates of Retirement
 Rates of Termination
 Rates of Disability

Economic Assumptions

General Inflation
 Wage Inflation

See Note C for details on these assumptions. The demographic assumptions were developed in the experience study performed by TRS for the period ending August 31, 2021.

The active mortality rates were based on PUB(2010), Amount-Weighted, Below-Median Income, Teacher male and female tables (with a two-year set forward for males). The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioner Mortality Tables. The rates were projected on a fully generational basis using the ultimate improvement rates from mortality projection scale MP-2021.

The initial medical trend rates were 7.75% for Medicare retirees and 7% for non-Medicare retirees. There was an initial prescription drug trend rate of 7.75% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 12 years.

The following methods and additional assumptions were used in the TRS-Care OPEB valuation:

Actuarial Cost Method	Individual Entry Age Normal
Single Discount Rate	4.13%
Inflation	2.30%
Aging Factors	Based on plan specific experience
Election Rates	Normal retirement: 62% participation prior to age 65 and 25% after age 65. 30% of pre-65 retirees are assumed to discontinue coverage at age 65.
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

Discount Rate

A single discount rate of 4.13% was used to measure the total OPEB liability as of August 31, 2023. This was an increase of 0.22% in the discount rate since the August 31, 2022 measurement date. Since the plan is a pay-as-you-go plan, the single discount rate is equal to the prevailing municipal bond rate.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

Sensitivity of the Net OPEB Liability:

Discount Rate Sensitivity Analysis

The following table presents the District's proportionate share of the net OPEB liability for TRS-Care if the discount rate used was 1% less than and 1% greater than the discount rate that was used (4.13%) in measuring the net OPEB liability:

	<u>1% Decrease</u> <u>3.13%</u>	<u>Current Single</u> <u>Discount Rate</u> <u>4.13%</u>	<u>1% Increase</u> <u>5.13%</u>
District's Proportionate Share of the Net OPEB Liability	\$ 235,648,051	\$ 200,076,157	\$ 171,048,650

Healthcare Cost Trend Rates Sensitivity Analysis

The following presents the net OPEB liability of the plan using the assumed healthcare cost trend rate, as well as what the net OPEB liability would be if it were calculated using a trend rate that is 1% less than and 1% greater than the assumed health care cost trend rate:

	<u>1% Decrease</u>	<u>Current</u> <u>Healthcare Cost</u> <u>Trend Rate</u>	<u>1% Increase</u>
District's Proportionate Share of the Net OPEB Liability	\$ 164,752,702	\$ 200,076,157	\$ 245,519,902

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB

At June 30, 2024, the District reported a liability of \$200,076,157 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 Net OPEB Liability	\$ 200,076,157
State's Proportionate Share of the Net OPEB Liability Associated with the District	241,422,636
Total	<u>\$ 441,498,793</u>

The net OPEB liability was measured as of August 31, 2023 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of August 31, 2022 rolled forward to August 31, 2023. The District's proportion of the net OPEB liability was based on the District's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2022 through August 31, 2023.

At the measurement date of August 31, 2023, the District's proportion of the collective net OPEB liability was .9037555% which was an increase of .005364% of the liability measured as of August 31, 2022.

For the fiscal year ended June 30, 2024, the District recognized net OPEB revenue of (\$84,709,015) due to recognition of deferred inflows in excess of deferred outflows and current year expense, which includes the on-behalf portion of (\$51,611,064) from the State.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

At June 30, 2024, the District reported its proportionate share of the TRS’s deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Economic Experience	\$ 9,051,929	\$ 168,326,187
Changes of Assumptions	27,308,937	122,511,939
Net Difference Between Projected and Actual Earnings on OPEB Investments	86,445	-
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions (Cost-Sharing Plan)	33,290,336	6,596,634
District Contributions after Measurement Date	6,969,144	-
Totals	\$ 76,706,791	\$ 297,434,760

The \$6,969,144 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the fiscal year ended June 30, 2025. Other amounts reported as deferred outflows of resources (deferred inflows of resources) related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30,</u>	<u>OPEB Expense</u>
2025	\$ (49,751,093)
2026	(40,574,495)
2027	(28,151,017)
2028	(35,311,967)
2029	(30,967,969)
Thereafter	(42,940,572)
Totals	\$ (227,697,113)

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 since the prior measurement period:

- The discount rate changed from 3.91% as of August 31, 2022 to 4.13% as of August 31, 2023.
- Demographic and economic assumptions were revised based on the TRS experience study for the period ending August 31, 2021.

Change in Benefit Terms Since the Prior Measurement Date

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

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2024

E. Shared Service Arrangement

The District is the fiscal agent for a Shared Services Arrangement (SSA) which provides deaf education services to eligible students residing in a member district, who are enrolled in the Regional Day School Program for the Deaf (RDSPD). Effective July 1, 2003, TEA issued revised procedures for RDSPD. Currently RDSPD and special education SSAs are governed by specific requirements found in the Texas Education Code (TEC) and the Texas Administrative Code (TAC). The TEC states that LEAs enter into a written contract to jointly operate their special education programs. Funds are allocated to the SSA in accordance with the SSA agreement. The District, acting as fiscal agent is responsible for budgeting, accounting, and personnel responsibilities related to the arrangement. The District is financially responsible to the TEA. In addition to the District, four other member districts are included in the SSA. According to guidance provided in TEA’s Resource Guide, the District has accounted for the activities of the SSA in Special Revenue fund 435, Regional Day School for the Deaf. The SSA is accounted for using the accounting guidance outlined in Section 1.3.1 *Shared Services Arrangements* in the Special Accounting Treatment section of the Resource Guide, Update 19.0 – September 2023.

Expenditures of SSA for the fiscal year are summarized below:

Cypress-Fairbanks ISD	\$	1,799,428
Klein ISD		323,843
Spring Branch ISD		457,921
Tomball ISD		283,642
Waller ISD		115,713
Total	\$	<u>2,980,547</u>

F. Nonmonetary Transactions

During 2024, the District received textbooks purchased by the State of Texas for the benefit of the District for a purchase price of \$925,425. The textbooks purchased by the State on behalf of the District have been recorded in the Instructional Materials special revenue fund as both state revenue and expenditures.

G. Subsequent Events

In July 2024, the District issued \$77,265,000 of Unlimited Tax Refunding Bonds, Series 2024A. The proceeds of the bonds were used to legally defease \$85,180,000 of previously issued bonds in order to lower overall annual debt service requirements. The bonds have a 5% stated rate of interest and are scheduled to mature in installments from 2025 to 2040.

In October 2024, the District issued \$292,535,000 of Unlimited Tax School Building Bonds, Series 2024B. Proceeds from the sale of the Bonds will be used for (i) the construction, acquisition, renovation and equipment of school buildings in the District, including safety and security infrastructure, the purchase of necessary sites for school buildings, and the purchase of new school buses and (ii) the payment of costs of issuance of the Bonds. The bonds have interest rates ranging from 4.0 – 5.0 % and are scheduled to mature in installments from 2026 to 2049.

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REQUIRED SUPPLEMENTARY INFORMATION

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

Exhibit E-1

REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL**

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Data Control Codes	Budgeted Amounts			Variance with Final Budget	
	Original	Final Amended	Actual		
REVENUES					
5700	Local, Intermediate, and Out-of-State	\$ 619,370,494	\$ 490,500,686	\$ 490,028,435	\$ (472,251)
5800	State Programs	423,808,208	563,880,556	567,180,198	3,299,642
5900	Federal Programs	27,141,180	29,121,709	31,741,289	2,619,580
5020	Total Revenues	<u>1,070,319,882</u>	<u>1,083,502,951</u>	<u>1,088,949,922</u>	<u>5,446,971</u>
EXPENDITURES					
Current:					
0011	Instruction	791,842,076	753,470,778	733,574,647	19,896,131
0012	Instructional Resources and Media Services	9,379,341	9,679,511	9,197,664	481,847
0013	Curriculum and Instructional Staff Development	13,797,655	14,433,108	13,418,895	1,014,213
0021	Instructional Leadership	10,102,654	10,972,147	10,465,878	506,269
0023	School Leadership	57,266,336	64,252,368	63,879,783	372,585
0031	Guidance, Counseling, and Evaluation Services	50,947,647	27,141,147	25,060,938	2,080,209
0032	Social Work Services	1,318,356	601,343	441,325	160,018
0033	Health Services	13,569,136	13,519,136	13,335,358	183,778
0034	Student Transportation	49,751,539	49,789,874	46,123,304	3,666,570
0036	Cocurricular/Extracurricular Activities	25,401,149	26,236,150	25,126,126	1,110,024
0041	General Administration	21,378,784	21,700,513	20,443,803	1,256,710
0051	Plant Maintenance and Operations	100,694,662	71,231,705	69,058,506	2,173,199
0052	Security and Monitoring Services	15,040,779	18,662,421	16,787,409	1,875,012
0053	Data Processing Services	24,632,721	23,117,377	20,625,404	2,491,973
0061	Community Services	12,309,317	12,013,105	10,657,848	1,355,257
Debt Service:					
0071	Principal on Long-term Debt	2,848,576	6,246,544	4,497,130	1,749,414
0072	Interest on Debt	-	105,896	105,896	-
Capital Outlay:					
0081	Facilities Acquisition and Construction	500,000	3,925,035	771,220	3,153,815
Intergovernmental:					
0093	Payments to Fiscal Agents SSA	1,833,260	1,933,260	1,799,428	133,832
0095	Payments to Juvenile Justice Alternative Education Programs	55,000	55,000	18,800	36,200
0099	Other Intergovernmental Charges	6,462,967	7,120,702	6,375,038	745,664
6030	Total Expenditures	<u>1,209,131,955</u>	<u>1,136,207,120</u>	<u>1,091,764,400</u>	<u>44,442,720</u>
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(138,812,073)</u>	<u>(52,704,169)</u>	<u>(2,814,478)</u>	<u>49,889,691</u>
OTHER FINANCING SOURCES					
7912	Sale of Real and Personal Property	200,000	599,202	608,895	9,693
7913	Leases and Subscriptions	-	-	4,671,062	4,671,062
7914	Financed Purchases	-	-	114,874	114,874
7915	Transfers In	-	1,000,000	1,400,000	400,000
7080	Total Other Financing Sources	<u>200,000</u>	<u>1,599,202</u>	<u>6,794,831</u>	<u>5,195,629</u>
1200	Net Change in Fund Balance	(138,612,073)	(51,104,967)	3,980,353	55,085,320
0100	Fund Balance - Beginning	556,703,637	556,703,637	556,703,637	-
3000	Fund Balance - Ending	<u>\$ 418,091,564</u>	<u>\$ 505,598,670</u>	<u>\$ 560,683,990</u>	<u>\$ 55,085,320</u>

See accompanying notes to the required supplementary information.

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CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

Exhibit F-1

REQUIRED SUPPLEMENTARY INFORMATION

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
OF A COST-SHARING MULTIPLE-EMPLOYER PENSION PLAN
TEACHER RETIREMENT SYSTEM OF TEXAS (TRS)
FOR THE YEARS ENDED JUNE 30***

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability Associated with the District	Total	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2024	0.7144417%	\$490,752,495	\$629,473,633	\$1,120,226,128	\$911,147,047	53.86%	73.15%
2023	0.7023093%	416,942,962	578,583,493	995,526,455	877,439,714	47.52%	75.62%
2022	0.6657997%	169,555,630	269,878,977	439,434,607	843,348,571	20.11%	88.79%
2021	0.6499477%	348,098,746	553,051,322	901,150,068	804,652,158	43.26%	75.54%
2020	0.6827616%	354,920,841	529,567,796	884,488,637	762,279,265	46.56%	75.24%
2019	0.6776223%	372,979,777	568,614,728	941,594,505	733,169,312	50.87%	73.74%
2018	0.6589318%	210,690,891	335,905,736	546,596,627	702,805,721	29.98%	82.17%
2017	0.6768072%	255,755,374	391,578,041	647,333,415	680,099,389	37.61%	78.00%
2016	0.6471498%	228,758,840	368,469,604	597,228,444	626,151,328	36.53%	78.43%
2015	0.4188559%	111,882,203	321,404,296	433,286,499	599,076,682	18.68%	83.25%

* The amounts presented for the fiscal year were determined as of the Plan's fiscal year end, August 31 of the prior year.

See accompanying notes to the required supplementary information.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT CONTRIBUTIONS TO THE PENSION PLAN
TEACHER RETIREMENT SYSTEM OF TEXAS (TRS)
FOR THE YEARS ENDED JUNE 30*

Exhibit F-2

<u>Year</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>District's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
2024	\$ 40,275,912	\$ 40,275,912	\$ -	\$952,045,298	4.23%
2023	36,002,064	36,002,064	-	904,993,077	3.98%
2022	31,906,256	31,906,256	-	872,079,715	3.66%
2021	27,807,342	27,807,342	-	833,605,821	3.34%
2020	26,437,326	26,437,326	-	799,535,092	3.31%
2019	23,962,977	23,962,977	-	756,172,768	3.17%
2018	22,641,715	22,641,715	-	728,682,163	3.11%
2017	21,580,068	21,580,068	-	699,416,288	3.09%
2016	21,172,504	21,172,504	-	672,248,677	3.15%
2015	17,891,734	17,891,734	-	621,711,093	2.88%

* The amounts presented for the fiscal year were determined as of the District's fiscal year end, June 30.

See accompanying notes to the required supplementary information.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

Exhibit F-3

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY

OF A COST-SHARING MULTIPLE-EMPLOYER OPEB PLAN

TEACHER RETIREMENT SYSTEM OF TEXAS (TRS)

FOR THE YEARS ENDED JUNE 30*

Year	District's Proportion of the Net OPEB Liability	District's Proportionate Share of the Net OPEB Liability	State's Proportionate Share of the Net OPEB Liability Associated with the District	Total	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2024	0.9037555%	\$200,076,157	\$241,422,636	\$ 441,498,793	\$911,147,047	21.96%	14.94%
2023	0.8983915%	215,110,904	262,401,506	477,512,410	877,439,714	24.52%	11.52%
2022	0.8829836%	340,606,217	456,336,424	796,942,641	843,348,571	40.39%	6.18%
2021	0.8624130%	327,842,108	440,541,207	768,383,315	804,652,158	40.74%	4.99%
2020	0.8811352%	416,699,640	553,700,613	970,400,253	762,279,265	54.66%	2.66%
2019	0.8648468%	431,825,941	629,657,324	1,061,483,265	733,169,312	58.90%	1.57%
2018	0.8144462%	354,172,109	554,705,104	908,877,213	702,805,721	50.39%	0.91%

* The amounts presented for the fiscal year were determined as of the Plan's fiscal year end, August 31 of the prior year. Ten years of data is not available.

See accompanying notes to the required supplementary information.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT CONTRIBUTIONS TO THE OPEB PLAN
TEACHER RETIREMENT SYSTEM OF TEXAS (TRS)
FOR THE YEARS ENDED JUNE 30*

Exhibit F-4

Year	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	\$ 8,309,426	\$ 8,309,426	\$ -	\$ 952,045,298	0.87%
2023	7,743,877	7,743,877	-	904,993,077	0.86%
2022	7,269,679	7,269,679	-	872,079,715	0.83%
2021	6,818,349	6,818,349	-	833,605,821	0.82%
2020	6,533,134	6,533,134	-	799,535,092	0.82%
2019	6,207,411	6,207,411	-	756,172,768	0.82%
2018	5,700,261	5,700,261	-	728,682,163	0.78%

* The amounts presented for the fiscal year were determined as of the District's fiscal year end, June 30. Ten years of data is not available.

See accompanying notes to the required supplementary information.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024

I. Budget

A. Budgetary Information

Each school district in Texas is required by law to prepare annually a budget of anticipated revenues and expenditures for the general fund, debt service fund, and the National School Breakfast and Lunch Program special revenue fund. The Texas Education Code requires the budget to be prepared not later than June 19 and adopted by June 30 of each year. The budgets are prepared on a basis of accounting that is used for reporting in accordance with generally accepted accounting principles.

The following procedures are followed in establishing the budgetary data reflected in the fund financial schedules:

1. Prior to June 19 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning July 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 after ten days' public notice of the meeting has been given.
3. Prior to July 1, the budget is formally approved and adopted by the Board.

The appropriated budget is prepared by fund and function. The District's campus/department heads may make transfers of appropriations within a campus or department. Transfers of appropriations between campuses or departments require the approval of the District's management. Increasing any one of the functional spending categories, or revenue object accounts and other resources require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the function level within a fund. All annual appropriations lapse at fiscal year end.

B. Variances with Final Budget

The District's general fund budget differs from the original budget due to budget revisions that were made during the fiscal period: amendments approved shortly after the beginning of the new fiscal year period for amounts restricted, committed, or assigned in the prior year; amendments in early and late spring to revise estimates for local and state revenues based on the latest information on student attendance numbers and tax collections; and amendments during the year for unexpected occurrences.

The net increase of \$13,183,069 to estimated revenues in the final amended budget was primarily due to an increase in interest income received, state revenue due to the reduction in tax receipts from the \$100,000 state homestead exemption, and indirect cost on various grant awards including Elementary and Secondary School Emergency Relief (ESSER III) funds.

The net decrease of \$72,924,835 to appropriations in the final amended budget was primarily due to a decrease in payroll costs for unfilled positions and positions funded with ESSER funds.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024

II. Net Pension Liability and Net OPEB Liability

The following factors significantly affect trends in the amounts reported for the District’s proportionate share of the net pension liability and net OPEB liability:

<u>Measurement Date August 31,</u>	Changes in Actuarial Assumptions and Inputs		Net OPEB
	<u>Net Pension Liability</u>		<u>Liability</u>
	<u>Discount Rate</u>	<u>Long-Term Expected Rate of Return</u>	<u>Discount Rate (1)</u>
2023	7.000%	7.000%	4.130%
2022	7.000%	7.000%	3.910%
2021	7.250%	7.250%	1.950%
2020	7.250%	7.250%	2.330%
2019	7.250%	7.250%	2.630%
2018	6.907%	7.250%	3.690%
2017	8.000%	8.000%	3.420%
2016	8.000%	8.000%	
2015	8.000%	8.000%	
2014	8.000%	8.000%	

Changes in Demographic and Economic Assumptions

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

Changes in Benefit Terms

A one-time stipend was paid to retirees beginning in September 2023 as a result of passed legislation. Funds were appropriated for this stipend so there was no impact on the net pension liability. Also, a cost of living adjustment was approved in November 2023 which is not reflected in the pension liability measurement because it was approved after the August 2023 measurement date.

SUPPLEMENTARY INFORMATION

**Combining and Individual Fund
Financial Statements and Schedules**

MAJOR GOVERNMENTAL FUNDS

Debt Service Fund

The Debt Service Fund is used to account for revenues from property taxes levied specifically for debt service and earnings on temporary investments and the expenditure of these revenues in payment of long-term debt principal, interest, and fees.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

Exhibit G-1

DEBT SERVICE FUND

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL**

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Data Control Codes		Budgeted Amounts			Variance with Final Budget
		Original	Final Amended	Actual	
REVENUES					
5700	Local, Intermediate, and Out-of-State	\$ 284,126,069	\$ 267,364,185	\$ 266,323,918	\$ (1,040,267)
5800	State Programs	9,364,504	34,019,112	38,729,488	4,710,376
5900	Federal Programs	253,296	254,604	254,604	-
5020	Total Revenues	<u>293,743,869</u>	<u>301,637,901</u>	<u>305,308,010</u>	<u>3,670,109</u>
EXPENDITURES					
Debt Service:					
0071	Principal on Long-term Debt	145,785,000	145,785,000	145,785,000	-
0072	Interest on Debt	143,838,592	140,338,592	140,253,766	84,826
0073	Bond Issuance Costs and Fees	4,120,277	6,458,727	6,138,584	320,143
6030	Total Expenditures	<u>293,743,869</u>	<u>292,582,319</u>	<u>292,177,350</u>	<u>404,969</u>
1100	Excess of Revenues Over Expenditures	<u>-</u>	<u>9,055,582</u>	<u>13,130,660</u>	<u>4,075,078</u>
OTHER FINANCING SOURCES (USES)					
7916	Premium from Issuance of Bonds	-	20,880,074	20,880,074	-
7901	Issuance of Refunding Bonds	-	312,175,000	312,175,000	-
8940	Payment to Refunded Bonds Escrow Agent	-	(330,793,378)	(330,793,378)	-
7080	Total Other Financing Sources (Uses)	<u>-</u>	<u>2,261,696</u>	<u>2,261,696</u>	<u>-</u>
1200	Net Change in Fund Balance	-	11,317,278	15,392,356	4,075,078
0100	Fund Balance - Beginning	<u>142,201,649</u>	<u>142,201,649</u>	<u>142,201,649</u>	<u>-</u>
3000	Fund Balance - Ending	\$ <u>142,201,649</u>	\$ <u>153,518,927</u>	\$ <u>157,594,005</u>	\$ <u>4,075,078</u>

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special Revenue Funds are used to account for specific revenue sources which are legally restricted or committed to expenditures for specific purposes.

ESSA, Title X, Part C - Texas Education for the Homeless Children and Youth (TEHCY)

Accounts on a project basis for funds granted for a variety of staff development and supplemental services, including in-service training, counseling, psychological services and tutoring.

ESSA, Title I, Part A – Improving Basic Programs

Accounts on a project basis for funds allocated to the District to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children.

IDEA – Part B, Formula

Accounts on a project basis for funds granted to operate educational programs for children with disabilities.

IDEA – Part B, Preschool

Accounts on a project basis for funds granted for preschool children with disabilities.

National School Breakfast and Lunch Program

Accounts for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA).

Career and Technical – Basic Grant

Accounts on a project basis for funds granted to provide Career and Technical education to develop new and/or improve Career and Technical education programs for paid and unpaid employment.

ESSA, Title II, Part A – Supporting Effective Instruction

Accounts on a project basis for funds granted to provide financial assistance to the District to increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools and to hold the District accountable for improving student academic achievement.

ESSA, Title III, Part A, English Language Acquisition and Language Enhancement

Accounts on a project basis for funds granted to improve the education of limited English proficient children, by assisting the children to learn English and meet challenging State academic content and student academic achievement standards.

Medicaid Administrative Claiming Program (MAC)

Accounts on a project basis for funds allocated to the District for reimbursement of eligible administrative costs for activities attributed to the implementation of the Medicaid state plan.

American Rescue Plan (ARP), Homeless I - Texas Education for the Homeless Children and Youth Supplemental (TEHCY)

Accounts for funding to increase capacity to identify, enroll, and provide wraparound services to address the unique needs of homeless children and youth due to the impact of the coronavirus pandemic.

SPECIAL REVENUE FUNDS (Continued)

American Rescue Plan (ARP), Homeless II – Children and Youth

Accounts for funding to increase capacity to identify, enroll, and provide wraparound services to address the unique needs of homeless children and youth due to the impact of the coronavirus pandemic.

ESSER III, American Rescue Plan (ARP) Act of 2021

Accounts for the funds awarded through the American Rescue Plan Act to address learning loss and the disproportionate impact of the coronavirus on certain student subgroups.

IDEA – Part B, Preschool-ARP

Accounts for funding through the ARP Act for programs focused on special education and related services to preschool children with disabilities.

Federally Funded Special Revenue Funds

Accounts on a project basis for federally funded special revenue funds that have not been specified elsewhere.

Shared Service Arrangements (SSA) – IDEA – Part B, Discretionary

Accounts on a project basis for the funds used to support Regional Day School for the Deaf programs and other emerging needs.

Shared Services Arrangements – IDEA - Part C, Early Intervention (Deaf)

Accounts on a project basis for funds granted to assist local Regional Day School for the Deaf programs and the Texas School for the Deaf in providing direct services to hearing impaired infants to toddlers, age birth through two years of age. The program provides supplemental and appropriate services to eligible students that are provided by a certified and trained teacher.

State Supplemental Visually Impaired (SSVI)

Accounts for State Supplemental Visually Impaired funds.

Non-Education Community-Based Support

Accounts on a project basis for funds received from the State Department of Education, passed through Region IV Educational Service Center, for the provision of non-educational community-based support services to students with disabilities who would remain or have to be placed in residential facilities for educational reasons without the provision of those services.

Advanced Placement Incentives

Accounts on a project basis for funds awarded to the District under the Texas Advanced Placement Award Incentive Program, Chapter 28, Subchapter C, TEC.

Instructional Materials Fund (IMA)

Accounts on a project basis for funds awarded to school districts under the instructional materials allotment.

State Funded Special Revenue Funds

Accounts for state funded special revenue funds that have not been specified above.

Shared Services Arrangements – Regional Day School for the Deaf

Accounts on a project basis for funds used by the fiscal agent of a shared services arrangement and the expenditure of funds for staff and activities of the Regional Day School Program for the Deaf.

SPECIAL REVENUE FUNDS (Concluded)

Campus Activity Funds

Accounts for transactions related to a principal's activity fund that are not subject to recall by the District's Board of Trustees into the general fund.

Locally Funded Special Revenue Funds

Locally funded special revenue funds not specified above.

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CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2024

	206	211	224	225
Data Control Codes	ESSA Title X Part C Homeless Children and Youth	ESSA Title I Part A Improving Basic Programs	IDEA Part B Formula	IDEA Part B Preschool
ASSETS				
1120 Current Investments	\$ -	\$ -	\$ -	\$ -
1240 Due from Other Governments	-	7,542,518	3,744,551	103,114
1260 Due from Other Funds	-	-	-	-
1290 Other Receivables	-	-	629	-
1300 Inventories, at Cost	-	-	-	-
1000 Total Assets	\$ -	\$ 7,542,518	\$ 3,745,180	\$ 103,114
LIABILITIES				
2110 Accounts Payable	\$ -	\$ 488,831	\$ 92,007	\$ 43,651
2160 Accrued Wages Payable	-	3,441,811	1,940,253	11,675
2170 Due to Other Funds	-	3,611,876	1,712,920	47,788
2300 Unearned Revenues	-	-	-	-
2000 Total Liabilities	-	7,542,518	3,745,180	103,114
FUND BALANCES				
Restricted For:				
3450 Grants - Education	-	-	-	-
3451 Grants - Nutrition	-	-	-	-
3452 Grants - Health	-	-	-	-
Committed To:				
3545 Campus Activities	-	-	-	-
3000 Total Fund Balances	-	-	-	-
4000 Total Liabilities and Fund Balances	\$ -	\$ 7,542,518	\$ 3,745,180	\$ 103,114

240	244	255	263	272
<u>National School Breakfast and Lunch Program</u>	<u>Career and Technical Basic Grant</u>	<u>ESSA Title II Part A Supporting Effective Instruction</u>	<u>ESSA Title III Part A English Language Acquisition and Enhancement</u>	<u>Medicaid Administrative Claiming Program</u>
\$ 44,007,568 6,349,460 - 105 4,238,374 <hr/> \$ 54,595,507	\$ - 392,311 - - - <hr/> \$ 392,311	\$ - 677,253 - - - <hr/> \$ 677,253	\$ - 449,079 - - - <hr/> \$ 449,079	\$ - 133,846 190,237 - - <hr/> \$ 324,083
\$ 576,952 630,811 210,008 - <hr/> 1,417,771	\$ 828 9,265 382,218 - <hr/> 392,311	\$ 86,358 354,166 236,729 - <hr/> 677,253	\$ - 296,627 152,452 - <hr/> 449,079	\$ - 90,552 - - <hr/> 90,552
- 53,177,736 - <hr/> 53,177,736	- - - <hr/> -	- - - <hr/> -	- - - <hr/> -	- - 233,531 <hr/> 233,531
\$ 54,595,507	\$ 392,311	\$ 677,253	\$ 449,079	\$ 324,083

Continued

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2024

	278	280	282	285
Data Control Codes	ARP Homeless I TEHCY	ARP Homeless II Children and Youth	ARP ESSER III	ARP IDEA Part B Preschool
ASSETS				
1120 Current Investments	\$ -	\$ -	\$ -	\$ -
1240 Due from Other Governments	9,873	29,620	20,076,483	-
1260 Due from Other Funds	-	-	-	-
1290 Other Receivables	-	-	-	-
1300 Inventories, at Cost	-	-	-	-
1000 Total Assets	\$ 9,873	\$ 29,620	\$ 20,076,483	\$ -
LIABILITIES				
2110 Accounts Payable	\$ -	\$ -	\$ 91,382	\$ -
2160 Accrued Wages Payable	-	-	6,232,986	-
2170 Due to Other Funds	9,873	29,620	13,752,115	-
2300 Unearned Revenues	-	-	-	-
2000 Total Liabilities	9,873	29,620	20,076,483	-
FUND BALANCES				
Restricted For:				
3450 Grants - Education	-	-	-	-
3451 Grants - Nutrition	-	-	-	-
3452 Grants - Health	-	-	-	-
Committed To:				
3545 Campus Activities	-	-	-	-
3000 Total Fund Balances	-	-	-	-
4000 Total Liabilities and Fund Balances	\$ 9,873	\$ 29,620	\$ 20,076,483	\$ -

289	315	340	385
<u>Federally Funded Special Revenue Funds</u>	<u>SSA IDEA Part B Discretionary</u>	<u>SSA IDEA Part C Early Intervention (Deaf)</u>	<u>State Supplemental Visually Impaired</u>
\$ -	\$ -	\$ -	\$ -
327,177	92,000	3,591	-
157,808	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 484,985</u>	<u>\$ 92,000</u>	<u>\$ 3,591</u>	<u>\$ -</u>
\$ 6,198	\$ 1,144	\$ -	\$ -
316,081	35,330	3,591	-
-	55,526	-	-
-	-	-	-
<u>322,279</u>	<u>92,000</u>	<u>3,591</u>	<u>-</u>
162,706	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>162,706</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 484,985</u>	<u>\$ 92,000</u>	<u>\$ 3,591</u>	<u>\$ -</u>

Continued

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
JUNE 30, 2024

	392	397	410	429
Data Control Codes	Non-Education Community-Based Support	Advanced Placement Incentives	Instructional Materials Fund (IMA)	State Funded Special Revenue Funds
ASSETS				
1120 Current Investments	\$ -	\$ -	\$ -	\$ -
1240 Due from Other Governments	-	-	-	957,294
1260 Due from Other Funds	-	17,001	216,373	-
1290 Other Receivables	-	-	-	-
1300 Inventories, at Cost	-	-	-	-
1000 Total Assets	\$ -	\$ 17,001	\$ 216,373	\$ 957,294
LIABILITIES				
2110 Accounts Payable	\$ -	\$ -	\$ -	\$ -
2160 Accrued Wages Payable	-	-	-	-
2170 Due to Other Funds	-	-	-	956,042
2300 Unearned Revenues	-	17,001	125,257	1,252
2000 Total Liabilities	-	17,001	125,257	957,294
FUND BALANCES				
Restricted For:				
3450 Grants - Education	-	-	91,116	-
3451 Grants - Nutrition	-	-	-	-
3452 Grants - Health	-	-	-	-
Committed To:				
3545 Campus Activities	-	-	-	-
3000 Total Fund Balances	-	-	91,116	-
4000 Total Liabilities and Fund Balances	\$ -	\$ 17,001	\$ 216,373	\$ 957,294

435	461	499	Total Nonmajor Governmental Funds
<u>SSA Regional Day School for the Deaf</u>	<u>Campus Activity Funds</u>	<u>Locally Funded Special Revenue Funds</u>	
\$ -	\$ 12,417,248	\$ 349,190	\$ 56,774,006
1,004,654	-	-	41,892,824
-	-	228,881	810,300
-	10,827	-	11,561
-	-	-	4,238,374
<u>\$ 1,004,654</u>	<u>\$ 12,428,075</u>	<u>\$ 578,071</u>	<u>\$ 103,727,065</u>
\$ -	\$ 370,625	\$ 435	\$ 1,758,411
720,899	-	-	14,084,047
283,755	462,059	-	21,902,981
-	-	39,693	183,203
<u>1,004,654</u>	<u>832,684</u>	<u>40,128</u>	<u>37,928,642</u>
-	-	537,943	791,765
-	-	-	53,177,736
-	-	-	233,531
-	11,595,391	-	11,595,391
-	11,595,391	537,943	65,798,423
<u>\$ 1,004,654</u>	<u>\$ 12,428,075</u>	<u>\$ 578,071</u>	<u>\$ 103,727,065</u>

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

		206	211	224	225
Data Control Codes		ESSA Title X Part C Homeless Children and Youth	ESSA Title I Part A Improving Basic Programs	IDEA Part B Formula	IDEA Part B Preschool
REVENUES					
5700	Local, Intermediate, and Out-of-State	\$ -	\$ -	\$ -	\$ -
5800	State Programs	-	-	-	-
5900	Federal Programs	101,262	37,122,971	18,394,226	298,050
5020	Total Revenues	<u>101,262</u>	<u>37,122,971</u>	<u>18,394,226</u>	<u>298,050</u>
EXPENDITURES					
Current:					
0011	Instruction	20,762	26,413,943	6,987,843	270,442
0012	Instructional Resources and Media Services	-	248,087	-	-
0013	Curriculum and Instructional Staff Development	-	8,123,345	2,905,601	5,600
0021	Instructional Leadership	24,405	336,560	4,138,091	19,977
0023	School Leadership	-	224,567	383,128	-
0031	Guidance, Counseling, and Evaluation Services	56,095	970,847	3,430,098	2,031
0032	Social Work Services	-	1,003	-	-
0033	Health Services	-	-	546,376	-
0035	Food Services	-	-	-	-
0036	Cocurricular/Extracurricular Activities	-	51,540	-	-
0041	General Administration	-	-	-	-
0051	Plant Maintenance and Operations	-	-	-	-
0052	Security and Monitoring Services	-	7,551	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	745,528	3,089	-
Capital Outlay:					
0081	Facilities Acquisition and Construction	-	-	-	-
6030	Total Expenditures	<u>101,262</u>	<u>37,122,971</u>	<u>18,394,226</u>	<u>298,050</u>
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES					
7912	Sale of Real and Personal Property	-	-	-	-
7080	Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net Change in Fund Balances	-	-	-	-
0100	Fund Balances - Beginning	-	-	-	-
3000	Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

240	244	255	263	272
<u>National School Breakfast and Lunch Program</u>	<u>Career and Technical Basic Grant</u>	<u>ESSA Title II Part A Supporting Effective Instruction</u>	<u>ESSA Title III Part A English Language Acquisition and Enhancement</u>	<u>Medicaid Administrative Claiming Program</u>
\$ 15,572,396	\$ -	\$ -	\$ -	\$ -
307,440	-	-	-	-
65,955,109	1,489,863	4,483,810	2,735,293	609,797
<u>81,834,945</u>	<u>1,489,863</u>	<u>4,483,810</u>	<u>2,735,293</u>	<u>609,797</u>
-	1,322,095	-	1,566,398	-
-	-	-	-	-
-	158,520	4,446,558	1,063,464	-
-	6,516	-	-	-
-	-	37,252	-	-
-	-	-	-	-
-	-	-	-	543,252
74,439,829	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,074,007	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	2,732	-	105,431	-
-	-	-	-	-
<u>75,513,836</u>	<u>1,489,863</u>	<u>4,483,810</u>	<u>2,735,293</u>	<u>543,252</u>
<u>6,321,109</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,545</u>
<u>47,340</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>47,340</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6,368,449	-	-	-	66,545
46,809,287	-	-	-	166,986
<u>\$ 53,177,736</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 233,531</u>

Continued

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	278	280	282
Data Control Codes	ARP Homeless I TEHCY	ARP Homeless II Children and Youth	ARP ESSER III
REVENUES			
5700 Local, Intermediate, and Out-of-State	\$ -	\$ -	\$ -
5800 State Programs	-	-	-
5900 Federal Programs	138,612	160,580	93,638,223
5020 Total Revenues	<u>138,612</u>	<u>160,580</u>	<u>93,638,223</u>
EXPENDITURES			
Current:			
0011 Instruction	-	705	34,740,220
0012 Instructional Resources and Media Services	-	-	-
0013 Curriculum and Instructional Staff Development	-	24,980	2,116,731
0021 Instructional Leadership	-	-	17,939
0023 School Leadership	-	-	181,433
0031 Guidance, Counseling, and Evaluation Services	-	-	31,398,796
0032 Social Work Services	138,612	134,895	708,305
0033 Health Services	-	-	249,704
0035 Food Services	-	-	-
0036 Cocurricular/Extracurricular Activities	-	-	-
0041 General Administration	-	-	-
0051 Plant Maintenance and Operations	-	-	23,920,983
0052 Security and Monitoring Services	-	-	-
0053 Data Processing Services	-	-	304,112
0061 Community Services	-	-	-
Capital Outlay:			
0081 Facilities Acquisition and Construction	-	-	-
6030 Total Expenditures	<u>138,612</u>	<u>160,580</u>	<u>93,638,223</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES			
7912 Sale of Real and Personal Property	-	-	-
7080 Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>
1200 Net Change in Fund Balances	-	-	-
0100 Fund Balances - Beginning	-	-	-
3000 Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

285	289	315	340
<u>ARP IDEA Part B Preschool</u>	<u>Federally Funded Special Revenue Funds</u>	<u>SSA IDEA Part B Discretionary</u>	<u>SSA IDEA Part C Early Intervention (Deaf)</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
102,107	9,063,215	336,074	3,789
<u>102,107</u>	<u>9,063,215</u>	<u>336,074</u>	<u>3,789</u>
102,107	7,123,263	207,355	3,789
-	92,440	-	-
-	920,111	176	-
-	48,731	128,543	-
-	-	-	-
-	572,890	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	163,165	-	-
-	-	-	-
-	164,187	-	-
-	-	-	-
<u>102,107</u>	<u>9,084,787</u>	<u>336,074</u>	<u>3,789</u>
-	(21,572)	-	-
-	-	-	-
-	-	-	-
-	(21,572)	-	-
-	184,278	-	-
\$ -	\$ <u>162,706</u>	\$ -	\$ -

Continued

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	385	392	397	410
<u>Data Control Codes</u>	<u>State Supplemental Visually Impaired</u>	<u>Non-Education Community-Based Support</u>	<u>Advanced Placement Incentives</u>	<u>Instructional Materials Fund (IMA)</u>
REVENUES				
5700 Local, Intermediate, and Out-of-State	\$ -	\$ -	\$ -	\$ -
5800 State Programs	20,000	1,785	-	1,638,947
5900 Federal Programs	-	-	-	-
5020 Total Revenues	<u>20,000</u>	<u>1,785</u>	<u>-</u>	<u>1,638,947</u>
EXPENDITURES				
Current:				
0011 Instruction	20,000	-	-	1,638,947
0012 Instructional Resources and Media Services	-	-	-	-
0013 Curriculum and Instructional Staff Development	-	-	-	-
0021 Instructional Leadership	-	-	-	-
0023 School Leadership	-	-	-	-
0031 Guidance, Counseling, and Evaluation Services	-	-	-	-
0032 Social Work Services	-	-	-	-
0033 Health Services	-	-	-	-
0035 Food Services	-	-	-	-
0036 Cocurricular/Extracurricular Activities	-	-	-	-
0041 General Administration	-	-	-	-
0051 Plant Maintenance and Operations	-	-	-	-
0052 Security and Monitoring Services	-	-	-	-
0053 Data Processing Services	-	-	-	-
0061 Community Services	-	1,785	-	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	<u>20,000</u>	<u>1,785</u>	<u>-</u>	<u>1,638,947</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES				
7912 Sale of Real and Personal Property	-	-	-	-
7080 Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200 Net Change in Fund Balances	-	-	-	-
0100 Fund Balances - Beginning	-	-	-	91,116
3000 Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,116</u>

429	435	461	499	Total Nonmajor Governmental Funds
State Funded Special Revenue Funds	SSA Regional Day School for the Deaf	Campus Activity Funds	Locally Funded Special Revenue Funds	
\$ -	\$ 2,939,034	\$ 14,647,941	\$ 367,868	\$ 33,527,239
4,287,287	1,351,042	-	-	7,606,501
-	-	1,662	-	234,634,643
<u>4,287,287</u>	<u>4,290,076</u>	<u>14,649,603</u>	<u>367,868</u>	<u>275,768,383</u>
-	3,881,001	14,468,103	17,116	98,784,089
-	-	-	-	340,527
6,651	-	-	58,833	19,830,570
-	110,100	-	-	4,830,862
-	-	-	-	826,380
-	298,975	-	-	36,729,732
-	-	-	-	982,815
-	-	-	-	1,339,332
-	-	-	-	74,439,829
-	-	-	-	51,540
26,232	-	-	-	26,232
-	-	-	-	24,994,990
-	-	-	-	170,716
-	-	-	-	304,112
-	-	-	-	1,022,752
4,254,404	-	-	-	4,254,404
<u>4,287,287</u>	<u>4,290,076</u>	<u>14,468,103</u>	<u>75,949</u>	<u>268,928,882</u>
-	-	181,500	291,919	6,839,501
-	-	-	-	47,340
-	-	-	-	47,340
-	-	181,500	291,919	6,886,841
-	-	11,413,891	246,024	58,911,582
\$ -	\$ -	\$ 11,595,391	\$ 537,943	\$ 65,798,423

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CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Exhibit H-3

Data Control Codes	Budgeted Amounts			Variance with Final Budget	
	Original	Final Amended	Actual		
REVENUES					
5700	Local, Intermediate, and Out-of-State	\$ 19,105,545	\$ 15,309,720	\$ 15,572,396	\$ 262,676
5800	State Programs	297,647	297,647	307,440	9,793
5900	Federal Programs	51,287,168	66,369,268	65,955,109	(414,159)
5020	Total Revenues	<u>70,690,360</u>	<u>81,976,635</u>	<u>81,834,945</u>	<u>(141,690)</u>
EXPENDITURES					
Current:					
0035	Food Services	69,422,100	74,844,269	74,439,829	404,440
0051	Plant Maintenance and Operations	1,238,260	1,338,260	1,074,007	264,253
0071	Principal on Long-term Debt	30,000	30,000	-	30,000
0081	Facilities Acquisition and Construction	-	110,000	-	110,000
6030	Total Expenditures	<u>70,690,360</u>	<u>76,322,529</u>	<u>75,513,836</u>	<u>808,693</u>
1100	Excess of Revenues Over Expenditures	<u>-</u>	<u>5,654,106</u>	<u>6,321,109</u>	<u>667,003</u>
OTHER FINANCING SOURCES					
7912	Sale of Real and Personal Property	-	50,000	47,340	(2,660)
7080	Total Other Financing Sources	<u>-</u>	<u>50,000</u>	<u>47,340</u>	<u>(2,660)</u>
1200	Net Change in Fund Balance	-	5,704,106	6,368,449	664,343
0100	Fund Balance - Beginning	<u>46,809,287</u>	<u>46,809,287</u>	<u>46,809,287</u>	<u>-</u>
3000	Fund Balance - Ending	<u>\$ 46,809,287</u>	<u>\$ 52,513,393</u>	<u>\$ 53,177,736</u>	<u>\$ 664,343</u>

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COMPLIANCE SCHEDULES – TEXAS EDUCATION AGENCY

Schedule of Delinquent Taxes Receivable

The Schedule of Delinquent Taxes Receivable is required by the Texas Education Agency and is not a required disclosure in the Annual Comprehensive Financial Report.

Use of Funds Report – Select State Allotment Programs

The Use of Funds Report is required by the Texas Education Agency and is not a required disclosure in the Annual Comprehensive Financial Report.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Year Ended June 30</u>	<u>Tax Rates</u>		<u>Assessed Taxable Value For School Tax Purposes</u>
	<u>Maintenance</u>	<u>Debt Service</u>	
2015 and Prior Years	\$ Various	\$ Various	\$ Various
2016	1.04	0.40	43,463,150,208
2017	1.04	0.40	46,698,749,097
2018	1.04	0.40	48,750,997,500
2019	1.06	0.38	50,346,242,500
2020	0.97	0.40	53,866,163,796
2021	0.9555	0.40	56,633,382,252
2022	0.9292	0.41	59,572,765,532
2023	0.8948	0.40	66,574,400,880
2024	0.6811	0.40	66,720,005,501
Totals			

	<u>Beginning Balance 7/1/23</u>	<u>Current Year's Total Levy</u>	<u>Maintenance Collections</u>	<u>Debt Service Collections</u>	<u>Entire Year's Adjustments</u>	<u>Ending Balance 6/30/24</u>	<u>Total Taxes Refunded Under Section 26.1115(c)</u>
\$	3,313,173	\$ -	\$ 47,271	\$ 15,184	\$ (544)	\$ 3,250,174	
	996,585	-	6,735	2,590	(122,150)	865,110	
	1,440,486	-	100,243	38,555	(302,314)	999,374	
	1,583,188	-	93,801	36,077	(58,801)	1,394,509	
	1,643,499	-	226,212	81,095	(76,631)	1,259,561	
	2,041,069	-	78	32	(333,196)	1,707,763	
	3,129,221	-	128,288	53,705	(433,371)	2,513,857	
	3,991,219	-	(1,222,257)	(539,308)	(2,801,856)	2,950,928	
	17,245,687	-	(6,066,585)	(2,711,929)	(19,611,919)	6,412,282	
	-	721,309,979	445,628,901	261,711,291	-	13,969,787	
\$	<u>35,384,127</u>	<u>721,309,979</u>	<u>438,942,687</u>	<u>258,687,292</u>	<u>(23,740,782)</u>	<u>35,323,345</u>	

\$ 858,397

Reconciliation of Ending Balance to Exhibit B-1:

Ending Balance at 6/30/24	\$ 35,323,345
Less: Uncollectible Taxes	<u>(7,062,881)</u>
Adjusted Ending Balance	<u>28,260,464</u>
Property Taxes Receivable (Net) per Exhibit B-1	<u>\$ 28,260,464</u>

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
 USE OF FUNDS REPORT – SELECT STATE ALLOTMENT PROGRAMS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Exhibit J-4

**Data
 Codes**

Responses

Section A: Compensatory Education Programs

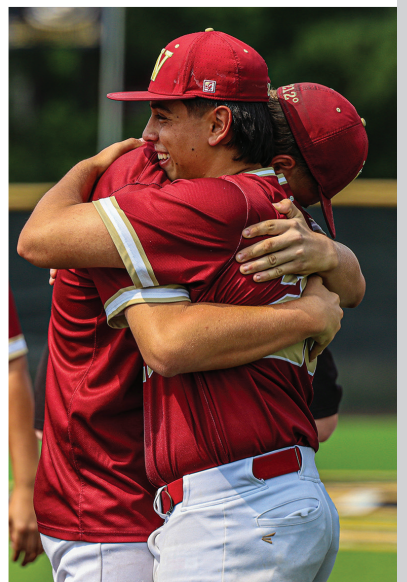
AP1	Did your LEA expend any state compensatory education program state allotment funds during the District's fiscal year?	Yes
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes
AP3	List the total state allotment funds received for state compensatory education programs during the District's fiscal year.	\$105,253,393
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30)	\$ 61,341,310

Section B: Bilingual Education Programs

AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	\$ 12,704,043
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PIC 25)	\$ 7,220,227

STATISTICAL SECTION

CYPRESS FAIRBANKS
INDEPENDENT SCHOOL DISTRICT
LEARN • EMPOWER • ACHIEVE • DREAM



STATISTICAL SECTION

STATISTICAL SECTION

The statistical section of the Cypress-Fairbanks Independent School District's Annual Comprehensive Financial Report presents detailed information (both current and historical) as a context for understanding what the information in the financial statements, note disclosures, required supplementary information, and supplementary information says about the District's economic condition and overall financial health. To assist financial statement users, the section is categorized as follows:

Financial Trends

These schedules contain trend information to assist in understanding how the District's financial performance and position have changed over time.

Revenue Capacity

These schedules contain information to help assess the factors affecting the District's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to assist in assessing the affordability of the District's current debt burden and its ability to issue additional debt in the future. The District is not subject to a legal debt margin.

Demographic and Economic Information

These schedules offer demographic and economic indicators to aid in understanding the socioeconomic environment in which the District operates and to facilitate comparisons over time.

Operating Information

These schedules contain information about the District's operations and resources to assist in using the financial statement information to better understand and assess the District's economic condition.

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Report for the relevant year.

Note: GASB Statement No. 44 indicates governments are allowed to and should use alternative indicators for calculating ratios if they are more relevant to their circumstances (Table 9, Table 10, Table 12 and Table 15).

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Governmental Activities:				
Net Investment in Capital Assets	\$ 91,214,733	\$ 14,689,411	\$ (42,099,681)	\$ (40,726,498)
Restricted	167,196,532	146,405,872	114,575,743	86,603,292
Unrestricted	<u>(665,877,827)</u>	<u>(585,014,687)</u>	<u>(560,627,724)</u>	<u>(576,647,415)</u>
Total Governmental Activities Net Position (Deficit)	<u>(407,466,562)</u>	<u>(423,919,404)</u>	<u>(488,151,662)</u>	<u>(530,770,621)</u>
Business-type Activities:				
Net Investment in Capital Assets	(4,518)	(6,530)	-	-
Unrestricted	<u>997,848</u>	<u>857,814</u>	<u>906,842</u>	<u>545,137</u>
Total Business-type Activities Net Position	<u>993,330</u>	<u>851,284</u>	<u>906,842</u>	<u>545,137</u>
Primary Government:				
Net Investment in Capital Assets (1)	91,210,215	14,682,881	(42,099,681)	(40,726,498)
Restricted	167,196,532	146,405,872	114,575,743	86,603,292
Unrestricted	<u>(664,879,979)</u>	<u>(584,156,873)</u>	<u>(559,720,882)</u>	<u>(576,102,278)</u>
Total Primary Government Activities Net Position (Deficit)	<u>\$ (406,473,232)</u>	<u>\$ (423,068,120)</u>	<u>\$ (487,244,820)</u>	<u>\$ (530,225,484)</u>

- (1) The fluctuations are due to the issuance and non-issuance of debt.
(2) Net position decreased primarily due to the effects of adjustments for the implementation of GASB 75 relating to OPEB.

Table 1

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ (54,919,105)	\$ (71,787,597)	\$ (88,571,599)	\$ (89,611,599)	\$ (101,934,887)	\$ (102,396,644)
87,882,774	83,531,956	73,723,122	58,547,432	58,926,214	34,049,131
(496,949,990)	(424,984,090)	(423,944,375)	105,222,629	143,999,048	127,217,274
<u>(463,986,321)</u>	<u>(413,239,731)</u>	<u>(438,792,852)</u>	<u>74,158,462</u>	<u>100,990,375</u>	<u>58,869,761</u>
-	-	-	-	-	-
1,221,111	1,206,578	1,026,791	720,985	720,761	719,810
<u>1,221,111</u>	<u>1,206,578</u>	<u>1,026,791</u>	<u>720,985</u>	<u>720,761</u>	<u>719,810</u>
(54,919,105)	(71,787,597)	(88,571,599)	(89,611,599)	(101,934,887)	(102,396,644)
87,882,774	83,531,956	73,723,122	58,547,432	58,926,214	34,049,131
(495,728,879)	(423,777,512)	(422,917,584) (2)	105,943,614	144,719,809	127,937,084
<u>\$ (462,765,210)</u>	<u>\$ (412,033,153)</u>	<u>\$ (437,766,061)</u>	<u>\$ 74,879,447</u>	<u>\$ 101,711,136</u>	<u>\$ 59,589,571</u>

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

Expenses	2024	2023	2022	2021
Governmental Activities:				
Instruction	\$ 902,831,947 (1)	\$ 867,500,924	\$ 778,020,572	\$ 840,583,262
Instructional Resources and Media Services	14,620,763	13,448,304	11,705,018	12,469,647
Curriculum and Instructional Staff Development	34,976,280	32,321,015	23,040,944	25,511,185
Instructional Leadership	15,747,748	13,839,266	12,392,729	13,318,569
School Leadership	82,939,025 (2)	70,564,539	63,932,937	66,014,904
Guidance, Counseling, and Evaluation Services	67,451,335	56,824,210	44,552,211	47,468,074
Social Work Services	1,426,179	1,331,991	1,194,396	1,269,534
Health Services	14,286,280	14,171,598	12,929,045	14,056,964
Student Transportation	54,383,880	52,540,249	51,794,124	51,220,049
Food Services	88,461,602	75,012,258	67,845,712	62,256,083
Cocurricular/Extracurricular Activities	43,610,448	42,439,590	35,945,634	37,495,795
General Administration	22,706,131	21,900,924	19,631,867	22,419,189
Plant Maintenance and Operations	91,282,513	88,526,920	90,095,749	95,878,622
Security and Monitoring Services	18,352,537	16,207,817	15,285,286	14,616,653
Data Processing Services	40,882,561	42,610,475	32,366,843	39,457,955
Community Services	10,736,789	10,009,304	9,232,861	7,582,815
Interest on Debt	136,346,391	111,132,525	105,722,270	107,061,292
Bond Issuance Costs and Fees	6,138,584	5,308,864	2,427,532	4,720,608
Facilities Repair and Maintenance	16,456,013	16,514,180	11,886,665	12,580,626
Payments to Fiscal Agents SSA	1,799,428	1,714,279	1,632,561	1,737,474
Payments to Juvenile Justice Alternative Ed. Prog.	18,800	11,200	5,400	3,600
Other Intergovernmental Charges	6,375,038	6,171,163	5,797,199	5,487,421
Total Governmental Activities Expenses	1,671,830,272	1,560,101,595	1,397,437,555	1,483,210,321
Business-type Activities:				
Community Programs	5,523,916	5,770,527	4,660,973	4,183,292
Total Primary Government Expenses	1,677,354,188	1,565,872,122	1,402,098,528	1,487,393,613
Program Revenues				
Governmental Activities:				
Charges for Services:				
Instruction	23,174,277	22,593,132	20,989,275	13,957,664
Food Services	13,863,119	13,821,597	4,040,917	2,051,978
Cocurricular/Extracurricular Activities	2,954,664	2,893,059	2,505,982	1,326,325
General Administration	-	-	-	-
Other Activities	2,777,209	2,265,161	1,961,017	703,227
Operating Grants and Contributions	340,382,840 (3)	263,011,229	213,945,654	245,028,950
Total Governmental Activities Program Revenues	383,152,109	304,584,178	243,442,845	263,068,144
Business-type Activities:				
Charges for Services	6,964,365	7,036,371	6,467,608	3,505,764
Total Primary Government Program Revenues	390,116,474	311,620,549	249,910,453	266,573,908
Net (Expense)/Revenue				
Total Primary Government Net Expense	\$ (1,287,237,714)	\$ (1,254,251,573)	\$ (1,152,188,075)	\$ (1,220,819,705)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes, Levied for General Purposes	\$ 442,358,773 (4)	\$ 589,729,829	\$ 547,431,040	\$ 537,693,718
Property Taxes, Levied for Debt Service	261,809,487 (4)	263,982,953	241,955,134	225,000,833
Investment Earnings	76,016,722 (5)	51,738,125	4,242,228	3,082,990
Grants and Contributions Not Restricted to Specific Programs	517,707,958 (6)	405,750,131	383,183,042	380,697,856
Miscellaneous	5,838,065	7,148,637	18,351,329	5,788,589
Transfers	1,400,000	1,400,000	1,450,896	-
Total Governmental Activities General Revenues/Transfers	1,305,131,005	1,319,749,675	1,196,613,669	1,152,263,986
Business-type Activities:				
Investment Earnings	101,597	78,598	5,966	1,554
Transfers	(1,400,000)	(1,400,000)	(1,450,896)	-
Total Business-type Activities General Revenues/Transfers	(1,298,403)	(1,321,402)	(1,444,930)	1,554
Total Primary Government Revenues	\$ 1,303,832,602	\$ 1,318,428,273	\$ 1,195,168,739	\$ 1,152,265,540
Change in Net Position				
Governmental Activities	16,452,842	64,232,258	42,618,959	(67,878,191)
Business-type Activities	142,046	(55,558)	361,705	(675,974)
Total Change in Net Position	\$ 16,594,888	\$ 64,176,700	\$ 42,980,664	\$ (68,554,165)

(1) The increase is primarily due to using federal stimulus grants to address learning loss.

(2) The increase is due to the reclass of personnel from another function.

(3) The increase is due to the receipt of federal stimulus grants.

Table 2

2020	2019	2018	2017	2016	2015
\$ 828,449,986	\$ 758,429,763	\$ 493,963,770	\$ 698,333,067	\$ 645,636,860	\$ 581,664,409
12,441,703	11,768,131	8,764,373	10,873,350	10,125,744	9,441,162
26,510,557	24,743,250	16,396,952	22,058,882	17,319,578	16,027,899
14,327,129	13,249,417	7,970,060	11,997,375	11,460,319	12,129,832
67,443,530	63,877,326	40,903,700	57,630,018	54,664,995	49,456,275
47,261,072	41,818,953	23,659,881	35,865,818	32,678,851	28,522,749
1,230,215	1,071,532	908,589	1,036,437	1,054,963	984,274
14,573,080	11,911,758	8,355,799	10,885,642	10,527,342	9,219,906
55,826,453	57,730,399	40,013,922	50,791,730	47,259,045	45,283,427
65,093,263	69,283,850	54,113,471	64,439,209	61,105,272	55,990,991
35,742,469	35,663,079	28,434,939	31,606,116	25,794,825	21,681,671
19,305,008	15,733,505	13,155,120	17,428,978	16,922,372	13,452,199
81,696,551	80,381,678	64,162,311	77,861,018	74,767,976	67,729,057
14,893,423	14,599,341	8,674,962	11,435,763	10,636,933	8,716,454
16,893,886	14,858,539	10,496,357	14,726,806	17,800,115	15,526,773
9,466,838	10,408,457	4,731,910	10,727,096	9,560,523	8,951,229
100,381,285	100,185,353	99,675,434	95,624,106	93,226,524	87,696,344
3,037,933	3,828,009	1,582,602	3,164,626	2,794,902	4,600,958
6,188,146	13,383,109	17,548,376	7,873,909	2,225,983	825,796
1,487,343	1,269,902	1,302,185	823,895	1,121,872	1,144,645
8,866	3,600	3,597	7,120	3,600	2,160
5,475,617	5,359,181	5,164,085	4,947,598	4,726,563	4,511,372
<u>1,427,734,353</u>	<u>1,349,558,132</u>	<u>949,982,395</u>	<u>1,240,138,559</u>	<u>1,151,415,157</u>	<u>1,043,559,582</u>
5,681,794	6,151,335	6,960,976	10,288,180	9,711,935	9,472,204
<u>1,433,416,147</u>	<u>1,355,709,467</u>	<u>956,943,371</u>	<u>1,250,426,739</u>	<u>1,161,127,092</u>	<u>1,053,031,786</u>
16,781,582	20,919,333	19,047,364	19,236,988	18,184,622	16,939,546
11,677,909	16,257,713	13,539,334	17,946,936	17,452,940	18,201,344
1,422,127	1,541,408	1,524,210	1,566,431	1,501,742	1,823,102
-	-	-	541,082	310,135	504,830
1,366,050	1,955,474	2,241,410	1,903,768	2,635,334	2,459,251
218,249,236	221,523,759	(43,825,935)	147,853,651	147,905,436	126,852,388
<u>249,496,904</u>	<u>262,197,687</u>	<u>(7,473,617)</u>	<u>189,048,856</u>	<u>187,990,209</u>	<u>166,780,461</u>
5,846,899	8,758,376	9,724,036	10,809,379	10,701,748	10,428,063
<u>255,343,803</u>	<u>270,956,063</u>	<u>2,250,419</u>	<u>199,858,235</u>	<u>198,691,957</u>	<u>177,208,524</u>
<u>\$(1,178,072,344)</u>	<u>\$(1,084,753,404)</u>	<u>\$(954,692,952)</u>	<u>\$(1,050,568,504)</u>	<u>\$(962,435,135)</u>	<u>\$(875,823,262)</u>
\$ 518,333,074	\$ 529,309,377	\$ 499,875,369	\$ 482,598,888	\$ 448,965,096	\$ 415,497,287
214,006,268	189,987,915	197,262,518	186,052,714	172,948,374	159,173,200
20,014,408	25,743,491	14,758,137	8,825,837	4,665,229	2,229,522
368,815,205	353,839,011	331,264,783	337,586,938	372,830,990	393,330,199
6,121,904	11,533,772	20,559,491	8,656,413	5,138,873	7,405,056
200,000	2,500,000	2,500,000	537,000	997,000	957,000
<u>1,127,490,859</u>	<u>1,112,913,566</u>	<u>1,066,220,298</u>	<u>1,024,257,790</u>	<u>1,005,545,562</u>	<u>978,592,264</u>
49,428	72,746	42,746	16,025	8,138	2,036
(200,000)	(2,500,000)	(2,500,000)	(537,000)	(997,000)	(957,000)
<u>(150,572)</u>	<u>(2,427,254)</u>	<u>(2,457,254)</u>	<u>(520,975)</u>	<u>(988,862)</u>	<u>(954,964)</u>
<u>\$ 1,127,340,287</u>	<u>\$ 1,110,486,312</u>	<u>\$ 1,063,763,044</u>	<u>\$ 1,023,736,815</u>	<u>\$ 1,004,556,700</u>	<u>\$ 977,637,300</u>
(50,746,590)	25,553,121	108,764,286	(26,831,913)	42,120,614	101,813,143
<u>14,533</u>	<u>179,787</u>	<u>305,806</u>	<u>224</u>	<u>951</u>	<u>895</u>
<u>\$ (50,732,057)</u>	<u>\$ 25,732,908</u>	<u>\$ 109,070,092</u>	<u>\$ (26,831,689)</u>	<u>\$ 42,121,565</u>	<u>\$ 101,814,038</u>

- (4) The decreases are primarily due to the reduction in tax receipts resulting from the \$100,000 state homestead exemption.
- (5) The increase is primarily due to an increase in interest rates.
- (6) The increase is due to the receipt of state aid to offset the loss of local property tax revenue caused by the \$100,000 state homestead exemption.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
FUND BALANCES
GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
General Fund (1)				
Nonspendable	\$ 4,675,693	\$ 4,988,422	\$ 4,189,761	\$ 4,357,339
Committed	6,861,658	6,768,069	6,562,538	6,072,472
Assigned	112,702,705	174,268,429	147,225,242	127,402,015
Unassigned	436,443,934	370,678,717	362,286,594	382,432,309
Total General Fund	<u>\$ 560,683,990</u>	<u>\$ 556,703,637</u>	<u>\$ 520,264,135</u>	<u>\$ 520,264,135</u>
All Other Governmental Funds (1)				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted (2)	678,504,608	916,082,429	607,256,757	823,021,258
Committed	11,595,391	11,413,891	9,776,916	8,069,647
Total All Other Governmental Funds	<u>\$ 690,099,999</u>	<u>\$ 927,496,320</u>	<u>\$ 617,033,673</u>	<u>\$ 831,090,905</u>

(1) The variances in the fiscal year fund balances are explained in the governmental funds section of the Management's Discussion and Analysis.

(2) The fluctuations are primarily due to the outlay of bond proceeds for capital projects.

Table 3

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 4,953,133	\$ 3,837,025	\$ 3,175,312	\$ 3,045,063	\$ 3,155,866	\$ 2,973,123
-	-	-	-	-	-
78,766,843	62,608,416	24,688,441	20,370,119	4,931,341	1,999,218
434,134,335	452,241,483	422,556,573	404,083,416	393,710,323	343,117,367
<u>\$ 517,854,311</u>	<u>\$ 518,686,924</u>	<u>\$ 450,420,326</u>	<u>\$ 427,498,598</u>	<u>\$ 401,797,530</u>	<u>\$ 348,089,708</u>
\$ -	\$ -	\$ -	\$ 3,842,202	\$ -	\$ 2,762,638
661,641,829	452,884,309	489,291,878	488,918,035	576,965,377	516,911,124
8,840,238	7,990,615	7,500,558	6,550,376	6,693,520	5,723,155
<u>\$ 670,482,067</u>	<u>\$ 460,874,924</u>	<u>\$ 496,792,436</u>	<u>\$ 499,310,613</u>	<u>\$ 583,658,897</u>	<u>\$ 525,396,917</u>

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
REVENUES				
Local, Intermediate, and Out-of-State	\$ 825,238,905 (1)	\$ 948,074,623	\$ 833,837,038	\$ 789,266,326
State Programs	613,516,187 (2)	463,749,972	434,959,500	430,770,396
Federal Programs	268,614,200	250,168,114	237,323,082	190,649,657
Total Revenues	<u>1,707,369,292</u>	<u>1,661,992,709</u>	<u>1,506,119,620</u>	<u>1,410,686,379</u>
EXPENDITURES				
Current:				
Instruction	853,761,672	851,294,134	799,385,447	776,537,952
Instructional Resources and Media Services	9,538,191	9,208,933	8,610,973	8,866,891
Curriculum and Instructional Staff Development	33,249,465	32,431,849	25,213,988	23,757,839
Instructional Leadership	15,296,740	14,295,535	13,559,845	12,585,246
School Leadership	64,706,163	56,582,598	54,639,811	52,275,186
Guidance, Counseling, and Evaluation Services	61,790,670	57,066,941	48,986,095	45,859,638
Social Work Services	1,424,140	1,360,589	1,242,693	1,267,816
Health Services	14,674,690	14,813,340	13,853,435	13,816,192
Student Transportation	48,954,108	60,368,406	67,536,736	68,613,032
Food Services	74,439,829	65,266,243	62,494,364	50,819,918
Cocurricular/Extracurricular Activities	25,177,666	24,968,502	23,021,469	21,841,052
General Administration	20,470,035	19,784,450	19,323,586	17,483,877
Plant Maintenance and Operations	97,250,454	92,271,311	92,797,705	95,280,675
Security and Monitoring Services	17,817,486	17,789,000	14,859,313	13,497,549
Data Processing Services	44,553,122	43,914,350	32,439,165	42,541,421
Community Services	11,680,600	10,994,111	10,277,907	7,798,523
Debt Service:				
Principal on Long-term Debt	150,282,130	138,733,717	124,380,646	106,295,000
Interest on Debt	140,359,662	126,773,945	124,866,337	118,796,816
Bond Issuance Costs and Fees	6,138,584	5,308,864	2,427,532	4,720,608
Capital Outlay:				
Facilities Acquisition and Construction	250,130,454	304,993,482	315,047,578	218,776,675
Intergovernmental:				
Payments to Fiscal Agents SSA	1,799,428	1,714,279	1,632,561	1,737,474
Payments to Juvenile Justice Alternative Education Programs	18,800	11,200	5,400	3,600
Other Intergovernmental Charges	6,375,038	6,171,163	5,797,199	5,487,421
Total Expenditures	<u>1,949,889,127</u>	<u>1,956,116,942</u>	<u>1,862,399,785</u>	<u>1,708,660,401</u>
Deficiency of Revenues Under Expenditures	<u>(242,519,835)</u>	<u>(294,124,233)</u>	<u>(356,280,165)</u>	<u>(297,974,022)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Bonds	-	601,765,000	223,160,000	401,050,000
Sale of Real and Personal Property	656,235	642,348	767,377	572,156
Leases and Subscriptions	4,671,062	-	-	-
Financed Purchases	114,874	378,761	-	-
Transfers In	1,400,000	1,400,000	1,450,896	5,000,000
Premium from Issuance of Bonds	20,880,074	57,053,523	32,131,626	89,689,065
Issuance of Refunding Bonds	312,175,000	124,405,000	132,050,000	250,045,000
Payment to Refunded Bonds Escrow Agent	(330,793,378)	(144,618,250)	(247,336,966)	(286,457,428)
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>9,103,867</u>	<u>641,026,382</u>	<u>142,222,933</u>	<u>459,898,793</u>
Net Change in Fund Balances	<u>\$ (233,415,968)</u>	<u>\$ 346,902,149</u>	<u>\$ (214,057,232)</u>	<u>\$ 161,924,771</u>

Debt Service (Principal and Interest) as a Percentage of

Noncapital Expenditures (3)	17.10%	16.13%	16.25%	15.34%
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(1) The decrease is primarily due to the reduction in tax receipts resulting from the \$100,000 state homestead exemption.

(2) The increase is due to the receipt of state aid to offset the loss of local property tax revenue caused by the \$100,000 state homestead exemption.

(3) Noncapital expenditures are determined by reducing total expenditures noted above by those expenditures capitalized per Exhibit B-2R.

Table 4

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$	785,441,415	\$ 798,633,575	\$ 764,168,908	\$ 729,698,529	\$ 672,608,044	\$ 621,336,705
	436,545,684	426,229,929	381,935,747	385,515,556	422,098,848	439,206,260
	109,551,751	117,288,926	113,695,603	93,212,660	86,741,325	89,387,398
	<u>1,331,538,850</u>	<u>1,342,152,430</u>	<u>1,259,800,258</u>	<u>1,208,426,745</u>	<u>1,181,448,217</u>	<u>1,149,930,363</u>
	714,495,603	666,865,535	665,430,416	640,499,476	599,183,399	579,868,996
	8,473,927	8,140,441	8,296,212	7,939,560	7,653,374	7,390,967
	22,521,524	22,024,904	21,962,920	20,516,031	17,117,948	16,606,977
	12,546,253	12,029,962	11,255,728	11,391,373	11,264,554	12,436,167
	51,014,309	49,063,526	48,217,775	46,211,215	44,953,409	42,103,446
	42,369,075	38,521,494	36,642,413	34,500,788	31,720,288	29,205,744
	1,196,581	1,049,979	1,081,852	1,042,265	1,027,402	987,456
	13,583,098	11,308,113	11,518,045	10,688,515	10,264,567	9,394,227
	46,843,441	56,401,865	42,800,153	48,465,451	43,682,524	46,504,370
	54,029,110	57,779,374	55,497,606	55,696,757	57,641,339	53,558,536
	20,459,602	21,402,264	20,620,595	19,126,777	16,587,296	16,987,733
	17,363,819	16,656,552	16,222,364	15,628,958	14,994,574	13,457,297
	78,216,853	77,501,461	78,935,180	76,013,594	71,911,847	67,260,981
	13,382,185	12,398,706	12,125,976	10,051,945	9,756,772	8,498,594
	25,202,121	18,454,935	13,578,640	24,744,213	41,802,259	30,472,626
	8,778,328	9,906,563	9,733,623	11,014,310	9,660,075	9,531,634
	94,710,000	88,520,000	86,205,000	69,970,000	55,430,767	41,522,623
	110,374,391	116,870,813	108,538,328	104,504,040	110,901,194	110,907,985
	3,037,933	3,828,009	1,582,602	21,339,626	2,794,902	4,600,958
	169,223,637	219,918,796	174,142,080	305,660,426	219,153,320	116,923,827
	1,487,343	1,269,902	1,302,185	823,895	1,121,872	1,144,645
	8,866	3,600	3,597	7,120	3,600	2,160
	5,475,617	5,359,181	5,164,085	4,947,598	4,726,563	4,511,372
	<u>1,514,793,616</u>	<u>1,515,275,975</u>	<u>1,430,857,375</u>	<u>1,540,783,933</u>	<u>1,383,353,845</u>	<u>1,223,879,321</u>
	(183,254,766)	(173,123,545)	(171,057,117)	(332,357,188)	(201,905,628)	(73,948,958)
	498,275,000	187,260,000	261,730,000	446,170,000	352,790,000	743,785,000
	239,087	211,680	222,564	244,564	304,159	426,351
	-	-	-	-	-	-
	-	-	-	-	-	-
	200,000	11,200,000	2,500,000	537,000	997,000	957,000
	38,695,209	45,925,742	4,013,104	75,007,691	23,981,341	112,919,433
	-	420,325,000	-	-	-	-
	(145,380,000)	(450,749,791)	(77,005,000)	(248,249,283)	(64,197,070)	(527,499,315)
	-	(8,700,000)	-	-	-	-
	<u>392,029,296</u>	<u>205,472,631</u>	<u>191,460,668</u>	<u>273,709,972</u>	<u>313,875,430</u>	<u>330,588,469</u>
\$	<u>208,774,530</u>	<u>\$ 32,349,086</u>	<u>\$ 20,403,551</u>	<u>\$ (58,647,216)</u>	<u>\$ 111,969,802</u>	<u>\$ 256,639,511</u>
	15.39%	15.94%	15.37%	14.32%	14.75%	14.22%

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year Ended 6/30:	Actual Value					
	Residential	Vacant Land	Acreage Farm & Ranch	Commercial	Industrial	Utilities
2024	\$60,285,989,291	\$1,145,645,822	\$197,697,531	\$24,189,406,650	\$9,087,368,036	\$544,882,825
2023	53,059,638,022	1,012,040,945	269,103,791	21,529,415,786	7,906,414,239	498,795,221
2022	45,687,153,725	1,000,539,438	157,269,772	19,943,066,958	6,564,647,168	442,798,288
2021	42,044,000,635	977,283,363	125,789,977	19,543,182,581	6,874,590,264	428,463,408
2020	39,283,380,962	1,027,194,701	136,517,211	18,451,077,372	7,698,813,054	412,062,146
2019	36,731,159,523	996,352,776	92,412,245	17,332,655,864	7,251,416,437	385,211,379
2018	35,651,892,935	1,033,110,317	67,223,712	16,442,451,245	7,307,981,216	373,814,361
2017	33,640,490,726	1,015,207,211	91,799,304	15,775,507,341	7,828,075,318	362,490,182
2016	30,897,898,755	952,224,800	129,145,979	14,578,642,360	8,547,228,879	337,023,358
2015	27,378,153,309	918,102,059	187,505,407	12,866,640,450	7,962,078,449	339,771,575

(1) Tax rates are per \$100 of taxable assessed value.

Source: Harris County (Texas) Appraisal District provides the District's tax office with appraised values for properties within the District's taxing authority. Actual value equals appraised value. Actual value less exemptions equals taxable assessed value. Taxable assessed value times the tax rate set by the District's Board of Trustees each fall equals the tax levy.

Table 5

Actual Value					Total Taxable Assessed Value	Total Direct Rate (1)
Railroads, Pipelines, & Cable TV	Residential Inventory	Minerals	Miscellaneous	Less: Exemptions		
\$192,175,706	\$500,867,020	\$1,305,160	\$4,778,530,760	\$34,203,863,300	\$66,720,005,501	\$ 1.0811
166,159,292	382,380,834	1,146,080	4,261,289,893	22,511,983,223	66,574,400,880	1.2948
158,368,592	360,851,477	534,340	3,822,809,494	18,565,273,720	59,572,765,532	1.3392
145,748,976	369,769,903	1,108,820	3,694,754,313	17,571,309,988	56,633,382,252	1.3555
129,923,912	303,560,247	1,327,200	3,710,439,589	17,288,132,598	53,866,163,796	1.3700
119,982,622	329,386,868	1,415,760	3,407,275,882	16,301,026,856	50,346,242,500	1.4400
107,342,842	210,671,184	1,473,600	3,368,521,218	15,813,485,130	48,750,997,500	1.4400
111,266,750	396,934,237	1,374,550	2,391,171,965	14,915,568,487	46,698,749,097	1.4400
110,144,604	310,426,114	3,194,610	2,275,710,506	14,678,489,757	43,463,150,208	1.4400
104,168,783	240,861,103	7,958,390	2,415,471,053	12,517,188,842	39,903,521,736	1.4400

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$100 OF ACTUAL TAXABLE VALUE)
LAST TEN FISCAL YEARS

Taxing Authority	2024	2023	2022	2021
<u>Overlapping Rates:</u>				
City of Houston	\$0.5192	\$0.5336	\$0.5508	\$0.5618
Jersey Village	0.7425	0.7425	0.7425	0.7235
Harris County (1)	0.5040	0.5049	0.5863	0.6042
Harris County Dept. of Education	0.0048	0.0049	0.0050	0.4993
Harris Co Flood Control District	0.0311	0.0306	0.0335	0.3142
HC Emerg Srv Dist 003	0.0992	0.0999	0.0992	0.1000
HC Emerg Srv Dist 009	0.0444	0.0500	0.0576	0.0595
HC ID 003	0.1350	0.1350	0.1350	0.1350
Lone Star College District	0.1076	0.1078	0.1078	0.1078
Utility Districts:				
Cypress Creek UD	0.3350	0.2950	0.3180	0.3250
Emerald Forest UD	0.6150	0.6150	0.6450	0.6550
HC UD 006	0.2820	0.2350	0.1779	0.1900
Lake Forest UD	0.2037	0.2179	0.2352	0.2450
Langham Creek UD	0.5997	0.5997	0.6150	0.6250
Malcomson Road UD	0.3300	0.3700	0.4200	0.4400
Prestonwood Forest UD	0.2873	0.3050	0.3266	0.3370
Rolling Creek UD	0.5500	0.6100	0.6400	0.6800
Windfern Forest UD	0.4220	0.4220	0.4500	0.4700
Municipal Utility Districts:				
Barker Cypress MUD	0.7013	0.7350	0.7700	0.8000
Camfield MUD	0.5000	0.5000	0.5000	0.5000
Chimney Hill MUD	0.6050	0.6700	0.7200	0.7600
Clay Road MUD	0.5700	0.6350	0.7050	0.7500
Cy Champ PUD	0.3500	0.3500	0.3500	0.3500
Cypress Forest PUD	0.2523	0.2623	0.2700	0.2800
Cypress Hill MUD 1	0.5500	0.6000	0.6700	0.7000
Faulkey-Gully MUD	0.3340	0.3340	0.3580	0.3720
Grant Road PUD	0.4800	0.5300	0.5800	0.5950
HC FWSD 61	0.2600	0.2800	0.2900	0.2900
HCMUD 6	0.4100	0.4480	0.4760	0.5040
HCMUD 18	0.3218	0.3318	0.3560	0.3700
HCMUD 23	0.3814	0.3950	0.4300	0.4383
HCMUD 25	0.8100	0.8100	0.8100	0.8000
HCMUD 69	0.3172	0.3252	0.3470	0.3595
HCMUD 70	0.5300	0.5700	0.5800	0.6185
HCMUD 102	0.4350	0.4650	0.5000	0.5500
HCMUD 105	0.6400	0.6900	0.7400	0.7700
HCMUD 127	0.4500	0.4900	0.5500	0.6200
HCMUD 130	0.2900	0.2900	0.3100	0.3500
HCMUD 136	0.1500	0.1550	0.1600	0.1660
HCMUD 144	0.4700	0.4800	0.4950	0.5300
HCMUD 149	0.5050	0.5050	0.5050	0.5200
HCMUD 155	0.6900	0.7350	0.7900	0.8200
HCMUD 156	0.6680	0.6840	0.6840	0.7200
HCMUD 157	0.5400	0.5900	0.5990	0.6180
HCMUD 162	0.4100	0.4390	0.4700	0.4700
HCMUD 163	0.1530	0.1633	0.1746	0.1760
HCMUD 165	0.8600	0.9300	0.9500	0.9500

Table 6
Page 1 of 3

2020	2019	2018	2017	2016	2015
\$0.5679	\$0.5883	\$0.5842	\$0.5864	\$0.6011	\$0.6311
0.7425	0.7425	0.7425	0.7425	0.7425	0.7425
0.6167	0.6352	0.6352	0.6352	0.6354	0.6360
0.5000	0.5190	0.5195	0.5200	0.5422	0.5999
0.2792	0.2877	0.2831	0.2829	0.2733	0.2736
0.1000	0.1000	0.1000	0.0600	0.0600	0.0578
0.0598	0.0527	0.0527	0.0533	0.0550	0.0600
0.1350	0.1350	0.1375	0.1400	0.1500	0.1500
0.1078	0.1078	0.1078	0.1078	0.1079	0.1081
0.3475	0.3475	0.2050	0.2050	0.1800	0.1800
0.6550	0.6550	0.6550	0.6600	0.6600	0.6800
0.2025	0.2300	0.2200	0.2200	0.2300	0.2350
0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
0.6250	0.6300	0.6300	0.6300	0.6300	0.6635
0.4400	0.4400	0.4400	0.4400	0.4400	0.4800
0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
0.7000	0.7000	0.7000	0.7800	0.8500	0.8800
0.4800	0.4800	0.4900	0.4900	0.5000	0.5200
0.8200	0.8200	0.8400	0.8400	0.8900	0.9000
0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
0.7700	0.7800	0.7800	0.7900	0.7900	0.8500
0.8000	0.7100	0.7100	0.7100	0.7800	0.8700
0.3700	0.3700	0.3700	0.3700	0.3700	0.4680
0.2900	0.2900	0.2900	0.2800	0.2930	0.3219
0.7200	0.7500	0.7500	0.7700	0.7900	0.8700
0.3720	0.3800	0.3800	0.3800	0.4200	0.4900
0.6050	0.6050	0.5850	0.5850	0.5850	0.6250
0.2900	0.3000	0.3100	0.3200	0.3300	0.3400
0.5200	0.5200	0.5200	0.5400	0.5900	0.6100
0.3700	0.3800	0.3600	0.3600	0.4000	0.4200
0.4568	0.4600	0.4600	0.4700	0.4700	0.4800
0.8000	0.6650	0.7000	0.7000	0.7200	0.7850
0.3800	0.3800	0.3800	0.3900	0.4000	0.4000
0.6300	0.6300	0.6500	0.7000	0.7300	0.7900
0.5800	0.6200	0.6400	0.6400	0.6900	0.7000
0.7800	0.8000	0.8000	0.8300	0.8500	0.9000
0.6400	0.6600	0.6800	0.7100	0.7800	0.8700
0.3700	0.4690	0.5000	0.5300	0.5800	0.6200
0.1630	0.1630	0.1640	0.1640	0.1780	0.1960
0.5600	0.5650	0.5700	0.6000	0.6150	0.6300
0.5500	0.3550	0.3550	0.3650	0.4800	0.5200
0.8700	0.8700	0.8900	0.9300	0.9300	0.9200
0.7500	0.7500	0.7700	0.7700	0.8700	0.9000
0.6400	0.6450	0.6800	0.7100	0.7300	0.8000
0.4950	0.4950	0.4950	0.4950	0.5000	0.5500
0.1725	0.1750	0.1700	0.0000	0.0970	0.1000
0.9500	1.0500	1.1000	1.1500	1.2000	1.3200

Continued

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$100 OF ACTUAL TAXABLE VALUE)
LAST TEN FISCAL YEARS

Taxing Authority	2024	2023	2022	2021
HCMUD 166	\$0.6700	\$0.7100	\$0.7700	\$0.7700
HCMUD 167	0.8400	0.8750	0.9200	0.9600
HCMUD 168	0.3900	0.4200	0.4500	0.4700
HCMUD 170	0.3600	0.3300	0.3300	0.3300
HCMUD 172	0.6180	0.6560	0.7100	0.7200
HCMUD 173	0.3821	0.4214	0.4625	0.4950
HCMUD 179	0.2248	0.2387	0.2544	0.2665
HCMUD 183	0.4450	0.4550	0.4709	0.4750
HCMUD 185	0.4175	0.4175	0.4400	0.4350
HCMUD 186	0.1842	0.1958	0.2100	0.2200
HCMUD 188	0.3500	0.3500	0.3500	0.3500
HCMUD 191	0.2170	0.2270	0.2450	0.2500
HCMUD 196	0.5000	0.5500	0.6200	0.6600
HCMUD 208	0.3600	0.3600	0.3900	0.4000
HCMUD 220	0.6700	0.7200	0.7600	0.7800
HCMUD 222	0.2500	0.2500	0.2500	0.2950
HCMUD 230	0.3750	0.4000	0.4300	0.4600
HCMUD 239	0.5305	0.5533	0.5800	0.6000
HCMUD 248	0.4200	0.4600	0.4600	0.4600
HCMUD 250	0.9400	0.9900	1.0800	1.1300
HCMUD 255	0.2348	0.2495	0.2560	0.2630
HCMUD 257	0.5250	0.5350	0.5500	0.5500
HCMUD 261	0.4508	0.4813	0.5000	0.5000
HCMUD 264	0.3689	0.3660	0.3800	0.4000
HCMUD 276	0.4550	0.4600	0.5100	0.5200
HCMUD 284	0.6450	0.6600	0.6900	0.7500
HCMUD 286	0.1078	0.1138	0.1218	0.1250
HCMUD 322	0.3800	0.4300	0.4700	0.5000
HCMUD 341	0.3339	0.3500	0.3800	0.3930
HCMUD 354	0.2900	0.3800	0.4100	0.4300
HCMUD 358	0.6100	0.6100	0.6100	0.6100
HCMUD 360	0.3000	0.3100	0.3200	0.3200
HCMUD 364	0.3800	0.3950	0.4400	0.4450
HCMUD 365	0.3825	0.4100	0.4500	0.4700
HCMUD 370	0.3000	0.3200	0.3400	0.3400
HCMUD 371	0.7250	0.7780	0.8280	0.8550
HCMUD 374	0.5800	0.6300	0.7100	0.7500
HCMUD 389	0.7000	0.7900	0.8490	0.8850
HCMUD 391	0.8000	0.9100	0.9700	1.0000
HCMUD 396	0.4300	0.4800	0.5200	0.5600
HCMUD 397	0.4600	0.5000	0.5400	0.5748
HCMUD 419	0.8350	0.8900	0.9300	0.9400
HC ESD 13	0.0919	0.9185	0.0980	0.1000
HC ESD 16	0.0451	0.4711	0.0500	0.0500
HC ESD 20	0.1000	0.1000	0.1000	0.1000
HC ESD 21	0.1000	0.1000	0.0992	0.1000
HC ESD 29	0.0989	0.1000	0.1000	0.1000
HC ESD 48	0.1000	0.8691	0.0952	0.0994
HCWCID 109	0.2280	0.2295	0.2450	0.2500
HCWCID 113	0.6000	0.6500	0.7150	0.7700
HCWCID 116	0.2620	0.2600	0.2650	0.2650

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2020	2019	2018	2017	2016	2015
\$0.7900	\$0.7900	\$0.7900	\$0.8200	\$0.8700	\$0.9300
1.0000	1.0400	1.0600	1.0900	1.1400	1.2000
0.5000	0.5000	0.5000	0.5200	0.5300	0.5800
0.3200	0.2700	0.2700	0.2700	0.2700	0.2900
0.7300	0.7300	0.7400	0.7400	0.7800	0.8700
0.4950	0.4950	0.5200	0.5400	0.5700	0.6300
0.2550	0.2550	0.2600	0.2622	0.2800	0.2900
0.4700	0.4800	0.4800	0.4900	0.5100	0.5300
0.4600	0.5100	0.5375	0.5575	0.5450	0.6150
0.2200	0.2200	0.2200	0.2300	0.2400	0.2800
0.3600	0.3700	0.3800	0.4000	0.4400	0.4900
0.2500	0.2500	0.2400	0.2400	0.2450	0.2600
0.6800	0.6200	0.6200	0.6200	0.6400	0.6800
0.4050	0.4100	0.4100	0.4200	0.4400	0.4900
0.7800	0.8000	0.8500	0.9500	1.0500	1.1800
0.3150	0.3350	0.3450	0.3650	0.3700	0.4200
0.4800	0.5000	0.5000	0.5100	0.5200	0.5300
0.6300	0.6400	0.6400	0.6700	0.6900	0.7700
0.4600	0.4600	0.4900	0.5200	0.5500	0.5500
1.1300	1.1500	1.1500	1.1800	1.2300	1.2600
0.2630	0.2800	0.2800	0.2700	0.2700	0.2800
0.5500	0.5500	0.5500	0.5500	0.5500	0.5000
0.5000	0.5000	0.5000	0.5000	0.5200	0.5600
0.4050	0.3850	0.3650	0.3500	0.3600	0.2500
0.5200	0.5400	0.5500	0.6300	0.6800	0.7100
0.7900	0.8400	0.8600	0.8900	0.9400	1.0300
0.1250	0.1300	0.1300	0.1300	0.1300	0.1600
0.5000	0.5000	0.5200	0.5400	0.5700	0.6000
0.3750	0.3400	0.3400	0.3400	0.3700	0.3900
0.4300	0.4400	0.4450	0.4600	0.5450	0.6000
0.6100	0.6100	0.6100	0.7000	0.8050	0.8050
0.3200	0.3200	0.3400	0.3700	0.3800	0.3900
0.4550	0.4550	0.4550	0.4550	0.4550	0.4850
0.4700	0.4700	0.4700	0.4800	0.4850	0.4950
0.3400	0.3400	0.3400	0.3250	0.3450	0.3800
0.8600	0.8650	0.8750	0.8750	0.8800	0.8900
0.8000	0.8200	0.8500	0.9200	0.9200	0.9300
0.8900	0.9400	0.9500	1.0500	1.1500	1.3100
1.0200	1.1100	1.1100	1.1100	1.1400	1.2600
0.5900	0.6200	0.7100	0.7900	0.8900	1.0600
0.5900	0.6100	0.6500	0.7200	0.7600	0.8800
0.9400	0.9400	0.9400	0.9400	0.9700	1.0000
0.1000	0.1000	0.1000	0.0917	0.0883	0.0872
0.0495	0.0496	0.0495	0.0500	0.0500	0.0492
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000	0.1000	0.0500
0.1000	0.1000	0.1000	0.0892	0.0903	0.0963
0.1000	0.1000	0.1000	0.1000	0.0890	0.0920
0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
0.7528	0.7528	0.7466	0.7600	0.7400	0.7900
0.2490	0.2380	0.2150	0.2150	0.1000	0.1000

Continued

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$100 OF ACTUAL TAXABLE VALUE)
LAST TEN FISCAL YEARS

<u>Taxing Authority</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
HCWCID 136	\$0.7200	\$0.7500	\$0.8000	\$0.8200
HCWCID 145	0.0496	0.5228	0.0560	0.0570
HCWCID 155	0.1100	0.1100	0.1150	0.1250
HCWCID 157	0.3550	0.3750	0.4119	0.4319
Horsepen Bayou MUD	0.3500	0.3500	0.3800	0.4100
Jackrabbit Road PUD	0.2490	0.2665	0.2840	0.2973
Mills Road MUD	0.4800	0.5300	0.5900	0.6100
Northwest HCMUD 5	0.6900	0.7100	0.7300	0.7500
Northwest HCMUD 6	0.3418	0.3638	0.3742	0.3830
Northwest HCMUD 9	0.3200	0.3500	0.3725	0.4000
Northwest HCMUD 10	0.6100	0.6400	0.6600	0.6600
Northwest HCMUD 12	0.6100	0.6500	0.7300	0.7800
Northwest HCMUD 16	0.8990	0.9200	0.9800	1.0600
Northwest HCMUD 29	0.1300	0.1400	0.1500	0.1600
Port of Houston Authority	0.0057	0.0080	0.0087	0.0099
Reid Road MUD 1	0.4090	0.4372	0.4677	0.4721
Reid Road MUD 2	0.2946	0.3023	0.3090	0.3110
Remington MUD #1	0.3900	0.4300	0.4700	0.5000
Rolling Fork PUD	0.4350	0.4500	0.4800	0.4800
Spencer Road PUD	0.3860	0.3950	0.4100	0.3850
Timberlake ID	0.3800	0.3800	0.4100	0.4400
West HCMUD 1	0.2050	0.2180	0.2320	0.2370
West HCMUD 9	0.4080	0.4190	0.4300	0.4300
West HCMUD 10	0.4500	0.5000	0.5500	0.5800
West HCMUD 11	0.3750	0.4000	0.4300	0.4400
West HCMUD 14	0.4000	0.4600	0.5000	0.5340
West HCMUD 15	0.1800	0.1950	0.2100	0.2250
West HCMUD 21	0.4000	0.4000	0.4500	0.4500
White Oak Bend MUD	0.6540	0.7010	0.7490	0.7900
<u>District Direct Rates: (2)</u>				
Maintenance and Operations	\$0.6811	\$0.8948	\$0.9292	\$0.9555
Debt Service	0.4000	0.4000	0.4100	0.4000
Total District Direct Rates	\$1.0811	\$1.2948	\$1.3392	\$1.3555

(1) Includes Hospital District, Board of Education and Port of Houston.

(2) The District is not subject to a legal debt margin.

Sources: District Tax Office, Harris County (Texas) Appraisal District

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2020	2019	2018	2017	2016	2015
\$0.8300	\$0.8300	\$0.8100	\$0.7900	\$0.7400	\$0.7800
0.0580	0.0574	0.0574	0.0574	0.0574	0.0589
0.1250	0.1350	0.1400	0.1500	0.1600	0.1700
0.4475	0.4475	0.4650	0.4650	0.4800	0.5000
0.5200	0.5500	0.5500	0.5500	0.5500	0.7000
0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
0.6100	0.6700	0.7000	0.7600	0.8200	0.9200
0.7600	0.7700	0.7800	0.7800	0.7900	0.7900
0.3830	0.3830	0.3830	0.3830	0.3900	0.3900
0.4150	0.4400	0.4550	0.4850	0.5150	0.5350
0.6600	0.6600	0.6700	0.7100	0.7650	0.8500
0.8000	0.8000	0.8500	0.9300	0.9800	1.0400
1.1200	1.1200	1.1200	1.1200	1.1600	1.1900
0.1700	0.1900	0.2900	0.3000	0.3500	0.3700
0.0107	0.0116	0.0126	0.0133	0.1342	0.1531
0.4980	0.5000	0.5000	0.5010	0.5136	0.5650
0.3300	0.3400	0.3500	0.3500	0.3700	0.4000
0.5150	0.5150	0.4800	0.4800	0.5200	0.5700
0.4800	0.3850	0.3850	0.3900	0.3900	0.4000
0.3600	0.3600	0.3600	0.3700	0.3800	0.4100
0.4700	0.4200	0.4200	0.4200	0.4900	0.5400
0.2500	0.2500	0.2500	0.2600	0.2800	0.2800
0.4500	0.4500	0.4500	0.4700	0.4700	0.5200
0.6000	0.6200	0.6500	0.7000	0.7100	0.7100
0.4700	0.4700	0.4700	0.4700	0.5000	0.5500
0.5450	0.5450	0.5450	0.5600	0.5800	0.6300
0.2500	0.2500	0.2500	0.2500	0.2500	0.2700
0.5000	0.6000	0.6600	0.7600	0.8500	0.9500
0.8300	0.8300	0.8300	0.8500	0.9400	0.9900
\$0.9700	\$1.0600	\$1.0400	\$1.0400	\$1.0400	\$1.0400
0.4000	0.3800	0.4000	0.4000	0.4000	0.4000
\$1.3700	\$1.4400	\$1.4400	\$1.4400	\$1.4400	\$1.4400

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Table 7

Taxpayer	2024			2015		
	Taxable Assessed Value (1)	Rank	Percentage of Taxable Assessed Value (2)	Taxable Assessed Value (1)	Rank	Percentage of Taxable Assessed Value (3)
Prologis	\$ 1,180,818,327	1	1.77%	\$ -	-	-
H-E-B Grocery Co. LP	647,629,941	2	0.97%	210,649,502	4	0.53%
Centerpoint Energy Inc.	477,126,552	3	0.72%	214,471,042	3	0.54%
Fedex Ground Package System Inc.	251,365,250	4	0.38%	-	-	-
National Oilwell, Inc.	233,124,123	5	0.35%	490,304,379	1	1.23%
GGP Willowbrook LP	232,474,017	6	0.35%	226,511,340	2	0.57%
Dril Quip Inc.	201,599,604	7	0.30%	199,697,611	5	0.50%
Data Center Houston	200,779,277	8	0.30%	-	-	-
Wyman-Forgings	167,143,800	9	0.25%	137,210,061	10	0.34%
CPG Houston Holdings	166,148,079	10	0.25%	168,725,884	8	0.42%
Wal-Mart	-	-	-	140,069,696	9	0.35%
Cameron Rig Solutions, Inc.	-	-	-	174,491,890	7	0.44%
Liberty Property	-	-	-	184,871,955	6	0.46%
TOTALS	\$ 3,758,208,970		5.64%	\$ 2,147,003,360		5.38%

(1) Taxable assessed value equals actual/appraised value after exemptions.

(2) Taxable assessed value equals: \$ 66,720,005,501

(3) Taxable assessed value equals: \$ 39,903,521,736

Source: Harris County (Texas) Appraisal District

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Table 8

Fiscal Year Ended 6/30:	Net Tax Levy for the Fiscal Year (1)	Collected within the Fiscal Year of the Levy		Collections (Refunds) in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Net Tax Levy (2)		Amount	Percent of Total Tax Collections To Net Tax Levy
2024	\$ 721,309,979	\$ 707,340,192	98.06%	\$ -	\$ 707,340,192	98.06%
2023	842,393,424	844,759,656	100.28%	(8,778,514)	835,981,142	99.24%
2022	785,478,003	785,467,332	100.00%	(2,940,257)	782,527,075	99.62%
2021	754,320,193	754,568,590	100.03%	(2,762,254)	751,806,336	99.67%
2020	728,170,800	725,614,151	99.65%	848,886	726,463,037	99.77%
2019	715,317,083	714,582,102	99.90%	(524,580)	714,057,522	99.82%
2018	692,911,605	691,840,974	99.85%	(323,878)	691,517,096	99.80%
2017	663,205,268	662,225,557	99.85%	(19,663)	662,205,894	99.85%
2016	620,941,973	618,065,629	99.54%	2,011,234	620,076,863	99.86%
2015	570,364,870	567,273,857	99.46%	2,426,209	569,700,066	99.88%

- (1) Actual/appraised value less exemptions equal taxable assessed value. The beginning taxable assessed value net of adjustments times the tax rate set by the District's Board of Trustees each fall equals the total net tax levy. The net tax levy for prior years reflects ongoing adjustments applied to that year's tax levy.
- (2) The percentage of net tax levy calculation may present as over 100% due to the levy of penalties and interest for delinquent taxes.

Source: Harris County (Texas) Appraisal District provides the District's tax office with appraised values for properties within the District's taxing authority, and District financial records.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Table 9

<u>Governmental Activities</u>						
<u>Fiscal Year Ended 6/30:</u>	<u>General Obligation Bonds (1)</u>	<u>Leases and Subscriptions Payable (1)</u>	<u>Financed Purchases (1)</u>	<u>Total Outstanding Debt</u>	<u>Ratio of Debt to Taxable Assessed Value (2)</u>	<u>Debt per Student (3)</u>
2024	\$3,700,967,176	\$ 3,981,170	\$ 901,958	\$3,705,850,304	5.55%	\$ 31,281
2023	3,916,866,501	3,083,083	1,511,239	3,921,460,823	5.89%	33,230
2022	3,439,447,471	2,756,223	1,812,453	3,444,016,147	5.78%	29,382
2021	3,448,972,089	-	-	3,448,972,089	6.09%	29,784
2020	3,135,734,455	-	-	3,135,734,455	5.82%	26,699
2019	2,856,188,375	-	-	2,856,188,375	5.67%	24,514
2018	2,764,399,447	-	-	2,764,399,447	5.67%	23,756
2017	2,675,810,167	-	-	2,675,810,167	5.73%	23,300
2016	2,502,802,713	-	-	2,502,802,713	5.76%	21,974
2015	2,270,896,891	-	-	2,270,896,891	5.69%	20,099

Business-Type Activities

<u>Fiscal Year Ended 6/30:</u>	<u>Subscriptions Payable (1)</u>	<u>Total Outstanding Debt</u>	<u>Average Student Enrollment (4)</u>	<u>Debt per Student Enrolled</u>
2024	\$ 175,198	\$ 175,198	3,197	\$ 55
2023	58,810	58,810	3,171	19

- (1) Details regarding the District's general obligation bonds, net of premiums, discounts, and adjustments, leases payable, subscriptions, and financed purchases can be found in the Notes to the Financial Statements.
- (2) See Table 5 for taxable assessed value data.
- (3) See Table 12 for student enrollment data.
- (4) Information on student enrollment is derived from District data for Community Programs.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
RATIOS OF NET GENERAL OBLIGATION BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Table 10

Fiscal Year Ended 6/30:	General Obligation Bonds (1)	Less Amounts Restricted for Debt Service (2)	Net Bonded Debt	Ratio of Net Bonded Debt to Taxable Assessed Value (3)	Net Bonded Debt per Student (4)
2024	\$ 3,700,967,176	\$ 112,993,500	\$ 3,587,973,676	5.38%	\$ 30,286
2023	3,916,866,501	98,908,181	3,817,958,320	5.73%	32,353
2022	3,439,447,471	81,889,190	3,357,558,281	5.64%	28,644
2021	3,448,972,089	76,734,090	3,372,237,999	5.95%	29,121
2020	3,135,734,455	79,534,621	3,056,199,834	5.67%	26,022
2019	2,856,188,375	68,206,886	2,787,981,489	5.54%	23,929
2018	2,764,399,447	58,337,188	2,706,062,259	5.55%	23,254
2017	2,675,810,167	46,108,646	2,629,701,521	5.63%	22,898
2016	2,502,802,713	43,013,760	2,459,788,953	5.66%	21,597
2015	2,270,896,891	14,598,123 (5)	2,256,298,768	5.65%	19,970

- (1) Details regarding the District's outstanding debt, net of premiums, discounts, and adjustments can be found in the Notes to the Financial Statements.
- (2) Resources that are restricted for the principal payments of general obligation debt per Exhibit A-1.
- (3) See Table 5 for taxable assessed value data.
- (4) See Table 12 for student enrollment data.
- (5) Amounts restricted for debt service reduced by accreted interest on the capital appreciation bonds.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2024

Taxing Authority	Gross Debt Outstanding	Percent Overlapping (1)	Amount Applicable to School District
<u>Overlapping:</u>			
Barker-Cypress MUD	\$ 25,810,000	100.00%	\$ 25,810,000
Champions MUD	23,360,000	100.00%	23,360,000
Chimney Hill MUD	8,450,000	100.00%	8,450,000
Clay Road MUD	1,025,000	100.00%	1,025,000
Cy-Champ PUD	35,345,000	100.00%	35,345,000
Cypress Creek UD	5,935,000	99.58%	5,910,073
Cypress Forest PUD	205,000	12.84%	26,322
Cypress Hill MUD #1	52,620,000	100.00%	52,620,000
Emerald Forest UD	6,925,000	100.00%	6,925,000
Faulkey Gully MUD	5,390,000	45.77%	2,467,003
Grant Road PUD	21,150,000	100.00%	21,150,000
Harris Co	1,994,511,319	11.57%	230,764,960
Harris Co Dept of Ed	28,960,000	11.57%	3,350,672
Harris Co Flood Control District	991,095,000	11.57%	114,669,692
Harris Co FWSD #61	34,380,000	100.00%	34,380,000
Harris Co Hospital District	65,285,000	11.57%	7,553,475
Harris Co Imp District #14	21,800,000	100.00%	21,800,000
Harris Co MUD #25	3,205,000	100.00%	3,205,000
Harris Co MUD #70	6,390,000	100.00%	6,390,000
Harris Co MUD #71	35,155,000	0.79%	277,725
Harris Co MUD #102	5,265,000	100.00%	5,265,000
Harris Co MUD #105	83,325,000	90.66%	75,542,445
Harris Co MUD #127	14,090,000	100.00%	14,090,000
Harris Co MUD #144	320,000	100.00%	320,000
Harris Co MUD #149	9,795,000	100.00%	9,795,000
Harris Co MUD #156	7,100,000	100.00%	7,100,000
Harris Co MUD #157	28,900,000	100.00%	28,900,000
Harris Co MUD #162	450,000	100.00%	450,000
Harris Co MUD #165-DA#1	26,905,000	100.00%	26,905,000
Harris Co MUD #165-DA#2	28,660,000	100.00%	28,660,000
Harris Co MUD #165	233,965,000	100.00%	233,965,000
Harris Co MUD #166	16,270,000	100.00%	16,270,000
Harris Co MUD #167	58,170,000	100.00%	58,170,000
Harris Co MUD #168	12,790,000	100.00%	12,790,000
Harris Co MUD #170	1,175,000	100.00%	1,175,000
Harris Co MUD #171	5,626,224	99.33%	5,588,528
Harris Co MUD #172	16,710,000	100.00%	16,710,000
Harris Co MUD #173	12,270,000	100.00%	12,270,000
Harris Co MUD #183	10,340,000	100.00%	10,340,000
Harris Co MUD #185	490,000	98.72%	483,728
Harris Co MUD #188	13,475,000	100.00%	13,475,000
Harris Co MUD #196	28,430,000	100.00%	28,430,000
Harris Co MUD #208	595,000	100.00%	595,000
Harris Co MUD #220	6,415,000	94.32%	6,050,628
Harris Co MUD #230	14,570,000	100.00%	14,570,000
Harris Co MUD #239	8,865,000	100.00%	8,865,000
Harris Co MUD #248 (Defined Area)	5,870,000	100.00%	5,870,000
Harris Co MUD #248	16,765,000	100.00%	16,765,000
Harris Co MUD #250	790,000	100.00%	790,000
Harris Co MUD #257	9,850,000	100.00%	9,850,000
Harris Co MUD #261	2,740,000	100.00%	2,740,000
Harris Co MUD #264	2,295,000	100.00%	2,295,000
Harris Co MUD #276	7,065,000	100.00%	7,065,000
Harris Co MUD #284	19,165,000	100.00%	19,165,000
Harris Co MUD #322	795,000	100.00%	795,000
Harris Co MUD #341	4,285,000	100.00%	4,285,000
Harris Co MUD #354	2,090,000	100.00%	2,090,000

Table 11

<u>Taxing Authority</u>	<u>Gross Debt Outstanding</u>	<u>Percent Overlapping (1)</u>	<u>Amount Applicable to School District</u>
<u>Overlapping:</u>			
Harris Co MUD #358	\$ 10,225,000	100.00%	\$ 10,225,000
Harris Co MUD #360	4,190,000	100.00%	4,190,000
Harris Co MUD #364	5,230,000	100.00%	5,230,000
Harris Co MUD #365	1,315,000	100.00%	1,315,000
Harris Co MUD #370	11,340,000	100.00%	11,340,000
Harris Co MUD #371	10,390,000	100.00%	10,390,000
Harris Co MUD #374	30,860,000	100.00%	30,860,000
Harris Co MUD #389	8,010,000	100.00%	8,010,000
Harris Co MUD #391	43,625,000	100.00%	43,625,000
Harris Co MUD #396	10,015,000	100.00%	10,015,000
Harris Co MUD #397	13,550,000	100.00%	13,550,000
Harris Co MUD #419	112,375,000	100.00%	112,375,000
Harris Co MUD #433	75,295,000	100.00%	75,295,000
Harris Co MUD #458	5,100,768	100.00%	5,100,768
Harris Co MUD #489	202,635,000	100.00%	202,635,000
Harris Co MUD #490	50,345,000	43.63%	21,965,524
Harris Co MUD #500	16,349,829	100.00%	16,349,829
Harris Co MUD #501	98,085,169	100.00%	98,085,169
Harris Co MUD #502	117,194,375	100.00%	117,194,375
Harris Co MUD #503	2,492,468	77.91%	1,941,882
Harris Co MUD #531	25,225,000	99.45%	25,086,263
Harris Co MUD #559	4,550,000	100.00%	4,550,000
Harris Co UD #6	12,585,000	1.99%	250,442
Harris Co WC&ID #109	12,975,000	6.16%	799,260
Harris Co WC&ID #113	1,360,000	100.00%	1,360,000
Harris Co WC&ID #116	8,925,000	67.46%	6,020,805
Harris Co WC&ID #157	70,970,000	99.46%	70,586,762
Harris Co WC&ID #158	23,950,000	28.72%	6,878,440
Harris Co WC&ID #159	55,210,000	99.55%	54,961,555
Horsepen Bayou MUD	12,320,000	100.00%	12,320,000
Houston, City of	2,967,085,000	3.45%	102,364,433
Jersey Village, City of	29,195,000	100.00%	29,195,000
Langham Creek UD	39,055,000	100.00%	39,055,000
Lone Star College System	537,010,000	22.23%	119,377,323
NW Harris Co MUD #5	151,785,000	37.42%	56,797,947
NW Harris Co MUD #6	13,790,000	30.78%	4,244,562
NW Harris Co MUD #9	3,270,000	100.00%	3,270,000
NW Harris Co MUD #10	36,070,000	100.00%	36,070,000
NW Harris Co MUD #12	72,285,000	76.53%	55,319,711
NW Harris Co MUD #16	17,970,000	100.00%	17,970,000
NW Park MUD	23,430,000	11.03%	2,584,329
Port of Houston Authority	426,134,397	11.57%	49,303,750
Reid Rd MUD #1	5,635,000	100.00%	5,635,000
Reid Rd MUD #2	7,360,000	100.00%	7,360,000
Remington MUD #1	33,465,000	100.00%	33,465,000
Rolling Creek UD	34,800,000	90.04%	31,333,920
Rolling Fork PUD	4,280,000	100.00%	4,280,000
Spencer Rd PUD	11,815,000	100.00%	11,815,000
Timberlake Imp Dist	9,090,000	100.00%	9,090,000
W Harris Co MUD #9	22,020,000	100.00%	22,020,000
W Harris Co MUD #10	10,835,000	100.00%	10,835,000
W Harris Co MUD #11	12,660,000	100.00%	12,660,000
W Harris Co MUD #15	3,835,000	100.00%	3,835,000
W Harris Co MUD #21	32,110,000	100.00%	32,110,000
White Oak Bend MUD	295,000	100.00%	295,000
Windfern Forest UD	3,605,000	100.00%	3,605,000
SUBTOTAL, OVERLAPPING DEBT			3,000,362,300
<u>Direct:</u>			
Cypress-Fairbanks Independent School District		100.00%	3,705,850,304
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 6,706,212,604

(1) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. The percentage of overlapping debt is estimated using taxable assessed property values. Percentages were estimated by determining the portion of the overlapping taxing authorities taxable assessed value that is within the District's boundaries and dividing it by the overlapping taxing authorities' total taxable assessed value.

Source: Municipal Advisory Council of Texas

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Table 12

Fiscal Year Ended 6/30:	Residential Units (1)	Taxable Assessed Value of Residential Units (1)	Average Taxable Assessed Value Per Residential Unit	Enrollment (2)	Average Daily Attendance (2)	Unemployment Rate (3)
2024	171,798	\$ 60,285,989,291	\$ 350,912	118,470	107,713	4.2%
2023	169,733	53,059,638,022	312,606	118,010	107,190	4.3%
2022	167,111	45,687,153,725	273,394	117,217	107,458	5.2%
2021	164,235	42,044,000,635	255,999	115,801 (4)	108,386 (4)	8.3% (4)
2020	161,458	39,283,380,962	243,304	117,446	109,465	6.3% (4)
2019	159,088	36,731,159,523	230,886	116,512	109,016	4.0%
2018	155,884	35,651,892,935	228,708	116,368	108,715	4.7%
2017	152,808	33,640,490,726	220,149	114,842	107,934	5.5%
2016	150,156	30,897,898,755	205,772	113,897	107,182	4.9%
2015	147,258	27,378,153,309	185,920	112,986	106,406	4.5%

(1) Source: Harris County (Texas) Appraisal District

(2) Source: District Records and TEA website

(3) Source: Texas LMI of Texas Workforce Commission; Unemployment rate is for Harris County

(4) The change from the prior year is due to the effects of the coronavirus pandemic.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Table 13

<u>Employer</u>	<u>2024</u>			<u>2015</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment (1)</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment (2)</u>
Wal-Mart	37,000	1	1.58%	32,000	1	1.07%
Memorial Hermann Healthcare System	24,108	2	1.03%	20,055	3	0.67%
H-E-B Grocery Co. LP	23,732	3	1.01%	21,471	2	0.72%
The University of Texas MD Anderson	21,086	4	0.90%	-	-	-
McDonald's	20,918	5	0.89%	-	-	-
The Methodist Hospital System	20,000	6	0.86%	16,961	4	0.57%
Cypress-Fairbanks ISD	16,527	7	0.71%	14,522	6	0.49%
Kroger	16,000	8	0.68%	15,216	5	0.51%
United Airlines	14,941	9	0.64%	-	-	-
Schlumberger	12,069	10	0.52%	-	-	-
National Oilwell, Inc.	-	-	-	11,563	7	0.39%
Whataburger	-	-	-	6,569	8	0.22%
Target Corp.	-	-	-	5,736	9	0.19%
Academy Sports and Outdoors	-	-	-	5,500	10	0.18%
	<u>206,381</u>		<u>8.82%</u>	<u>149,593</u>		<u>5.01%</u>

(1) Total Employment for 2024: 2,338,799

(2) Total Employment for 2015: 2,980,600

Source: Houston Newcomer's Guide

The current year data is the same as reported in 2023 due to the information (number of employees) not being readily available for the current year from prior utilized sources.

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
DISTRICT EMPLOYEES BY POSITION (HEADCOUNT)
LAST TEN FISCAL YEARS

POSITION:	2024	2023	2022
Administrator: superintendent, associate/assistant superintendent	24	24	25
Curriculum coordinators, supervisors, teacher facilitators	246	227	224
Directors, supervisors, assistant directors, support staff	331	326	321
Special education	458	349	301
Principals and assistant principals	379	373	364
Directors of instruction	35	35	34
Counselors, psychologists, attendance officers, testing, academic specialists	342	332	336
School media specialists	94	92	91
School nurses, LVN	95	91	91
Vocational support	6	6	5
Classroom teachers	7,274	7,228	7,034
Special education teachers	1,059	991	903
Deaf education teachers	32	35	35
School secretaries, assistant secretaries, clerks, campus TA	525	519	555
Central administration, annex secretaries, clerks	168	163	160
Maintenance secretaries	16	11	18
Food service secretaries	15	15	14
Transportation secretaries	15	11	19
Regular aides	1,038	1,060	1,054
Special and deaf education aides	1,304	1,179	987
Bus drivers	608	580	610
Mechanics	49	40	47
Custodians	813	715	681
Maintenance	176	173	177
Security	134	126	125
Distribution	27	27	28
Food Service	1,027	1,042	1,052
Community Programs	237	253	244
Total Employees	16,527	16,023	15,535

Source: District Human Resource Records

Table 14

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
24	23	21	20	20	20	20
223	220	214	182	189	175	168
321	323	314	306	294	285	215
284	255	232	252	248	245	238
366	361	356	352	341	332	330
34	34	32	33	33	31	31
336	305	289	286	273	264	314
91	92	91	91	81	88	90
91	89	90	89	85	84	96
4	4	3	4	4	5	4
7,096	6,957	6,803	6,674	6,560	6,519	6,485
910	814	768	760	729	680	685
35	29	24	26	31	24	26
588	603	566	547	526	515	516
158	160	159	168	166	167	221
18	17	18	17	17	18	16
15	15	15	15	15	15	15
19	20	18	19	18	16	16
1,076	1,070	1,006	974	965	966	939
997	915	842	868	831	771	686
662	723	752	720	728	725	823
52	53	56	51	54	56	52
758	753	700	699	674	651	640
180	183	173	168	166	168	169
120	125	113	96	96	94	90
29	31	31	32	31	28	37
1,041	1,177	1,187	1,204	1,183	1,147	1,072
235	304	317	448	582	626	528
<u>15,763</u>	<u>15,655</u>	<u>15,190</u>	<u>15,101</u>	<u>14,940</u>	<u>14,715</u>	<u>14,522</u>

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year Ended 6/30:	Enrollment (3)	Operating Expenditures (1)	Cost Per Student	Percentage Change	Government Wide Expenses
2024	118,470	\$ 1,402,978,297	\$ 11,842	1.24%	\$ 1,677,354,188
2023	118,010	1,380,306,934	11,697	5.82%	1,565,872,122
2022	117,217	1,295,677,692	11,054	1.59%	1,402,098,528
2021	115,801 (6)	1,260,071,302	10,881 (6)	12.35% (6)	1,487,393,613
2020	117,446	1,137,447,655	9,685	3.89%	1,433,416,147
2019	116,512	1,086,138,357	9,322	2.30%	1,355,709,467
2018	116,368	1,060,389,365	9,112	0.69%	956,943,371
2017	114,842	1,039,309,841	9,050	3.59%	1,250,426,739
2016	113,897	995,073,662	8,737	3.93%	1,161,127,092
2015	112,986	949,923,928	8,407	10.78%	1,053,031,786

- (1) Operating expenditures (Table 4) are total expenditures less debt service and capital outlay.
- (2) Percentage change from prior year is due to adjustments to government-wide expenses for GASB 75.
- (3) See Table 12 for student enrollment data.
- (4) See Table 14 for District staffing data.
- (5) Source: District Nutritional Service records.
- (6) Variance from prior year due to the effects of the coronavirus pandemic.

Table 15

<u>Cost Per Student</u>	<u>Percentage Change</u>	<u>Teaching Staff (4)</u>	<u>Student to Teacher Ratio</u>	<u>Percentage of Students in Free/Reduced Lunch Program (5)</u>
\$ 14,158	6.70%	8,365	14.16	58.0%
13,269	10.93%	8,254	14.30	58.0%
11,962	-6.86%	7,972	14.70	57.6%
12,844	5.24%	8,041	14.40	54.8%
12,205	4.89%	7,800	15.06	51.9%
11,636	41.50% (2)	7,595	15.34	55.4%
8,223	-24.47% (2)	7,460	15.60	55.3%
10,888	6.80%	7,320	15.69	51.5%
10,195	9.39%	7,223	15.77	50.3%
9,320	4.83%	7,196	15.70	49.0%

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
TEACHER BASE SALARIES
LAST TEN FISCAL YEARS

Table 16

Fiscal Year Ended 6/30:	District			County Average Salary (2)	Statewide Average Salary (2)
	Minimum Salary (1)	Maximum Salary (1)	Average Salary (1)		
2024	\$ 62,000	\$ 97,256	\$ 67,275	\$ 66,605	\$ 62,463
2023	60,500	94,404	65,753	65,052	60,716
2022	58,500	93,844	69,512	62,356	58,887
2021	56,000	89,986	62,198	60,675	57,641
2020	55,500	88,095	61,281	60,160	57,091
2019	54,000	85,116	59,546	57,423	54,122
2018	53,000	82,637	58,472	56,943	53,334
2017	52,025	80,230	57,286	55,888	52,525
2016	51,500	78,657	56,552	55,791	51,892
2015	50,025	76,657	54,536	54,284	50,715

(1) Source: District Human Resource records

(2) Source: Texas Education Agency website

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CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION (1)
LAST TEN FISCAL YEARS

Building	2024	2023	2022	2021
HIGH SCHOOLS (12)				
Bridgeland (2017)				
Square Footage	575,093			
Capacity	3,304	3,304	3,304	3,304
Enrollment	3,647	3,544	3,454	3,347
Cypress Creek (1977)				
Square Footage	526,563			
Capacity	3,525	3,525	3,525	3,525
Enrollment	3,239	3,366	3,269	3,322
Cy-Fair (1941)				
Square Footage	497,342			
Capacity	3,660	3,660	3,660	3,660
Enrollment	3,412	3,425	3,293	3,380
Cypress Falls (1992)				
Square Footage	559,101			
Capacity	3,276	3,276	3,276	3,276
Enrollment	2,989	2,865	2,882	2,970
Cypress Lakes (2008)				
Square Footage	499,058			
Capacity	3,219	3,219	3,219	3,219
Enrollment	3,256	3,179	3,222	3,210
Cypress Park (2016)				
Square Footage	591,682			
Capacity	3,304	3,304	3,304	3,304
Enrollment	3,051	2,960	2,905	2,804
Cypress Ranch (2008)				
Square Footage	513,657			
Capacity	3,219	3,219	3,219	3,219
Enrollment	3,498	3,627	3,549	3,522
Cypress Ridge (2002)				
Square Footage	493,348			
Capacity	3,217	3,217	3,217	3,217
Enrollment	2,891	2,921	3,038	3,163
Cypress Springs (1997)				
Square Footage	478,704			
Capacity	3,219	3,219	3,219	3,219
Enrollment	2,880	2,788	2,625	2,576
Cypress Woods (2006)				
Square Footage	490,607			
Capacity	3,219	3,219	3,219	3,219
Enrollment	3,391	3,240	3,185	3,317
Jersey Village (1972)				
Square Footage	510,751			
Capacity	3,484	3,484	3,484	3,484
Enrollment	3,365	3,364	3,336	3,423
Langham Creek (1985)				
Square Footage	527,012			
Capacity	3,293	3,293	3,293	3,293
Enrollment	2,871	2,781	2,806	2,912

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
3,304	3,304	3,304	-	-	-
2,978	2,133	1,276	-	-	-
3,525	3,525	3,525	3,525	3,525	3,525
3,136	3,209	3,357	3,346	3,469	3,377
3,660	3,660	3,660	3,660	3,660	3,660
3,316	3,391	3,526	3,630	3,665	3,656
3,276	3,276	3,276	3,276	3,276	3,276
2,975	3,223	3,499	3,653	3,726	3,667
3,219	3,219	3,219	3,219	3,219	3,219
3,110	3,341	3,523	3,669	3,704	3,599
3,304	3,304	3,304	3,304	-	-
2,712	1,927	1,216	551	-	-
3,219	3,219	3,219	3,219	3,219	3,219
3,054	3,054	3,114	3,715	3,666	3,456
3,217	3,217	3,217	3,217	3,217	3,217
3,111	3,088	3,114	3,084	3,014	3,030
3,219	3,219	3,219	3,219	3,219	3,219
2,443	2,717	3,027	3,140	3,148	2,942
3,219	3,219	3,219	3,219	3,219	3,219
3,320	3,431	3,548	3,447	3,347	3,286
3,484	3,484	3,484	3,484	3,484	3,484
3,372	3,471	3,521	3,610	3,560	3,461
3,293	3,293	3,293	3,293	3,293	3,293
2,960	3,080	3,126	3,219	3,201	3,211

Continued

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION (1)
LAST TEN FISCAL YEARS

<u>Building</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
MIDDLE SCHOOLS (20)				
Anthony (2015)				
Square Footage	244,123			
Capacity	1,559	1,559	1,559	1,559
Enrollment	1,466	1,422	1,276	1,190
Aragon (2000)				
Square Footage	216,749			
Capacity	1,539	1,539	1,539	1,539
Enrollment	1,480	1,534	1,602	1,613
Arnold (1956)				
Square Footage	206,091			
Capacity	1,464	1,464	1,464	1,464
Enrollment	1,378	1,414	1,437	1,456
Bleyl (1973)				
Square Footage	231,414			
Capacity	1,612	1,612	1,612	1,612
Enrollment	1,365	1,451	1,543	1,542
Campbell (1978)				
Square Footage	232,217			
Capacity	1,600	1,600	1,600	1,600
Enrollment	1,088	1,103	1,103	1,219
Cook (1986)				
Square Footage	202,725			
Capacity	1,590	1,590	1,590	1,590
Enrollment	1,378	1,428	1,453	1,435
Dean (1954)				
Square Footage	213,572			
Capacity	1,700	1,700	1,700	1,700
Enrollment	1,198	1,252	1,339	1,354
Goodson (2000)				
Square Footage	218,801			
Capacity	1,539	1,539	1,539	1,539
Enrollment	1,423	1,418	1,434	1,459
Hamilton (1992)				
Square Footage	191,654			
Capacity	1,560	1,560	1,560	1,560
Enrollment	1,460	1,538	1,510	1,486
Hopper (2007)				
Square Footage	226,178			
Capacity	1,539	1,539	1,539	1,539
Enrollment	872	930	1,047	1,095
Kahla (2005)				
Square Footage	218,529			
Capacity	1,539	1,539	1,539	1,539
Enrollment	1,167	1,176	1,302	1,353

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
1,559	1,559	1,559	1,559	1,559	1,559
1,728	1,566	1,471	1,421	1,332	1,224
1,539	1,539	1,539	1,539	1,539	1,539
1,555	1,584	1,603	1,630	1,506	1,548
1,464	1,464	1,464	1,464	1,464	1,464
1,532	1,459	1,406	1,356	1,553	1,545
1,612	1,612	1,612	1,612	1,612	1,612
1,623	1,546	1,535	1,505	1,515	1,503
1,600	1,600	1,600	1,600	1,600	1,600
1,296	1,321	1,271	1,302	1,263	1,341
1,590	1,590	1,590	1,590	1,590	1,590
1,569	1,531	1,584	1,504	1,609	1,581
1,700	1,700	1,700	1,700	1,527	1,527
1,381	1,651	1,653	1,610	1,527	1,480
1,539	1,539	1,539	1,539	1,539	1,539
1,449	1,388	1,366	1,384	1,258	1,265
1,560	1,560	1,560	1,560	1,560	1,560
1,512	1,491	1,396	1,402	1,582	1,641
1,539	1,539	1,539	1,539	1,539	1,539
1,331	1,346	1,352	1,334	1,404	1,369
1,539	1,539	1,539	1,539	1,539	1,539
1,344	1,363	1,348	1,358	1,445	1,450

Continued

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION (1)
LAST TEN FISCAL YEARS

Building	2024	2023	2022	2021
Labay (1984)				
Square Footage	190,510			
Capacity	1,578	1,578	1,578	1,578
Enrollment	1,110	1,199	1,235	1,311
Rowe (2020)				
Square Footage	271,966			
Capacity	1,559	1,559	1,559	1,559
Enrollment	1,396	1,310	1,239	1,173
Salyards (2012)				
Square Footage	240,868			
Capacity	1,559	1,559	1,559	1,559
Enrollment	1,404	1,496	1,489	1,601
Smith (2009)				
Square Footage	227,015			
Capacity	1,539	1,539	1,539	1,539
Enrollment	909	2,057	1,820	1,740
Spillane (2005)				
Square Footage	226,673			
Capacity	1,509	1,509	1,509	1,509
Enrollment	1,436	1,546	1,572	1,614
Sprague (2023)				
Square Footage	269,690			
Capacity	1,559	-	-	-
Enrollment	1,432	-	-	-
Thornton (1993)				
Square Footage	191,987			
Capacity	1,559	1,559	1,559	1,559
Enrollment	1,414	1,397	1,535	1,561
Truitt (1990)				
Square Footage	206,202			
Capacity	1,558	1,558	1,558	1,558
Enrollment	1,352	1,419	1,419	1,436
Watkins (1982)				
Square Footage	217,165			
Capacity	1,389	1,389	1,389	1,389
Enrollment	1,339	1,473	1,521	1,490
ELEMENTARY SCHOOLS (58)				
Adam (1972)				
Square Footage	101,641			
Capacity	1,040	1,040	1,040	1,040
Enrollment	986	818	809	816
Andre (2006)				
Square Footage	93,847			
Capacity	1,092	1,092	1,092	1,092
Enrollment	1,112	988	943	867
Ault (1994)				
Square Footage	95,190			
Capacity	1,059	1,037	1,037	1,037
Enrollment	954	959	964	966

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
1,578	1,578	1,578	1,578	1,578	1,578
1,328	1,322	1,279	1,280	1,448	1,478
-	-	-	-	-	-
-	-	-	-	-	-
1,559	1,559	1,559	1,559	1,559	1,559
1,598	1,593	1,601	1,635	1,645	1,544
1,539	1,539	1,539	1,539	1,539	1,539
1,639	1,555	1,447	1,254	1,055	959
1,509	1,509	1,509	1,509	1,509	1,509
1,593	1,540	1,592	1,647	1,383	1,393
-	-	-	-	-	-
-	-	-	-	-	-
1,559	1,559	1,559	1,559	1,559	1,559
1,930	1,845	1,653	1,513	1,487	1,391
1,558	1,558	1,558	1,558	1,558	1,558
1,489	1,305	1,366	1,417	1,370	1,412
1,389	1,389	1,389	1,389	1,389	1,389
1,439	1,383	1,370	1,360	1,374	1,305
1,040	1,040	1,040	1,040	944	944
878	889	843	850	840	867
1,092	1,092	1,092	1,092	1,092	1,092
927	936	966	1,169	1,166	1,235
1,037	1,037	1,037	1,037	1,037	1,037
1,042	1,087	1,045	1,034	1,037	1,010

Continued

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION (1)
LAST TEN FISCAL YEARS

Building	2024	2023	2022	2021
Bane (1972)				
Square Footage	106,804			
Capacity	1,005	1,005	1,005	1,005
Enrollment	887	732	759	804
Bang (1990)				
Square Footage	91,540			
Capacity	1,059	1,037	1,037	1,037
Enrollment	958	912	907	899
Birkes (2003)				
Square Footage	96,825			
Capacity	1,136	1,092	1,092	1,092
Enrollment	1,006	1,018	1,061	1,098
Black (2006)				
Square Footage	95,848			
Capacity	1,092	1,092	1,092	1,092
Enrollment	1,167	1,194	1,136	1,128
Brosnahan (2023)				
Square Footage	126,909			
Capacity	1,180	-	-	-
Enrollment	1,027	-	-	-
Copeland (1992)				
Square Footage	89,788			
Capacity	1,059	1,037	1,037	1,037
Enrollment	965	930	936	942
Danish (2005)				
Square Footage	94,980			
Capacity	1,092	1,092	1,092	1,092
Enrollment	943	880	955	943
Duryea (2004)				
Square Footage	96,585			
Capacity	1,092	1,092	1,092	1,092
Enrollment	1,089	827	811	781
Emery (2010)				
Square Footage	95,366			
Capacity	1,092	1,092	1,092	1,092
Enrollment	993	1,084	1,044	980
Emmott (1985)				
Square Footage	79,698			
Capacity	849	827	827	827
Enrollment	592	638	684	649
Farney (2000)				
Square Footage	93,500			
Capacity	1,092	1,092	1,092	1,092
Enrollment	916	928	938	915
Fiest (1989)				
Square Footage	89,973			
Capacity	1,059	1,037	1,037	1,037
Enrollment	881	862	910	879

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
1,005 865	1,005 916	1,005 935	1,005 900	1,005 887	1,005 932
1,037 952	1,037 1,021	1,037 1,054	1,037 949	1,037 977	1,037 959
1,092 1,122	1,092 1,124	1,092 1,154	1,092 1,164	1,092 1,180	1,092 1,246
1,092 1,142	1,092 1,117	1,092 1,045	1,092 1,070	1,092 1,049	1,092 1,077
- -	- -	- -	- -	- -	- -
1,037 989	1,037 979	1,037 1,011	1,037 1,013	1,037 1,063	1,037 1,056
1,092 950	1,092 969	1,092 986	1,092 1,012	1,092 1,041	1,092 1,040
1,092 857	1,092 905	1,092 949	1,092 977	1,092 981	1,092 1,021
1,092 1,096	1,092 1,122	1,092 1,060	1,092 1,029	1,092 974	1,092 913
827 809	827 852	827 875	827 859	827 864	827 852
1,092 1,000	1,092 1,009	1,092 1,079	1,092 1,090	1,092 1,078	1,092 1,123
1,037 1,004	1,037 992	1,037 1,131	1,037 1,149	1,037 1,124	1,037 1,130

Continued

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION (1)
LAST TEN FISCAL YEARS

Building	2024	2023	2022	2021
Francone (1979)				
Square Footage	94,370			
Capacity	861	861	861	861
Enrollment	730	804	814	839
Frazier (1982)				
Square Footage	85,105			
Capacity	882	838	838	838
Enrollment	659	618	597	561
Gleason (2000)				
Square Footage	91,424			
Capacity	1,092	1,092	1,092	1,092
Enrollment	908	911	908	891
Hairgrove (1991)				
Square Footage	90,830			
Capacity	1,059	1,037	1,037	1,037
Enrollment	764	769	725	710
Hamilton (1990)				
Square Footage	91,911			
Capacity	1,059	1,037	1,037	1,037
Enrollment	1,034	1,096	1,069	979
Hancock (1973)				
Square Footage	87,156			
Capacity	856	856	856	856
Enrollment	754	965	962	848
Hemmenway (2008)				
Square Footage	96,483			
Capacity	1,092	1,092	1,092	1,092
Enrollment	974	1,151	1,142	1,070
Holbrook (1968)				
Square Footage	101,151			
Capacity	976	976	976	976
Enrollment	757	936	928	844
Holmsley (1985)				
Square Footage	81,117			
Capacity	827	827	827	827
Enrollment	805	843	855	787
Hoover (2017)				
Square Footage	112,519			
Capacity	1,092	1,092	1,092	1,092
Enrollment	738	764	844	777
Horne (1979)				
Square Footage	89,711			
Capacity	997	975	975	975
Enrollment	926	891	906	899

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
861 916	861 934	861 979	861 977	861 936	861 1,068
838 634	838 693	838 702	838 721	838 745	838 773
1,092 972	1,092 925	1,092 957	1,092 1,020	1,092 998	1,092 1,004
1,037 740	1,037 727	1,037 797	1,037 726	1,037 801	1,037 835
1,037 1,005	1,037 1,068	1,037 1,083	1,037 955	1,037 982	1,037 966
856 912	856 851	856 831	856 941	856 1,000	856 959
1,092 1,093	1,092 1,035	1,092 1,061	1,092 1,066	1,092 1,059	1,092 1,026
976 977	976 961	976 1,020	976 971	976 992	976 1,106
827 843	827 857	827 846	827 884	827 870	827 884
1,092 842	1,092 880	1,092 844	- -	- -	- -
975 965	975 993	975 955	975 1,049	975 1,035	975 1,091

Continued

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION (1)
LAST TEN FISCAL YEARS

Building	2024	2023	2022	2021
Jowell (1986)				
Square Footage	79,951			
Capacity	827	827	827	827
Enrollment	575	605	620	644
Keith (2004)				
Square Footage	92,446			
Capacity	1,092	1,092	1,092	1,092
Enrollment	1,140	1,161	1,139	1,088
Kirk (2000)				
Square Footage	99,097			
Capacity	1,114	1,092	1,092	1,092
Enrollment	824	852	892	811
Lamkin (1970)				
Square Footage	112,086			
Capacity	1,029	1,029	1,029	1,029
Enrollment	903	893	900	844
Lee (2005)				
Square Footage	93,816			
Capacity	1,092	1,092	1,092	1,092
Enrollment	799	873	814	847
Lieder (1978)				
Square Footage	91,832			
Capacity	925	881	881	881
Enrollment	801	822	810	815
Lowery (1982)				
Square Footage	88,962			
Capacity	880	858	858	858
Enrollment	671	881	835	848
Matzke (1965)				
Square Footage	124,682			
Capacity	1,092	1,092	1,092	1,092
Enrollment	1,035	1,063	1,025	1,033
McFee (2007)				
Square Footage	100,838			
Capacity	1,092	1,092	1,092	1,092
Enrollment	1,068	975	1,002	1,033
McGown (2022)				
Square Footage	131,187			
Capacity	1,180	1,180	-	-
Enrollment	1,370	1,115	-	-
Metcalf (1991)				
Square Footage	90,424			
Capacity	1,059	1,037	1,037	1,037
Enrollment	890	676	668	662

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
827	827	827	827	827	827
674	740	786	879	925	965
1,092	1,092	1,092	1,092	1,092	1,092
1,030	1,000	1,016	1,218	1,134	1,091
1,092	1,092	1,092	1,092	1,092	1,092
899	898	952	975	1,022	934
1,029	1,029	1,029	1,029	1,029	1,029
853	896	922	913	922	965
1,092	1,092	1,092	1,092	1,092	1,092
914	859	884	964	986	1,011
881	881	881	881	881	881
866	874	910	1,003	984	995
858	858	858	858	858	858
903	922	941	875	882	890
1,092	1,092	1,092	1,092	818	818
1,057	1,046	1,054	998	994	984
1,092	1,092	1,092	1,092	1,092	1,092
1,097	1,102	1,150	1,127	1,117	1,113
-	-	-	-	-	-
-	-	-	-	-	-
1,037	1,037	1,037	1,037	1,037	1,037
756	810	877	943	973	995

Continued

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION (1)
LAST TEN FISCAL YEARS

Building	2024	2023	2022	2021
Millsap (1977)				
Square Footage	91,405			
Capacity	861	861	861	861
Enrollment	907	866	825	799
Moore (1980)				
Square Footage	92,176			
Capacity	996	974	974	974
Enrollment	964	995	1,004	907
Owens (1983)				
Square Footage	81,033			
Capacity	827	827	827	827
Enrollment	798	774	764	740
Pope (2014)				
Square Footage	112,970			
Capacity	1,092	1,092	1,092	1,092
Enrollment	990	1,001	1,107	1,038
Post (1960)				
Square Footage	102,893			
Capacity	1,092	1,092	1,092	1,092
Enrollment	825	868	863	805
Postma (2006)				
Square Footage	95,848			
Capacity	1,092	1,092	1,092	1,092
Enrollment	1,160	1,247	1,140	1,080
Reed (1991)				
Square Footage	91,575			
Capacity	1,039	1,017	1,017	1,017
Enrollment	836	815	837	858
Rennell (2010)				
Square Footage	110,549			
Capacity	1,092	1,092	1,092	1,092
Enrollment	1,216	1,282	1,184	1,095
Robinson (2008)				
Square Footage	93,924			
Capacity	1,092	1,092	1,092	1,092
Enrollment	877	1,283	1,264	1,169
Robison (2003)				
Square Footage	92,346			
Capacity	1,092	1,092	1,092	1,092
Enrollment	1,006	916	891	873
Sampson (2002)				
Square Footage	91,488			
Capacity	1,092	1,092	1,092	1,092
Enrollment	907	848	874	887
Sheridan (1992)				
Square Footage	90,008			
Capacity	1,059	1,037	1,037	1,037
Enrollment	947	1,280	1,314	1,258

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
861	861	861	861	861	861
872	801	823	733	745	722
974	974	974	974	974	974
909	846	834	1,115	1,073	1,069
827	827	827	827	827	827
880	865	882	947	927	971
1,092	1,092	1,092	1,092	1,092	1,092
1,026	788	779	1,137	1,051	995
1,092	1,092	1,092	1,092	1,092	1,092
909	1,131	1,146	1,100	1,117	1,127
1,092	1,092	1,092	1,092	1,092	1,092
1,042	977	862	1,110	1,094	1,136
1,017	1,017	1,017	1,017	1,017	1,017
936	995	1,053	1,100	1,123	1,106
1,092	1,092	1,092	1,092	1,092	1,092
1,118	984	818	841	603	1,174
1,092	1,092	1,092	1,092	1,092	1,092
1,209	1,182	1,140	1,143	1,160	1,101
1,092	1,092	1,092	1,092	1,092	1,092
1,008	1,061	1,106	878	865	935
1,092	1,092	1,092	1,092	1,092	1,092
978	975	972	969	1,021	1,093
1,037	1,037	1,037	1,037	1,037	1,037
1,204	1,097	1,155	1,026	1,095	1,022

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CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION (1)
LAST TEN FISCAL YEARS

<u>Building</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Swenke (2009)				
Square Footage	103,057			
Capacity	1,092	1,092	1,092	1,092
Enrollment	935	940	1,017	1,034
Tips (2003)				
Square Footage	94,047			
Capacity	1,092	1,092	1,092	1,092
Enrollment	1,028	1,028	1,007	963
Walker (2000)				
Square Footage	93,713			
Capacity	1,092	1,092	1,092	1,092
Enrollment	813	1,025	977	922
Warner (2007)				
Square Footage	92,307			
Capacity	1,092	1,092	1,092	1,092
Enrollment	1,193	1,182	1,179	1,120
Wells (2017)				
Square Footage	122,878			
Capacity	1,092	1,092	1,092	1,092
Enrollment	1,334	1,108	1,644	1,243
Willbern (1992)				
Square Footage	89,993			
Capacity	1,037	1,037	1,037	1,037
Enrollment	939	837	880	832
Wilson (1983)				
Square Footage	80,710			
Capacity	827	827	827	827
Enrollment	780	772	752	727
Woodard (2015)				
Square Footage	115,438			
Capacity	1,092	1,092	1,092	1,092
Enrollment	1,060	1,056	1,095	1,059
Yeager (1975)				
Square Footage	91,353			
Capacity	861	861	861	861
Enrollment	797	830	847	821
SPECIAL CAMPUSES (5)				
Maybelline Carpenter Center (1984)				
Square Footage	21,899 (6)			
Alternative Learning Ctr - East (1984)				
Square Footage	21,898 (6)			
Alternative Learning Ctr - West (2009)				
Square Footage	50,839 (6)			
Carlton Center (2006)				
Square Footage	37,977 (6)			
Leonard Brautigam Center (2019)				
Square Footage	90,147 (6)			
Total Square Footage (2)	16,535,110			
Total Capacity (3)	130,865	127,686	126,506	126,506
Total Enrollment (4)	118,470	118,010	117,217	115,801
Total Capacity Utilization (5)	91%	92%	93%	92%

(1) Source: District records, TEA website

(2) Square Footage comprises the total enclosed space of each campus as calculated by District architectural consultants.

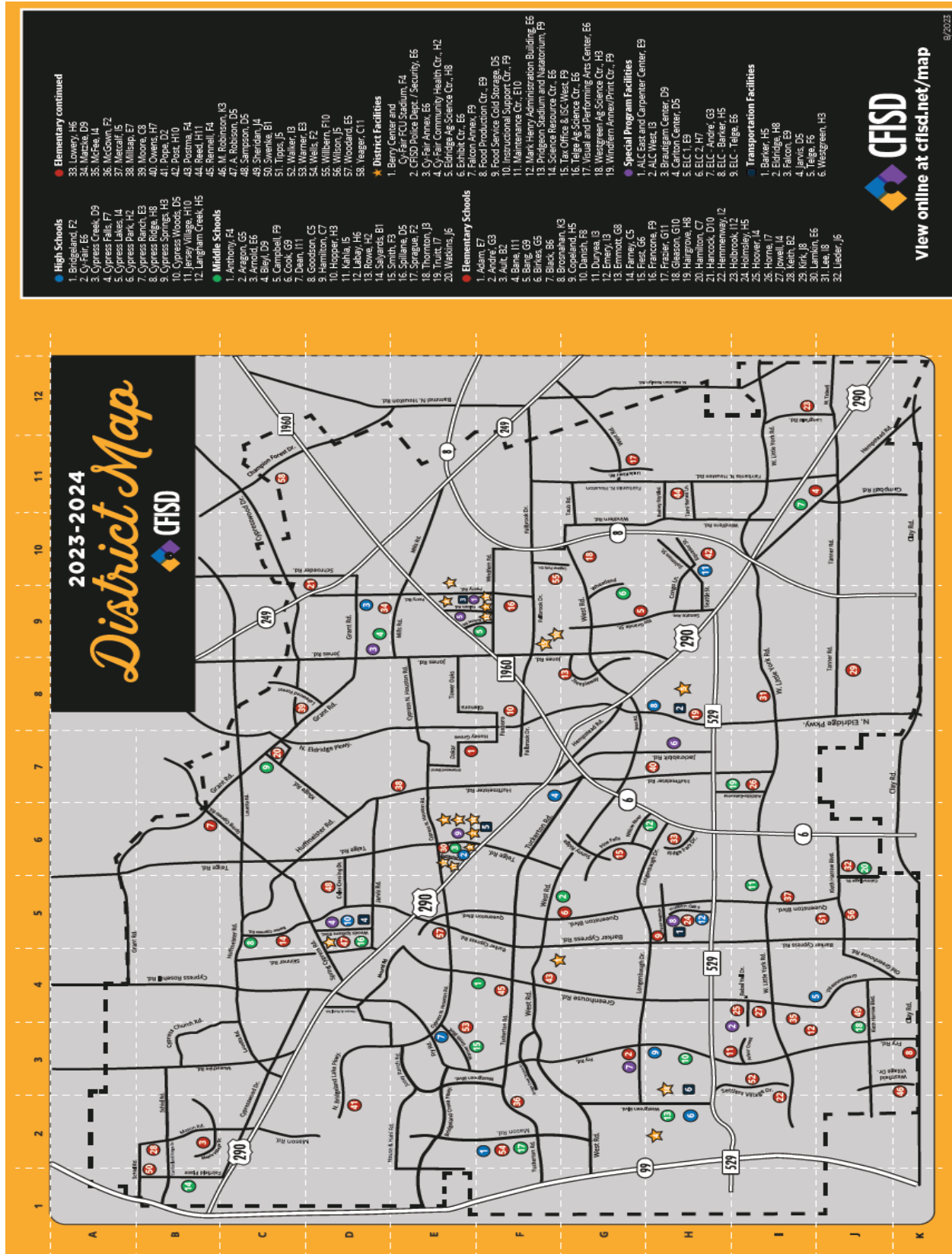
(3) Capacity is the recommended planning capacity for each campus as determined by the Planning and Research Department.

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
1,092 1,118	1,092 1,160	1,092 1,189	1,092 1,238	1,092 1,216	1,092 1,195
1,092 984	1,092 942	1,092 1,028	1,092 1,025	1,092 1,038	1,092 1,167
1,092 919	1,092 943	1,092 952	1,092 935	1,092 1,012	1,092 1,071
1,092 1,103	1,092 1,346	1,092 1,309	1,092 1,236	1,092 1,177	1,092 1,095
1,092 1,005	1,092 738	1,092 548	- -	- -	- -
1,037 897	1,037 859	1,037 884	1,037 926	1,037 921	1,037 931
827 911	827 930	827 947	827 929	827 871	827 861
1,092 1,104	1,092 1,063	1,092 1,089	1,092 987	1,092 959	- -
861 910	861 986	861 1,012	861 1,021	861 955	861 985
124,947 117,446 94%	124,947 116,512 93%	124,947 116,368 93%	119,459 114,842 96%	115,612 113,897 98%	114,520 112,986 99%

(4) Enrollment is the ending enrollment as of the end of the indicated school year.

(5) Capacity Utilization is a calculation dividing Total Enrollment by Total Capacity.

(6) Enrollment included with home campus.



ANNUAL COMPREHENSIVE FINANCIAL REPORT



**Cypress-Fairbanks
Independent School District**

Federal Single Audit Report
For the Fiscal Year Ended June 30, 2024



Cypress-Fairbanks Independent School District
Federal Single Audit Report
For the Fiscal Year Ended June 30, 2024
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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*

The Board of Trustees of
Cypress-Fairbanks Independent School District

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cypress-Fairbanks Independent School District (the District) as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 22, 2024.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Weaver and Tidwell, L.L.P.
1800 Hughes Landing Blvd, Suite 400 / The Woodlands, Texas 77380
Main: 713.800.1060

The Board of Trustees of
Cypress-Fairbanks Independent School District

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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

The Woodlands, Texas
October 22, 2024



Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

The Board of Trustees of
Cypress-Fairbanks Independent School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Cypress-Fairbanks Independent School District's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the fiscal year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control Over Compliance

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

The Board of Trustees of
Cypress-Fairbanks Independent School District

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated October 22, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

The Woodlands, Texas
October 22, 2024

Cypress-Fairbanks Independent School District
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

Exhibit K-1

(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal Assistance Listing Number	(2A) Pass-Through Entity Identifying Number	(3) Total Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed Through State Department of Education:			
ESSA Title I, Part A-Improving Basic Programs	84.010A	23610101101907	\$ 4,656,577
ESSA Title I, Part A-Improving Basic Programs	84.010A	24610101101907	<u>33,498,247</u>
Total Assistance Listing Number 84.010A			38,154,824
Special Education Cluster (IDEA):			
IDEA-B Formula	84.027A	246600011019076600	18,579,173
IDEA-B Formula	84.027A	236600011019076600	329,538
IDEA-B Discretionary (Deaf)	84.027A	236600111019076673	3,368
IDEA-B Discretionary (Deaf)	84.027A	246600111019076673	<u>342,104</u>
Total Assistance Listing Number 84.027A			19,254,183
IDEA-B Preschool	84.173A	246610011019076610	296,891
IDEA-B Preschool	84.173A	236610011019076610	9,496
IDEA-B Preschool ARP	84.173X	225360011019075360	<u>104,782</u>
Total Assistance Listing Number 84.173			411,169
Total Special Education Cluster (IDEA)			19,665,352
Perkins V: Strengthening CTE for 21st Century	84.048A	23420006101907	22,119
Perkins V: Strengthening CTE for 21st Century	84.048A	24420006101907	<u>1,494,327</u>
Total Assistance Listing Number 84.048A			1,516,446
IDEA-C Early Childhood Intervention	84.181A	243911011019073911	3,894
2023-2024 Texas Education for Homeless Children and Youth	84.196A	244600057110018	97,527
2022-2023 Texas Education for Homeless Children and Youth	84.196A	234600057110018	<u>6,408</u>
Total Assistance Listing Number 84.196A			103,935
Title III, Part A-Immigrant	84.365A	24671003101907	621,097
Title III, Part A-English Language Acquisition and Language Enhancement	84.365A	24671001101907	2,149,715
Title III, Part A-English Language Acquisition and Language Enhancement	84.365A	23671001101907	<u>40,985</u>
Total Assistance Listing Number 84.365A			2,811,797
ESSA Title II, Part A-Supporting Effective Instruction	84.367A	24694501101907	2,383,209
ESSA Title II, Part A-Supporting Effective Instruction	84.367A	23694501101907	<u>2,226,011</u>
Total Assistance Listing Number 84.367A			4,609,220
Improving Academic Achievement, Summer School LEP	84.369A	69552102	166,049
ESSA Title IV, Part A, Subpart 1	84.424A	23680101101907	487,776
ESSA Title IV, Part A, Subpart 1	84.424A	24680101101907	<u>2,291,339</u>
Total Assistance Listing Number 84.424A			2,779,115
COVID-19 - Education Stabilization Fund (ARP ESSER III)	84.425U	21528001101907	105,360,042
COVID-19 - American Rescue Plan – Homeless I - TEHCY Supplemental	84.425W	215330017110018	156,129
COVID-19 - American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth	84.425W	21533002101907	<u>180,873</u>
Total Assistance Listing Number 84.425			105,697,044
TOTAL U.S. DEPARTMENT OF EDUCATION			\$ 175,507,676

The Notes to Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Cypress-Fairbanks Independent School District
Schedule of Expenditures of Federal Awards – Continued
For the Fiscal Year Ended June 30, 2024

Exhibit K-1

(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal Assistance Listing Number	(2A) Pass-Through Entity Identifying Number	(3) Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
CCDF Cluster:			
Passed Through Neighborhood Centers Inc. - NCI Workforce Solutions:			
Pre-K Extended Day Care	93.596	2824CCMC05	\$ 126,590
Pre-K Extended Day Care	93.596	2823CCMC05	<u>16,023</u>
Total CCDF Cluster			142,613
Medicaid Cluster:			
Passed Through Texas Health and Human Services Commission:			
Medicaid Administrative Claiming Program (MAC)	93.778	HHS000537900111	<u>609,797</u>
Total Medicaid Cluster			<u>609,797</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			752,410
U.S. DEPARTMENT OF DEFENSE			
Direct Program:			
Language Grant Program - StarTalk 2020	12.900	H98230-22-1-0091	<u>52,259</u>
TOTAL U.S. DEPARTMENT OF DEFENSE			52,259
FEDERAL COMMUNICATIONS COMMISSION			
Direct Program:			
COVID-19 - Emergency Connectivity Fund (Federal Communications Commission)	32.009	ECF202101799	<u>9,146,908</u>
TOTAL FEDERAL COMMUNICATIONS COMMISSION			9,146,908
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Cluster:			
Passed through the Texas Education Agency:			
National School Breakfast Program	10.553	71402401	14,552,500
Passed through the Texas Education Agency:			
National School Lunch Program	10.555	71302401	40,373,331
Passed through Texas Department of Agriculture:			
Supply Chain Assistance	10.555	NT4XL1YGLGC5	4,904,604
Passed through Texas Department of Agriculture - Noncash Assistance (Commodities):			
National School Lunch Program	10.555	NT4XL1YGLGC5	<u>5,418,081</u>
Total Assistance Lising Number 10.555			<u>50,696,016</u>
Total Child Nutrition Cluster			65,248,516
Passed through Texas Department of Agriculture:			
Child and Adult Care Food Program	10.558	NT4XL1YGLGC5	<u>706,593</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>65,955,109</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 251,414,362</u>

The Notes to Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Cypress-Fairbanks Independent School District
 Notes to Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2024

Note 1. Summary of Significant Accounting Policies

The District accounts for all awards under federal programs in the General Fund, Debt Service Fund, and certain Special Revenue Funds in accordance with the Texas Education Agency's *Financial Accountability System Resource Guide*. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as unearned revenues until earned. Generally, unused balances are returned to the grantor at the close of specified project periods.

National School Lunch Program non-cash commodities are recorded at their estimated market value at the time of donation.

Note 2. De Minimis Cost Rate

The District has elected not to use the 10% de minimis indirect cost rate as allowed under Uniform Guidance.

Note 3. Expenditures from a Prior Fiscal Year

A portion of expenditures reported for the following federal programs were incurred in the prior fiscal year:

	<u>Amount</u>
COVID-19 - Emergency Connectivity Fund (Federal Communications Commission) - Related to General Fund	\$ 1,163,244
COVID-19 - Emergency Connectivity Fund (Federal Communications Commission) - Related to Capital Projects Fund	<u>1,983,664</u>
Total prior fiscal year's expenditures	<u>\$ 3,146,908</u>

Cypress-Fairbanks Independent School District
Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

Note 4. Reconciliation to Basic Financial Statements

The following is a reconciliation of expenditures of federal awards per Exhibit K-1 and federal revenues reported on Exhibit B-2 of the District's Annual Comprehensive Financial Report:

Total expenditures of federal awards per Exhibit K-1	\$ 251,414,362
Additional federal revenues reported in the general fund, debt service fund, and special revenue fund:	
School Health and Related Services (SHARS)	15,950,017
Child Care Relief Funding	416,008
Reserve Officers' Training Corps	579,209
Interest Subsidy on Qualified School Construction Bonds	254,604
	<hr/>
Total federal revenues reported on Exhibit B-2	\$ 268,614,200

Cypress-Fairbanks Independent School District

Schedule of Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2024

Section 1. Summary of Auditor's Results

Financial Statements

- | | |
|--|---------------|
| 1. Type of auditors' report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified that are not considered to be material weaknesses? | None reported |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|--|--|
| 4. Internal control over major programs: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified that are not considered to be material weaknesses? | None reported |
| 5. Type of auditors' report issued on compliance with major programs? | Unmodified |
| 6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a) of the Uniform Guidance? | No |
| 7. Identification of Major Programs | Title I – 84.010
Title III – 84.365
Special Education Cluster (IDEA) – 84.027 & 84.173 |
| 8. Dollar threshold used to distinguish between Type A and Type B federal programs | \$3,000,000 |
| 9. Auditee qualified as a low-risk auditee? | Yes |

Section 2. Financial Statement Findings

None reported

Section 3. Federal Award Findings and Questioned Costs

None reported

Cypress-Fairbanks Independent School District
Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2024

Prior Year Findings

None reported



October 22, 2024

To the Board of Trustees of
Cypress-Fairbanks Independent School District
11440 Matzke Road
Cypress, Texas 77429

We have audited the financial statements of Cypress-Fairbanks Independent School District (the District) as of and for the fiscal year ended June 30, 2024, and have issued our report thereon dated October 22, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated February 1, 2024, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

With respect to any nonaudit/nonattest services we perform as previously communicated to you in the engagement letter, the District acknowledges and understands that the District has the responsibility for (a) making all management decisions and performing all management functions; (b) assigning an individual with suitable skills, knowledge, and experience to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities. Such nonaudit/nonattest services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Audit Standards*.

Weaver and Tidwell, L.L.P.
1800 Hughes Landing Blvd, Suite 400 / The Woodlands, Texas 77380
Main: 713.800.1060

Significant Risks Identified

Our audit process uses a risk-based approach in which we identified potential areas of risk that could lead to a material misstatement of the financial statement. We tailored our audit procedures to specifically address the following areas of risk:

- Management override of internal controls – risk of unauthorized journal entries
- Improper revenue recognition – non-exchange transactions (Foundation School Fund)
- Misappropriation of cash through improper or unauthorized expenditures

Based on test work performed in these areas, no material misstatements were identified.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note I to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2024.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

1. Foundation School Program state aid revenue.

Management's estimate of the items noted above is based on historical experience or information provided by third parties or the Texas Education Agency. We evaluated the key factors and assumptions used to develop these estimates and determined that the estimates are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. We did not identify any known or likely uncorrected misstatements for the current or prior periods.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in a separate letter dated October 22, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District's annual reports does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have made certain inquiries of management and evaluated the form, content, and methods of preparing the other information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the other information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. Such other information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and we do not provide any assurance on them.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the Board of Trustees and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

The Woodlands, Texas
October 22, 2024

CERTIFICATE OF BOARD

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

Name of School

HARRIS

County

101-907 IV

Co.-Dist Region Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and

[X] APPROVED --- [] DISAPPROVED

(Check One)

for the year ended June 30, 2024 at a meeting of the Board of Trustees of such school district on the 11th day of November, 2024.

SIGNATURE OF BOARD SECRETARY

SIGNATURE OF BOARD PRESIDENT



INDEPENDENT SCHOOL DISTRICT

LEARN • EMPOWER • ACHIEVE • DREAM

BOARD BUDGET REVIEW

***FISCAL YEAR 2024-2025
QUARTER 1***

**11440 Matzke Road
Cypress, Texas 77429**

**CYPRESS–FAIRBANKS INDEPENDENT SCHOOL DISTRICT
BUDGET AMENDMENTS
FOR THE THREE MONTHS ENDING 9/30/24**

	GENERAL	FOOD SERVICE	SPECIAL REVENUE FUNDS	DEBT SERVICE	BOND FUNDS	ENTERPRISE FUNDS
Recommended Amendments to Estimated Revenues						
Increase (Decrease):						
Federal Revenue – Indirect Cost on Various Grant Awards	\$ 674,682					
Local/State/Federal Estimated Revenue – Grant Funds			55,963,087			
Other Resources – Debt Service				85,583,068		
Local/State/Federal Estimated Revenue – Bond Funds					4,427,945	
TOTAL REVENUE AMENDMENTS	\$ 674,682	\$ -	\$ 55,963,087	\$ 85,583,068	\$ 4,427,945	\$ -
Recommended Amendments to Appropriations						
Increase (Decrease):						
Budget Amendments:						
Allocate funds for purchase orders rolled forward from prior year	\$ 1,403,713					
Allocate funds for disaster recovery projects	1,360,000					
Roll forward E–Rate funding from prior year	113,378					
Allocate funds for software renewals previously funded with Instructional Materials Allotment	6,411,485					
Allocate funds for transportation salaries	3,500,000					
Grant/Special Revenue Funds – Appropriations			55,963,087			
Debt Service				84,946,765		
Bond Funds					470,418,109	
Function Transfers – Campuses and Departments:						
Function 11, Instruction	(389,043)					
Function 13, Curriculum & Instructional Staff Development	80,465					
Function 21, Instructional Leadership	18,841					
Function 23, School Leadership	1,435					
Function 31, Guidance, Counseling, & Evaluation Services	(15,040)					
Function 33, Health Services	36,199					
Function 36, Cocurricular/Extracurricular Activities	(4,800)					
Function 41, General Administration	271,943					
Function 51, Plant Maintenance & Operations	(10,000)					
Function 53, Data Processing Services	10,000					
TOTAL EXPENDITURE AMENDMENTS	\$ 12,788,576	\$ -	\$ 55,963,087	\$ 84,946,765	\$ 470,418,109	\$ -
NET EFFECT ON FUND BALANCE	\$ (12,113,894)	\$ -	\$ -	\$ 636,303	\$ (465,990,164)	\$ -
FUND BALANCE RECAP:						
Audited Fund Balance at June 30, 2024	\$ 560,683,990	\$ 53,177,736	\$ 12,620,687	\$ 157,594,005	\$ 466,707,571	\$ 993,330
Adopted 2024–25 Budget – revenues over (under) expenditures	(77,474,389)					1,014,246
Recommended Amendments this Budget Review	(12,113,894)			636,303	(465,990,164)	
Revised Projected Fund Balance at June 30, 2025	\$ 471,095,707	\$ 53,177,736	\$ 12,620,687	\$ 158,230,308	\$ 717,407	\$ 2,007,576
PROJECTED FUND EQUITY COMPONENTS:						
Non-Spendable	\$ 4,675,693					
Restricted		53,177,736				
Committed	6,861,658		1,025,296	158,230,308	717,407	
Assigned	112,702,705		11,595,391			
Unassigned Fund Balance	346,855,651					2,007,576
Revised Projected Fund Balance at June 30, 2025	\$ 471,095,707	\$ 53,177,736	\$ 12,620,687	\$ 158,230,308	\$ 717,407	\$ 2,007,576

**CYPRESS–FAIRBANKS INDEPENDENT SCHOOL DISTRICT
EXPLANATIONS OF BUDGET AMENDMENTS
FOR THE THREE MONTHS ENDING 9/30/24**

Recommended Amendments to Estimated Revenues:

General Fund

- Federal Revenue – Record indirect costs for grants

Special Revenue Funds

- Local/State/Federal Estimated Revenue – Increase/(decrease) due to change in allocations
(See breakdown by fund below)

Debt Service

- Other Resources – Adjust for the refunding of bonds

Bond Funds

- Local Revenue – Adjust budget for interest income

Recommended Amendments to Appropriations:

General Fund

- Multiple Functions – Allocate funds to cover purchase orders rolled forward from prior year
- Plant Maintenance and Operations – Allocate funds for disaster recovery projects rolled forward from prior year
- Data Processing – Roll forward E-Rate funding from prior year for current year projects
- Multiple Functions – Allocate funds to cover software previously funded with Instructional Materials Allotment
- Transportation – Allocate funds for mid-year pay increase for identified transportation employees
- Function Transfers:
 1. Reallocate funds for revenue generating administrative projects
 2. Reallocate funds for pre-kindergarten staff development

Special Revenue Funds

- Increase/(decrease) in estimated revenues and appropriations required to facilitate grant awards are as follows:

1. Fund 211 – Title I, Part A – Improving Basic Programs	\$ 5,349,621
2. Fund 224 – IDEA – Part B, Formula	27,793,001
3. Fund 225 – IDEA – Part B, Preschool	446,356
4. Fund 244 – Career and Technical – Basic Grant	1,238,042
5. Fund 255 – Title II, Part A – Supporting Effective Instruction	2,710,387
6. Fund 263 – ESSA, Title III, Part A, English Language Acquisition & Enhancement	661,819
7. Fund 272 – Medicaid Administrative Claiming Program (MAC)	402,342
8. Fund 278 – ARP ESSER Homeless Children and Youth	15,339
9. Fund 280 – ARP Homeless II	101,029
10. Fund 282 – ARP ESSER III	20,220
11. Fund 289 – Federally Funded Special Revenue	674,676
12. Fund 315 – IDEA B, Discretionary Deaf SSA	263,688
13. Fund 340 – IDEA C Early Intervention Deaf SSA	3,461
14. Fund 397 – Advanced Placement Incentives	17,207
15. Fund 410 – Instructional Materials Allotment	12,950,000
16. Fund 429 – State Funded Special Revenue	3,219,165
17. Fund 499 – Locally Funded Special Revenue	96,734
Total Grant/Special Revenue Funds Revenues and Appropriations	\$ 55,963,087

Debt Service

- Other Uses – Adjust for the refunding of bonds

Bond Funds

- Establish budget for construction, renovations and equipment purchases

CYPRESS–FAIRBANKS INDEPENDENT SCHOOL DISTRICT
BUDGET AMENDMENTS
REVENUES/OTHER RESOURCES/OTHER USES BY MAJOR OBJECT & EXPENDITURES BY FUNCTION
FOR THE THREE MONTHS ENDING 9/30/24

	GENERAL	FOOD SERVICE	SPECIAL REVENUE FUNDS	DEBT SERVICE	BOND FUNDS	ENTERPRISE FUNDS
Recommended Amendments to Estimated Revenues/ Other Resources – Increase (Decrease):						
BY MAJOR OBJECT:	Major Object No.					
Local and Intermediate Sources	5700	\$	\$	\$ 96,734	\$	\$ 4,427,945
State Program Revenues	5800			16,186,372		
Federal Program Revenues	5900	674,682		39,679,981		
Other Resources	7000				85,583,068	
TOTAL REVENUE AMENDMENTS – By Major Object	\$ 674,682	\$	–	\$ 55,963,087	\$ 85,583,068	\$ 4,427,945
Recommended Amendments to Appropriations/ Other Uses – Increase (Decrease):						
BY FUNCTION:	Function No.					
Instruction	11	\$ 6,331,778	\$	\$ 33,043,008	\$	\$ 30,498,584
Instructional Resources & Media Services	12			72,462		
Curriculum & Instructional Staff Development	13	80,465		4,885,396		
Instructional Leadership	21	20,056		12,288,242		
School Leadership	23	1,435		13,438		
Guidance, Counseling, & Evaluation Services	31	(15,040)		1,727,244		
Social Work Services	32			78,616		
Health Services	33	36,199		512,342		
Student Transportation	34	3,500,000				2,367,465
Cocurricular/Extracurricular Activities	36	84,704				
General Administration	41	275,943				79,143
Plant Maintenance & Operations	51	1,370,251				1,775,055
Security & Monitoring Services	52			46,290		1,581,158
Data Processing Services	53	571,324				24,020,517
Community Services	61	276,029		92,486		
Facilities Repair and Maintenance	81	255,432		3,203,563		410,096,187
Other Uses	00				84,946,765	
TOTAL EXPENDITURE AMENDMENTS– By Function	\$ 12,788,576	\$	–	\$ 55,963,087	\$ 84,946,765	\$ 470,418,109
NET EFFECT ON FUND BALANCE	\$ (12,113,894)	\$	–	\$	636,303	\$ (465,990,164)

GENERAL FUND (199)

Data Control Codes	Original Adopted Budget	Amendments/Transfers					Final Budget
		QTR 1	QTR 2	QTR 3	QTR 4	TOTAL	
LOCAL AND INTERMEDIATE REVENUES:							
5710	Real and Personal Property Taxes	462,402,404					462,402,404
5720	Services Rendered To Other School Districts						-
5730	Tuition and Fees	6,126,651					6,126,651
5740	Other Revenues from Local Sources	26,452,349					26,452,349
5750	Revenues from Co-Curricular Services	2,921,000					2,921,000
5760	Other Local Sources						-
5770	Revenues from Intermediate Sources						-
5700	Total Local and Intermediate Revenues	497,902,404	-	-	-	-	497,902,404
STATE PROGRAM REVENUES:							
5810	Per Capita/Foundation Revenues	501,747,194					501,747,194
5820	State Program Revenues from TEA						-
5830	State Program Revenues from Others	70,154,158					70,154,158
5840	Shared Services Arrangements						-
5800	Total State Program Revenues	571,901,352	-	-	-	-	571,901,352
FEDERAL PROGRAM REVENUES:							
5920	Federal Revenues Distributed by TEA		674,682			674,682	674,682
5930	Federal Revenues Distributed by Others	16,000,000					16,000,000
5940	Federal Revenues Distributed Direct by Federal	500,000					500,000
5950	Shared Services Arrangements						-
5900	Total Federal Program Revenues	16,500,000	674,682	-	-	-	17,174,682
5000	Total Revenues	1,086,303,756	674,682	-	-	-	1,086,978,438
OTHER RESOURCES:							
7911	Sale of Bonds						-
7912	Sale of Real and Personal Property	500,000					500,000
7913	Proceeds from Capital Leases						-
7915	Operating Transfers In						-
7916	Premium Issuance of Bonds						-
7949	Other Resources						-
7000	Total Other Resources	500,000	-	-	-	-	500,000
TOTAL REVENUES AND OTHER RESOURCES		1,086,803,756	674,682	-	-	-	1,087,478,438
EXPENDITURES:							
11	Instruction	764,214,912	6,331,778			6,331,778	770,546,690
12	Instructional Resources and Media Services	5,338,804					5,338,804
13	Curriculum Development and Instructional Staff	11,264,959	80,465			80,465	11,345,424
21	Instructional Leadership	9,059,411	20,056			20,056	9,079,467
23	School Leadership	64,262,743	1,435			1,435	64,264,178
31	Guidance, Counseling and Evaluation Services	48,445,444	(15,040)			(15,040)	48,430,404
32	Social Work Services	742,012					742,012
33	Health Services	13,557,683	36,199			36,199	13,593,882
34	Student (Pupil) Transportation	48,221,482	3,500,000			3,500,000	51,721,482
35	Food Services						-
36	Cocurricular/Extracurricular Activities	24,255,093	84,704			84,704	24,339,797
41	General Administration	19,053,493	275,943			275,943	19,329,436
51	Plant Maintenance and Operations	92,695,713	1,370,251			1,370,251	94,065,964
52	Security and Monitoring Services	14,376,621					14,376,621
53	Data Processing Services	25,472,139	571,324			571,324	26,043,463
61	Community Services	11,051,055	276,029			276,029	11,327,084
71	Debt Service	2,627,821					2,627,821
81	Facilities Acquisition and Construction	487,500	255,432			255,432	742,932
93	Payments to Fiscal Agent	1,833,260					1,833,260
95	Payments to Juvenile Justice Alternative Pgms	55,000					55,000
99	Intergovernmental	7,263,000					7,263,000
00	Other Uses						-
6000	Total Expenditures	1,164,278,145	12,788,576	-	-	-	1,177,066,721
OTHER USES:							
8911	Transfers Out						-
8949	Other Uses						-
8000	Total Other Uses	-	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES		1,164,278,145	12,788,576	-	-	-	1,177,066,721
NET EFFECT ON FUND BALANCE		(77,474,389)	(12,113,894)	-	-	-	(89,588,283)

INSTRUCTIONAL MATERIALS ALLOTMENT

Data Control Codes	Original Adopted Budget	Amendments/Transfers				TOTAL	Final Budget
		QTR 1	QTR 2	QTR 3	QTR 4		
LOCAL AND INTERMEDIATE REVENUES:							
5710	Real and Personal Property Taxes					-	-
5720	Services Rendered To Other School Districts					-	-
5730	Tuition and Fees					-	-
5740	Other Revenues from Local Sources					-	-
5750	Revenues from Co-Curricular Services					-	-
5760	Other Local Sources					-	-
5770	Revenues from Intermediate Sources					-	-
5700	Total Local and Intermediate Revenues	-	-	-	-	-	-
STATE PROGRAM REVENUES:							
5810	Per Capita/Foundation Revenues					-	-
5820	State Program Revenues from TEA	12,950,000				12,950,000	12,950,000
5830	State Program Revenues from Others					-	-
5840	Shared Services Arrangements					-	-
5800	Total State Program Revenues	-	12,950,000	-	-	-	12,950,000
FEDERAL PROGRAM REVENUES:							
5920	Federal Revenues Distributed by TEA					-	-
5930	Federal Revenues Distributed by Others					-	-
5940	Federal Revenues Distributed Direct by Federal					-	-
5950	Shared Services Arrangements					-	-
5900	Total Federal Program Revenues	-	-	-	-	-	-
5000	Total Revenues	-	12,950,000	-	-	-	12,950,000
OTHER RESOURCES:							
7911	Sale of Bonds					-	-
7912	Sale of Real and Personal Property					-	-
7913	Proceeds from Capital Leases					-	-
7915	Operating Transfers In					-	-
7916	Premium Issuance of Bonds					-	-
7949	Other Resources					-	-
7000	Total Other Resources	-	-	-	-	-	-
TOTAL REVENUES AND OTHER RESOURCES							
		-	12,950,000	-	-	-	12,950,000
EXPENDITURES:							
11	Instruction	12,950,000				12,950,000	12,950,000
12	Instructional Resources and Media Services					-	-
13	Curriculum Development and Instructional Staff					-	-
21	Instructional Leadership					-	-
23	School Leadership					-	-
31	Guidance, Counseling and Evaluation Services					-	-
32	Social Work Services					-	-
33	Health Services					-	-
34	Student (Pupil) Transportation					-	-
35	Food Services					-	-
36	Cocurricular/Extracurricular Activities					-	-
41	General Administration					-	-
51	Plant Maintenance and Operations					-	-
52	Security and Monitoring Services					-	-
53	Data Processing Services					-	-
61	Community Services					-	-
71	Debt Service					-	-
81	Facilities Acquisition and Construction					-	-
93	Payments to Fiscal Agent					-	-
95	Payments to Juvenile Justice Alternative Pgms					-	-
99	Intergovernmental					-	-
00	Other Uses					-	-
6000	Total Expenditures	-	12,950,000	-	-	-	12,950,000
OTHER USES:							
8911	Transfers Out					-	-
8949	Other Uses					-	-
8000	Total Other Uses	-	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES							
		-	12,950,000	-	-	-	12,950,000
NET EFFECT ON FUND BALANCE							
		-	-	-	-	-	-

FOOD SERVICE FUND (240)

Data Control Codes	Original Adopted Budget	Amendments/Transfers					Final Budget
		QTR 1	QTR 2	QTR 3	QTR 4	TOTAL	
LOCAL AND INTERMEDIATE REVENUES:							
5710	Real and Personal Property Taxes					-	-
5720	Services Rendered To Other School Districts					-	-
5730	Tuition and Fees					-	-
5740	Other Revenues from Local Sources	869,600				-	869,600
5750	Revenues from Co-Curricular Services	13,549,366				-	13,549,366
5760	Other Local Sources					-	-
5770	Revenues from Intermediate Sources					-	-
5700	Total Local and Intermediate Revenues	14,418,966	-	-	-	-	14,418,966
STATE PROGRAM REVENUES:							
5810	Per Capita/Foundation Revenues					-	-
5820	State Program Revenues from TEA	332,696				-	332,696
5830	State Program Revenues from Others					-	-
5840	Shared Services Arrangements					-	-
5800	Total State Program Revenues	332,696	-	-	-	-	332,696
FEDERAL PROGRAM REVENUES:							
5920	Federal Revenues Distributed by TEA	58,022,612				-	58,022,612
5930	Federal Revenues Distributed by Others	890,400				-	890,400
5940	Federal Revenues Distributed Direct by Federal					-	-
5950	Shared Services Arrangements					-	-
5900	Total Federal Program Revenues	58,913,012	-	-	-	-	58,913,012
5000	Total Revenues	73,664,674	-	-	-	-	73,664,674
OTHER RESOURCES:							
7911	Sale of Bonds					-	-
7912	Sale of Real and Personal Property					-	-
7913	Proceeds from Capital Leases					-	-
7915	Operating Transfers In					-	-
7916	Premium Issuance of Bonds					-	-
7949	Other Resources					-	-
7000	Total Other Resources	-	-	-	-	-	-
TOTAL REVENUES AND OTHER RESOURCES		73,664,674	-	-	-	-	73,664,674
EXPENDITURES:							
11	Instruction					-	-
12	Instructional Resources and Media Services					-	-
13	Curriculum Development and Instructional Staff					-	-
21	Instructional Leadership					-	-
23	School Leadership					-	-
31	Guidance, Counseling and Evaluation Services					-	-
32	Social Work Services					-	-
33	Health Services					-	-
34	Student (Pupil) Transportation					-	-
35	Food Services	72,354,589				-	72,354,589
36	Cocurricular/Extracurricular Activities					-	-
41	General Administration					-	-
51	Plant Maintenance and Operations	1,310,085				-	1,310,085
52	Security and Monitoring Services					-	-
53	Data Processing Services					-	-
61	Community Services					-	-
71	Debt Service					-	-
81	Facilities Acquisition and Construction					-	-
93	Payments to Fiscal Agent					-	-
95	Payments to Juvenile Justice Alternative Pgms					-	-
99	Intergovernmental					-	-
00	Other Uses					-	-
6000	Total Expenditures	73,664,674	-	-	-	-	73,664,674
OTHER USES:							
8911	Transfers Out					-	-
8949	Other Uses					-	-
8000	Total Other Uses	-	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES		73,664,674	-	-	-	-	73,664,674
NET EFFECT ON FUND BALANCE		-	-	-	-	-	-

SPECIAL REVENUE FUND

Data Control Codes	Original Adopted Budget	Amendments/Transfers					Final Budget
		QTR 1	QTR 2	QTR 3	QTR 4	TOTAL	
LOCAL AND INTERMEDIATE REVENUES:							
5710	Real and Personal Property Taxes					-	-
5720	Services Rendered To Other School Districts					-	-
5730	Tuition and Fees					-	-
5740	Other Revenues from Local Sources	96,734				96,734	96,734
5750	Revenues from Co-Curricular Services					-	-
5760	Other Local Sources					-	-
5770	Revenues from Intermediate Sources					-	-
5700	Total Local and Intermediate Revenues	-	96,734	-	-	-	96,734
STATE PROGRAM REVENUES:							
5810	Per Capita/Foundation Revenues					-	-
5820	State Program Revenues from TEA	3,236,372				3,236,372	3,236,372
5830	State Program Revenues from Others					-	-
5840	Shared Services Arrangements					-	-
5800	Total State Program Revenues	-	3,236,372	-	-	-	3,236,372
FEDERAL PROGRAM REVENUES:							
5920	Federal Revenues Distributed by TEA	39,277,639				39,277,639	39,277,639
5930	Federal Revenues Distributed by Others	402,342				402,342	402,342
5940	Federal Revenues Distributed Direct by Federal					-	-
5950	Shared Services Arrangements					-	-
5900	Total Federal Program Revenues	-	39,679,981	-	-	-	39,679,981
5000	Total Revenues	-	43,013,087	-	-	-	43,013,087
OTHER RESOURCES:							
7911	Sale of Bonds					-	-
7912	Sale of Real and Personal Property					-	-
7913	Proceeds from Capital Leases					-	-
7915	Operating Transfers In					-	-
7916	Premium Issuance of Bonds					-	-
7949	Other Resources					-	-
7000	Total Other Resources	-	-	-	-	-	-
TOTAL REVENUES AND OTHER RESOURCES							
		-	43,013,087	-	-	-	43,013,087
EXPENDITURES:							
11	Instruction	20,093,008				20,093,008	20,093,008
12	Instructional Resources and Media Services	72,462				72,462	72,462
13	Curriculum Development and Instructional Staff	4,885,396				4,885,396	4,885,396
21	Instructional Leadership	12,288,242				12,288,242	12,288,242
23	School Leadership	13,438				13,438	13,438
31	Guidance, Counseling and Evaluation Services	1,727,244				1,727,244	1,727,244
32	Social Work Services	78,616				78,616	78,616
33	Health Services	512,342				512,342	512,342
34	Student (Pupil) Transportation					-	-
35	Food Services					-	-
36	Cocurricular/Extracurricular Activities					-	-
41	General Administration					-	-
51	Plant Maintenance and Operations					-	-
52	Security and Monitoring Services	46,290				46,290	46,290
53	Data Processing Services					-	-
61	Community Services	92,486				92,486	92,486
71	Debt Service					-	-
81	Facilities Acquisition and Construction	3,203,563				3,203,563	3,203,563
93	Payments to Fiscal Agent					-	-
95	Payments to Juvenile Justice Alternative Pgms					-	-
99	Intergovernmental					-	-
00	Other Uses					-	-
6000	Total Expenditures	-	43,013,087	-	-	-	43,013,087
OTHER USES:							
8911	Transfers Out					-	-
8949	Other Uses					-	-
8000	Total Other Uses	-	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES							
		-	43,013,087	-	-	-	43,013,087
NET EFFECT ON FUND BALANCE							
		-	-	-	-	-	-

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
 BUDGET AS AMENDED
 FISCAL YEAR ENDED JUNE 30, 2025

DEBT SERVICE FUND (599)

Data Control Codes	Original Adopted Budget	Amendments/Transfers					Final Budget
		QTR 1	QTR 2	QTR 3	QTR 4	TOTAL	
LOCAL AND INTERMEDIATE REVENUES:							
5710	Real and Personal Property Taxes	265,924,661					265,924,661
5720	Services Rendered To Other School Districts						-
5730	Tuition and Fees						-
5740	Other Revenues from Local Sources	3,500,000					3,500,000
5750	Revenues from Co-Curricular Services						-
5760	Other Local Sources						-
5770	Revenues from Intermediate Sources						-
5700	Total Local and Intermediate Revenues	269,424,661	-	-	-	-	269,424,661
STATE PROGRAM REVENUES:							
5810	Per Capita/Foundation Revenues						-
5820	State Program Revenues from TEA	34,479,811					34,479,811
5830	State Program Revenues from Others						-
5840	Shared Services Arrangements						-
5800	Total State Program Revenues	34,479,811	-	-	-	-	34,479,811
FEDERAL PROGRAM REVENUES:							
5920	Federal Revenues Distributed by TEA						-
5930	Federal Revenues Distributed by Others						-
5940	Federal Revenues Distributed Direct by Federal	168,864					168,864
5950	Shared Services Arrangements						-
5900	Total Federal Program Revenues	168,864	-	-	-	-	168,864
5000	Total Revenues	304,073,336	-	-	-	-	304,073,336
OTHER RESOURCES:							
7911	Sale of Bonds						-
7912	Sale of Real and Personal Property						-
7913	Proceeds from Capital Leases						-
7915	Operating Transfers In						-
7916	Premium Issuance of Bonds	8,318,068				8,318,068	8,318,068
7949	Other Resources	77,265,000				77,265,000	77,265,000
7000	Total Other Resources	-	85,583,068	-	-	-	85,583,068
TOTAL REVENUES AND OTHER RESOURCES		304,073,336	85,583,068	-	-	-	389,656,404
EXPENDITURES:							
11	Instruction						-
12	Instructional Resources and Media Services						-
13	Curriculum Development and Instructional Staff						-
21	Instructional Leadership						-
23	School Leadership						-
31	Guidance, Counseling and Evaluation Services						-
32	Social Work Services						-
33	Health Services						-
34	Student (Pupil) Transportation						-
35	Food Services						-
36	Cocurricular/Extracurricular Activities						-
41	General Administration						-
51	Plant Maintenance and Operations						-
52	Security and Monitoring Services						-
53	Data Processing Services						-
61	Community Services						-
71	Debt Service	304,073,336					304,073,336
81	Facilities Acquisition and Construction						-
93	Payments to Fiscal Agent						-
95	Payments to Juvenile Justice Alternative Pgms						-
99	Intergovernmental						-
00	Other Uses		84,946,765			84,946,765	84,946,765
6000	Total Expenditures	304,073,336	84,946,765	-	-	-	389,020,101
OTHER USES:							
8911	Transfers Out						-
8949	Other Uses						-
8000	Total Other Uses	-	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES		304,073,336	84,946,765	-	-	-	389,020,101
NET EFFECT ON FUND BALANCE		-	636,303	-	-	-	636,303

CAPITAL PROJECTS FUND

Data Control Codes	Original Adopted Budget	Amendments/Transfers				TOTAL	Final Budget
		QTR 1	QTR 2	QTR 3	QTR 4		
LOCAL AND INTERMEDIATE REVENUES:							
5710	Real and Personal Property Taxes					-	-
5720	Services Rendered To Other School Districts					-	-
5730	Tuition and Fees					-	-
5740	Other Revenues from Local Sources	4,427,945				4,427,945	4,427,945
5750	Revenues from Co-Curricular Services					-	-
5760	Other Local Sources					-	-
5770	Revenues from Intermediate Sources					-	-
5700	Total Local and Intermediate Revenues	-	4,427,945	-	-	-	4,427,945
STATE PROGRAM REVENUES:							
5810	Per Capita/Foundation Revenues					-	-
5820	State Program Revenues from TEA					-	-
5830	State Program Revenues from Others					-	-
5840	Shared Services Arrangements					-	-
5800	Total State Program Revenues	-	-	-	-	-	-
FEDERAL PROGRAM REVENUES:							
5920	Federal Revenues Distributed by TEA					-	-
5930	Federal Revenues Distributed by Others					-	-
5940	Federal Revenues Distributed Direct by Federal					-	-
5950	Shared Services Arrangements					-	-
5900	Total Federal Program Revenues	-	-	-	-	-	-
5000	Total Revenues	-	4,427,945	-	-	-	4,427,945
OTHER RESOURCES:							
7911	Sale of Bonds					-	-
7912	Sale of Real and Personal Property					-	-
7913	Proceeds from Capital Leases					-	-
7915	Operating Transfers In					-	-
7916	Premium Issuance of Bonds					-	-
7949	Other Resources					-	-
7000	Total Other Resources	-	-	-	-	-	-
TOTAL REVENUES AND OTHER RESOURCES		-	4,427,945	-	-	-	4,427,945
EXPENDITURES:							
11	Instruction	30,498,584				30,498,584	30,498,584
12	Instructional Resources and Media Services					-	-
13	Curriculum Development and Instructional Staff					-	-
21	Instructional Leadership					-	-
23	School Leadership					-	-
31	Guidance, Counseling and Evaluation Services					-	-
32	Social Work Services					-	-
33	Health Services					-	-
34	Student (Pupil) Transportation	2,367,465				2,367,465	2,367,465
35	Food Services					-	-
36	Cocurricular/Extracurricular Activities					-	-
41	General Administration	79,143				79,143	79,143
51	Plant Maintenance and Operations	1,775,055				1,775,055	1,775,055
52	Security and Monitoring Services	1,581,158				1,581,158	1,581,158
53	Data Processing Services	24,020,517				24,020,517	24,020,517
61	Community Services					-	-
71	Debt Service					-	-
81	Facilities Acquisition and Construction	410,096,187				410,096,187	410,096,187
93	Payments to Fiscal Agent					-	-
95	Payments to Juvenile Justice Alternative Pgms					-	-
99	Intergovernmental					-	-
00	Other Uses					-	-
6000	Total Expenditures	-	470,418,109	-	-	-	470,418,109
OTHER USES:							
8911	Transfers Out					-	-
8949	Other Uses					-	-
8000	Total Other Uses	-	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES		-	470,418,109	-	-	-	470,418,109
NET EFFECT ON FUND BALANCE		-	(465,990,164)	-	-	-	(465,990,164)

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
 BUDGET AS AMENDED
 FISCAL YEAR ENDED JUNE 30, 2025

ENTERPRISE FUND

Data Control Codes	Original Adopted Budget	Amendments/Transfers				TOTAL	Final Budget
		QTR 1	QTR 2	QTR 3	QTR 4		
LOCAL AND INTERMEDIATE REVENUES:							
5710	Real and Personal Property Taxes					-	-
5720	Services Rendered To Other School Districts					-	-
5730	Tuition and Fees	7,206,225				-	7,206,225
5740	Other Revenues from Local Sources					-	-
5750	Revenues from Co-Curricular Services					-	-
5760	Other Local Sources					-	-
5770	Revenues from Intermediate Sources					-	-
5700	Total Local and Intermediate Revenues	7,206,225	-	-	-	-	7,206,225
STATE PROGRAM REVENUES:							
5810	Per Capita/Foundation Revenues					-	-
5820	State Program Revenues from TEA					-	-
5830	State Program Revenues from Others					-	-
5840	Shared Services Arrangements					-	-
5800	Total State Program Revenues	-	-	-	-	-	-
FEDERAL PROGRAM REVENUES:							
5920	Federal Revenues Distributed by TEA					-	-
5930	Federal Revenues Distributed by Others					-	-
5940	Federal Revenues Distributed Direct by Federal					-	-
5950	Shared Services Arrangements					-	-
5900	Total Federal Program Revenues	-	-	-	-	-	-
5000	Total Revenues	7,206,225	-	-	-	-	7,206,225
OTHER RESOURCES:							
7911	Sale of Bonds					-	-
7912	Sale of Real and Personal Property					-	-
7913	Proceeds from Capital Leases					-	-
7915	Operating Transfers In					-	-
7916	Premium Issuance of Bonds					-	-
7949	Other Resources					-	-
7000	Total Other Resources	-	-	-	-	-	-
TOTAL REVENUES AND OTHER RESOURCES		7,206,225	-	-	-	-	7,206,225
EXPENDITURES:							
11	Instruction					-	-
12	Instructional Resources and Media Services					-	-
13	Curriculum Development and Instructional Staff					-	-
21	Instructional Leadership					-	-
23	School Leadership					-	-
31	Guidance, Counseling and Evaluation Services					-	-
32	Social Work Services					-	-
33	Health Services					-	-
34	Student (Pupil) Transportation					-	-
35	Food Services					-	-
36	Cocurricular/Extracurricular Activities					-	-
41	General Administration					-	-
51	Plant Maintenance and Operations					-	-
52	Security and Monitoring Services					-	-
53	Data Processing Services					-	-
61	Community Services	6,191,979				-	6,191,979
71	Debt Service					-	-
81	Facilities Acquisition and Construction					-	-
93	Payments to Fiscal Agent					-	-
95	Payments to Juvenile Justice Alternative Pgms					-	-
99	Intergovernmental					-	-
00	Other Uses					-	-
6000	Total Expenditures	6,191,979	-	-	-	-	6,191,979
OTHER USES:							
8911	Transfers Out					-	-
8949	Other Uses					-	-
8000	Total Other Uses	-	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES		6,191,979	-	-	-	-	6,191,979
NET EFFECT ON FUND BALANCE		1,014,246	-	-	-	-	1,014,246

To the extent permitted by state and federal law, schools will maintain separate restrooms, locker rooms and other similar facilities designated for and used only by persons based on the person's biological sex. Individuals are required to use the facility that corresponds to their biological sex.

In accordance with law, a person's biological sex is identified on the person's official birth certificate provided the statement was:

1. Entered at or near the time of the person's birth; or
2. Modified only to the extent necessary to correct any type of scrivener or clerical error in the person's biological sex.

[See Birth Certificate Statement in FM(LEGAL)]

For the purposes of this policy, "restroom or locker room" means a location where a person may reasonably be in a state of undress, including a shower room.

This policy does not prohibit the district from providing reasonable accommodations upon request. Reasonable accommodations may be made for any person seeking privacy (i.e., single user restroom). Any information related to accommodations should be determined on an individualized basis and handled in such a way as to protect the individual's privacy.