

Agenda of Regular Board Meeting

The Board of Trustees

Splendorita ISD

A Regular Board Meeting of the Board of Trustees of Splendorita ISD will be held October 20, 2025, beginning at 6:00 PM in the Administration Building Boardroom, 23419 FM 2090, Splendorita, Texas 77372.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

I. Call to Order

II. Audience

III. Closed Session from 6:00 to 7:00 PM

A. Safety - Section 551.076

B. Personnel - Section 551.074

1. Resignation(s)/Retirement(s)/New Hire(s)

C. Real Estate - Section 551.072

1. Deliberation Regarding the Purchase, Exchange, Lease or Value of Real Property

D. Consultation with Attorney - Section 551.071

IV. Reconvene from Closed Session 7:00 PM

V. Board Protocol, Invocation, Pledge & Good Things

A. Invocation

B. U.S. & State of Texas Pledge of Allegiance -Peach Creek Elementary

C. Good Things

VI. Strategic Direction Review

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VII. Board Recognitions - R. B. Tullis Award

VIII. Campus Spotlight - Peach Creek Elementary

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IX. 2022 Bond Updates

A. Program Manager Update - LAN

13

X. Superintendent's Report

A. Month-At-A-Glance

B. Receive Enrollment Report

C. Balanced Scorecard Board Presentation

1. Multilingual Update

23

XI. Informational Items

A. Announcement of Board Members Continuing Education Hours	
B. Purchasing Cooperative Memberships and Fees.	24
C. Annual Property Value Study Appeals Report.	27
XII. Administrative Presentations	
A. Presentation of the BRIDGE Mentoring Program	45
B. Education Foundation Grant Donation Presentation.	
XIII. Consent Agenda	
A. Determine and Approve Any Consent Agenda Items	
B. Approve Board Meeting Minutes	
1. Minutes	
a. Regular Board Meeting Minutes - September 15, 2025.	47
b. Board Workshop Minutes - September 29, 2025.	53
C. Approve Financials, Tax Report, Investment Report, and Accounts Payable	55
D. Approve the Announcement of Board Credit Hours Presented.	
E. Approve Authorized Representatives for TexPool.	100
F. Approve the Assistance League of Montgomery County Donation to the Splendor High School CTE Program.	101
G. Approve Education Foundation Grant Donations totaling \$50,175.46.	102
H. Approve Library Acquisitions Lists.	
I. Approve the Purchase of LCD Concepts for New Greenleaf Elementary Campus.	103
J. Approve the Purchase of NWEA Assessment Services.	105
K. Approve Purchase One-Year Digital Resources for Grades 5–8, Biology, Chemistry, Integrated Physics and Chemistry (IPC), and Physics.	106
L. Approve Revision to Local Policy FM (Student Activities).	107
M. Authorize the Superintendent or Designee to Negotiate and Execute a Contract (s) for Architectural Services for the Outline Bond 2025 Project.	108
N. Authorize the Superintendent or Designee to Negotiate and Execute a Contract for Design Services as Part of the 2025 Bond Support Services Project.	109
O. Authorize the Superintendent or Designee to Negotiate and Execute a Contract for Civil Design Services as Part of the 2025 Bond Support Services Project.	116
P. Authorize the Superintendent or Designee to Execute a Contract for the New Greenleaf Elementary School Playground Equipment.	132
XIV. Action and/or Discussion Items	
A. Discuss and Possibly Appoint a Director to the Montgomery Central Appraisal District's Board of Directors.	

B. Consider, discuss and potentially approve the purchase of approximately seven (7) acres of real property near the intersection of Cox Street and the Union Pacific Railroad for a district facility and delegate authority to the Superintendent to negotiate, finalize, and execute all documents related thereto

C. Discuss and Consider Approval of the 2024-2025 Annual Financial Report. 133

D. Consider and Take All Appropriate Action on an Agreement for Delinquent Tax Collection Services with Linebarger Goggan Blair & Sampson, LLP, After Having Provided Adequate Notice as Required by Section 2254.1036 of the Texas Government Code, and Authorizing the President of the Board of Trustees to Execute Said Agreement 229

E. Consider and Take All Appropriate Action on Action Approving Agreement with Linebarger Goggan Blair & Sampson, LLP as Being Fully Qualified as Special Counsel to Perform All Legal Services Necessary to Collect Unpaid Delinquent Ad Valorem Taxes as Provided in Section 6.30 of the Texas Property Tax Code. 239

XV. Closed Session Items

XVI. Possible Action Arising from Closed Session

XVII. Possible Agenda Items for Next Meeting

XVIII. Adjourn

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

The notice for this meeting was posted in compliance with the Texas Open Meeting Act on _____, at _____

For the Board of Trustees



STRATEGIC DIRECTION 3.0 - *why we exist*

VISION Right People. Right Things. Right Way. Right Resources. Right Relationships

MISSION Cultivating Exceptional People

BELIEFS - <i>why we act</i>	PRINCIPLES
<u>Student-Focused</u> : We believe the greatest outcomes result when students come first.	<ul style="list-style-type: none"> • Be accountable. • Live with integrity. • Focus on student needs.
<u>Relationships</u> : We believe positive and supportive relationships create the conditions for students to be advocates in their education.	<ul style="list-style-type: none"> • Value each other.
<u>Culture</u> : We believe a healthy, collaborative culture fosters exploration and innovation in a supportive environment.	<ul style="list-style-type: none"> • Ensure a safe physical, emotional, + social environment.
<u>Servant Leaders</u> : We believe servant leaders and critical thinkers strengthen our community and democracy.	<ul style="list-style-type: none"> • Develop servant leaders.
<u>Learning</u> : We believe all students deserve high-quality, engaging learning experiences that honor the potential in each student.	<ul style="list-style-type: none"> • Create a dynamic learning environment.

LEARNER PROFILE

The Splendor ISD Learner Profile provides an educational setting where every student is empowered to be: Self Motivated, Confident, An Adaptable Learner, A Critical Thinker, A Productive Citizen

EDUCATOR PROFILE

The Splendor ISD Educator Profile includes all members of the learning organization who interact with, guide and support our students. Every educator will be inspired and motivated to be: Designers, Relational, Servant Leaders, and focused on a Growth Mindset.

[Splendor ISD's Educator Profile](#)

STRATEGIC PRIORITIES

Click here for the most recent [SISD Strategic Priorities](#).

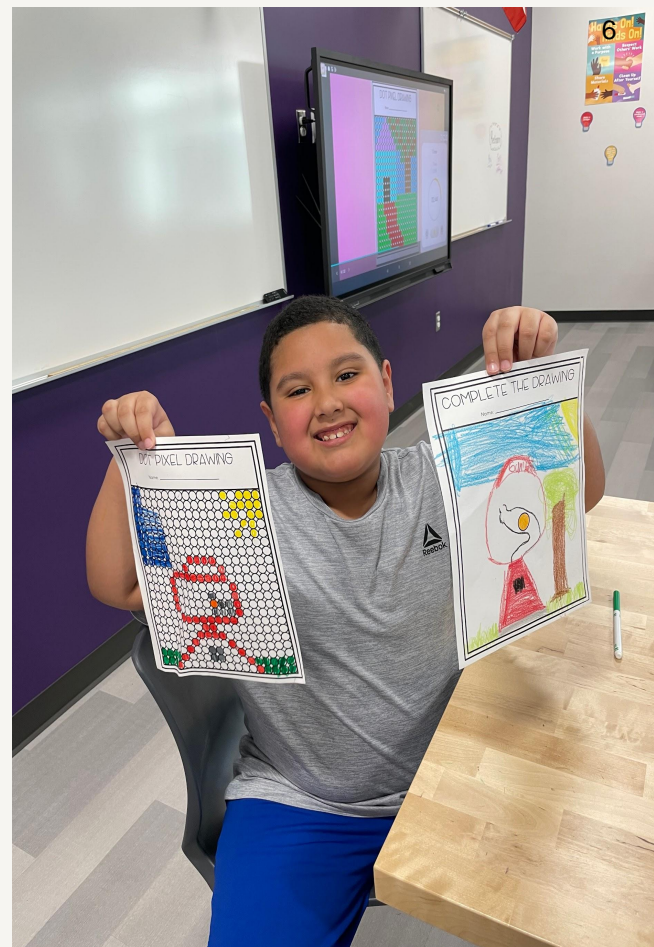


Makerspace at Peach Creek



What is Makerspace?

Makerspace invites students to explore through hands-on, creative, and collaborative experiences. It promotes critical thinking, problem-solving, and teamwork by engaging students in meaningful, experiential learning. Through the processes of planning, creating, testing, and improving their projects, students develop essential skills such as creativity, perseverance and communication. While it may look like simple play, a closer look reveals minds hard at work—experimenting, innovating, and thinking critically!



Pipe Cleaner Challenge

The pipe cleaner tower challenge is a fun, hands-on activity that promotes creativity, problem-solving, and teamwork. Students were given 15 pipe cleaners and tasked with building a free-standing tower. Following the design process—plan, build, test, and improve—each group created their tower. At the end, we measured the structures to see which was the tallest and analyzed the unique designs of each. Now, our students will discuss how they came up with their design.



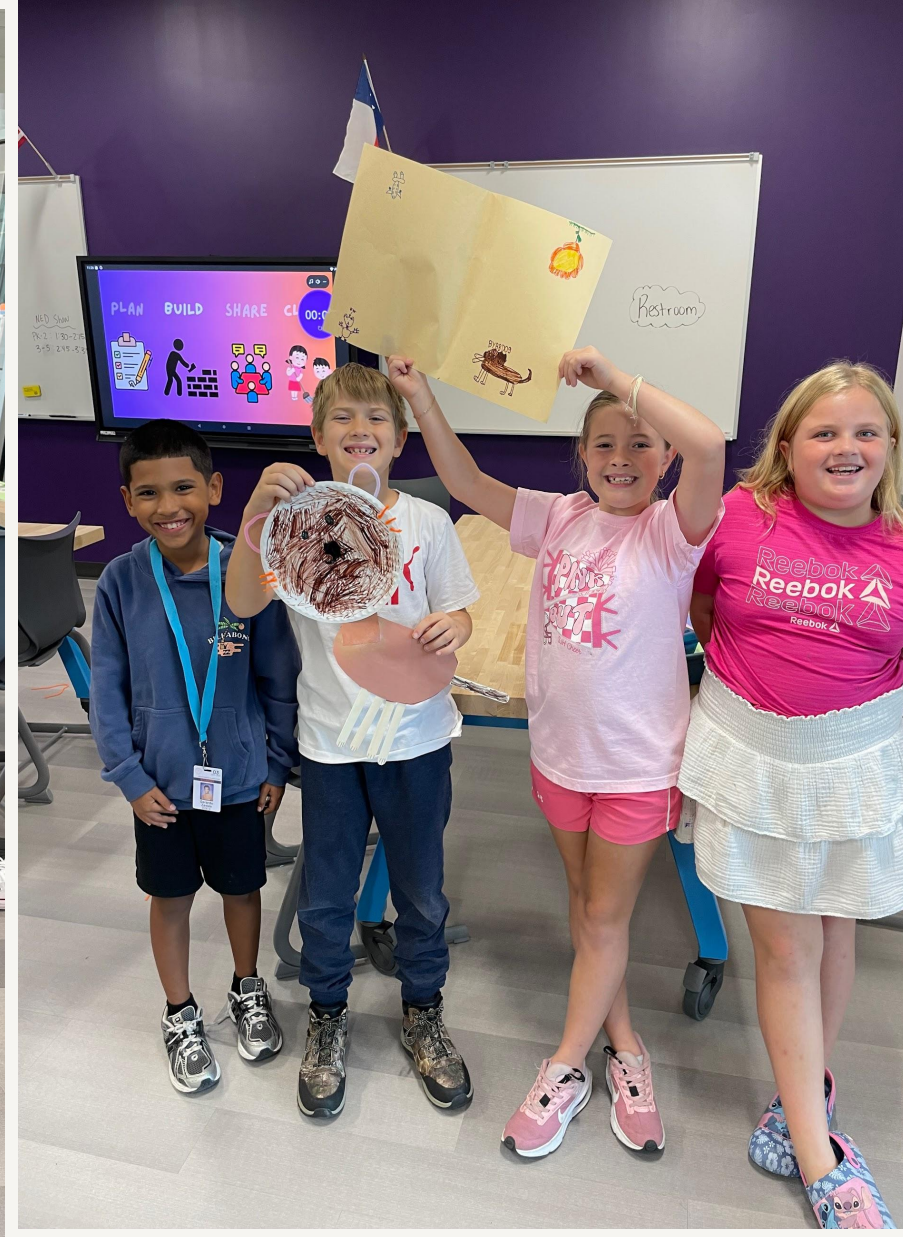
Makerspace Trays

Makerspace trays are a simple and engaging way to introduce younger students to hands-on creativity and making. Each tray contains maker materials—such as craft sticks, pipe cleaners, straws, yarn, pom-poms, and pieces of construction paper—and invites students to explore, experiment, and build, either freely or around a guided challenge. Can you imagine what our young makers have created?



Collaboration Station

In this activity, students explored the power of collaboration and compromise. They were encouraged to think creatively and imagine all the different ways a paper plate could be transformed. After brainstorming ideas individually, each group worked together to select one design to bring to life, learning how to combine ideas and make group decisions along the way.



Index Card Challenge

In this activity, students were challenged to create a structure using index cards and dot stickers. Each group received 20 cards and 15 dot stickers and worked together through the design process to complete their build. At the end of class, we compared and measured each group's structure and discussed the challenges they encountered, including how they adapted as their cards continued to fall during construction.



Paper Chain Challenge

In the paper chain link challenge, students used three sheets of construction paper and 25 inches of tape to design and build the longest chain possible. They assigned team roles, experimented with cutting and linking strategies, and practiced creative problem-solving and collaboration. During the share portion, groups compared their chains and reflected on how their design choices affected the final results. Today, our students will demonstrate how they built their chains.



Favorite Things

Aubree -

Olivia -

Skylar -





Splendora ISD Bond 2022

Elementary Schools

August 18, 2025



Peach Creek Elementary School

Construction – Peach Creek

- Current Activities
 - Testing and Balancing
 - Punchlist
 - Commissioning
 - Warranty & Close-outs



Budget Update— Peach Creek

Peach Creek Elementary Project Budget

Description	Budget	Committed Cost	Forecast	Cost at Completion	Delta
Construction	\$ 40,845,000	\$ 36,187,601	\$ 100,000	\$ 36,287,601	\$ (4,557,399)
Design Services	\$ 2,428,165	\$ 2,403,865	\$ -	\$ 2,403,865	\$ (24,300)
Specialty Services	\$ 539,133	\$ 487,383	\$ 25,000	\$ 512,383	\$ (26,750)
Furniture, Fixtures & Equipment	\$ 1,600,000	\$ 1,535,518	\$ 50,000	\$ 1,585,518	\$ (14,482)
General Owner Expenses/Allowance	\$ 2,531,358	\$ 1,049,822	\$ 250,000	\$ 1,299,822	\$ (1,231,536)
Land Acquisition & Development	\$ 1,300,000	\$ 960,000	\$ -	\$ 960,000	\$ (340,000)
Total	\$ 49,243,655	\$ 42,624,188	\$ 425,000	\$ 43,049,188	\$ (6,194,467)

Committed to Date

87%
\$ 278.37 per SF

Peach Creek Elementary Allowance Status

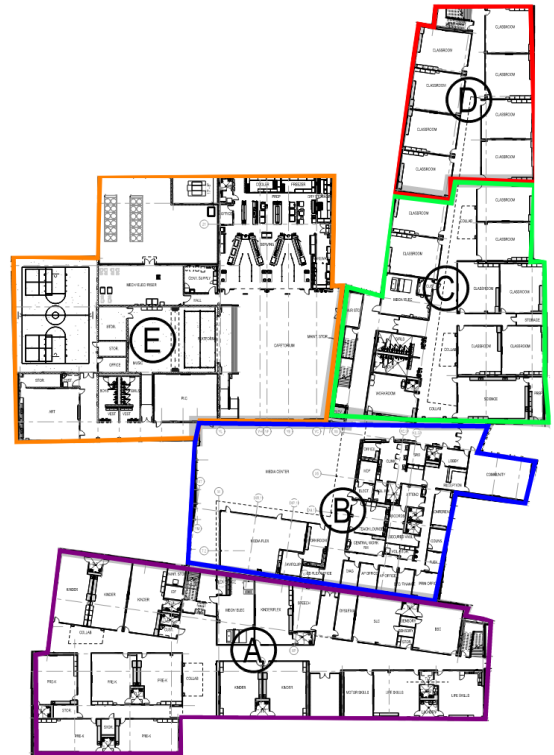
Description	Budget	Committed	Remaining	Remaining %
Project Sign	\$1,500	\$1,500	\$0	0%
Utility Allowance	\$67,000	\$0	\$67,000	100%
Owner Betterment Allowance	\$2,567,611	\$2,280,615	\$286,996	11%
Total	\$2,636,111	\$2,282,115	\$353,996	13%



Greenleaf Elementary School

Construction – Greenleaf

- Completed Activities
 - HVAC startup
 - Generator install
- Current Activities
 - Corridor & restroom tile
 - Casework
 - Interior door and window frame
 - Ceiling grid
 - Light fixtures
- Upcoming Activities
 - Flooring installation
 - Elevator installation



Construction – Greenleaf



Front Entry



Corridor

Construction – Greenleaf



Classroom – Area A



Kitchen

Budget Update— Greenleaf

Greenleaf Elementary Project Budget

Description	Budget	Committed Cost	Forecast	Cost at Completion	Delta
Construction	\$ 40,845,000	\$ 36,379,239	\$ 250,000	\$ 36,629,239	\$ (4,215,761)
Design Services	\$ 2,121,828	\$ 2,041,828	\$ 50,000	\$ 2,091,828	\$ (30,001)
Specialty Services	\$ 727,166	\$ 691,211	\$ 25,000	\$ 716,211	\$ (10,955)
Furniture, Fixtures & Equipment	\$ 1,600,000	\$ 995,113	\$ 350,000	\$ 1,345,113	\$ (254,887)
General Owner Expenses/Allowance	\$ 3,060,668	\$ 1,231,564	\$ 1,000,000	\$ 2,231,564	\$ (829,104)
Land Acquisition & Development	\$ 3,794,206	\$ 2,172,056	\$ 750,000	\$ 2,922,056	\$ (872,150)
Total	\$ 52,148,868	\$ 43,511,010	\$ 2,425,000	\$ 45,936,010	\$ (6,212,858)

Committed to Date 83%
 \$ 280 per SF

Greenleaf Elementary Allowance Status

Description	Budget	Committed	Remaining	Remaining %
Project Sign	\$1,500	\$1,245	\$255	17%
Onsite Soil Haul off	\$250,000	\$239,656	\$10,344	4%
Owner Betterment Allowance	\$1,500,000	(\$20,507)	1,520,506.88	101%
Total	\$1,751,500	\$220,394	\$1,531,106	87%

Questions



Lockwood, Andrews
& Newnam, Inc.

A LEO A DALY COMPANY





Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: October 20, 2025

AGENDA ITEM NAME: The annual evaluation report shall be presented to the board of trustees before November 1 of each year, and the report shall be retained at the school district level in accordance with TEC §29.062.

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Student Learning & Progress

BACKGROUND INFORMATION: The presentation will reflect the program evaluation on the Bilingual and ESL Program

The presentation will reflect the

Program Evaluation

- academic progress in the Bilingual and ESL program models
- emergent bilingual students developing English proficiency
- number of emergent bilingual students reclassified
- number of teachers and aides trained in approaches and strategies that support second language acquisition
- number of bilingual exceptions and number of ESL waivers

Balanced scorecard update

- Include 1st grade for the opportunity to join the Dual Language Immersion (DLI) program Two Way

ADMINISTRATIVE RECOMMENDATION: None

ATTACHMENTS: (will attach on Wednesday, October 8, 2025)

BUDGET INFORMATION: None

RESOURCE PERSONNEL: Itzil Welch

RECOMMENDED MOTION: None



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: October 20, 2025

AGENDA ITEM NAME: Purchasing Cooperative Memberships and Fees

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Fiscal & Operational Systems

BACKGROUND INFORMATION: Board Policy CH(LEGAL) states:

- A district may participate in a cooperative purchasing program with another local government of this state or another state or with a local cooperative organization of this state or another state.
- A district that purchases goods or services under these provisions satisfies any state law requiring the district to seek competitive bids for the purchase of the goods or services.
- A district that enters into a purchasing contract valued at \$25,000 or more under Education Code 44.031(a)(5) (interlocal contract), under Local Government Code Chapter 271, Subchapter F (cooperative purchasing program), or under any other cooperative purchasing program authorized for school districts by law shall document a contract-related fee, including a management fee, paid by or to the district and the purpose of each fee under the contract.
- The amount, purpose, and disposition of any fee described above must be presented in a written report and submitted annually in an open meeting of the board. The written report must appear as an agenda item.

Splendoria ISD has active memberships in the following purchasing cooperatives:

- No membership/management fees:
 - 1GPA
 - 791 Purchasing Cooperative (ESC 15/CTCOG)
 - Allied States Cooperative (ESC 19)
 - BuyBoard Purchasing Cooperative
 - Choice Partners (Harris County Department of Education)

- DIR (Department of Information Resources)
- E & I (Educational & Institutional Cooperative Purchasing)
- EDTech (ESC 10)
- EPIC6 (ESC 6)
- Equalis (EG-0003134)
- HGACBuy (Houston-Galveston Area Council)
- OMNIA Partners
- PACE (Purchasing Association of Cooperative Entities/ESC 20)
- PSA (Purchasing Solutions Alliance)
- SETX Co-Op (ESC 5)
- Sourcewell
- Tips USA (Cooperative Purchasing Systems/ESC 8)
- Membership/management fees:
 - Central Texas Purchasing Alliance - \$150 annually
 - TxSmartBuy (State of Texas Cooperative Purchasing Program) - \$100 annually

Although majority of the purchasing cooperatives do not charge membership/management fees to Splendor ISD, there may be fees charged to and paid by each vendor when a purchase order is issued.

- The BuyBoard Purchasing Cooperative charges vendors a 2% service fee for each purchase order or a flat administrative fee per purchase order for vehicles, which allows them to provide annual rebates to districts for purchases made through BuyBoard contracts. The rebate received by Splendor ISD for fiscal year 2024-2025 was \$556 and deposited into the General Fund.
- Choice Partners provides a Choice Ca\$h Rebate for spending through Choice Partners contracts. The rebate received for fiscal year 2024-2025 was \$6,612 and was deposited into the Child Nutrition Fund.

In summary, membership in purchasing cooperatives not only reduces staffing costs, but affords the District a wide variety of vendor choices. The advantage to purchasing cooperative memberships is the ability to streamline the procurement process and access to competitively procured contracts.

ADMINISTRATIVE RECOMMENDATION: N/A – Provided for informational purposes only to comply with Board Policy.

ATTACHMENTS: N/A

BUDGET INFORMATION: For the 2024-2025 fiscal year, the revenue and expenditures associated with purchasing cooperatives are listed below:

- Total fees paid by the General Fund for membership/management fees was \$250.
- Total administrative fees for vehicle purchases (buses and support vehicles) in the amount of \$2,400 were paid in the following amounts and by the funds listed below. Although these fees are paid by the vendor, they are listed separately on each purchase order, therefore the information is being included for disclosure of all associated fees:
 - BuyBoard Purchasing Cooperative:
 - \$1,200 General Fund
 - \$800 Capital Projects Fund
 - Tips USA:
 - \$400 General Fund
- Total rebates received were \$7,168:
 - \$556 from BuyBoard Purchasing Cooperative and recorded in the General Fund.
 - \$6,612 from Choice Partners and recorded in the Child Nutrition Fund.

RESOURCE PERSONNEL: Yvonne M. Johnson, Chief Financial Officer, Stacey Swanson, Director of Finance, and Jennifer Stafford, Director of Purchasing/Warehouse Services

RECOMMENDED MOTION: N/A

2025



Property Value Study Appeals Services



Splendora
Independent
School District



170-907
Report
2014 - 2024

Property Value Study Appeals

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LINEBARGER GOGGAN BLAIR & SAMPSON, LLP
ATTORNEYS AT LAW
1517 WEST FRONT STREET
SUITE 202
TYLER, TEXAS 75702
512/447-6675 EXT. 3804

September 30, 2025

Dr. Dustin Bromley
Superintendent
Splendora Independent School District
23419 FM 2090
Splendora, TX 77372

RE: 2024 Property Value Study Appeal Results - Splendora ISD

Dear Dr. Bromley:

I'm pleased to share our report regarding the 2024 School District Property Value Study (PVS) appeal representation for Splendora ISD. As a result of our appeal, the Comptroller's preliminary value estimate was reduced by \$7,219,435, which is expected to generate a meaningful increase in state aid for the 2024-2025 funding year. Since 2014, our appeals on behalf of the district have led to total value reductions of \$250,273,175, resulting in approximately \$5,373,546 in additional state funding.

You can review the 2024 PVS findings at the following links on the Texas Comptroller's website:

- Preliminary Findings: <https://comptroller.texas.gov/taxes/property-tax/pvs/2024p/index.php>
- Final Findings: <https://comptroller.texas.gov/taxes/property-tax/pvs/2024f/index.php>

We appreciate your continued trust in our appeal services and hope our results have met your expectations. At your convenience, I would be grateful if you could assist in scheduling this report for review by the board.

Although the Comptroller has not yet released the results of the 2025 study, data collection has been underway since January 2025. We are initiating our preliminary review of the Comptroller's methodology and will begin compiling the necessary evidence to prepare a strong and effective appeal. Our goal remains to ensure the district receives its full and fair share of state aid, reflective of its actual taxable wealth.

If you have any questions or need further information, please feel free to contact me directly at 512-634-3804, toll-free at 800-262-7229 ext. 3804, or via email at robby.harbuck@lgbs.com.

Warm regards,



Robby Harbuck, RPA
Director, Property Value Study Appeals Division

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» Linebarger's School District Property Value Study (SDPVS) Appeal Services

An Overview of the 2025 SDPVS

As of now, we have not observed any significant changes from the 89th Texas Legislative Session that would directly impact the Property Value Study (PVS). However, the Legislature has prioritized several key areas, including property tax relief, teacher compensation, and increases to the basic allotment. Several major bills have been passed, while others are pending voter approval in the upcoming November 2025 constitutional amendment election.

One of the most notable measures is Senate Bill 4, which proposes increasing the homestead exemption for school district property taxes from \$100,000 to \$140,000. Additionally, seniors and disabled homeowners would receive an extra \$60,000 exemption, bringing their total exemption to \$200,000. This change is contingent upon voter approval of a constitutional amendment in November 2025. If approved, the new exemption would apply retroactively to the 2025 tax year.

For businesses, the Legislature approved a substantial increase in the business personal property (BPP) tax exemption, raising it from \$2,500 to \$125,000. This means businesses will not pay property taxes on the first \$125,000 of their inventory. These changes are part of a broader effort to reduce the property tax burden and continue the rate compression efforts initiated in previous sessions.

House Bill 2 delivered a record \$8.5 billion in funding for public education. \$4 billion specifically allocated for teacher and staff pay raises, including enhancements to the Teacher Incentive Allotment (TIA) and a new Teacher Retention Allotment (TRA). \$1.3 billion dedicated to a new basic allotment, which raises the foundational per-student funding level. Increased funding for special education, full-day pre-kindergarten, and other targeted programs.

Service Highlights

- Over 105 Years of combined SDPVS Appeals Experience
- Comprehensive Administrative Appeals
- Litigation Services when required
- Eligibility Assignment Appeals
- School District Property Value Study Audits
- Over \$464 million in additional state aid/gain in past 5 1/2 years
- Over \$40.6 billion in valuation reduced in same timeframe

Property Value Appeal Services

Another challenge facing school districts stems from legislative changes made years ago that changed the Comptroller's annual review schedule. The biggest changes were biennial SDPVS reviews for most school districts and biennial compliance review for appraisal districts. Last year the Comptroller reviewed approximately one-half of the appraisal districts to determine their compliance with generally accepted standards, procedures, and methodology. School districts located in these appraisal districts were not reviewed in the 2024 School District Property Value Study and were assigned local value. However, these school districts are being reviewed in the Comptroller's 2025 School District Property Value Study (this year's study) and the study will determine whether to assign state value, local value, or substitute local value for state value under hold harmless provisions. Every school district that is assigned state value could be subject to losses in school funding.

The other half of Texas school districts, those selected for the 2024 School District Property Value Study review and assigned valid local values, are excluded from the 2025 School District Property Value Study while their appraisal districts undergo the compliance review. These excluded school districts will be assigned local value in the 2025 School District Property Value Study. However, if any of these school districts had invalid 2024 SDPVS findings, they will be subject to an annual review and will be included in the 2025 School District Property Value Study. Under this annual review, the Comptroller's staff will determine whether to assign state value, local value, or substitute local value for state value under hold harmless provisions. Any time the Comptroller assigns state value to a school district, it stands to lose school funding.

The Importance of a SDPVS for 2025

Changes from the 89th legislative regular session have not reduced the importance of the Comptroller's SDPVS. Based on historical school funding distribution and equalization methods, the Comptrollers estimate of total taxable value for every school district should continue to be a significant component in the state funding formula. The 2025 SDPVS estimate will determine the total taxable value used for all 2025-2026 school district funding. Ultimately, the 2025 SDPVS value estimate will become one of the most crucial components in determining the cost to every school district and the State for all shared 2025-2026 funding.

Property Value Appeal Services

»» 2025 SDPVS Possible Outcomes

If a school district is part of the 2025 SDPVS, the Comptroller's finding is based on Section 403.3011 of the Government Code. The four possible actions under this section include:

- Local value is valid and local value is assigned. Local value is invalid but greater than state value and local value is assigned.
- Local value is invalid, but the school district is eligible to substitute local value for state value for the first year of the two-year hold harmless period. An eligible school district's local value must have been valid in the two previous PVS reports, and its 2025 local value cannot be less than 90% of the lower limit of the Comptroller's margin of error. Eligible school districts qualifying for the second year of the hold harmless period will also have local value substituted for state value.
- Local value is invalid and state value is assigned.
- A provision effective January 1, 2010, requires appraisal districts to comply with the scoring requirement in their most recent Comptroller review.

Challenging Invalid Local Values

The critical issue is losing local value (declared invalid) and being assigned state value. In this case, a school district could lose state aid or be subject to increased recapture. Any school district assigned state value in the Comptroller's 2025 SDPVS will have to appeal to prevent unnecessary losses in state funding.

Complicating the matter are the limited timeframes and the constant revisions to the rules for filing a protest.

Once the 2025 SDPVS is released on January 31, 2026, school districts have only 40 days to prepare and submit their appeals. The appeal must comply with the Comptroller's protest rules for evidence submission and State Office of Administrative Hearings review. The Comptroller continues to revise the protest rules, thereby increasing evidence requirements. These rules make compliance difficult and allow the Comptroller to reject protests deemed not in compliance. In addition to complying with the Comptroller's changing protest rules, each school district protest must include evidence sufficient for review by the State Office of Administrative Hearings. Ultimately, if all of these steps fail, school districts may challenge the ruling in district court.

Property Value Appeal Services

Our school finance system fails to function as intended when estimates of total taxable value are inaccurate or inequitable. Your school district can prevent unfair estimates of total taxable value that reduce state funding and increase local taxes with an effective appeal identifying any inaccuracies in the Comptroller's Property Value Study. We file successful PVS Appeals for numerous school districts across the State and are prepared to assist your district.

Comprehensive Administrative Appeals

When values determined by the Comptroller are inaccurate or inequitable, Linebarger Goggan Blair & Sampson, LLP (Linebarger) is prepared to appeal on behalf of any school district to ensure accurate state funding and prevent unnecessary demands on its taxpayers. As in previous years, successful appeals require solutions to technical, procedural, and legal issues identified in the SDPVS. We are committed to providing quality appeals services capable of producing the results that every school district deserves. To ensure that we provide results, Linebarger maintains a full-time appeals staff with direct experience in appraising and evaluating categories included in the Comptroller's SDPVS. In addition, our staff has direct experience in all facets of ratio study methodology and Comptroller procedures.

When necessary, we are prepared to seek additional relief through district court or as an advocate for issues with the Comptroller and Texas Education Agency (TEA). Our experience includes successful litigation on numerous value issues in previous SDPVS's.

In addition to your school district, our SDPVS appeals division represents approximately 220 school districts of various sizes throughout the state. In each case, we provide complete administrative appeals services beginning with a review of unedited preliminary data before the release of the SDPVS and continues to representation in post-appeal remedies including audits and litigation. You can be confident that Linebarger will monitor all aspects of the PVS and will be prepared to effectively appeal any issues adversely affecting your state funding.

We believe that our commitment to quality appeals services is demonstrated by our performance and continuing relationships with

Property Value Appeal Services

our clients. The vast majority of school districts have continually retained our firm for PVS appeals services for many years. Our best performance indicator is our clients' satisfaction with the services we provided. They demonstrate that satisfaction through their repeated renewal of our service contracts.

Our successful appeals and audits have provided clients with over \$40.6 billion in reductions to the Comptroller's estimate of total taxable value as well as \$464 million in additional state aid. These unparalleled results are indicative of our appeals division's commitment and technical expertise.

Administrative Appeals Services

Specific administrative appeals services included in our proposal are:

1. Review sales and appraisals of properties contributing to the Comptroller's invalid local value finding including compliance with Comptroller rules and International Association of Assessing Officers standards.
2. Review Comptroller in-house studies contributing to the invalid local value finding.
3. Review Comptroller statistical measures and sampling procedures.
4. Review tax roll values and submit evidence to ensure Property Value Study accuracy.
5. Gather, prepare, and submit protest evidence for issues related to Items 1-4.
6. Gather, prepare, and submit additional evidence requested by the Comptroller.
7. Represent the school district in all staff resolution conferences related to the appeal.
8. Represent the school district in protest hearings to the State Office of Administrative Hearings including gathering, preparing, and submitting evidence.
9. Advise the school district on post-administrative hearing remedies or judicial action available for unresolved appeal issues.
10. Perform all functions necessary to initiate and complete available post-administrative hearing remedies or judicial review.
11. Gather and prepare all evidence, depositions, retain expert witnesses, and perform other functions necessary to support relief sought under Items 8 and 10.

Property Value Appeal Services

12. Gather, prepare, and submit audits of PVS findings under Section 403.302 of the Texas Government Code.
13. Provide assistance and advice on all issues related to the Comptroller's 2025 PVS and its impact on 2025-2026 school finance.

Although appeals can be prepared after the release of the PVS, their effectiveness may be diminished. Time restraints may prevent a complete analysis of technical appeal issues or the gathering of critical evidence. To ensure the quality of our services to existing clients, we do not perform statewide mass mailings or blind solicitations after the release of the preliminary PVS.

Self-Report Appeals

For each of our school district clients, we conduct a review of self-reported local tax roll values to ensure their accuracy in the Comptroller's PVS. Since original certification, every tax roll has been adjusted due to late exemptions, post-certification changes, and court-ordered reductions. The PVS only removes these losses if a school district prepares and files a self-report appeal. We will continue to file self-report appeals to ensure an accurate assigned value when it is financially beneficial to your school district.

Eligibility Assignment Appeals

Although eligible school districts do not incur any loss in school funding, some school districts appeal to preserve future eligibility. If you believe this type of appeal would be beneficial to your school district, we have the staff and resources to assist in preparing an effective appeal.

PVS Audits

After the appeal deadline, typically in late summer, we review your school district's local tax roll values for a potential audit. Our audit review identifies cases in which reporting tax roll adjustments would improve state funding. If needed, we can also file an audit for some previous tax years to remove court-ordered value losses. As with self-report appeals, these losses are only removed from the PVS when a school district files an audit.

Property Value Appeal Services

At Linebarger, we understand the financial limits facing your school district. We recognize the necessity of maximizing state funding to reduce local revenue demands, and avoid revenue cap limitations. Perhaps of greatest importance is the desire to ensure equity in the distribution of state financial aid to all Texas schools and the students they serve.

Linebarger’s Qualified Personnel

»» Property Value Study Expertise

Our firm offers a full-time appeals staff with direct experience in appraising and evaluating categories included in the School District Property Value Study. In addition, our staff has direct experience in all facets of ratio study methodology and compliant Comptroller procedures. Over the past five and a half years, our PVS team has achieved an estimated \$40.6 billion in value reduction with an estimated \$464 million in additional state aid gain/funding.

Robby Harbuck, our division director, has participated in numerous informal conferences and formal hearings as an advocate for the Comptroller of Public Accounts Property Tax Assistance Division and with the firm.

»» Experienced Personnel

Robby Harbuck

Director, Property Value Studies Division

Mr. Robby Harbuck is a seasoned property tax professional with decades of experience in appraisal and property value analysis. From the Palestine, Texas area, Mr. Harbuck began his career in property appraisal while still in high school, gaining early experience with Colvin & Associates, Property Tax Consultants.

In early 1990, he joined the Anderson County Appraisal District as a field appraiser. Later that year, he transitioned to the Henderson County Appraisal District, where he continued in the same role before being promoted in 1995 to Appraisal Supervisor/Senior Appraiser.

In 2000, Mr. Harbuck accepted a position with the Texas Comptroller of Public Accounts in the Property Tax Assistance Division. He served as a field appraiser and was promoted to Lead Appraiser in 2009, contributing significantly to statewide assessments.



Property Value Appeal Services

In 2013, Mr. Harbuck joined the firm as Director of the Property Value Study (PVS) Appeals Division. In this role, he represents over 220 school districts across Texas in all matters related to the Texas Comptroller's Property Value Study. He also leads the PVS Division staff, ensuring the delivery of the highest quality appeals services available statewide.

Mr. Harbuck holds the designation of Registered Professional Appraiser (RPA) from the Texas Department of Licensing and Regulation and the Certified Tax Administrator (CTA) designation (inactive) from the Texas Association of Assessing Officers. He also holds several professional certificates and is a Certified Assessment Evaluator (CAE) candidate through the International Association of Assessing Officers.

Anna M. Jones

Assistant Director, Property Value Studies Division

Anna is a lifelong resident of Shelby County, Texas, currently residing in Center. She began her academic journey at Panola College, where she earned an Associate of Science degree. While pursuing her studies, she gained experience in office technology while working at Panola College in the Business Manager office. She later worked at the Shelby County Appraisal District as Data and Document Control Coordinator, launching her path in property tax.

Anna earned her Residential Professional Appraiser designation and continued to grow her expertise with rolls at the Nacogdoches Central Appraisal District and the Texas Comptroller's Property Tax Assistance Division.

In 2015, she joined the firm as Assistant Director of Property Value Study Appeals Division. In this role she plays a key part in representing approximately 220 school districts across Texas in matters related to the Comptroller's Property Value Study. With nearly 40 years' experience in property tax, Anna brings a wealth of knowledge, dedication, and leadership to her work.



Property Value Appeal Services

Bill Messick

Coordinator, Property Value Study Appeals Division

Mr. Messick has spent his entire career in the property appraisal arena, with experience at all levels of the industry, from field appraiser to supervisor. Mr. Messick spent more than a decade as the manager of Property Tax Assistance Division of the Texas Comptroller’s office, where he oversaw the completion of the annual Property Value Study which determines the taxable value of all property in each school district in Texas.



As the coordinator of Linebarger’s Property Value Study Appeals Division, Mr. Messick will assist with property value study appeals, market research appraisal methods and procedures, along with reporting appeals data.

Mr. Messick graduated from Oklahoma State University in Stillwater, Oklahoma. He lives in Flower Mound, enjoys fishing, and spending time with his grandson, Mac.

Valarie Kirkwood

Assistant Director, Property Value Study Appeals Division

Valarie Kirkwood, originally from Logansport, Louisiana, has spent decades in East Texas.

Ms. Kirkwood began her career working for Texas State Bank as a computer manager, in the early days of electronic data processing. She has filled roles from benefits coordinator for a large hospital to billing supervisor managing accounts for multiple large insurance clients. Her attention to detail and customer service focus has made her a valuable team member in each role.



As the assistant director of Linebarger’s Property Value Study Appeals Division, Ms. Kirkwood will assist with property value study appeals, filing self-report appeals, filing audits and preparing proposals.

Ms. Kirkwood attended Panola College in Carthage, Texas and has an Associate of Science. She lives in Tenaha and enjoys playing piano and is an active member of her local church.

Property Value Appeal Services

Jim L. Lambeth

Management Committee Member and Managing Partner, Tyler

Jim Lambeth manages Linebarger's Tyler and Northeast Texas offices. In this role, he oversees law firm operations and ensures strong relationships with clients from the Corsicana, Kaufman, Longview, Lufkin, Paris, Rockwall, Waxahachie, Waco, and Tyler law offices. He also oversees the firm's Property Value Study Appeals Division that represents over 220 Texas school districts. The firm's PVS division challenges the state Comptroller's School District Property Value Study findings through administrative and district court appeals and these actions result in tens of millions of dollars in aid gain for the firm's school district clients each year.



Mr. Lambeth has deep ties to East Texas, serving as an assistant district attorney in Smith County. He serves as the Northeast Texas Joint TAAO/TAAD Chapter treasurer and teaches TDLR Certified Property Tax Professional continuing education classes and required courses including ethics, case law, and legislative updates. Mr. Lambeth serves his local community as a member of the Smith County Peace Officers Association and as an Advisory Board member during the inception of the Tyler Junior College Law Enforcement Academy. Mr. Lambeth has held leadership positions on various boards and committees, including the Tyler Economic Development Council, and previously served as chairman of the Tyler Area Chamber of Commerce. He has volunteered with the Tyler Literacy Council, CASA program of Smith, Van Zandt, and Wood Counties. Additionally, he is a former lay leader and trustee of Lanes Chapel United Methodist Church.

Mr. Lambeth earned his Juris Doctorate from Texas Tech University School of Law in 1995 and was honored with the prestigious American Jurisprudence Award in Constitutional Studies.

Jose Padilla

Capital Partner

Mr. Padilla has a strong background in tax and appellate law and is responsible for prosecuting suits filed on behalf of the El Paso Consolidated Tax Office, Hudspeth County, and Culberson County. He also serves on the firm's Litigation and Legal Standards Subcommittee and will ensure that all collection activities are compliant with all federal, state and local laws and regulations.



Mr. Padilla graduated from Bowie High School in El Paso and received a Bachelor of Arts degree in History/Political Science from Baylor

Property Value Appeal Services

University in 1997. He received his Juris Doctorate in 2001 from Texas Tech University, where he was a member of Phi Alpha Delta Law Fraternity and the Hispanic Law Student Association.

After obtaining his law degree, Mr. Padilla spent two years with the El Paso County District Attorney's Office in the Appellate Division. During this time, he wrote appellate briefs to the 8th District Court of Appeals and legal memoranda on current developments in criminal law and procedure. Mr. Padilla joined Linebarger in 2003. He represents our clients throughout the State of Texas in various courts of appeals and before the Texas Supreme Court. He is also licensed to practice law in the States of New Mexico and California, and in Federal Court for the Western District of Texas.

Mr. Padilla is a member of the El Paso Bar Association, the Mexican-American Bar Association, the West Texas Chapter of the Texas Association of Assessing Officers, and is a fellow and nominating chair of the Texas Bar Foundation.

Property Value Appeal Services

» Statewide Resources

Linebarger has been representing school districts, cities, and other political entities in all ad valorem taxation matters including collections since 1976. For over 49 years, our firm has established a reputation for unmatched experience and quality work that generates tangible results. We are committed to providing services that are unsurpassed in both quality and scope to meet the changing needs of our clients.

Although our Appeals Division is located in our Austin office, we also maintain fully-staffed offices in Alice, Allen, Beaumont, Brownsville, Conroe, Corpus Christi, Corsicana, Dallas, Eagle Pass, Edinburg, El Paso, Fort Stockton, Fort Worth, Greenville, Houston, Kaufman, Liberty, Livingston, Longview, Lufkin, Mesquite, Odessa, Orange, Paris, Richmond, Rockwall, San Angelo, San Antonio, Sherman, Texas City, Tyler, Victoria, Waco, and Waxahachie to ensure our 1,925 ad valorem tax clients receive prompt and personal service.

Of these clients, 447 are school districts ranging from smaller districts up to districts as large as Houston, Dallas, and El Paso ISDs. Each of these offices and our more than 900 Texas staff members are prepared to assist our appeals division.

In summary, Linebarger offers experienced and qualified personnel in Texas to prepare an appeal or audit of a property value study that will effectively maximize state funding and reduce unnecessary demands on your taxpayers.

Our Property Value Study Appeal Clients

Our Property Value Study Appeals Division represents 220 school districts for their Property Value Study Appeals. The vast majority of our school district clients have continually retained our firm for Property Value Study appeals services for many years.



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: 10/20/2025

AGENDA ITEM NAME: Presentation of BRIDGE mentoring program

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Priority 1 & 3

BACKGROUND INFORMATION:

Splendoria ISD is preparing to launch the **BRIDGE Mentoring Program (Building Relationships, Inspiring Direction, Growing Exceptional People)** to connect community members with students in structured mentoring relationships. This initiative is designed to promote academic growth, social-emotional development, leadership skills, and career readiness for 3rd–5th grade students. Community mentors will be recruited from local businesses, civic organizations, the school district, and faith-based partners, with training and ongoing support provided by the district. The program will begin mid-September with mentor recruitment, followed by mentor training and student selection in October. Mentor/mentee meetings will begin in November on a biweekly basis, with campus counselors coordinating mentor-student matches and monitoring progress. The BRIDGE program strengthens community partnerships while providing students with positive role models who support their success.

ADMINISTRATIVE RECOMMENDATION: N/A

[BRIDGE presentation](#)

ATTACHMENTS:

RESOURCE PERSONNEL: Tamara Abke- Counseling and Wellness Coordinator,
Carrie Reed- Deputy Superintendent

RECOMMENDED MOTION: N/A

SPLENDORA INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES
DRAFT REGULAR MEETING MINUTES
September 15, 2025
6:00 PM

The Trustees of the Splendor Independent School District met in the Boardroom at Splendor Independent School District Administration building, located at 23419 FM 2090, Splendor, TX 77372, on Monday, August 18, 2025, for a regular monthly meeting. It was the intent of the District to have, and the meeting did have, a quorum of the Board of Trustees physically present. The meeting was recorded as required by law.

- I. Call to Order:** Meeting began at 6:00 PM. ROLL CALL: (1) Jennifer Stewart - Member, (2) Dan Muirhead – Vice President, (3) Barry Welch – Assistant Secretary, (4) Jason Sessum - Member, (5) Allen Wells - President, (6) Brandon Fry - Member, (7) Kimberly Klepcyk - Secretary, and Dr. Dustin Bromley – Superintendent

Presiding: Allen Wells

Recording: Kim Klepcyk

Absent: Barry Welch, Dan Muirhead (Arrived at 6:12 pm)

II. CLOSED SESSION ITEM(S)

“The Board of Trustees will now go into a Closed session. This Closed Session will be held for purposes authorized by the Texas Open Meetings Act, Texas Government Code(s) Personnel - Section 551.074, Real Estate - Section 551.072, Consultation with Attorney - Section 551.071, and Safety - Section 551.076, concerning any and all purposes permitted by the Act. No voting will take place in the closed meeting. Any action the Board wishes to take as a part of discussions in closed session will take place after the Board reconvenes in the open meeting. It is now **6:02 pm.**”

BREAK AT 6:02 PM

CLOSED SESSION BEGAN AT 6:04 PM

RECONVENED FROM CLOSED SESSION AT 7:10 PM

- A. Safety - Section 551.076
- B. Personnel - Section 551.074
 - 1. Resignation(s)/Retirement(s)/New Hire(s)
- C. Real Estate - Section 551.072
- D. Consultations with Attorney - Section 551.071

III. Reconvene from Closed Session

IV. Board Protocol, Invocation, Pledge & Good Things

- A. Invocation by Jason Sessum
- B. U.S. & State of Texas Pledge of Allegiance - Piney Wood Elementary
- C. Good Things

V. AUDIENCE - Participants must have signed up prior to the Board Meeting start time. Participants may address the Board on any agenda item. Participation is limited to three minutes to make comments to the Board unless the participant requires the use of a translator, in which case participation is limited to six minutes. The Board will only consider complaints that remain unresolved after being addressed through proper administrative channels and when they have been placed on the agenda. Please note the Board of Trustees shall not deliberate, respond, or make decisions regarding any subject that is not included on the agenda that is posted. For further information on these requirements, contact Ruth Garcia, Superintendent Secretary, at 281-689-4441.

Crystal Moore, a parent, addressed the board concerning a recent social media post threatening district leadership. She applauded district leadership and explained that she and others support our school district.

VI. Strategic Direction Review

VII. Board Recognitions

VIII. Public Hearing

- A. 2025-2026 Fiscal Year Proposed Tax Rate

IX. Campus Spotlight - Piney Woods Elementary - Art Program

X. 2022 Bond Updates

- A. Program Manager Update - Turner Townsend

XI. Superintendent's Report

- A. Month-At-A-Glance
- B. Balanced Scorecard Board Presentation
 - 1. ~~BRIDGE Mentoring Presentation - Tamara Abke & Carrie Reed - Tamar.~~
This item was moved to a later date due to Mrs. Abke being ill.

XII. Information Items

XIII. Administrative Presentations

- A. Booster Club Update - Yvonne Johnson

XIV. Consent Agenda

- A. Determine and Approve Any Consent Agenda Items

- B. Approve Board Meeting Minutes
 - 1. Regular Board Meeting for August 18, 2025
- C. Approval of Financials, Tax Report, Investment Report, and Accounts Payable
- D. Approve 2025-2026 Updated T-TESS List of Teacher Appraisers.
- E. Receive Enrollment Report.
- F. Budget Amendment #1.
- G. Approve Amended Compensation Plan.
- H. Approve Receipt, First Reading, and Approve Board Policy EHHB (Local).
- I. Authorize the Superintendent or Designee to Negotiate and Execute a Contract for Engineering Services for Baseball and Softball Outfields.
- J. Authorize the Superintendent or Designee to Negotiate and Execute a Contract for Program Management Service for the Outlined Bond 2025 Selected Projects.
- K. Consider and Accept Excess Collections for 2024 Debt Service and Certification for Debt Service Collection Rate for 2025-2026.
- L. Consider and Adopt Resolution (2025-05) to Declare Extracurricular Status of 4-H Organization.
- M. Consider Approval of Two Employee Requests Pursuant to House Bill 3372.
- N. Consider Approval of a Resolution (2025-03) Designating the Office or Person Authorized to Calculate the No-New Revenue Tax Rate and the Voter Approval Tax Rate.
- O. Consider Approval of a Resolution (2025-04) Adopting an Order Approving the Splendor Independent School District 2025 Property Tax Roll.
- P. Consider Approval of the Signature Authority Change with District Depository.

I make a motion to approve the reviewed Consent Agenda, and determined that items A, B. 1, C, D, E, F, G, H, I, J, K, L, M, N, O, and P would be considered as Consent Agenda items.

A motion was made by **Kim Klepcyk** and seconded by **Dan Muirhead**, to approve the items A, B, 1, C, D, E, F, G, H, I, J, K, L, M, N, O, and P. would be considered as Consent Agenda items.

Brandon Fry:	For: <u> X </u>	Against: _____	
Kimberly Klepcyk:	For: <u> X </u>	Against: _____	
Dan Muirhead:	For: <u> X </u>	Against: _____	
Jason Sessum:	For: <u> X </u>	Against: _____	
Jennifer Stewart:	For: <u> X </u>	Against: _____	
Barry Welch:	For: _____	Against: _____	(ABSENT)
Allen Wells:	For: <u> X </u>	Against: _____	

Voting: For 6 Against 0 Motion: Passes

XV. Action and/or Discussion Items

- A. Consider and Approve the Hiring of the Chief of Police.

I make a motion to approve the hiring of the Chief of Police, Jared O’Farrell.

A motion was made by **Dan Muirhead** and seconded by **Jason Sessum** to approve the hiring of the Chief of Police.

Brandon Fry:	For: <u> X </u>	Against: _____	
Kimberly Klepcyk:	For: <u> X </u>	Against: _____	
Dan Muirhead:	For: <u> X </u>	Against: _____	
Jason Sessum:	For: <u> X </u>	Against: _____	
Jennifer Stewart:	For: <u> X </u>	Against: _____	
Barry Welch:	For: _____	Against: _____	(ABSENT)
Allen Wells:	For: <u> X </u>	Against: _____	

Voting: For 6 Against Motion: Passes

- B. Consider Approval of an Engagement Letter with Spalding Nichols Lamp Langlois for Legal Services.

I make a motion to approve the Engagement Letter with Spalding Nichols Lamp Langlois for Legal Service.

A motion was made by **Jasson Sessum** and seconded by **Jennifer Stewart** to approve an Engagement Letter with Spalding Nichols Lamp Langlois for Legal Service.

Brandon Fry:	For: <u> X </u>	Against: _____
Kimberly Klepcyk:	For: <u> X </u>	Against: _____
Dan Muirhead:	For: <u> X </u>	Against: _____
Jason Sessum:	For: <u> X </u>	Against: _____
Jennifer Stewart:	For: <u> X </u>	Against: _____
Barry Welch:	For: _____	Against: _____ (Absent)
Allen Wells:	For: <u> X </u>	Against: _____

Voting: For 6 Against 0 Motion: Passes

- C. Consider Approval of Purchase of Five (5) 78-passenger buses and One (1) 33-passenger Specially Adapted Bus.

I make a motion to approve the Purchase of Five (5) 78-passenger buses and One (1) 33-passenger Specially Adapted Bus.

A motion was made by **Dan Muirhead** and seconded by **Keim Klepcyk** to approve the Purchase of Five (5) 78-passenger buses and One (1) 33-passenger Specially Adapted Bus.

Brandon Fry:	For: <u> X </u>	Against: _____
Kimberly Klepcyk:	For: <u> X </u>	Against: _____
Dan Muirhead:	For: <u> X </u>	Against: _____
Jason Sessum:	For: <u> X </u>	Against: _____
Jennifer Stewart:	For: <u> X </u>	Against: _____
Barry Welch:	For: _____	Against: _____ (Absent)
Allen Wells:	For: <u> X </u>	Against: _____

Voting: For 6 Against 0 Motion: Passes

- D. Consider Adopting the 2025-2026 Tax Levy Order and Resolution (2025-06) Establishing a Maintenance and Operations (M&O) Tax Rate of \$0.7547 and an Interest and Sinking (I&S) Tax Rate of \$0.5000 for a Total Tax Rate of \$1.2547.

I move that the property tax rate be increased by the adoption of a tax rate of \$1.2547, which is effectively a 12.72 percent increase in the rate.

A motion was made by **Jasson Sessum** and seconded by **Brandon Fry** to approve that the property tax rate be increased by the adoption of a tax rate of \$1.2547, which is effectively a 12.72 percent increase in the rate.

Brandon Fry:	For: <u> X </u>	Against: <u> </u>
Kimberly Klepcyk:	For: <u> X </u>	Against: <u> </u>
Dan Muirhead:	For: <u> X </u>	Against: <u> </u>
Jason Sessum:	For: <u> X </u>	Against: <u> </u>
Jennifer Stewart:	For: <u> X </u>	Against: <u> </u>
Barry Welch:	For: <u> </u>	Against: <u> </u> (Absent)
Allen Wells:	For: <u> X </u>	Against: <u> </u>

Voting: For 6 Against: 0 Motion: Passes

XVI. Closed Session Items

In to closed session @ 8:35 pm

XVII. Possible Action Arising from Closed Session

XVIII. Possible Agenda Items for Next Meeting

XIX. Adjourn

Adjournment at **9:51** PM

President

Secretary

SPLENDORA INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES
WORKSHOP MINUTES
September 29, 2025
5:00 PM

The Trustees of the Splendora Independent School District met at Splendora ISD Coleman Campus, located at 23411 FM 2090, Splendora, TX 77372, on **Monday, September 29, 2025**, for a special meeting. It was the intent of the District to have, and the meeting did have, a quorum of the Board of Trustees physically present. The meeting was recorded as required by law.

- I. Call to Order:** Meeting began at 5:02 PM. **ROLL CALL:** (1) Jennifer Stewart - Member, (2) Dan Muirhead – Vice President, (3) Barry Welch – Assistant Secretary, (4) Jason Sessum - Member, (5) Allen Wells - President, (6) Brandon Fry - Member, (7) Kimberly Klepcyk - Secretary, and Dr. Dustin Bromley – Superintendent

Presiding: Allen Wells

Recording: Kim Klepcyk

Absent: Jason Sessum, Jennifer Stewart, and Brandon Fry

II. Board Protocol, Invocation, Pledge & Good Things

A. Invocation

B. U.S. & State of Texas Pledge of Allegiance

- III. Audience-** Participants must have signed up prior to the Board Meeting start time. Participants may address the Board on any agenda item. Participation is limited to three minutes to make comments to the Board unless the participant requires the use of a translator, in which case participation is limited to six minutes. The Board will only consider complaints that remain unresolved after being addressed through proper administrative channels and when they have been placed on the agenda. Please note the Board of Trustees shall not deliberate, respond, or make decisions regarding any subject that is not included on the agenda that is posted. For further information on these requirements, contact Ruth Garcia, Superintendent Secretary at 281-689-4441.

No Audience

IV. Action and/or Discussion

A. Consider the Out-of-State Student Travel

I make a motion to approve the Out-of-State Travel for FFA Officer Team of Ten (10) and two (2) Advisors—travel to Indianapolis, Indiana, October 25 - October 31, 2025.

A motion was made by Barry Welch and seconded by Kim Klepcyk to approve Out-of-State Travel for FFA Officer Team of Ten (10) and two (2) Advisors—travel to Indianapolis, Indiana, October 25 - October 31, 2025.

Brandon Fry:	For: _____	Against: _____ (Absent)
Kimberly Klepcyk:	For: <u> X </u>	Against: _____
Dan Muirhead:	For: <u> X </u>	Against: _____
Jason Sessum:	For: _____	Against: _____ (Absent)}
Jennifer Stewart:	For: _____	Against: _____ (Absent)
Barry Welch:	For: <u> X </u>	Against: _____
Allen Wells:	For: <u> X </u>	Against: _____

Voting: For 4 Against 0 Motion: Passes

V. Board Workshop
A. Strategic Planning Refresh

VI. Adjourn
 Adjournment at 5:04 PM

 President

 Secretary

BOARD CHECK PAYMENT RECAP
For the month ending Sep 30, 2025

ACCOUNTS PAYABLE

Skating Rink	3,797.21
Athletics	28,468.89
General Fund	986,748.64
Food Service	283,216.75
Bond Fund	5,477,740.47
Payroll Clearing	149,704.20
TOTAL ACCOUNTS PAYABLE*	\$ 6,929,676.16

PAYROLL

Skating Rink	12,779.56
General Fund	4,378,530.08
Food Service	142,941.07
Bond Fund	32,355.59
Grants	162,152.90
TOTAL PAYROLL	\$ 4,728,759.20

WIRE TRANSFERS

Bond Payments to Computershare	300.00
Bond Payments to Bank of NY Mellon	-
Other Wires (land purchases)	-
TOTAL OUTGOING WIRES	\$ 300.00

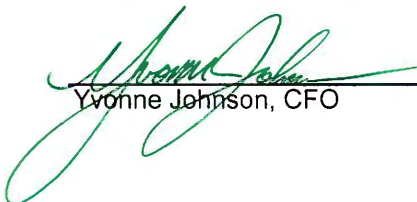
TOTAL DISBURSEMENTS \$ 11,658,735.36

*See attached Check Register

Signed:



Stacey Swanson, Director of Finance



Yvonne Johnson, CFO

Date Run: 10-08-2025 1:35 PM
 Cnty Dist: 170-907
 From To

Check Payments Fund Summary
 SPLENDORA ISD

Program: FIN1300
 Page: 1 of 1
 File ID: C

For the Month of September

Check Nbr	Check Date	Payee	Organization	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount
					Totals for Fund 168 / 6	3,797.21
					Totals for Fund 169 / 6	28,468.89
					Totals for Fund 199 / 6	922,125.53
					Totals for Fund 211 / 6	24,150.12
					Totals for Fund 240 / 6	283,216.75
					Totals for Fund 255 / 5	315.00
					Totals for Fund 287 / 5	11,115.13
					Totals for Fund 410 / 6	29,042.86
					Totals for Fund 699 / 6	5,477,740.47
					Totals for Fund 863 / 6	149,704.20
					Totals For Checks	6,929,676.16

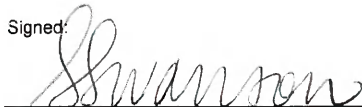
Estimated Number Of Unpaid Checks To Print:

End of Report

**Splendora ISD Investment Report
September-25**

FUND ACCOUNT	INTEREST RATE	INVESTMENT LOCATION	BEGINNING BALANCE	DEPOSITS / (WITHDRWS)	INTEREST EARNED	FISCAL YTD INTEREST	ENDING BALANCE	TOTAL BY FUND
199 GENERAL OPERATING								
Checking Account	0.65%	Southside Bank	2,205,347.17	2,090,865.39	1,312.91	6,522.20	4,297,525.47	
TexPool	4.25%	TexPool	2,364,390.70	2,650,000.00	4,501.01	28,768.74	5,018,891.71	
Government Overnight Fund	4.25%	LoneStar Inv Pool	313,121.72	(300,000.00)	855.21	3,135.75	13,976.93	
Texas CLASS Government	4.19%	Texas CLASS Pool	78,951.84	(75,000.00)	213.59	780.65	4,165.43	
								9,334,559.54
599 DEBT SERVICE								
Money Market Account	1.10%	Southside Bank	2,427,180.59	34,575.13	2,118.17	16,004.88	2,463,873.89	
								2,463,873.89
699 CAPITAL PROJECTS								
Checking Account	0.65%	Southside Bank	2,349,196.77	(1,010,160.96)	975.71	6,350.80	1,340,011.52	
TexPool	4.25%	TexPool	1,228,390.06	(0.00)	4,292.98	13,234.18	1,232,683.04	
Bond Trust Account	4.25%	Southside Trust	63,306,165.29	(4,500,000.00)	219,810.72	739,401.85	59,025,976.01	
Bond Escrow Account	4.07%	Southside Trust	52,989.76	(0.00)	176.85	889.81	53,166.61	
								61,651,837.18
240 FOOD SERVICES								
Checking Account	0.65%	Southside Bank	235,025.89	208,835.25	100.76	446.09	443,961.90	
TexPool	4.25%	TexPool	929,865.41	(300,000.00)	2,769.06	11,369.25	632,634.47	
								1,076,596.37
TOTALS			75,490,625.20	(1,200,885.19)	237,126.97	826,904.20	74,526,866.98	74,526,866.98

Signed:


Stacey Swanson, Director of Finance


Yvonne Johnson, CFO

Board Report
 Recap Comparison of Revenue to Budget
 SPLENDORA ISD
 As of September

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
168 / 6 SKATING RINK	265,000.00	-23,403.76	-61,666.14	203,333.86	23.27%
169 / 6 ATHLETICS	85,000.00	-13,250.14	-13,250.14	71,749.86	15.59%
199 / 6 GENERAL FUND	66,370,500.00	-8,481,688.13	-8,647,334.05	57,723,165.95	13.03%
240 / 6 NATL SCHOOL LUNCH	4,800,000.00	-333,292.47	-373,492.65	4,426,507.35	7.78%
599 / 6 DEBT SERVICE	9,513,000.00	-32,405.03	-89,605.54	9,423,394.46	.94%
699 / 6 CAPITAL PROJECTS	.00	-233,182.75	-784,935.03	-784,935.03	.00%
Total 5000 Revenues	81,033,500.00	-9,117,222.28	-9,970,283.55	71,063,216.45	12.30%
Total 7000 Revenues	.00	.00	.00	.00	.00%
Total Revenues	81,033,500.00	-9,117,222.28	-9,970,283.55	71,063,216.45	12.30%

Board Report
 Recap Comparison of Expenditures and Encumbrances to Budget
 SPLENDORA ISD
 As of September

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
168 / 6 SKATING RINK	-255,000.00	32,121.26	55,149.70	17,029.89	-167,729.04	21.63%
169 / 6 ATHLETICS	-340,000.00	16,691.39	140,856.64	31,868.32	-182,451.97	41.43%
199 / 6 GENERAL FUND	-68,125,500.00	2,382,384.80	9,965,109.26	5,422,551.02	-55,778,005.94	14.63%
240 / 6 NATL SCHOOL LUNCH	-4,800,000.00	66,599.53	883,365.71	445,740.68	-3,850,034.76	18.40%
599 / 6 DEBT SERVICE	-13,127,000.00	.00	4,501,437.42	300.00	-8,625,562.58	34.29%
699 / 6 CAPITAL PROJECTS	-69,280,180.33	26,514,993.14	13,950,762.45	5,526,564.96	-28,814,424.74	20.14%
Total 6000 Expenditures	-155,927,680.33	29,012,790.12	29,496,681.18	11,444,054.87	-97,418,209.03	18.92%
Total 8000 Expenditures	.00	.00	.00	.00	.00	.00%
Total Expenditures	-155,927,680.33	29,012,790.12	29,496,681.18	11,444,054.87	-97,418,209.03	18.92%
End of Report						

SPLENDORA ISD MC TAX COLLECTION
August-25

YEAR	M&O AMOUNT	I&S AMOUNT	LEVY PAID	P&I AMOUNT	ATTORNEY	TOTAL
2024	19,641.11	13,003.68	32,644.79	8,740.42	11,311.35	52,696.56
2023	4,028.78	2,422.56	6,451.34	5,749.58	4,872.61	17,073.53
2022	1,709.44	807.10	2,516.54	3,180.35	2,143.19	7,840.08
2021	3,066.55	1,421.68	4,488.23	2,260.35	1,093.26	7,841.84
2020	1,927.96	850.20	2,778.16	1,742.64	918.21	5,439.01
2019	1,495.65	601.95	2,097.60	1,235.95	666.71	4,000.26
2018	1,180.55	433.88	1,614.43	1,460.77	615.04	3,690.24
2017	1,177.07	432.60	1,609.67	1,649.60	651.86	3,911.13
2016	941.97	346.20	1,288.17	1,474.06	552.44	3,314.67
2015	273.33	34.00	307.33	388.85	139.25	835.43
2014	211.41	26.30	237.71	328.97	113.33	680.01
PRIOR	438.88	122.27	561.15	953.06	302.84	1,817.05
TOTAL	\$36,092.70	\$20,502.42	\$56,595.12	\$29,164.60	\$23,380.09	\$109,139.81



Monthly Newsletter: October 2025

ANNOUNCEMENTS

TexPool Columbus Day Holiday Observance 2025

In observance of **Columbus Day**, TexPool will be closed to transactions on **Monday, October 13, 2025**. No wire or ACH settlement will occur on this date. However, TexPool Participant Services will be available during normal business hours.

We welcome the following entities who joined TexPool in September 2025:

TexPool
(these entities also joined TexPool Prime)

Gainesville ISD	Sequoia Improvement District
McLennan & Hill Counties Tehuacana Water Improvement District	City of Star Harbor
TX Transportation Finance Corporation	Willacy County Housing Finance Corp
US Bank as Trustee	Dawson County Hospital District dba Medical Arts Hospital
Bosque County Hospital District	Tarrant Appraisal District

TexPool Prime

Kinney County
Tarrant County Housing Finance Corporation
Willacy County

Upcoming Events

October 14, 2025
Texas Association of County Auditors Fall Conference 2025
San Antonio, TX

October 29, 2025
2025 Texas Municipal League Annual Conference
Fort Worth, TX

TexPool Advisory Board Members

Patrick Krishock	Valarie Van Vlack
Belinda Weaver	David Lauderios
Deborah Lauder milk	Dina Edgar

Overseen by the State of Texas acting Comptroller of Public Accounts Kelly Hancock
Operated under the supervision of the Texas Treasury Safekeeping Trust Company

Economic and Market Commentary Slow and steady

October 1, 2025

Another September rate cut and another reason to consider liquidity products.

Common sense would say that when the Federal Reserve (the Fed) lowers its benchmark fed funds target range, as it did by a quarter percentage point two weeks ago, that interest rates and yields across the board would fall in concert. But finance doesn't always operate the way it seems it should (who isn't confused when first told that a bond's price falls when its yield rises).

It is true that yields of securities in the direct market, such as government auctions, overnight trading and floating-rate securities, adjust quickly to changes in the fed funds level, now in a target range of 4.00-4.25%. But that's not the case for many financial products, such as mortgages and liquidity products. Mortgage rates key off the 10-year Treasury; money market portfolios use a "laddered strategy." In a falling-rate environment, this simply means money market portfolios hold securities of different maturities bought with the higher rates available before the Fed cut. This in turn typically causes yields of these portfolios to decline slower than those found in the direct market. That can make them attractive to investors. Other factors also impact the performance of local government investment pools, such as TexPool/TexPool Prime. Among them are the seasonality of participant deposits and withdraws for tax receipts and payroll expenses, for instance. But, as with money market vehicles, the portfolio manager seeks to keep the yield as attractive as possible.

(continued page 6)

Performance as of September 30, 2025

	TexPool	TexPool Prime
Current Invested Balance	\$33,014,136,027	\$15,377,637,148
Weighted Average Maturity**	44 Days	51 Days
Weighted Average Life**	102 Days	74 Days
Net Asset Value	1.00018	1.00022
Total Number of Participants	2,961	698
Management Fee on Invested Balance	0.0450%	0.0550%
Interest Distributed	\$113,655,002.24	\$54,943,274.90
Management Fee Collected	\$1,134,838.73	\$694,669.20
Current S&P Global Rating	AAAm	AAAm
Month Averages		
Average Invested Balance	\$32,529,106,987	\$15,364,166,387
Average Monthly Rate*	4.25%	4.36%
Average Weighted Average Maturity**	41	52
Average Weighted Average Life**	100	77

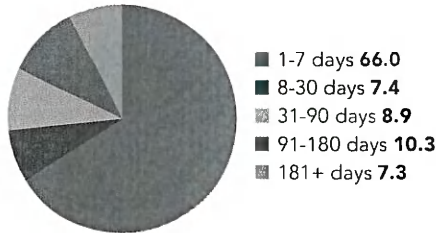
*This average monthly rate for TexPool Prime for each date may reflect a waiver of some portion or all of each of the management fees.

**See page 2 for definitions.

Past performance is no guarantee of future results.

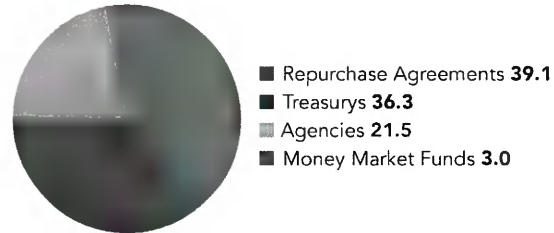
Portfolio by Maturity (%)

As of September 30, 2025



Portfolio by Type of Investment (%)

As of September 30, 2025



Portfolio Asset Summary as of September 30, 2025

	Book Value	Market Value
Uninvested Balance	\$979.70	\$979.70
Receivable for Investments Sold	0.00	0.00
Accrual of Interest Income	64,750,265.02	64,750,265.02
Interest and Management Fees Payable	-113,655,728.80	-113,655,728.80
Payable for Investments Purchased	-365,295,581.09	-365,295,581.09
Accrued Expenses & Taxes	-38,702.79	-38,702.79
Repurchase Agreements	13,086,527,000.00	13,086,527,000.00
Mutual Fund Investments	1,017,085,200.00	1,017,085,200.00
Government Securities	7,183,783,877.91	7,184,679,889.45
US Treasury Bills	10,245,000,305.03	10,250,193,284.03
US Treasury Notes	1,895,978,412.30	1,895,852,319.87
Total	\$33,014,136,027.28	\$33,020,098,925.39

Market value of collateral supporting the Repurchase Agreements is at least 102% of the Book Value. The portfolio is managed by Federated Investment Counseling and the assets are safe kept in a separate custodial account at State Street Bank in the name of TexPool. The only source of payment to the Participants is the assets of TexPool. There is no secondary source of payment for the pool such as insurance or State guarantee. Should you require a copy of the portfolio, please contact TexPool Participant Services.

Participant Summary

	Number of Participants	Balance
School District	640	\$9,764,232,560.96
Higher Education	60	\$1,547,926,725.38
County	205	\$3,167,233,355.12
Healthcare	99	\$1,482,299,777.84
Utility District	952	\$5,215,717,470.66
City	524	\$9,133,632,334.84
Emergency Districts	118	\$477,735,192.71
Economic Development Districts	95	\$217,133,501.00
Transit/Toll Authorities	15	\$705,956,491.12
River/Port Authorities	18	\$288,134,910.99
Other	235	\$1,014,220,368.04

**Definition of Weighted Average Maturity and Weighted Average Life

WAM is the mean average of the periods of time remaining until the securities held in the fund's portfolio (a) are scheduled to be repaid, (b) would be repaid upon a demand by the fund or (c) are scheduled to have their interest rate readjusted to reflect current market rates. For government variable rate securities, if the interest rate is readjusted no less frequently than every 397 calendar days, the security shall be deemed to have a maturity equal to the period remaining until the next readjustment of the interest rate. For non-government variable rate securities, if the security has a scheduled maturity of 397 days or less the security is treated as maturing on the earlier of the date the security is scheduled to be repaid through demand or the period remaining until the next readjustment of the interest rate. If the variable rate security has a scheduled maturity that is more than 397 days it is the later of those two dates. The mean is weighted based on the percentage of the market value of the portfolio invested in each period.

WAL is calculated in the same manner as WAM, but is based solely on the periods of time remaining until the securities held in TexPool (a) are scheduled to be repaid or (b) would be repaid upon a demand by TexPool, without reference to when interest rates of securities within TexPool.



Daily Summary

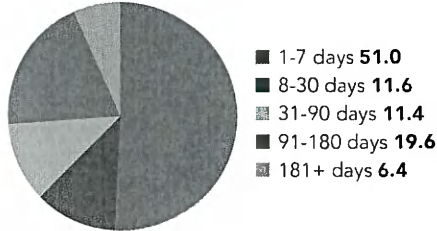
Date	Money Mkt. Fund Equiv. (SEC Std.)	Dividend Factor	TexPool Invested Balance	NAV	WAM Days	WAL Days
9/1	4.3096%	0.000118071	\$32,939,665,484.99	1.00017	42	97
9/2	4.3301%	0.000118633	\$32,631,403,126.60	1.00015	41	98
9/3	4.3078%	0.000118023	\$32,656,037,502.55	1.00017	42	98
9/4	4.3111%	0.000118113	\$32,613,055,983.08	1.00017	42	97
9/5	4.3227%	0.000118429	\$32,699,252,287.07	1.00022	42	98
9/6	4.3227%	0.000118429	\$32,699,252,287.07	1.00022	42	98
9/7	4.3227%	0.000118429	\$32,699,252,287.07	1.00022	42	98
9/8	4.3234%	0.000118449	\$32,646,787,329.94	1.00025	40	97
9/9	4.3061%	0.000117974	\$32,753,747,146.62	1.00022	40	98
9/10	4.3049%	0.000117943	\$32,709,139,745.32	1.00023	40	100
9/11	4.3063%	0.000117980	\$32,554,154,902.87	1.00024	40	100
9/12	4.3160%	0.000118246	\$32,519,375,701.72	1.00020	41	100
9/13	4.3160%	0.000118246	\$32,519,375,701.72	1.00020	41	100
9/14	4.3160%	0.000118246	\$32,519,375,701.72	1.00020	41	100
9/15	4.3430%	0.000118985	\$32,480,660,700.73	1.00022	40	99
9/16	4.3267%	0.000118541	\$32,395,069,105.96	1.00024	40	99
9/17	4.2835%	0.000117357	\$32,357,205,163.00	1.00024	40	101
9/18	4.2042%	0.000115183	\$32,222,141,943.24	1.00024	40	102
9/19	4.1572%	0.000113895	\$32,082,419,708.28	1.00021	41	102
9/20	4.1572%	0.000113895	\$32,082,419,708.28	1.00021	41	102
9/21	4.1572%	0.000113895	\$32,082,419,708.28	1.00021	41	102
9/22	4.1604%	0.000113984	\$31,829,969,435.16	1.00020	40	102
9/23	4.1554%	0.000113846	\$31,783,440,168.83	1.00021	42	103
9/24	4.1600%	0.000113972	\$31,743,267,918.21	1.00020	42	104
9/25	4.1732%	0.000114334	\$32,996,729,862.70	1.00016	41	100
9/26	4.1753%	0.000114392	\$32,937,808,755.68	1.00016	42	102
9/27	4.1753%	0.000114392	\$32,937,808,755.68	1.00016	42	102
9/28	4.1753%	0.000114392	\$32,937,808,755.68	1.00016	42	102
9/29	4.1627%	0.000114047	\$32,830,028,709.96	1.00018	41	100
9/30	4.1779%	0.000114462	\$33,014,136,027.28	1.00018	44	102
Averages:	4.2520%	0.000116493	\$32,529,106,987.18	1.00020	41	100



TEXPOOL Prime

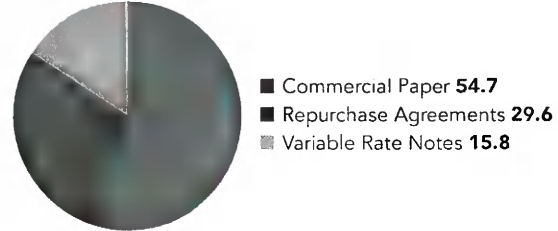
Portfolio by Maturity (%)

As of September 30, 2025



Portfolio by Type of Investment (%)

As of September 30, 2025



Portfolio Asset Summary as of September 30, 2025

	Book Value	Market Value
Uninvested Balance	\$991.36	\$991.36
Receivable for Investments Sold	0.00	0.00
Accrual of Interest Income	23,223,637.36	23,223,637.36
Interest and Management Fees Payable	-54,943,272.82	-54,943,272.82
Payable for Investments Purchased	-98,003,055.56	-98,003,055.56
Accrued Expenses & Taxes	23,171.78	-23,171.78
Repurchase Agreements	4,582,635,000.00	4,582,635,000.00
Commercial Paper	9,840,747,018.98	9,843,873,188.76
Mutual Fund Investments	0.00	0.00
Government Securities	0.00	0.00
Variable Rate Notes	1,084,000,000.00	1,084,361,068.60
Total	\$15,377,637,147.54	\$15,381,124,385.92

Market value of collateral supporting the Repurchase Agreements is at least 102% of the Book Value. The portfolio is managed by Federated Investment Counseling and the assets are safe kept in a separate custodial account at State Street Bank in the name of TexPool Prime. The assets of TexPool Prime are the only source of payments to the Participants. There is no secondary source of payment for the pool such as insurance or State guarantee. Should you require a copy of the portfolio, please contact TexPool Participant Services

Participant Summary

	Number of Participants	Balance
School District	177	\$4,729,368,443.16
Higher Education	20	\$1,077,569,648.30
County	62	\$1,143,531,701.11
Healthcare	28	\$456,364,097.23
Utility District	92	\$547,116,277.75
City	137	\$3,047,902,376.11
Emergency Districts	41	\$279,050,301.30
Economic Development Districts	25	\$52,089,861.88
Transit/Toll Authorities	10	\$1,225,914,313.70
River/Port Authorities	8	\$1,040,082,027.71
Other	98	\$1,778,633,184.03



TEXPOOL Prime

Daily Summary

Date	Money Mkt. Fund Equiv. (SEC Std.)	Dividend Factor	TexPool Prime Invested Balance	NAV	WAM Days	WAL Days
9/1	4.4190%	0.000121069	\$15,715,067,335.33	0.99996	45	70
9/2	4.4016%	0.000120592	\$15,797,810,033.82	1.00009	44	68
9/3	4.4136%	0.000120920	\$15,759,285,508.19	1.00010	44	69
9/4	4.4168%	0.000121008	\$15,790,526,189.72	1.00013	47	72
9/5	4.4146%	0.000120947	\$15,667,090,967.01	1.00011	53	77
9/6	4.4146%	0.000120947	\$15,667,090,967.01	1.00011	53	77
9/7	4.4146%	0.000120947	\$15,667,090,967.01	1.00011	53	77
9/8	4.4154%	0.000120971	\$15,660,799,707.72	1.00023	51	77
9/9	4.4116%	0.000120867	\$15,528,490,927.84	1.00023	52	77
9/10	4.4045%	0.000120672	\$15,533,582,686.66	1.00022	53	79
9/11	4.4046%	0.000120674	\$15,500,989,192.22	1.00026	53	79
9/12	4.4108%	0.000120843	\$15,208,513,954.71	1.00013	54	80
9/13	4.4108%	0.000120843	\$15,208,513,954.71	1.00013	54	80
9/14	4.4108%	0.000120843	\$15,208,513,954.71	1.00013	54	80
9/15	4.4258%	0.000121255	\$15,137,502,522.26	1.00025	52	78
9/16	4.4194%	0.000121080	\$15,268,360,764.65	1.00025	53	78
9/17	4.3991%	0.000120524	\$15,215,686,862.07	1.00026	52	78
9/18	4.3289%	0.000118599	\$15,164,347,700.34	1.00028	52	77
9/19	4.2901%	0.000117537	\$15,077,133,464.67	1.00012	53	78
9/20	4.2901%	0.000117537	\$15,077,133,464.67	1.00012	53	78
9/21	4.2901%	0.000117537	\$15,077,133,464.67	1.00012	53	78
9/22	4.2809%	0.000117286	\$15,050,675,833.95	1.00025	52	77
9/23	4.2766%	0.000117166	\$15,134,699,926.78	1.00024	52	77
9/24	4.2750%	0.000117123	\$15,156,163,339.41	1.00024	52	77
9/25	4.2820%	0.000117316	\$15,197,475,642.71	1.00023	53	77
9/26	4.2863%	0.000117434	\$15,247,296,593.80	1.00009	53	77
9/27	4.2863%	0.000117434	\$15,247,296,593.80	1.00009	53	77
9/28	4.2863%	0.000117434	\$15,247,296,593.80	1.00009	53	77
9/29	4.2818%	0.000117310	\$15,335,785,360.17	1.00022	51	74
9/30	4.2891%	0.000117509	\$15,377,637,147.54	1.00022	51	74
Averages:	4.3584%	0.000119407	\$15,364,166,387.40	1.00017	52	77

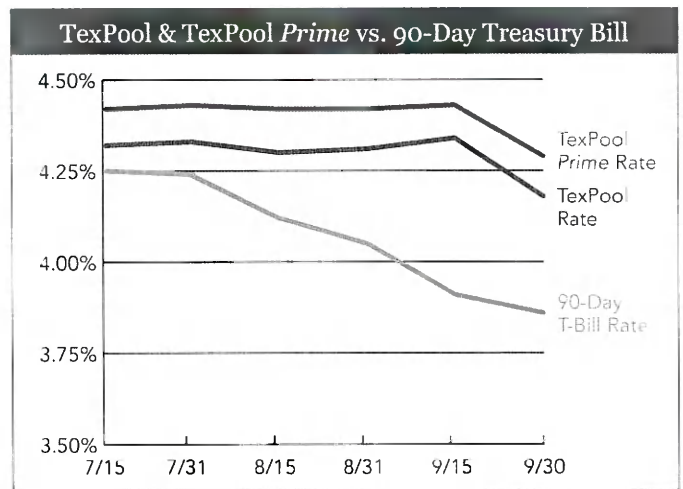


Participant Services
 1001 Texas Ave. Suite 1150
 Houston, TX 77002

Also important is how fast the Fed lowers rates. Its latest Summary of Economic Projections indicates decent consensus for two more 25 basis-point cuts this year, which would lower the target range to 3.50-3.75%. But if the government shutdown prevents the Bureau of Labor statistics from releasing the September jobs report, it is conceivable the Fed will hold rates steady at the October meeting. That would add further uncertainty to longer-term forecasts, specifically the predictions of the level of future rates. Called the dot plot, the projections of each member of the FOMC are indicated by black circles plotted on a graph. The section of the graph representing 2026 looks like it was hit by buckshot.

Supply and demand is another important factor in the calculation of money market yields. That's especially the case with commercial paper. The amount of issuance continues to grow, largely resulting in higher yields and wider spreads above similar maturity Treasuries. And this market is becoming more diverse, with tech and manufacturing companies issuing short-term paper in addition to the bread-and-butter financial services sector. Diversification is a key element of money funds, so this is a notable development.

At the end of the month, yields on 1-, 3-, 6- and 12-month US Treasuries were 4.11%, 3.94%, 3.84% and 3.68%, respectively.



90-Day Treasury Bill is a short-term debt instrument backed by the national government. These are used to collect immediate cash to meet outstanding obligations.

Any private investor can invest in a Treasury bill. The 90-Day Treasury Bill is a weighted average rate of the weekly auctions of 90-Day Treasury Bills.

Past performance is no guarantee of future results.

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A TASBO Strategic Partner



The Official Investment Pool of



Lone Star Monthly Performance Update

The Lone Star Information Statement should be read carefully before investing. Investors should consider the investment objectives, risks, charges, and expenses associated with this or any security prior to investing. Investment in Lone Star Investment Pool is not insured or guaranteed by the Federal Deposit Insurance Corporation (FDIC) or any other government agency, and although Lone Star seeks to preserve the value of the investment at a fixed share price, it is possible to lose money by investing in Lone Star. For further information or for an Information Statement, contact First Public at 800.558.8875. The return information is net of all current operating expenses. The return represents past performance and is no indication of future results.

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Fund Performance Update

September 30, 2025

Comments by Mellon, Investment Manager

US Treasury bond yields moved lower by as much as 22 basis points (bps) in September, with the exception of the 3-5-year area, which increased slightly, on expectations that the Federal Reserve (Fed) will continue to lower the target rate in the coming months. Equity markets reached new all-time highs again in September as the Dow Jones Industrial Average, S&P 500, and Nasdaq-100 indexes gained 3.2%, 1.9% and 5.6%, respectively. As expected, the Federal Open Market Committee (FOMC) lowered rates by 25 bp to 4.0-4.25%. There was only one dovish dissent for a larger cut – 50 bp from new governor Stephen Miran. Members believe the balance of risks has shifted and the upside risks to unemployment now loom larger than the upside risks to inflation. Chair Jerome Powell emphasized the Fed's commitment to preventing temporary tariff-driven price increases from becoming entrenched, noting current inflation expectations remain anchored, but warned that stronger inflation or positive labor market developments could shift focus back to inflation risks. Second quarter GDP was revised upward due to stronger-than-expected consumer spending. August US consumer spending exceeded expectations, with a 0.4% rise and upward revisions to prior months, driven mainly by discretionary goods spending recovery. The next FOMC meeting is scheduled for October 29. At the end of September, the market was fully pricing in a rate cut of 25 bps at the meeting.

Active Participants This Month

Schools and Colleges	607
Other Governmental Entities	94
Total	701

Government Overnight Fund

Return Information

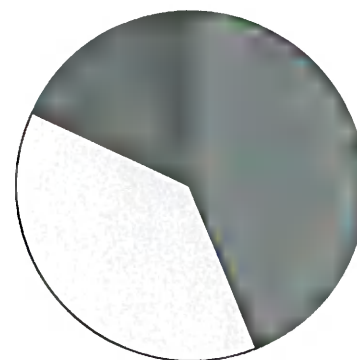
September 30, 2025

Average Monthly Return (a)	4.25%
SEC 7-day Fund Yield (b)	4.15%
Weighted Average Maturity One (c)	23 days
Weighted Average Maturity Two (c)	92 days
Portfolio Maturing beyond One Year	6%
Net Asset Value (NAV)	\$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	2,475,632,762.25	2,475,632,762.25
US Treasuries	932,823,026.48	932,918,975.86
Agencies	2,820,006,023.60	2,820,045,583.60
Money Market Funds	273,426,834.61	273,426,834.61
Total Assets	6,501,888,646.94	6,502,024,156.32

Investment Distribution



Agencies	44%
Cash Repo	38%
Treasuries	14%
Money Market	4%

(a) The return information represents the average annualized rate of return on investments for the time period referenced. Return rates reflect a partial waiver of the Lone Star Investment Pool operating expense. Past performance is no guarantee of future results.

Corporate Overnight Fund

Return Information

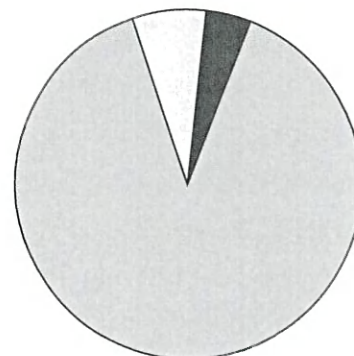
September 30, 2025

Average Monthly Return (a)	4.37%
SEC 7-day Fund Yield (b)	4.28%
Weighted Average Maturity One (c)	40 days
Weighted Average Maturity Two (c)	73 days
Portfolio Maturing beyond One Year	0%
Net Asset Value (NAV)	\$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	253,498,267.56	253,498,267.56
US Treasuries	-	-
Agencies	-	-
Commercial Paper	2,957,436,416.38	2,957,899,428.56
Money Market Funds	146,347,290.93	146,347,290.93
Total Assets	3,357,281,974.87	3,357,744,987.05

Investment Distribution



Commercial Paper	88%
Cash/Repo	8%
Money Market	4%

(b) **SEC 7-Day Yield Calculation**

$$\text{Yield} = 2 \left[\left(\frac{a-b}{cd} + 1 \right)^{\frac{1}{7}} - 1 \right]$$

*a - Dividend and interest income
b - Expenses accrued for the period
c - Average daily number of shares outstanding during the period that was entitled to dividends
d - Maximum offering price per share on the last day of the period*

Corporate Overnight Plus Fund

Return Information

September 30, 2025

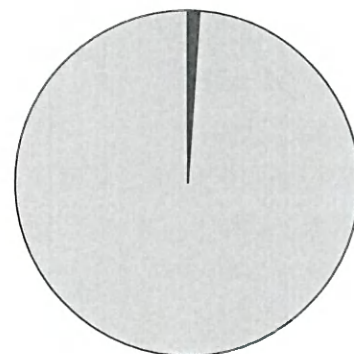
Average Monthly Return (a)	4.39%
SEC 7-day Fund Yield (b)	4.31%
Weighted Average Maturity One (c)	46 days
Weighted Average Maturity Two (c)	85 days
Portfolio Maturing beyond One Year	0%
Net Asset Value (NAV)	\$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAf/S1+

Inventory Position

	Book Value	Market Value
Cash/Repo	-	-
US Treasuries	-	-
Agencies	-	-
Commercial Paper	10,357,595,042.54	10,359,179,449.45
Money Market Funds	146,044,774.45	146,044,774.45
Total Assets	10,503,639,816.99*	10,505,224,223.90*

* Total Assets reflects unsettled securities transaction that has a net effect of (62,648,363.50)

Investment Distribution



Commercial Paper	99%
Money Market	1%*

(c) The Weighted Average Maturity One calculation uses the industry standard definition of state maturity for floating rate instruments, the number of days until the next reset date. The Weighted Average Maturity Two calculation uses the final maturity of any floating rate instruments, as opined in Texas Attorney General Opinion No. JC0359.

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
010128	09-16-2025	VICON SYSTEMS LLC	260309	INV000000513	199-51-6248.77-999-699000	VOID RISSUE ACH - WRONG ADD	-6,825.00	N
010393	09-04-2025	4IMPRINT, INC.	260417	14141758	199-11-6399.00-104-611000	STUDENT BACKPACK TAGS	1,058.55	N
010394	09-04-2025	ACET	000146	23986 HOUSE	199-41-6411.00-750-699000	ACET CONF REG FEE HOUSE	550.00	N
010395	09-04-2025	ACME ARCHITECTURAL	260218	4128665	199-51-6319.00-999-699000	DOOR REPAIR SUPPLIES	561.20	N
			260218	4128815	199-51-6319.00-999-699000	DOOR REPAIR SUPPLIES	1,341.13	N
			260218	4127820	199-51-6319.00-999-699000	DOOR REPAIR SUPPLIES	3,178.98	N
Totals for Check 010395							5,081.31	
010396	09-04-2025	AMAZON CAPITAL	260317	07/23-08/11	199-00-1312.00-000-600000	DISTRICT STOCK 2025-26	4,064.14	N
			260475	08/05-08/25	199-00-1312.00-000-600000	DISTRICT STOCK 2025-26	10,679.51	N
Totals for Check 010396							14,743.65	
010397	09-04-2025	ANAHUAC ATHLETICS	000150	09/19 VAR XC	169-36-6499.19-001-691000	VARSITY XC 9/19	400.00	N
010398	09-04-2025	BSN SPORTS, LLC	260375	930741348	169-36-6399.11-001-691000	COACHES GEAR	784.00	N
			260533	930681843	169-36-6399.11-001-691000	BOYS BASKETBALL EQUIPMENT	480.00	N
Totals for Check 010398							1,264.00	
010399	09-04-2025	CENTERPOINT ENERGY	260382	ACCT #2624185-	199-51-6259.73-999-699000	DISTRICT GAS	59.76	N
010400	09-04-2025	CHALK'S TRUCK PARTS	260035	436241/1	199-34-6319.00-999-699000	School Bus Parts / Equipment	958.46	N
010401	09-04-2025	COMMERCIAL KITCHEN	260436	736215D-IN	240-35-6249.00-999-699000	SENSOR & PROBE HOBART OVE	833.34	N
010402	09-04-2025	DAYTON ATHLETICS	000149	XC 9/13	169-36-6499.18-001-691000	VAR XC ENTRY FEE 09/013	140.00	N
			000149	XC 9/13	169-36-6499.19-001-691000	VAR XC ENTRY FEE 09/013	110.00	N
Totals for Check 010402							250.00	
010403	09-04-2025	EDUCATION	260552	INV-004611	199-31-6397.90-999-699000	TESTHOUND SUBSCRIPTION	9,397.80	N
010404	09-04-2025	ENTERGY	260373	100007306957	199-51-6259.72-999-699000	DISTRICT ELECTRICITY	353.61	N
			260373	2026336450	199-51-6259.72-999-699000	DISTRICT ELECTRICITY	35,616.69	N
			260373	200006369378	199-51-6259.72-999-699000	DISTRICT ELECTRICITY	223.98	N
			260373	270006601058	199-51-6259.72-999-699000	DISTRICT ELECTRICITY	317.54	N
			260373	2026336905	199-51-6259.72-999-699000	DISTRICT ELECTRICITY	18,801.62	N
			260373	140007094333	199-51-6259.72-999-699000	DISTRICT ELECTRICITY	623.05	N
			260373	190007266324	199-51-6259.72-999-699000	DISTRICT ELECTRICITY	16,430.02	N
			260373	110008565374	199-51-6259.72-999-699000	DISTRICT ELECTRICITY	513.70	N
			260373	230006553570	199-51-6259.72-999-699000	DISTRICT ELECTRICITY	320.90	N
			260373	10020350922	199-51-6259.72-999-699000	DISTRICT ELECTRICITY	1,759.70	N
			260373	450003605821	199-51-6259.72-999-699000	DISTRICT ELECTRICITY	74.32	N
Totals for Check 010404							75,035.13	
010405	09-04-2025	EVERON , LLC	260427	159508417	199-51-6249.00-999-699000	FIRE ALARM REPAIRS	197.22	N
			260427	159515823	199-51-6249.00-999-699000	FIRE ALARM REPAIRS	1,052.88	N
			260427	159521572	199-51-6249.00-999-699000	FIRE ALARM REPAIRS	394.44	N
Totals for Check 010405							1,644.54	
010406	09-04-2025	EXPRESS BOOKSELLER	260568	18799	410-11-6321.00-999-611000	Workbook for CTE Health Scienc	660.00	N
010407	09-04-2025	FRED J. MILLER, INC.	260058	#W-12389	699-81-6629.00-999-699073	New SJH Band/Colorguard Equip	6,780.64	N
			260021	#W-12366	699-81-6629.00-999-699074	New High School Band Equipment	506.00	N
			260021	#W-12367	699-81-6629.00-999-699074	New High School Band Equipment	4,241.53	N
Totals for Check 010407							11,528.17	

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
010408	09-04-2025	GANDY INK	260447	899665	169-36-6399.27-001-691000	COACHES GEAR	235.68	N
			260341	898442	199-11-6399.05-105-611000	Staff Spirit Items	1,295.74	N
			260341	898442	199-23-6399.05-105-699000	Staff Spirit Items	125.00	N
Totals for Check 010408							1,656.42	
010409	09-04-2025	GLASS & MIRROR OF TH	260039	4158	199-34-6249.00-999-699000	Automotive Glass Replacement	180.00	N
010410	09-04-2025	GOLD STAR FOODS TX	000140	3206314	240-35-6341.00-999-699000	COMMODITY FOOD DELIVERED	457.14	N
010411	09-04-2025	GOWAN INC.	260107	910045851	199-51-6248.77-999-699000	PWE CHILLER REPAIRS	20,000.00	N
010412	09-04-2025	GREATER EMC CHAMBE	260613	103045	199-41-6411.00-750-699042	CHAMBER LUNCHEON JOHNSON	35.00	N
010413	09-04-2025	HARDIES	000143	06591379	240-35-6341.00-999-699000	PRODUCE DELIVERED	920.96	N
			000143	06591380	240-35-6341.00-999-699000	PRODUCE DELIVERED	336.14	N
			000143	06591375	240-35-6341.00-999-699000	PRODUCE DELIVERED	603.72	N
			000143	06599302	240-35-6341.00-999-699000	PRODUCE DELIVERED	644.08	N
			000143	06591377	240-35-6341.00-999-699000	PRODUCE DELIVERED	258.25	N
			000143	06599304	240-35-6341.00-999-699000	PRODUCE DELIVERED	1,178.00	N
			000143	06591376	240-35-6341.00-999-699000	PRODUCE DELIVERED	296.54	N
			000143	06599303	240-35-6341.00-999-699000	PRODUCE DELIVERED	775.85	N
			000143	06591378	240-35-6341.00-999-699000	PRODUCE DELIVERED	201.00	N
			000143	06599305	240-35-6341.00-999-699000	PRODUCE DELIVERED	888.89	N
			000143	06591381	240-35-6341.00-999-699000	PRODUCE DELIVERED	228.00	N
			000143	06599308	240-35-6341.00-999-699000	PRODUCE DELIVERED	890.07	N
			000143	06591379	240-35-6341.00-999-699021	PRODUCE DELIVERED	119.70	N
			000143	06591375	240-35-6341.00-999-699021	PRODUCE DELIVERED	87.53	N
			000143	06599302	240-35-6341.00-999-699021	PRODUCE DELIVERED	417.40	N
			000143	06599304	240-35-6341.00-999-699021	PRODUCE DELIVERED	379.90	N
			000143	06591376	240-35-6341.00-999-699021	PRODUCE DELIVERED	72.80	N
			000143	06599303	240-35-6341.00-999-699021	PRODUCE DELIVERED	293.50	N
			000143	06599305	240-35-6341.00-999-699021	PRODUCE DELIVERED	184.70	N
			000143	06599308	240-35-6341.00-999-699021	PRODUCE DELIVERED	236.76	N
Totals for Check 010413							9,013.79	
010414	09-04-2025	HIGH POINT	260410	211558	699-81-6629.00-999-699071	PC REPLACEMENT MATS	1,394.28	N
			260405	211555	699-81-6629.00-999-699073	NEW JH ENTRANCE AND OTHER	1,763.88	N
Totals for Check 010414							3,158.16	
010415	09-04-2025	HILAND DAIRY FOODS C	000144	0825259022724	240-35-6341.00-999-699000	MILK DELIVERED	208.46	N
			000144	0827259026766	240-35-6341.00-999-699000	MILK DELIVERED	208.46	N
			000144	0829259030356	240-35-6341.00-999-699000	MILK DELIVERED	227.41	N
			000144	0825259022723	240-35-6341.00-999-699000	MILK DELIVERED	379.00	N
			000144	0827259026763	240-35-6341.00-999-699000	MILK DELIVERED	379.00	N
			000144	0829259030353	240-35-6341.00-999-699000	MILK DELIVERED	290.57	N
			000144	0827259026765	240-35-6341.00-999-699000	MILK DELIVERED	315.84	N
			000144	0829259030355	240-35-6341.00-999-699000	MILK DELIVERED	429.54	N
			000144	0825259022726	240-35-6341.00-999-699000	MILK DELIVERED	429.54	N
			000144	0827259026768	240-35-6341.00-999-699000	MILK DELIVERED	429.54	N
			000144	0829259030358	240-35-6341.00-999-699000	MILK DELIVERED	429.54	N

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
			000144	0825259022725	240-35-6341.00-999-699000	MILK DELIVERED	214.76	N
			000144	0827259026767	240-35-6341.00-999-699000	MILK DELIVERED	214.76	N
			000144	0827259027572	240-35-6341.00-999-699000	MILK DELIVERED	10.94	N
			000144	0829259030357	240-35-6341.00-999-699000	MILK DELIVERED	305.14	N
			000144	0827259026764	240-35-6341.00-999-699000	MILK DELIVERED	400.00	N
			000144	0829259030354	240-35-6341.00-999-699000	MILK DELIVERED	300.00	N
			000144	0827259026762	240-35-6341.00-999-699000	MILK DELIVERED	382.94	N
			000144	0829259030352	240-35-6341.00-999-699000	MILK DELIVERED	406.87	N
			000144	0825259022724	240-35-6341.00-999-699021	MILK DELIVERED	208.44	N
			000144	0827259026766	240-35-6341.00-999-699021	MILK DELIVERED	208.44	N
			000144	0829259030356	240-35-6341.00-999-699021	MILK DELIVERED	227.39	N
			000144	0825259022723	240-35-6341.00-999-699021	MILK DELIVERED	189.50	N
			000144	0827259026763	240-35-6341.00-999-699021	MILK DELIVERED	189.50	N
			000144	0829259030353	240-35-6341.00-999-699021	MILK DELIVERED	145.28	N
			000144	0827259026765	240-35-6341.00-999-699021	MILK DELIVERED	157.91	N
			000144	0829259030355	240-35-6341.00-999-699021	MILK DELIVERED	214.76	N
			000144	0825259022726	240-35-6341.00-999-699021	MILK DELIVERED	214.76	N
			000144	0827259026768	240-35-6341.00-999-699021	MILK DELIVERED	214.76	N
			000144	0829259030358	240-35-6341.00-999-699021	MILK DELIVERED	214.76	N
			000144	0825259022725	240-35-6341.00-999-699021	MILK DELIVERED	107.39	N
			000144	0827259026767	240-35-6341.00-999-699021	MILK DELIVERED	107.39	N
			000144	0827259027572	240-35-6341.00-999-699021	MILK DELIVERED	10.93	N
			000144	0829259030357	240-35-6341.00-999-699021	MILK DELIVERED	152.58	N
			000144	0827259026764	240-35-6341.00-999-699021	MILK DELIVERED	168.50	N
			000144	0829259030354	240-35-6341.00-999-699021	MILK DELIVERED	192.70	N
			000144	0827259026762	240-35-6341.00-999-699021	MILK DELIVERED	191.46	N
			000144	0829259030352	240-35-6341.00-999-699021	MILK DELIVERED	203.43	N
						Totals for Check 010415	9,282.19	
010416	09-04-2025	HUFFMAN ISD ATHLETIC	000153	09/06 JH XC	169-36-6499.00-041-691000	09/06 JH XC ENTRY FEE	150.00	N
010417	09-04-2025	HUMBLE ISD ATHLETIC	000152	09/17 GOLF	169-36-6499.25-001-691000	09/17 GOLF TOURN ENTRY	180.00	N
010418	09-04-2025	INDIANA WESLEYAN UNI	260635	4SU2025 7 15 25	199-13-6221.00-999-699041	COURSE TUITION-ELEVATE STAF	17,023.50	N
			260635	4SU2025 7 15 25	199-41-6399.00-750-699041	COURSE TUITION-ELEVATE STAF	950.03	N
						Totals for Check 010418	17,973.53	
010419	09-04-2025	JASON'S DELI	260368	25072806902001	199-23-6497.00-104-699000	FRONT OFFICE RETREAT FOOD	158.43	N
010420	09-04-2025	KINGS III OF AMERICA, L	260085	3133692	199-51-6249.77-999-699000	CELL LINES FOR ELEVATORS	149.73	N
			260085	3133693	199-51-6249.77-999-699000	CELL LINES FOR ELEVATORS	49.91	N
			260085	3133694	199-51-6249.77-999-699000	CELL LINES FOR ELEVATORS	69.82	N
						Totals for Check 010420	269.46	
010421	09-04-2025	LABATT FOOD SERVICE	000145	08266900	240-35-6341.00-999-699000	FOOD DELIVERED	6,753.05	N
			000145	08195483	240-35-6341.00-999-699000	FOOD DELIVERED	11,059.63	N
			000145	08266898	240-35-6341.00-999-699000	FOOD DELIVERED	10,696.14	N
			000145	08266901	240-35-6341.00-999-699000	FOOD DELIVERED	2,269.48	N
			000145	08266902	240-35-6341.00-999-699000	FOOD DELIVERED	2,159.42	N
			000145	08266896	240-35-6341.00-999-699000	FOOD DELIVERED	2,561.97	N

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
			000145	08267374	240-35-6341.00-999-699000	FOOD DELIVERED	1,135.63	N
			000145	08267373	240-35-6341.00-999-699000	FOOD DELIVERED	2,699.13	N
			000145	08266899	240-35-6341.00-999-699000	FOOD DELIVERED	2,422.80	N
			000145	08266900	240-35-6341.00-999-699021	FOOD DELIVERED	1,157.03	N
			000145	08195483	240-35-6341.00-999-699021	FOOD DELIVERED	2,637.83	N
			000145	08266898	240-35-6341.00-999-699021	FOOD DELIVERED	2,575.00	N
			000145	08266901	240-35-6341.00-999-699021	FOOD DELIVERED	1,305.29	N
			000145	08266902	240-35-6341.00-999-699021	FOOD DELIVERED	247.16	N
			000145	08266896	240-35-6341.00-999-699021	FOOD DELIVERED	1,162.21	N
			000145	08267374	240-35-6341.00-999-699021	FOOD DELIVERED	759.88	N
			000145	08267373	240-35-6341.00-999-699021	FOOD DELIVERED	957.49	N
			000145	08266895	240-35-6341.00-999-699021	FOOD DELIVERED	265.93	N
			000145	08266900	240-35-6341.00-999-699031	FOOD DELIVERED	255.30	N
			000145	08195483	240-35-6341.00-999-699031	FOOD DELIVERED	1,110.81	N
			000145	08266898	240-35-6341.00-999-699031	FOOD DELIVERED	1,268.99	N
			000145	08266901	240-35-6341.00-999-699031	FOOD DELIVERED	159.33	N
			000145	08266902	240-35-6341.00-999-699031	FOOD DELIVERED	461.88	N
			000145	08266896	240-35-6341.00-999-699031	FOOD DELIVERED	268.15	N
			000145	08267374	240-35-6341.00-999-699031	FOOD DELIVERED	675.21	N
			000145	08267373	240-35-6341.00-999-699031	FOOD DELIVERED	355.68	N
			000145	08266900	240-35-6342.00-999-699000	FOOD DELIVERED	94.80	N
			000145	08195483	240-35-6342.00-999-699000	FOOD DELIVERED	782.00	N
			000145	08266898	240-35-6342.00-999-699000	FOOD DELIVERED	736.91	N
			000145	08266901	240-35-6342.00-999-699000	FOOD DELIVERED	222.23	N
			000145	08266902	240-35-6342.00-999-699000	FOOD DELIVERED	353.28	N
			000145	08266896	240-35-6342.00-999-699000	FOOD DELIVERED	213.66	N
			000145	08267374	240-35-6342.00-999-699000	FOOD DELIVERED	500.00	N
			000145	08267373	240-35-6342.00-999-699000	FOOD DELIVERED	705.17	N
			000145	08266897	240-35-6342.00-999-699000	SKATING RINK	612.08	N
			000145	08266900	240-35-6342.00-999-699021	FOOD DELIVERED	94.75	N
			000145	08195483	240-35-6342.00-999-699021	FOOD DELIVERED	782.00	N
			000145	08266898	240-35-6342.00-999-699021	FOOD DELIVERED	736.91	N
			000145	08266901	240-35-6342.00-999-699021	FOOD DELIVERED	222.23	N
			000145	08266902	240-35-6342.00-999-699021	FOOD DELIVERED	353.28	N
			000145	08266896	240-35-6342.00-999-699021	FOOD DELIVERED	213.65	N
			000145	08267374	240-35-6342.00-999-699021	FOOD DELIVERED	331.98	N
			000145	08267373	240-35-6342.00-999-699021	FOOD DELIVERED	352.59	N
						Totals for Check 010421	64,687.94	
010422	09-04-2025	LIBERTY HIGH SCHOOL	000151	09/26 VAR XC	169-36-6499.19-001-691000	9/26 VAR XC	400.00	N
010423	09-04-2025	LIBERTY OFFICE	260608	5646605-0	199-00-1312.00-000-600000	DISTRICT STOCK 2025-26	252.37	N
010424	09-04-2025	LONE STAR A/C	260488	LS2798	199-51-6248.77-999-699000	HS ATHL TRNR ICE MACH REPAI	1,142.00	N
			000141	LS2797	240-35-6249.00-999-699000	DEFROST TIMER - GLE	448.00	N
						Totals for Check 010424	1,590.00	

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010425	09-04-2025	M&D SUPPLY ,INC	260294	3496-9	199-51-6319.00-999-699000	MAINTENANCE SUPPLIES	22.11	N
			260294	3515-9	199-51-6319.00-999-699000	MAINTENANCE SUPPLIES	65.98	N
			260294	3522-9	199-51-6319.00-999-699000	MAINTENANCE SUPPLIES	55.68	N
Totals for Check 010425							143.77	
010426	09-04-2025	MAGNA FLOW INTERNA	260527	97959	199-51-6259.74-999-699000	SLUDGE REMOVAL SERVICE	2,686.50	N
010427	09-04-2025	MARK'S PLUMBING PAR	260271	INV002234963	199-51-6319.00-999-699000	DISTRICT PLUMBING SUPPLIES	976.15	N
			260271	INV002234993	199-51-6319.00-999-699000	DISTRICT PLUMBING SUPPLIES	2,198.54	N
			260271	INV002235063	199-51-6319.00-999-699000	DISTRICT PLUMBING SUPPLIES	544.33	N
Totals for Check 010427							3,719.02	
010428	09-04-2025	MICRO INTEGRATION IN	260404	240911	699-81-6629.00-999-699071	IP PHONES NEW CAMPUS/HS AD	41,515.01	N
			260404	240911	699-81-6629.00-999-699073	IP PHONES NEW CAMPUS/HS AD	40,799.23	N
			260404	240911	699-81-6629.00-999-699074	IP PHONES NEW CAMPUS/HS AD	10,736.64	N
Totals for Check 010428							93,050.88	
010429	09-04-2025	NAPA AUTO PARTS	260486	662894	199-34-6319.00-999-699000	Automotive Parts	110.80	N
010430	09-04-2025	O'REILLY AUTOMOTIVE	260029	AUGUST 2025	199-34-6319.00-999-699000	Automotive Parts	501.92	N
010431	09-04-2025	PENDERS MUSIC COMP	260125	738512	199-11-6399.29-001-611055	New Band Instructional Books	461.97	N
			260124	737992	199-11-6399.29-001-611055	TMEA All-State Etude Books	131.72	N
Totals for Check 010431							593.69	
010432	09-04-2025	RESPONSIVE LEARNING	260498	20330	199-13-6299.00-001-699000	TTESS ORIENTATION	1,356.00	N
			260498	20330	199-13-6299.00-041-699000	TTESS ORIENTATION	1,015.00	N
			260498	20329	199-13-6299.00-061-699000	TTESS ORIENTATION	719.00	N
			260498	20330	199-13-6299.00-101-699000	TTESS ORIENTATION	1,177.00	N
			260498	20330	199-13-6299.00-102-699000	TTESS ORIENTATION	621.00	N
			260498	20329	199-13-6299.00-104-699000	TTESS ORIENTATION	650.00	N
			260498	20329	199-13-6299.00-105-699000	TTESS ORIENTATION	892.00	N
Totals for Check 010432							6,430.00	
010433	09-04-2025	ROGERS, MORRIS, & GR	260632	56702	199-41-6211.00-702-699000	LEGAL FEES JULY 2025	970.00	N
010434	09-04-2025	SCHLECHTY CENTER	260629	2466	199-41-6495.00-701-699000	SLN Membership	3,500.00	N
010435	09-04-2025	SFA CENTER FOR CARR	260649	6372	199-41-6411.00-750-699041	SFA CAREER FAIR	200.00	N
010436	09-04-2025	STEVE WEISS MUSIC	260332	INV1383463.1	199-11-6396.29-001-611055	New SHS Band Drumline Stands	3,738.00	N
			260257	INV1382013.1	699-81-6629.00-999-699074	New Drum Heads and Drum Covers	3,970.95	N
Totals for Check 010436							7,708.95	
010437	09-04-2025	TASA	260605	000178965	699-81-6495.00-999-699048	TASA MEMBERSHIP BRIGGS	444.00	N
010438	09-04-2025	TASB	260451	675800	199-51-6495.00-999-699000	ENVIRONMENTAL SERVICES MM	3,350.00	N
010439	09-04-2025	TASCO AUTO COLOR C	260566	ACCT 22798	199-11-6399.64-001-622000	AUTO BODY SUPPLIES	1,519.87	N
010440	09-04-2025	COWTOWN MATERIALS,	260292	186922-00	199-51-6319.00-999-699000	DISTRICT CEILING TILES	790.36	N
010441	09-04-2025	TEXAS ALTERNATOR ST	260663	5010502	199-34-6319.00-999-699000	1x Starter for Cummins 6.7	325.00	N
010442	09-04-2025	TEXAS DEPARTMENT O	260625	ELEV INSP	199-51-6299.00-999-699000	ELEVATOR LICENSING	100.00	N

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010443	09-04-2025	TEXAS DEPT OF PUBLIC	260331	CR315416	199-41-6499.00-750-699041	CRIMINAL HISTORIES	35.00	N
010444	09-04-2025	CAREER SERVICES TX	260650	9844	199-41-6411.00-750-699041	TEXAS STATE CAREER FAIR	300.00	N
010445	09-04-2025	THE FLIPPEN GROUP LL	260609	82299	199-11-6399.93-041-611000	LEADWORTHY COURSE FEE 25-2	495.00	N
			260646	82131	199-13-6397.00-001-699000	CKH CAMPUS PREMIUM PROF	4,500.00	N
			260646	82128	199-13-6397.00-041-699000	CKH CAMPUS PREMIUM PROF	4,500.00	N
			260646	82135	199-13-6397.00-061-699000	CKH CAMPUS PREMIUM PROF	4,500.00	N
			260646	82133	199-13-6397.00-101-699000	CKH CAMPUS PREMIUM PROF	4,500.00	N
			260646	82134	199-13-6397.00-102-699000	CKH CAMPUS PREMIUM PROF	4,500.00	N
			260646	82132	199-13-6397.00-104-699000	CKH CAMPUS PREMIUM PROF	4,500.00	N
			260646	82130	199-13-6397.00-105-699000	CKH CAMPUS PREMIUM PROF	4,500.00	N
			260441	82103	199-13-6411.00-041-699000	LEADWORTHY TRAINING	590.00	N
			260441	82291	199-31-6411.00-041-699000	LEADWORTHY TRAINING	295.00	N
Totals for Check 010445							32,880.00	
010446	09-04-2025	THOMAS BUS GULF	260028	02604936	199-34-6319.00-999-699000	School Bus Parts / Equipment	159.22	N
			260028	02604854	199-34-6319.00-999-699000	School Bus Parts / Equipment	111.16	N
			260028	02604825	199-34-6319.00-999-699000	School Bus Parts / Equipment	514.12	N
			260028	02604831	199-34-6319.00-999-699000	School Bus Parts / Equipment	836.07	N
			260028	02604966	199-34-6319.00-999-699000	School Bus Parts / Equipment	56.18	N
			260028	02604997	199-34-6319.00-999-699000	School Bus Parts / Equipment	245.92	N
Totals for Check 010446							1,922.67	
010447	09-04-2025	THORNTON PRINTERS	260558	2001	199-00-1312.00-000-600000	CUMULATIVE FOLDERS	2,325.00	N
			260477	2002	199-23-6399.00-061-699000	Business Cards	90.00	N
			260477	2002	199-31-6399.00-061-699000	Business Cards	45.00	N
Totals for Check 010447							2,460.00	
010448	09-04-2025	TJM PROMOS, INC.	260357	M300574179	199-36-6399.35-001-699000	K. MERTENS-PATCHES	318.00	N
010449	09-04-2025	TNT PRINTING CO.	260616	69836	199-41-6399.00-750-699041	BUSINESS CARDS	282.00	N
010450	09-04-2025	TOUCHPOINT INDUSTRI	260425	164853	699-81-6629.00-999-699071	TIMECLOCK FOR JH AND PCE	10,134.00	N
			260425	164853	699-81-6629.00-999-699073	TIMECLOCK FOR JH AND PCE	10,134.00	N
Totals for Check 010450							20,268.00	
010451	09-04-2025	UNIFIRST	260033	2670320253	199-34-6299.00-999-699000	Uniform Services	82.07	N
010452	09-04-2025	UNIVERSITY OF HOUST	260656	977	199-41-6411.00-750-699041	CAREER FAIR-S.CRAWFORD	125.00	N
010453	09-04-2025	CAPITAL ONE	260509	1664531208	199-11-6399.00-999-621000	GT SUPPLIES BEGIN OF YEAR	274.58	N
			260321	1664531208	199-13-6497.00-999-623023	Welcome back PD	87.00	N
			260308	1664531208	199-13-6497.00-999-625000	ESL & BIL Dual Power Up PD	440.38	N
			260420	1664531208	199-21-6497.00-999-699040	CKH SNACKS 07/31-08/01	99.09	N
			260208	1664531208	199-34-6497.00-999-699000	In-Service Meeting Food	786.64	N
			260315	1664531208	199-41-6399.00-750-699041	SUPPLIES FOR NEW TEACHER IN	170.80	N
			260352	1664531208	199-41-6497.00-702-699000	Food for Board Workshop	153.96	N
Totals for Check 010453							2,012.45	
010454	09-04-2025	WARDROBE THROUGH	260530	PWE SHIRTS	199-11-6399.05-104-611000	FACULTY SHIRTS	1,571.74	N
			260530	PWE SHIRTS	199-23-6399.00-104-699000	FACULTY SHIRTS	192.26	N
Totals for Check 010454							1,764.00	

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010455	09-04-2025	WEAVER	000148	10870852	199-41-6212.00-750-699000	PROGRESS BILLING	30,000.00	N
010456	09-04-2025	WORTH HYDROCHEM O	260238	134975	199-51-6248.77-999-699000	HVAC WATER TREATMENT SERVI	835.00	N
010457	09-04-2025	YELLOWSTONE LANDSC	260261	984330	199-51-6299.79-999-699000	LANDSCAPING SERVICE	13,729.57	N
010458	09-04-2025	YOUSCIENCE, LLC	260620	35403	199-11-6397.97-999-638043	CERTIFICATION - YOUSCIENCE	8,400.00	N
010459	09-04-2025	YUMI ICE CREAM CO., IN	000142	24037705	240-35-6341.00-999-699031	ICE CREAM DELIVERED	364.08	N
010460	09-11-2025	A TO Z SPECIALTIES	260601	34246	199-11-6399.05-061-611000	Staff Shirts	500.00	N
			260739	34250	199-11-6399.05-061-611000	Extra Shirts for 3 staff Membe	28.29	N
			260584	34236	199-21-6399.00-999-699040	ATTENDANCE BANNER	370.00	N
			260601	34246	199-23-6399.00-061-699000	Staff Shirts	46.65	N
						Totals for Check 010460	944.94	
010461	09-11-2025	ALLHEART	260119	0006600676	240-35-6395.00-999-699000	25-26 UNIFORMS	81.05	N
010462	09-11-2025	ALVIN INDEPENDENT	260711	0702	199-36-6499.29-001-699055	Alvin ISD Marching Band Contes	500.00	N
010463	09-11-2025	AMAZON CAPITAL	260475	08/12-08/29	199-00-1312.00-000-600000	DISTRICT STOCK 2025-26	8,197.68	N
			260121	07/14-08/11	199-00-1312.00-000-600000	DISTRICT STOCK 2025-26	3,359.42	N
			260475	08/13-09/06	199-00-1312.00-000-600000	DISTRICT STOCK 2025-26	8,774.29	N
						Totals for Check 010463	20,331.39	
010464	09-11-2025	AMERICAN INDUSTRIAL	260142	43069	199-11-6269.61-001-622000	WELDING BOTTLE RENTALS	261.00	N
			260142	43095	199-11-6269.61-001-622000	WELDING BOTTLE REFILLS	309.50	N
			260142	43096	199-11-6269.61-001-622000	WELDING BOTTLE RENTALS	39.07	N
						Totals for Check 010464	609.57	
010465	09-11-2025	AMERIPRIDE CONSTRU	052374	APP. 3	699-81-6619.00-999-699075	COX STREET SITE CLEARING	57,434.89	N
010466	09-11-2025	AT&T	260385	8662384010	199-51-6259.71-999-699000	DISTRICT PHONE SERVICE	1,421.72	N
			260385	9522965015	199-51-6259.71-999-699000	DISTRICT PHONE SERVICE	419.78	N
						Totals for Check 010466	1,841.50	
010467	09-11-2025	AT&T	260386	28168959656359	199-51-6259.71-999-699000	DISTRICT PHONE SERVICE	68.56	N
			260386	28168993920142	199-51-6259.71-999-699000	DISTRICT PHONE SERVICE	63.54	N
			260386	28168936436818	199-51-6259.71-999-699000	DISTRICT PHONE SERVICE	52.14	N
			260386	28168979759266	199-51-6259.71-999-699000	DISTRICT PHONE SERVICE	156.42	N
			260386	28139951804958	199-51-6259.71-999-699000	DISTRICT PHONE SERVICE	110.67	N
			260386	28168993315129	199-51-6259.71-999-699000	DISTRICT PHONE SERVICE	278.16	N
			260386	28168993305872	199-51-6259.71-999-699000	DISTRICT PHONE SERVICE	62.09	N
			260386	28168978266081	199-51-6259.71-999-699000	DISTRICT PHONE SERVICE	58.33	N
			260386	28168974305560	199-51-6259.71-999-699000	DISTRICT PHONE SERVICE	104.28	N
			260386	28171282960	199-51-6259.71-999-699000	DISTRICT PHONE SERVICE	58.33	N
			260386	28168951983892	199-51-6259.71-999-699000	DISTRICT PHONE SERVICE	104.28	N
			260386	28168920980227	199-51-6259.71-999-699000	DISTRICT PHONE SERVICE	154.67	N
			260386	28168963113892	199-51-6259.71-999-699000	DISTRICT PHONE SERVICE	104.28	N
			260386	28168936936080	199-51-6259.71-999-699000	DISTRICT PHONE SERVICE	58.33	N
			260386	28168932136818	199-51-6259.71-999-699000	DISTRICT PHONE SERVICE	52.21	N
			260386	28168905120518	199-51-6259.71-999-699000	DISTRICT PHONE SERVICE	53.57	N
						Totals for Check 010467	1,539.86	

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010468	09-11-2025	BRICARE INDUSTRIAL L	260565	C169852	199-11-6399.64-001-622000	AUTO BODY SUPPLIES	184.48	N
			260565	C169929	199-11-6399.64-001-622000	AUTO BODY SUPPLIES	358.86	N
Totals for Check 010468							543.34	
010469	09-11-2025	BROOKS DUPLICATOR	260025	103849	699-81-6629.00-999-699073	FFE Poster Printer	4,394.75	N
010470	09-11-2025	BSN SPORTS, LLC	260284	930723536	169-36-6399.00-041-691000	COACHES GEAR	1,015.00	N
			260103	930698755	169-36-6399.10-001-691000	FOOTBALL EQUIPMENT	98.00	N
			260103	930698754	169-36-6399.10-001-691000	FOOTBALL EQUIPMENT	784.00	N
			260103	930800533	169-36-6399.10-001-691000	FOOTBALL EQUIPMENT	490.00	N
			260469	930860016	169-36-6399.12-001-691000	COACHES GEAR	477.00	N
			260540	930844371	169-36-6399.27-001-691000	TENNIS JERSEYS	240.00	N
			260619	930818363	169-36-6399.30-001-691000	SOCCER EQUIPMENT	108.00	N
Totals for Check 010470							3,212.00	
010471	09-11-2025	CHANNELVIEW ISD BAN	260683	MARCHING	199-36-6499.29-001-699055	Channelview Marching Contest	500.00	N
010472	09-11-2025	CITY OF SPLENDORA	260615	COSG01	699-81-6629.00-999-699071	WATER TAP AT PCE	17,444.84	N
010473	09-11-2025	COLONIAL OIL INDUSTRI	260027	IN-1625612	199-34-6311.00-999-699000	Diesel / Gas Fuel	17,354.56	N
010474	09-11-2025	COMMERCIAL KITCHEN	260435	0745371-IN	240-35-6249.00-999-699000	IGNITE MODULE AND BOARD	3,900.82	N
010475	09-11-2025	CONROE WELDING SUP	260495	R08252351	168-61-6269.00-999-699000	HELIUM FOR PARTIES	17.00	N
			260046	R 08252352	199-34-6319.00-999-699000	Lease of Tank	17.00	N
Totals for Check 010475							34.00	
010476	09-11-2025	CROSBY HS ATHLETICS	000167	09/29 GIRL	169-36-6499.26-001-691000	GIRLS GOLF ENTRY 09/29	180.00	N
010477	09-11-2025	CURIPOD INC	260604	C-25/182	199-11-6397.00-001-611000	CURIPOD - A. PAINTER	2,000.00	N
010478	09-11-2025	DAYTON ATHLETICS	000170	09/13 XC	169-36-6499.00-041-691000	GIRLS/BOYS JH XC 09/13	200.00	N
010479	09-11-2025	DUPRE MUSIC DESIGNS	260682	78 FINAL	199-36-6299.29-001-699055	SHS Wind Arrangements	3,250.00	N
010480	09-11-2025	EAST MONTGOMERY C	260732	30456014900010	199-51-6259.70-999-699000	WATER/SEWER UTILITY - SJH	327.84	N
			260732	30456014900020	199-51-6259.70-999-699000	WATER/SEWER UTILITY - SJH	7,194.97	N
			260732	30456104900300	199-51-6259.70-999-699000	WATER/SEWER UTILITY - SJH	26,469.66	N
			260732	30456014900400	199-51-6259.70-999-699000	WATER/SEWER UTILITY - SJH	1,577.97	N
Totals for Check 010480							35,570.44	
010481	09-11-2025	EAST MONTGOMERY C	260378	30550092003510	199-51-6259.70-999-699000	DISTRICT WATER - TLE	539.88	N
			260378	30550292003520	199-51-6259.70-999-699000	DISTRICT WATER - TLE	120.47	N
Totals for Check 010481							660.35	
010482	09-11-2025	ELLIOTT ELECTRIC SUP	000160	69-96683-02	199-51-6319.00-999-699000	FREIGHT FOR PO 260181	105.00	N
010483	09-11-2025	EMC CAR CARE & TOWI	260040	5725	199-34-6299.00-999-699000	Towing Services	18.50	N
			260040	5726	199-34-6299.00-999-699000	Towing Services	18.50	N
			260040	5727	199-34-6299.00-999-699000	Towing Services	18.50	N
			260040	25-07932	199-34-6299.00-999-699000	Towing Services	100.00	N
			260040	5728	199-34-6299.00-999-699000	Towing Services	18.50	N
			260040	25-07962	199-34-6299.00-999-699000	Towing Services	125.00	N
Totals for Check 010483							299.00	

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010484	09-11-2025	ENTERGY	260373	2026340363	199-51-6259.72-999-699000	DISTRICT ELECTRICITY	10,998.34	N
010485	09-11-2025	ERNEST NELSON AND M	000162	6/2/25-9/1/25	199-41-6211.00-750-699062	LEGAL SETTLEMENT 6/2/25-9/1/25	8,500.00	N
010486	09-11-2025	EVERON , LLC	260427	159529935	199-51-6249.00-999-699000	FIRE ALARM REPAIRS	1,281.41	N
			260216	159580020	199-51-6249.00-999-699000	BDA TEST & INSPECTIONS	8,414.16	N
			052318	159541995	699-81-6629.00-999-699074	INSPECT/TEST BDA SYSTEM-HS	1,960.64	N
Totals for Check 010486							11,656.21	
010487	09-11-2025	FASTSIGNS CONROE	260583	1326-104591	699-81-6399.00-061-699000	DAEP SIGNAGE-COLEMAN	1,000.00	N
010488	09-11-2025	FOLLETT CONTENT SOL	260056	596306F	699-81-6629.00-999-699073	BOOKS FOR NEW JH LIBRARY	62,499.86	N
010489	09-11-2025	GAIL CHERAMIE	260689	08232025	199-13-6291.00-999-623023	SPED PROF DEVELOPMENT TRAI	1,000.00	N
010490	09-11-2025	GALENA PARK ISD FINE	260685	202503	199-36-6499.29-001-699055	SHS Marching Contest- GPISD	500.00	N
010491	09-11-2025	GBI INK	260074	14972	199-34-6399.00-999-699000	Printing	900.00	N
010492	09-11-2025	GLASS & MIRROR OF TH	260039	4190	199-34-6249.00-999-699000	Automotive Glass Replacement	375.00	N
010493	09-11-2025	GLENDALE PARADE ST	260547	100136851	199-36-6399.35-001-699000	AFJROTC WEB FLAG CARRIER	167.85	N
010494	09-11-2025	HARDIES	000157	06599306	240-35-6341.00-999-699000	PRODUCE DELIVERED	482.17	N
			000157	06599307	240-35-6341.00-999-699000	PRODUCE DELIVERED	1,339.57	N
			000157	06608901	240-35-6341.00-999-699000	PRODUCE DELIVERED	50.98	N
			000157	06599306	240-35-6341.00-999-699021	PRODUCE DELIVERED	39.90	N
			000157	06599307	240-35-6341.00-999-699021	PRODUCE DELIVERED	489.95	N
Totals for Check 010494							2,402.57	
010495	09-11-2025	HARDIN - JEFFERSON A	000169	9/6	169-36-6499.31-001-691000	VOLLEYBALL ENTRY 9/06	425.00	N
010496	09-11-2025	HIGH POINT	260535	211946	199-51-6399.00-999-699078	TOILET TISSUE HAND TOWELS S	4,834.25	N
			260681	211946	199-51-6399.00-999-699078	TOILET TISSUE HAND TOWEL SO	4,333.05	N
			260096	211947	199-51-6399.02-999-699078	CHEMICALS,, GLOVES, PADS	124.42	N
			260680	211947	199-51-6399.02-999-699078	CHEMICALS, GLOVES, LINERS	2,781.03	N
			260413	211556	699-81-6629.00-999-699071	MOPS AND BUCKETS PCE	567.06	N
			260409	211554	699-81-6629.00-999-699071	PC REPLACEMENT VACUUM	491.06	N
			260412	211557	699-81-6629.00-999-699073	MOP AND BUCKET SETUPS JH	2,268.24	N
			260411	211553	699-81-6629.00-999-699074	HS ADDITION VACUUM	491.06	N
			260414	211075	699-81-6639.00-999-699074	MOP AND BUCKET HS	283.53	N
Totals for Check 010496							16,173.70	
010497	09-11-2025	HILAND DAIRY FOODS C	000158	0903259034976	240-35-6341.00-999-699000	MILK DELIVERED	198.98	N
			000158	0905259038674	240-35-6341.00-999-699000	MILK DELIVERED	142.13	N
			000158	0903259034974	240-35-6341.00-999-699000	MILK DELIVERED	366.37	N
			000158	0903259034978	240-35-6341.00-999-699000	MILK DELIVERED	379.00	N
			000158	0905259038676	240-35-6341.00-999-699000	MILK DELIVERED	227.40	N
			000158	0903259034977	240-35-6341.00-999-699000	MILK DELIVERED	379.00	N
			000158	0905259038675	240-35-6341.00-999-699000	MILK DELIVERED	265.30	N
			000158	0903259034975	240-35-6341.00-999-699000	MILK DELIVERED	400.00	N
			000158	0904250010098	240-35-6341.00-999-699000	MILK DELIVERED	11.87	N
			000158	0905259038673	240-35-6341.00-999-699000	MILK DELIVERED	200.00	N
			000158	0903259034973	240-35-6341.00-999-699000	MILK DELIVERED	311.14	N

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			000158	0905259038671	240-35-6341.00-999-699000	MILK DELIVERED	155.57	N
			000158	0903259034976	240-35-6341.00-999-699021	MILK DELIVERED	198.97	N
			000158	0905259038674	240-35-6341.00-999-699021	MILK DELIVERED	142.12	N
			000158	0903259034974	240-35-6341.00-999-699021	MILK DELIVERED	183.18	N
			000158	0903259034978	240-35-6341.00-999-699021	MILK DELIVERED	189.50	N
			000158	0905259038676	240-35-6341.00-999-699021	MILK DELIVERED	113.70	N
			000158	0903259034977	240-35-6341.00-999-699021	MILK DELIVERED	189.50	N
			000158	0905259038675	240-35-6341.00-999-699021	MILK DELIVERED	132.65	N
			000158	0903259034975	240-35-6341.00-999-699021	MILK DELIVERED	206.40	N
			000158	0904250010098	240-35-6341.00-999-699021	MILK DELIVERED	10.00	N
			000158	0905259038673	240-35-6341.00-999-699021	MILK DELIVERED	65.30	N
			000158	0903259034973	240-35-6341.00-999-699021	MILK DELIVERED	155.56	N
			000158	0905259038671	240-35-6341.00-999-699021	MILK DELIVERED	77.78	N
						Totals for Check 010497	4,701.42	
010498	09-11-2025	HUMBLE ISD ATHLETIC	000166	09/17 GOLF	169-36-6499.26-001-691000	09/17 GOLF TOURN ENTRY	180.00	N
010499	09-11-2025	IRON MOUNTAIN INC	000154	KRHH392	240-35-6299.00-999-699000	SHREDDING SERVICE	1,066.41	N
010500	09-11-2025	JACKSON ELECTRIC	260161	20251075	199-51-6299.79-999-699091	STADIUM LIGHTING REPAIRS	1,692.00	N
010501	09-11-2025	JDP PALATINE	260677	145300	199-61-6299.00-999-699000	Criminal History for Volunteer	542.30	N
010502	09-11-2025	JOURNEYED.COM, INC.	260339	10568551	199-13-6397.00-999-699043	ADOBE LICENSE CFO & T&L	77.00	N
			260517	10570689	199-31-6397.00-999-699000	ADOBE LICENSE COUNSELING &	77.03	N
			260339	10568551	199-41-6397.00-750-699000	ADOBE LICENSE CFO & T&L	77.06	N
						Totals for Check 010502	231.09	
010503	09-11-2025	K&R PROPANE	260036	34290	199-34-6311.00-999-699000	Propane Fuel	1,290.00	N
010504	09-11-2025	KEMAH CHOIR DAYS	260675	09022025	199-13-6299.22-001-699055	Choir Workshop	500.00	N
010505	09-11-2025	KEV GROUP, INC.	260726	374770	199-53-6397.00-750-699000	SCHOOLCASH MANAGMENT - AN	12,954.60	N
010506	09-11-2025	KING RANCH AG & TURF	260556	PO#11267121	699-81-6639.00-999-699073	JH ATHLETIC GATOR	14,740.00	N
010507	09-11-2025	LABATT FOOD SERVICE	000159	09025647	240-35-6341.00-999-699000	FOOD DELIVERED	10,747.73	N
			000159	09025645	240-35-6341.00-999-699000	FOOD DELIVERED	7,335.43	N
			000159	09025649	240-35-6341.00-999-699000	FOOD DELIVERED	3,799.85	N
			000159	09025651	240-35-6341.00-999-699000	FOOD DELIVERED	2,503.31	N
			000159	09025643	240-35-6341.00-999-699000	FOOD DELIVERED	2,791.45	N
			000159	09026128	240-35-6341.00-999-699000	FOOD DELIVERED	1,282.59	N
			000159	09026126	240-35-6341.00-999-699000	FOOD DELIVERED	2,153.60	N
			000159	09025646	240-35-6341.00-999-699000	FOOD DELIVERED	1,013.61	N
			000159	09026127	240-35-6341.00-999-699000	FOOD DELIVERED	174.99	N
			000159	09025647	240-35-6341.00-999-699021	FOOD DELIVERED	1,455.70	N
			000159	09025645	240-35-6341.00-999-699021	FOOD DELIVERED	1,816.94	N
			000159	09025649	240-35-6341.00-999-699021	FOOD DELIVERED	1,202.90	N
			000159	09025651	240-35-6341.00-999-699021	FOOD DELIVERED	1,198.80	N
			000159	09025643	240-35-6341.00-999-699021	FOOD DELIVERED	1,499.56	N
			000159	09026128	240-35-6341.00-999-699021	FOOD DELIVERED	604.56	N
			000159	09026126	240-35-6341.00-999-699021	FOOD DELIVERED	1,385.48	N

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			000159	09025650	240-35-6341.00-999-699021	FOOD DELIVERED	551.18	N
			000159	09025647	240-35-6341.00-999-699031	FOOD DELIVERED	411.20	N
			000159	09025645	240-35-6341.00-999-699031	FOOD DELIVERED	1,532.58	N
			000159	09025649	240-35-6341.00-999-699031	FOOD DELIVERED	554.94	N
			000159	09025651	240-35-6341.00-999-699031	FOOD DELIVERED	632.52	N
			000159	09026128	240-35-6341.00-999-699031	FOOD DELIVERED	684.44	N
			000159	09025642	240-35-6341.00-999-699031	FOOD DELIVERED	461.10	N
			000159	09025647	240-35-6342.00-999-699000	FOOD DELIVERED	229.22	N
			000159	09025645	240-35-6342.00-999-699000	FOOD DELIVERED	562.13	N
			000159	09025649	240-35-6342.00-999-699000	FOOD DELIVERED	158.57	N
			000159	09025651	240-35-6342.00-999-699000	FOOD DELIVERED	173.75	N
			000159	09025643	240-35-6342.00-999-699000	FOOD DELIVERED	89.93	N
			000159	09026128	240-35-6342.00-999-699000	FOOD DELIVERED	445.04	N
			000159	09026126	240-35-6342.00-999-699000	FOOD DELIVERED	90.07	N
			000159	09025646	240-35-6342.00-999-699000	FOOD DELIVERED	63.56	N
			000159	09025644	240-35-6342.00-999-699000	FOOD DELIVERED	13.83	N
			000159	09025648	240-35-6342.00-999-699000	FOOD DELIVERED	13.83	N
			000159	09025650	240-35-6342.00-999-699000	FOOD DELIVERED	10.00	N
			000159	09025642	240-35-6342.00-999-699000	FOOD DELIVERED	6.92	N
			000159	09026127	240-35-6342.00-999-699000	FOOD DELIVERED	6.93	N
			000159	09026125	240-35-6342.00-999-699000	FOOD DELIVERED	9.22	N
				09025646	240-35-6342.00-999-699000	DID NOT RECEIVE	-13.83	N
				09025648	240-35-6342.00-999-699000	DID NOT RECEIVE	-13.83	N
				09026127	240-35-6342.00-999-699000	DID NOT RECEIVE	-13.83	N
			000159	09025647	240-35-6342.00-999-699021	FOOD DELIVERED	229.22	N
			000159	09025645	240-35-6342.00-999-699021	FOOD DELIVERED	562.12	N
			000159	09025649	240-35-6342.00-999-699021	FOOD DELIVERED	158.56	N
			000159	09025651	240-35-6342.00-999-699021	FOOD DELIVERED	173.75	N
			000159	09025643	240-35-6342.00-999-699021	FOOD DELIVERED	89.92	N
			000159	09026128	240-35-6342.00-999-699021	FOOD DELIVERED	246.42	N
			000159	09026126	240-35-6342.00-999-699021	FOOD DELIVERED	45.03	N
			000159	09025646	240-35-6342.00-999-699021	FOOD DELIVERED	63.55	N
			000159	09025650	240-35-6342.00-999-699021	FOOD DELIVERED	3.83	N
			000159	09025642	240-35-6342.00-999-699021	FOOD DELIVERED	6.91	N
			000159	09026127	240-35-6342.00-999-699021	FOOD DELIVERED	6.90	N
			000159	09026125	240-35-6342.00-999-699021	FOOD DELIVERED	4.61	N
						Totals for Check 010507	49,216.79	
010508	09-11-2025	LEHMAN'S PIPES AND S	260564	110817	199-11-6399.65-001-622000	WELDING LAB SUPPLIES	1,745.70	N
010509	09-11-2025	LMC CORPORATION	260307	25-1152-1	699-81-6629.00-999-699079	EAST CAMPUS FIBER INSTALL	105,267.38	N
010510	09-11-2025	LONE STAR A/C	000161	LS2800	199-51-6248.77-999-699000	ER HVAC REPAIR @ ADMIN	268.00	N
			000155	JBA1763	240-35-6249.00-999-699000	GLE WIF-B & REACH IN COOLER	600.00	N
						Totals for Check 010510	868.00	

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010511	09-11-2025	MEDCO SUPPLY COMPA	260297	IN99114002	169-36-6399.08-001-691000	MEDICAL SUPPLIES	18.46	N
010512	09-11-2025	MOAKCASEY, LLC	260720	INV13889	199-41-6291.00-701-699000	Admin Monthly Consultation	720.00	N
			260720	INV13792	199-41-6291.00-701-699000	Admin Monthly Consultation	720.00	N
Totals for Check 010512							1,440.00	
010513	09-11-2025	NAPA AUTO PARTS	260486	663503	199-34-6319.00-999-699000	Automotive Parts	151.35	N
			260486	664381	199-34-6319.00-999-699000	Automotive Parts	211.60	N
			260486	664387	199-34-6319.00-999-699000	Automotive Parts	113.73	N
Totals for Check 010513							476.68	
010514	09-11-2025	NICKI STIDHAM	000165	CN ACCT	240-00-5751.00-000-600000	CN ACCOUNT REFUND	27.25	N
010515	09-11-2025	NATIONAL INSTITUTE F	260708	INV-11390	199-13-6299.94-999-699043	MENTOR PROGRAM ALLOT TRAI	5,500.00	N
010516	09-11-2025	NORTH AMERICAN RES	260012	IN908427	699-81-6629.00-999-699000	STOP THE BLEED KITS	843.70	N
010517	09-11-2025	ONWARD LEARNING	260690	10799	199-11-6397.00-999-623023	SHARS SERVICES-SOFTWARE	6,250.00	N
010518	09-11-2025	PINNACLE MEDICAL MA	260031	115897	199-34-6218.00-999-699000	Physicals & Drug Tests	810.00	N
010519	09-11-2025	FOUR PZ PIZZA, INC.	260345	09022025	168-61-6343.00-999-699000	PIZZAS FOR CONC/PARTIES	206.50	N
			260345	09032025	168-61-6343.00-999-699000	PIZZAS FOR CONC/PARTIES	118.35	N
Totals for Check 010519							324.85	
010520	09-11-2025	PRECISION BUSINESS M	260643	128428	199-11-6399.93-041-611000	ID BADGE MATERIALS	1,090.09	N
			260598	128402	199-11-6399.93-061-611000	STUDENT ID BADGES	358.56	N
Totals for Check 010520							1,448.65	
010521	09-11-2025	RANDALL REED'S PLAN	260038	581961	199-34-6249.00-999-699000	Automotive Repairs	636.32	N
010522	09-11-2025	REGION 4 ESC	260551	18360901	199-23-6411.00-102-699000	T-PRESS TRAINING-TX PRINCIPA	325.00	N
010523	09-11-2025	REPUBLIC SERVICES #8	260383	0853008501894	199-51-6259.75-999-699000	DISTRICT TRASH SERVICE	8,159.07	N
010524	09-11-2025	SCHOOL SPECIALTY LL	260602	208136275152	699-81-6399.00-999-699071	PODIUM & MEDIA CART	3,346.38	N
			260055	308104751736	699-81-6629.00-999-699073	JH LAB SUPPLIES	22,201.75	N
Totals for Check 010524							25,548.13	
010525	09-11-2025	CHRIS FONTENOT -	000164	DEHECK	169-36-6495.00-001-691000	25/26 MEMBERSHIP DEHECK EUB	250.00	N
010526	09-11-2025	SILKTIDE INC	260765	INV-0616	199-61-6299.00-999-699000	Website Evaluation	3,630.40	N
010527	09-11-2025	SOLUTION TREE INC	260634	S329738	287-11-6329.00-999-524000	BOOK ORDER	460.13	N
010528	09-11-2025	STEVE WEISS MUSIC	260659	INV1394898.1	199-11-6399.29-001-611055	SHS Band- Bass Drum Mallet Hol	608.95	N
			260246	INV1381512.1	199-11-6399.29-001-611055	New SHS Band Drum Sticks	1,293.45	N
			260246	INV1381512.2	199-11-6399.29-001-611055	New SHS Band Drum Sticks	209.00	N
Totals for Check 010528							2,111.40	
010529	09-11-2025	T-MOBILE USA INC.	260701	202744986	199-51-6259.71-999-699000	PD on call phone	242.70	N
			260701	202744986	199-51-6259.71-999-699000	PD on call phone	121.95	N
			260651	ACCT	199-51-6259.71-999-699000	CAMPUS ER CELL PHONES	229.20	N
Totals for Check 010529							593.85	
010530	09-11-2025	TAB TECHNOLOGIES, LL	242063	10316	699-81-6629.00-999-699073	TAB OF THE HVAC FOR NEW JH	16,002.00	N
010531	09-11-2025	TAPT	260073	0158-0012	199-34-6411.00-999-699000	TAPT Professional Development	650.00	N
			260073	0158-0013	199-34-6411.00-999-699000	TAPT Professional Development	650.00	N
Totals for Check 010531							1,300.00	

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010532	09-11-2025	TASA	260764	000180850	199-21-6411.00-999-699040	FRLSN REG CONKLIN	250.00	N
			260751	000180805	199-21-6411.00-999-699046	FRSLN EVENT #1 REGISTR- C.RE	250.00	N
			260705	000179861	199-21-6495.00-999-623023	MEMBERSHIP FEE-B.PERKINS	370.00	N
			260724	000179878	199-21-6495.00-999-699040	MEMBERSHIP RENEWAL CONKLI	423.00	N
			260706	000179787	199-21-6495.00-999-699043	TASA MEMBERSHIP-C.REED	435.00	N
			260757	000180649	199-41-6411.00-701-699000	FRSLN CONF REG BROMLEY	250.00	N
			260725	000180294	199-41-6495.00-701-699000	TASA MEMBERSHIP BROMLEY	800.00	N
Totals for Check 010532							2,778.00	
010533	09-11-2025	TASB	260728	681880	199-41-6495.00-750-699041	HR SERVICES SUBSCRIPTION	2,000.00	N
010534	09-11-2025	TASBO	260763	Cash-39901-	199-34-6495.00-999-699000	TASBO Annual Membership Dues	155.00	N
			260717	TERESSA	199-41-6495.00-750-699000	T ANDERSON - MEMBERSHIP	155.00	N
			260717	64877-2025	199-41-6495.00-750-699000	MEMEBERSHIP GUTHRIE	155.00	N
			000163	24887-2025	199-41-6495.00-750-699000	MEMBERSHIP BOLSTER	155.00	N
			260697	436665	699-81-6411.00-999-699048	TASBO CONFERENCE-BRIGGS	375.00	N
Totals for Check 010534							995.00	
010535	09-11-2025	TASSP	260644	121822	199-23-6495.00-041-699000	MEMBERSHIP K. JACKSON	285.00	N
			260644	118083	199-23-6495.00-041-699000	MEMBERSHIP BUFORD	285.00	N
			260644	120445	199-23-6495.00-041-699000	MEMBERSHIP DAVIS	285.00	N
			260644	119229	199-23-6495.00-041-699000	MEMBERSHIP ANDREWS	285.00	N
			260678	122431	199-23-6495.00-061-699000	MEMBERSHIP DURTCHE	285.00	N
			260666	119888	199-23-6495.00-061-699000	MEMBERSHIP RENEWAL GARDN	285.00	N
Totals for Check 010535							1,710.00	
010536	09-11-2025	TCEA	260654	1022291	199-53-6411.00-999-699000	TCEA SYSTEM ADMIN CON STAT	309.00	N
			260654	1021784	199-53-6411.00-999-699000	TCEA SYSTEM ADMIN CON MAGU	309.00	N
			260654	1022292	199-53-6411.00-999-699000	TCEA SYSTEM ADMIN CON DENM	309.00	N
			260654	1022293	199-53-6411.00-999-699000	TCEA SYSTEM ADMIN CON RATJ	309.00	N
Totals for Check 010536							1,236.00	
010537	09-11-2025	TEPSA	260658	SHANNON	199-23-6495.00-104-699000	MEMBERSHIP- SHUMATE	389.00	N
			260658	H. GILLASPY	199-23-6495.00-104-699000	MEMBERSHIP-GILLASPY	389.00	N
Totals for Check 010537							778.00	
010538	09-11-2025	TEXAS COUNSELING AS	260669	TRISHA BECK	199-31-6495.00-041-699000	MEMBERSHIP 25-26 BECK	180.00	N
			260669	SUZANNE	199-31-6495.00-041-699000	MEMBERSHIP 25-26 COTTON	180.00	N
			260668	TCA ID 105119	199-31-6495.00-061-699000	TCA MEMBERSHIP-R. GARCIA	180.00	N
Totals for Check 010538							540.00	
010539	09-11-2025	TEXAS SKYWARD USER	260716	09202507750757	199-41-6411.00-750-699000	TSUG 2025 CONFERENCE-Y,JOH	625.00	N
			260729	09202508060791	199-41-6411.00-750-699000	TSUG REGISTRATION-SHEPPAR	625.00	N
			260688	09202507420723	199-53-6411.00-999-699000	TSUG CONFERENCE REG	625.00	N
			260688	09202507410722	199-53-6411.00-999-699000	TSUG CONFERENCE REG STATO	625.00	N
			260688	09202507400721	199-53-6411.00-999-699000	TSUG CONFERENCE REG MUNO	625.00	N
			260688	09202507430724	199-53-6411.00-999-699000	TSUG CONFERENCE REG MOLIN	625.00	N
Totals for Check 010539							3,750.00	
010540	09-11-2025	THE WOODLANDS HIGH	260684	28134	199-36-6499.29-001-699055	SHS Marching Contest	600.00	N

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010541	09-11-2025	THE WRITING ACADEMY	260652	12720	199-13-6411.00-101-699000	WRITING TRAINING-RIDE THE WA	500.00	N
010542	09-11-2025	THOMAS BUS GULF	260028	02605082	199-34-6319.00-999-699000	School Bus Parts / Equipment	522.12	N
			260028	02604998	199-34-6319.00-999-699000	School Bus Parts / Equipment	127.88	N
			260028	02605133	199-34-6319.00-999-699000	School Bus Parts / Equipment	510.30	N
			260640	02605137	199-34-6397.00-999-699000	Cummins Insite Diag. Software	933.33	N
Totals for Check 010542							2,093.63	
010543	09-11-2025	TRANSFINDER	260700	64096	199-34-6397.00-999-699000	Map Expansion in Routefinder	1,995.00	N
010544	09-11-2025	TSN VISUAL COMMUNIC	260693	TSN INV 0404	199-11-6397.00-001-611000	TSN VCS SOFTWARE LICENSING	1,320.00	N
010545	09-11-2025	TURNER & TOWNSEND	240135	PJIN0044535	699-81-6629.00-999-699073	BOND PROGRAM MANAGEMENT	30,280.50	N
			240135	PJIN0044535	699-81-6629.00-999-699074	BOND PROGRAM MANAGEMENT	30,280.50	N
Totals for Check 010545							60,561.00	
010546	09-11-2025	UNIFIRST	260033	2670322459	199-34-6299.00-999-699000	Uniform Services	82.07	N
010547	09-11-2025	CORY PARKS	260662	250813	199-36-6299.29-001-699055	Drill Design Final Payment	7,000.00	N
010548	09-11-2025	WILLIS LADYKATS VOLL	000168	9/11	169-36-6499.15-001-691000	VOLLEYBALL ENTRY 9/11	250.00	N
			000168	9/11	169-36-6499.31-001-691000	VOLLEYBALL ENTRY 9/11	150.00	N
Totals for Check 010548							400.00	
010549	09-11-2025	YUMI ICE CREAM CO., IN	000156	24240687	240-35-6341.00-999-699031	ICE CREAM DELIVERED	361.20	N
			000156	24240688	240-35-6341.00-999-699031	ICE CREAM DELIVERED	476.16	N
			000156	24240693	240-35-6341.00-999-699031	ICE CREAM DELIVERED	506.40	N
Totals for Check 010549							1,343.76	
010550	09-18-2025	AIR CLEANING SPECIALI	260334	0230812-IN	699-81-6639.00-999-699073	WELDING BOOTHS FOR JH	22,095.44	N
010551	09-18-2025	AMERICAN SCHOOL CO	260741	ABKE	199-31-6495.00-999-699000	MEMBERSHIP DUES-ABKE	129.00	N
			260741	A. MARTINEZ	199-31-6495.00-999-699000	MEMBERSHIP DUES-A.MARTINEZ	129.00	N
			260741	SNIDER	199-31-6495.00-999-699000	MEMBERSHIP DUES- SNIDER	129.00	N
Totals for Check 010551							387.00	
010552	09-18-2025	AMERIPRIDE CONSTRU	052374	APP. 4 FINAL	699-81-6619.00-999-699075	COX STREET SITE CLEARING	11,135.70	N
010553	09-18-2025	BAND TODAY LLC	260513	19296	199-36-6299.29-001-699055	SHS Band Flags-Custom made	3,875.00	N
			260522	19295	199-36-6399.29-001-699055	Props for SHS Marching Band	3,291.22	N
Totals for Check 010553							7,166.22	
010554	09-18-2025	BRAININGCAMP, LLC	260621	53911	199-11-6397.00-102-611000	VIRTUAL MANIPULATIVE TO BUIL	650.00	N
010555	09-18-2025	BROOKS DUPLICATOR	260722	104049	199-11-6399.93-041-611000	INK FOR POSTER MACHINE	1,952.25	N
010556	09-18-2025	BSN SPORTS, LLC	260691	931004468	169-36-6399.15-001-691000	COACHES GEAR	115.00	N
010557	09-18-2025	CITY OF SPLENDORA	260377	07414301	168-51-6259.70-999-699000	SKATING RINK WATER	105.55	N
			260376	07414501	199-51-6259.70-999-699000	DISTRICT WATER	171.98	N
			260376	07414501	199-51-6259.70-999-699000	DISTRICT WATER	208.69	N
			260376	07414801	199-51-6259.70-999-699000	DISTRICT WATER	152.00	N
			260376	04424101	199-51-6259.70-999-699000	DISTRICT WATER	2,927.53	N
Totals for Check 010557							3,565.75	
010558	09-18-2025	COLLIN LISTEN	000175	09/28-10/03	199-11-6411.61-001-622000	STATE FAIR OF TEXAS TRAVEL	192.00	N

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010559	09-18-2025	CONROE WELDING SUP	260495	PS550098	168-61-6269.00-999-699000	HELIUM FOR PARTIES	403.09	N
			260599	CT291679	199-11-6399.65-001-622000	MIG WELDERS	11,991.00	N
Totals for Check 010559							12,394.09	
010560	09-18-2025	DISCOVERY EDUCATIO	260506	CINV-255808	199-11-6321.00-001-611039	CONTRACT RENEWL-TEXTBK SU	4,000.00	N
010561	09-18-2025	DUKE COMMUNICATION	260696	12453	199-51-6249.00-999-699000	DOOR ACCESS SYSTEM ER CALL	315.00	N
010562	09-18-2025	DUSTIN BROMLEY	000177	09/03-04	199-41-6411.00-701-699000	1ST TIME SUPERINTENDENT CO	249.06	N
			000177	09/11-13	199-41-6411.00-701-699000	TX ED CON CONF TRAVEL	229.46	N
Totals for Check 010562							478.52	
010563	09-18-2025	EMC CAR CARE & TOWI	260040	5742	199-34-6299.00-999-699000	Towing Services	18.50	N
010564	09-18-2025	ERIN BROMLEY	000180	09/15-16	199-31-6411.90-999-699000	TSNAP NEW TESTING ACADEMY	365.78	N
010565	09-18-2025	EXPRESS BOOKSELLER	260542	18791	199-12-6329.00-101-699000	BOTB book order	251.30	N
			260542	18791	199-12-6329.00-102-699000	BOTB book order	251.31	N
			260542	18791	199-12-6329.00-104-699000	BOTB book order	251.30	N
			260542	18791	199-12-6329.00-105-699000	BOTB book order	251.30	N
Totals for Check 010565							1,005.21	
010566	09-18-2025	ACCO BRANDS USA LLC	260642	4730806877	199-11-6399.93-041-611000	LAMINATING FILM ROLLS	902.00	N
010567	09-18-2025	GOOD PROMOTIONS	260280	35341	199-51-6319.00-999-699000	MAINTENANCE UNIFORMS	896.98	N
010568	09-18-2025	GOWAN INC.	260539	910046074	199-51-6248.77-999-699000	GLE EMERGENCY HVAC REPAIR	18,683.92	N
010569	09-18-2025	GRAINGER	260281	9630296581	199-51-6319.00-999-699000	MAINTENANCE SUPPLIES	707.04	N
010570	09-18-2025	HARDIES	000172	06604221	240-35-6341.00-001-699000	PRODUCE DELIVERED	718.55	N
			000172	06604221	240-35-6341.00-001-699021	PRODUCE DELIVERED	120.07	N
			000172	06604222	240-35-6341.00-041-699000	PRODUCE DELIVERED	133.85	N
			000172	06604216	240-35-6341.00-061-699000	PRODUCE DELIVERED	75.46	N
			000172	06604219	240-35-6341.00-101-699000	PRODUCE DELIVERED	909.43	N
			000172	06604219	240-35-6341.00-101-699021	PRODUCE DELIVERED	493.30	N
			000172	06604217	240-35-6341.00-102-699000	PRODUCE DELIVERED	132.74	N
			000172	06604220	240-35-6341.00-104-699000	PRODUCE DELIVERED	201.72	N
			000172	06604223	240-35-6341.00-105-699000	PRODUCE DELIVERED	92.89	N
Totals for Check 010570							2,878.01	
010571	09-18-2025	HIGH POINT	260680	212126	199-51-6399.02-999-699078	CHEMICALS, GLOVES, LINERS	176.46	N
010572	09-18-2025	HILAND DAIRY FOODS C	000173	0908259040522	240-35-6341.00-001-699000	MILK DELIVERED	189.51	N
			000173	0910259044488	240-35-6341.00-001-699000	MILK DELIVERED	189.51	N
			000173	0912259049352	240-35-6341.00-001-699000	MILK DELIVERED	227.40	N
			000173	0908259040522	240-35-6341.00-001-699021	MILK DELIVERED	189.49	N
			000173	0910259044488	240-35-6341.00-001-699021	MILK DELIVERED	189.49	N
			000173	0912259049352	240-35-6341.00-001-699021	MILK DELIVERED	227.40	N
			000173	0908259040519	240-35-6341.00-041-699000	MILK DELIVERED	341.10	N
			000173	0910259044485	240-35-6341.00-041-699000	MILK DELIVERED	341.10	N
			000173	0912259048152	240-35-6341.00-041-699000	MILK DELIVERED	252.67	N
			000173	0908259040519	240-35-6341.00-041-699021	MILK DELIVERED	170.55	N
			000173	0910259044485	240-35-6341.00-041-699021	MILK DELIVERED	170.55	N

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			000173	0912259048152	240-35-6341.00-041-699021	MILK DELIVERED	126.33	N
			000173	0908259040521	240-35-6341.00-061-699000	MILK DELIVERED	214.77	N
			000173	0910259044487	240-35-6341.00-061-699000	MILK DELIVERED	214.77	N
			000173	0912259048153	240-35-6341.00-061-699000	MILK DELIVERED	113.70	N
			000173	0908259040521	240-35-6341.00-061-699021	MILK DELIVERED	107.38	N
			000173	0910259044487	240-35-6341.00-061-699021	MILK DELIVERED	107.38	N
			000173	0912259048153	240-35-6341.00-061-699021	MILK DELIVERED	56.85	N
			000173	0908259040524	240-35-6341.00-101-699000	MILK DELIVERED	404.27	N
			000173	0910259044490	240-35-6341.00-101-699000	MILK DELIVERED	404.27	N
			000173	0912259048155	240-35-6341.00-101-699000	MILK DELIVERED	214.77	N
			000173	0908259040524	240-35-6341.00-101-699021	MILK DELIVERED	202.13	N
			000173	0910259044490	240-35-6341.00-101-699021	MILK DELIVERED	202.13	N
			000173	0912259048155	240-35-6341.00-101-699021	MILK DELIVERED	107.38	N
			000173	0908259040523	240-35-6341.00-102-699000	MILK DELIVERED	328.46	N
			000173	0910259044489	240-35-6341.00-102-699000	MILK DELIVERED	88.42	N
			000173	0912259048154	240-35-6341.00-102-699000	MILK DELIVERED	290.56	N
			000173	0908259040523	240-35-6341.00-102-699021	MILK DELIVERED	164.24	N
			000173	0910259044489	240-35-6341.00-102-699021	MILK DELIVERED	44.23	N
			000173	0912259048154	240-35-6341.00-102-699021	MILK DELIVERED	145.29	N
			000173	0908259040520	240-35-6341.00-104-699000	MILK DELIVERED	300.00	N
			000173	0910259044486	240-35-6341.00-104-699000	MILK DELIVERED	500.00	N
			000173	0912259049351	240-35-6341.00-104-699000	MILK DELIVERED	189.50	N
			000173	0908259040520	240-35-6341.00-104-699021	MILK DELIVERED	135.85	N
			000173	0910259044486	240-35-6341.00-104-699021	MILK DELIVERED	220.10	N
			000173	0908259040518	240-35-6341.00-105-699000	MILK DELIVERED	359.00	N
			000173	0910259044484	240-35-6341.00-105-699000	MILK DELIVERED	263.27	N
			000173	0912259048151	240-35-6341.00-105-699000	MILK DELIVERED	95.74	N
			000173	0908259040518	240-35-6341.00-105-699021	MILK DELIVERED	179.50	N
			000173	0910259044484	240-35-6341.00-105-699021	MILK DELIVERED	131.63	N
			000173	0912259048151	240-35-6341.00-105-699021	MILK DELIVERED	47.86	N
						Totals for Check 010572	8,448.55	
010573	09-18-2025	HUNTON SERVICES	260694	DO040768	199-51-6248.77-999-699000	HS HVAC REPAIR SUPPLIES	1,154.00	N
010574	09-18-2025	K12 INSIGHT LLC	260766	4515	211-61-6397.00-999-630000	Let's Talk Subscription	13,362.00	N
010575	09-18-2025	LABATT FOOD SERVICE	000174	09096677	240-35-6341.00-001-699000	FOOD DELIVERED	10,015.89	N
			000174	09096676	240-35-6341.00-001-699000	FOOD DELIVERED	405.19	N
			000174	09096677	240-35-6341.00-001-699021	FOOD DELIVERED	1,944.34	N
			000174	09096677	240-35-6341.00-001-699031	FOOD DELIVERED	3,453.83	N
			000174	09096675	240-35-6341.00-041-699000	FOOD DELIVERED	5,539.45	N
			000174	09096674	240-35-6341.00-041-699000	FOOD DELIVERED	59.09	N
			000174	09096675	240-35-6341.00-041-699021	FOOD DELIVERED	644.75	N
			000174	09096675	240-35-6341.00-041-699031	FOOD DELIVERED	1,022.96	N
			000174	09096679	240-35-6341.00-061-699000	FOOD DELIVERED	2,434.67	N
			000174	09096678	240-35-6341.00-061-699000	FOOD DELIVERED	38.97	N
				09096679	240-35-6341.00-061-699000	DID NOT RECEIVE	-10.17	N

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				09025649	240-35-6341.00-061-699000	DID NOT RECEIVE	-29.59	N
			000174	09096679	240-35-6341.00-061-699021	FOOD DELIVERED	515.28	N
			000174	09096679	240-35-6341.00-061-699031	FOOD DELIVERED	766.56	N
			000174	09096681	240-35-6341.00-101-699000	FOOD DELIVERED	2,984.97	N
			000174	09096680	240-35-6341.00-101-699000	FOOD DELIVERED	778.59	N
			000174	09096681	240-35-6341.00-101-699021	FOOD DELIVERED	1,239.94	N
			000174	09096680	240-35-6341.00-101-699021	FOOD DELIVERED	50.46	N
			000174	09096681	240-35-6341.00-101-699031	FOOD DELIVERED	228.78	N
			000174	09096671	240-35-6341.00-102-699000	FOOD DELIVERED	2,128.18	N
			000174	09096670	240-35-6341.00-102-699000	FOOD DELIVERED	25.11	N
			000174	09096671	240-35-6341.00-102-699021	FOOD DELIVERED	1,168.11	N
			000174	09096670	240-35-6341.00-102-699021	FOOD DELIVERED	131.04	N
			000174	09096673	240-35-6341.00-104-699000	FOOD DELIVERED	2,145.07	N
			000174	09096672	240-35-6341.00-104-699000	FOOD DELIVERED	715.23	N
			000174	09096673	240-35-6341.00-104-699021	FOOD DELIVERED	1,195.44	N
			000174	09096672	240-35-6341.00-104-699021	FOOD DELIVERED	216.09	N
			000174	09096673	240-35-6341.00-104-699031	FOOD DELIVERED	474.45	N
			000174	09097196	240-35-6341.00-105-699000	FOOD DELIVERED	2,858.76	N
			000174	09097195	240-35-6341.00-105-699000	FOOD DELIVERED	101.68	N
			000174	09097196	240-35-6341.00-105-699021	FOOD DELIVERED	1,214.63	N
			000174	09097196	240-35-6341.00-105-699031	FOOD DELIVERED	350.59	N
			000174	09096677	240-35-6342.00-001-699000	FOOD DELIVERED	842.67	N
			000174	09096676	240-35-6342.00-001-699000	FOOD DELIVERED	6.92	N
			000174	09096677	240-35-6342.00-001-699021	FOOD DELIVERED	842.67	N
			000174	09096676	240-35-6342.00-001-699021	FOOD DELIVERED	6.91	N
			000174	09096675	240-35-6342.00-041-699000	FOOD DELIVERED	277.54	N
			000174	09096675	240-35-6342.00-041-699021	FOOD DELIVERED	277.54	N
			000174	09096679	240-35-6342.00-061-699000	FOOD DELIVERED	179.68	N
			000174	09096678	240-35-6342.00-061-699000	FOOD DELIVERED	6.92	N
			000174	09096679	240-35-6342.00-061-699021	FOOD DELIVERED	179.67	N
			000174	09096678	240-35-6342.00-061-699021	FOOD DELIVERED	6.91	N
			000174	09096671	240-35-6342.00-102-699000	FOOD DELIVERED	124.49	N
			000174	09096671	240-35-6342.00-102-699021	FOOD DELIVERED	124.48	N
			000174	09096673	240-35-6342.00-104-699000	FOOD DELIVERED	170.00	N
			000174	09096672	240-35-6342.00-104-699000	FOOD DELIVERED	72.85	N
			000174	09096673	240-35-6342.00-104-699021	FOOD DELIVERED	89.95	N
			000174	09096672	240-35-6342.00-104-699021	FOOD DELIVERED	18.91	N
			000174	09097196	240-35-6342.00-105-699000	FOOD DELIVERED	231.85	N
			000174	09097195	240-35-6342.00-105-699000	FOOD DELIVERED	18.88	N
			000174	09097196	240-35-6342.00-105-699021	FOOD DELIVERED	57.69	N
			000174	09097195	240-35-6342.00-105-699021	FOOD DELIVERED	9.44	N
Totals for Check 010575							48,354.31	
010576	09-18-2025	LEAD4WARD, LLC	260735	A25C50072284	199-11-6397.00-999-611043	ACCOUNTABILITY CONNECT	2,500.00	N

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010577	09-18-2025	LEVI GARRETT CHAVIS	260661	SPEN014	199-36-6299.29-001-699055	Program Coordinator Balance	4,000.00	N
010578	09-18-2025	LIBERTY OFFICE	260674	5649579-0	199-00-1312.00-000-600000	DISTRICT STOCK 2025-26	123.10	N
010579	09-18-2025	LONE STAR A/C	260736	LS2799	199-51-6248.77-999-699000	HVAC REPAIR @ STADIUM CONC	15,925.00	N
010580	09-18-2025	LOWMAN EDUCATION	260581	10724	410-11-6321.00-999-611000	8th Grade Lessons-Social Studi	500.00	N
010581	09-18-2025	MAGNATAG	260714	689829	199-23-6399.00-041-699000	SUPPLIES FOR SCHEDULE BOAR	143.33	N
010582	09-18-2025	MASTERWORD	260489	156999	199-11-6299.00-999-611000	Interpreting Services	279.85	N
			260489	156997	199-11-6299.00-999-611000	Interpreting Services	244.24	N
						Totals for Check 010582	524.09	
010583	09-18-2025	MY FEED STORE & MOR	260304	25/129	199-11-6399.61-001-622000	ANIMAL SCIENCE SUPPLIES	225.00	N
010584	09-18-2025	NEW CANEY TOOL REN	260738	028-086	199-51-6268.00-999-699000	EQUIPMENT RENTAL SERVICES	650.00	N
010585	09-18-2025	OPTIMUM BUSINESS	260072	ACCT#102069	199-11-6299.00-999-611053	OPEN PO FOR INTERNET PROVID	119.84	N
010586	09-18-2025	NCS PEARSON	260129	29453700	199-11-6299.00-999-623023	TESTING MATERIALS	19,095.75	N
010587	09-18-2025	PINNACLE MEDICAL MA	260031	115988	199-34-6218.00-999-699000	Physicals & Drug Tests	50.00	N
			260031	116036	199-34-6218.00-999-699000	Physicals & Drug Tests	75.00	N
						Totals for Check 010587	125.00	
010588	09-18-2025	FOUR PZ PIZZA, INC.	260345	09122025	168-61-6343.00-999-699000	PIZZAS FOR CONC/PARTIES	126.50	N
010589	09-18-2025	POSITIVE PROMOTIONS	260275	07620193	199-34-6399.00-999-699000	Bus Safety Week Supplies	1,878.70	N
010590	09-18-2025	PRISCILLA MORELLO	000179	CN ACCT	240-00-5751.00-000-600000	CN ACCOUNT REFUND	42.25	N
010591	09-18-2025	PROVIDENCE PUBLISHI	260641	250306-1	199-12-6299.00-999-699000	Author Visit RAD	1,681.30	N
010592	09-18-2025	PS LIGHTWAVE, LLC	260286	42486	199-11-6299.00-999-611053	SISD INTERNET PROVIDER	4,987.29	N
			260117	41486	699-81-6629.00-999-699079	FIBER RELOCATION ISS TO PCE	9,120.00	N
						Totals for Check 010592	14,107.29	
010593	09-18-2025	REECE PLUMBING	260289	S121530769.001	199-51-6319.00-999-699000	DISTRICT PLUMBING SUPPLIES	1,789.42	N
010594	09-18-2025	REGION VI - ED. SERV.	260545	076398	199-23-6411.00-001-699000	T-TESS TRAINING-PATTERSON	450.00	N
010595	09-18-2025	ROMEO MUSIC	260660	71229	199-11-6399.22-041-611055	Sightreading Factory- SJH Choi	45.00	N
010596	09-18-2025	SCHOOL SPECIALTY LL	260041	308104717599	699-81-6629.00-999-699073	OFFICE/WORKROOM SUPPLIES	5,348.31	N
010597	09-18-2025	SCOTT DEPPE	260778	09/09/2025	199-11-6299.29-001-611055	SHS Marching Clinic/Consultant	200.00	N
010598	09-18-2025	SCRIPPS NATIONAL SPE	000181	SK32-	199-11-6499.00-104-611000	NATIONAL SPELLING BEE ENTRY	206.50	N
			260749	SK32000003260	199-12-6499.00-041-699000	SPELLING BEE COMPETITION SH	201.50	N
			260749	SK32000003260	199-12-6499.00-061-699000	SPELLING BEE COMPETITION 6T	201.50	N
			260749	SK32000003260	199-12-6499.00-102-699000	SPELLING BEE COMPETITION GL	201.50	N
						Totals for Check 010598	811.00	
010599	09-18-2025	SOLUTION TREE INC	252373	S330073	255-21-6291.00-999-524040	ONSITE PROFESSIONAL DEVELO	315.00	N
			252373	S327970	287-13-6299.00-999-524000	ONSITE PROFESSIONAL DEVELO	7,840.00	N
			252373	S330073	287-13-6299.00-999-524000	ONSITE PROFESSIONAL DEVELO	2,815.00	N
						Totals for Check 010599	10,970.00	

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010600	09-18-2025	SOUTHERN TIRE MART	260030	4560169946	199-34-6319.00-999-699000	Automotive Tires	629.28	N
010601	09-18-2025	STADIUM CREATIONS	260068	102784	699-81-6629.00-999-699074	New High School Band Equipment	1,598.00	N
			260071	102783	699-81-6629.00-999-699074	New High School Band Equipment	12,917.00	N
Totals for Check 010601							14,515.00	
010602	09-18-2025	STORM WATER SOLUTI	260196	12748D*01	699-81-6619.00-999-699075	LAND CLEARING	11,100.00	N
010603	09-18-2025	SWEETWATER	260614	46730319	199-11-6396.29-001-611055	Marching Band Sound Equipment	3,309.40	N
010604	09-18-2025	TASB	260353	682468	199-41-6419.00-702-699000	TASB CONFERENCE KLEPCYK	535.00	N
010605	09-18-2025	TASBO	260733	437033	199-34-6411.00-999-699000	School Operations Conf. Moody	375.00	N
010606	09-18-2025	TEPSA	260703	300082414	199-23-6495.00-105-699000	TEPSA MEMBERSHIP CRUZ	389.00	N
			260702	300082415	199-23-6495.00-105-699000	TEPSA MEMBERSHIP MORSE	389.00	N
Totals for Check 010606							778.00	
010607	09-18-2025	TEXAS COUNSELING AS	260743	REGINA GARCIA	199-31-6411.00-061-699000	CONFERENCE REGISTR - R.GAR	293.00	N
010608	09-18-2025	THOMAS BUS GULF	260028	02605404	199-34-6319.00-999-699000	School Bus Parts / Equipment	914.32	N
			260028	02605330	199-34-6319.00-999-699000	School Bus Parts / Equipment	454.92	N
			260028	02605419	199-34-6319.00-999-699000	School Bus Parts / Equipment	954.08	N
			260028	02605470	199-34-6319.00-999-699000	School Bus Parts / Equipment	50.32	N
			260028	02605329	199-34-6319.00-999-699000	School Bus Parts / Equipment	1,214.94	N
			260788	02605629	199-34-6319.00-999-699000	School Bus Parts / Equipment	243.98	N
Totals for Check 010608							3,832.56	
010609	09-18-2025	ULTIMATE DRILL BOOK,	260647	16091	199-36-6397.29-001-699055	Marching Band Drill Program	1,300.00	N
010610	09-18-2025	UNIFIRST	260033	2670324913	199-34-6299.00-999-699000	Uniform Services	88.68	N
010611	09-18-2025	UNIVERSAL NATURAL G	260379	400650	199-51-6259.73-999-699000	DISTRICT GAS	166.96	N
010612	09-18-2025	UT HIGH SCHOOL	260302	INV2995	199-31-6339.00-001-699039	Credit by Exam	100.00	N
010613	09-18-2025	WEST MUSIC COMPANY	260653	SI2557595	199-11-6397.46-101-611055	MUSICPLAY ONLINE SUBSCRIPTI	180.50	N
			260653	SI2557595	199-11-6397.46-102-611055	MUSICPLAY ONLINE SUBSCRIPTI	180.50	N
			260653	SI2557595	199-11-6397.46-104-611055	MUSICPLAY ONLINE SUBSCRIPTI	180.50	N
			260653	SI2557595	199-11-6397.46-105-611055	MUSICPLAY ONLINE SUBSCRIPTI	180.50	N
Totals for Check 010613							722.00	
010614	09-18-2025	YUMI ICE CREAM CO., IN	000171	24037786	240-35-6341.00-001-699031	ICE CREAM DELIVERED	361.20	N
			000171	24037787	240-35-6341.00-104-699031	ICE CREAM DELIVERED	355.20	N
Totals for Check 010614							716.40	
010615	09-18-2025	ZACHARY WORLEY	260715	09/08 CLINIC	199-36-6299.29-001-699055	Band Choreography	2,500.00	N
010616	09-18-2025	ZOOBEAN , INC.	260781	38155	410-11-6397.00-999-611000	Beanstack Reading Program	9,255.33	N
010617	09-23-2025	CITY OF SPLENDORA	260783	99-4761-01	199-51-6259.73-999-699000	PEACH CREEK ELEM - GAS	6,496.01	N
010618	09-25-2025	A TO Z SPECIALTIES	260709	34282	199-11-6399.00-105-611000	Student of Month Yard Signs	447.75	N
010619	09-25-2025	ACME ARCHITECTURAL	260218	4130169	199-51-6319.00-999-699000	DOOR REPAIR SUPPLIES	1,214.35	N
010620	09-25-2025	AMAZON CAPITAL	260475	08/26-09/10	199-00-1312.00-000-600000	DISTRICT STOCK 2025-26	10,569.14	N
			260317	07/23-08/05	199-00-1312.00-000-600000	DISTRICT STOCK 2025-26	1,625.49	N
Totals for Check 010620							12,194.63	

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010621	09-25-2025	ANAHUAC ATHLETICS	000210	JHGIRLS XC	169-36-6499.00-041-691000	09/17 JH GIRLS XC	125.00	N
			000210	JH BOYS XC	169-36-6499.00-041-691000	09/17 JH BOYS XC	125.00	N
Totals for Check 010621							250.00	
010622	09-25-2025	BARBERS HILL ISD -	000198	B BBALL12/5-6	169-36-6499.11-001-691000	BOYS BBALL 12/05-06	400.00	N
			000198	G BBALL12/5-6	169-36-6499.12-001-691000	GIRLS BBALL 12/05-06	400.00	N
Totals for Check 010622							800.00	
010623	09-25-2025	BERNARDO REYES	000211	CN ACCT	240-00-5751.00-000-600000	CN ACCOUNT REFUND	5.00	N
010624	09-25-2025	BSN SPORTS, LLC	260103	931204915	169-36-6399.10-001-691000	FOOTBALL EQUIPMENT	12,551.00	N
			260664	931181530	169-36-6399.19-001-691000	XC SHIRTS	1,000.00	N
			260761	931065092	169-36-6399.30-001-691000	SOCCER BALLS	1,211.00	N
			260011	931093621	699-81-6629.00-999-699073	NEW JH FOOTBALL	19,798.98	N
			260010	931023659	699-81-6629.00-999-699073	NEW JH TRACK	44,275.49	N
Totals for Check 010624							78,836.47	
010625	09-25-2025	CANEY CREEK HS	000197	F BBALL12/11-13	169-36-6499.11-001-691000	FRESHMAN BBALL 12/11-13	300.00	N
010626	09-25-2025	CHALK'S TRUCK PARTS	260035	440541/1	199-34-6319.00-999-699000	School Bus Parts / Equipment	300.27	N
010627	09-25-2025	CHANNELVIEW ATHLETI	000194	GOLF 10/30	169-36-6499.26-001-691000	GOLF ENTRY 10/30	160.00	N
010628	09-25-2025	CHANNELVIEW ATHLETI	000195	GOLF 10/30	169-36-6499.25-001-691000	GOLF TOURN ENTRY 10/30	160.00	N
010629	09-25-2025	CITIBANK	260505	3651729168	168-61-6499.00-999-699000	MONTHLY POINT OF SALE FEE-S	220.32	N
			260648	3651729168	169-36-6268.00-001-691000	UHAUL RENTAL-FB GAMES	148.03	N
			260600	3651729168	169-36-6412.00-001-691000	STUDENT MEALS	541.22	N
			260550	3651729168	169-36-6495.00-001-691000	THSCA MEMBERSHIPS	245.00	N
			260134	3651729168	199-00-1312.00-000-600000	DISTRICT SUPPLIES	1,827.58	N
			260335	3651729168	199-11-6411.61-001-622000	LISTEN FALL HOTEL TRAVEL	372.87	N
			000205	3651729168	199-11-6499.99-999-611000	ATHLETICS ACTIVITY	953.20	N
			000205	3651729168	199-11-6499.99-999-611000	COSMETOLOGY ACTIVITY	450.00	N
			000205	3651729168	199-11-6499.99-999-611000	FFA ACTIVITY	81.74	N
			260557	3651729168	199-21-6495.00-999-699040	ONLINE MEMBERSHIP-LDRSHP T	997.00	N
			260042	3651729168	199-34-6299.00-999-699000	Fingerprinting	240.00	N
			260045	3651729168	199-34-6299.00-999-699000	Toll Tags	600.00	N
			260043	3651729168	199-34-6299.00-999-699000	Vehicle Registrations	44.00	N
			260044	3651729168	199-34-6299.00-999-699000	Clearinghouse / FMCSA Report	187.50	N
			260504	3651729168	199-34-6319.00-999-699000	Harbor Freight Tools & Equip.	235.84	N
			260630	3651729168	199-41-6411.00-701-699000	Chamber Luncheon	35.00	N
			260467	3651729168	199-41-6491.00-750-699041	BILINGUAL AD	2,024.00	N
Totals for Check 010629							9,203.30	
010630	09-25-2025	CITY GLASS & HOME CE	260699	77297	199-51-6249.00-999-699000	REPLACE BROKEN MIRRORS	1,603.00	N
			260698	77302	199-51-6249.00-999-699000	WINDOW TINT SERVICE	944.00	N
Totals for Check 010630							2,547.00	
010631	09-25-2025	COCA-COLA	260496	48788099014	168-61-6343.00-999-699000	SODA SYRUP FOR CONCESSION	395.36	N
			260496	48891660023	168-61-6343.00-999-699000	SODA SYRUP FOR CONCESSION	676.28	N
Totals for Check 010631							1,071.64	

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010632	09-25-2025	COLONIAL OIL INDUSTRI	260027	IN-1634451	199-34-6311.00-999-699000	Diesel / Gas Fuel	17,407.11	N
010633	09-25-2025	CONROE INDEPENDENT	000196	G BBALL11/13-	169-36-6499.12-001-691000	GIRLS BBALL 11/13-15	150.00	N
010634	09-25-2025	CROSBY HS ATHLETICS	000192	GOLF 10/13	169-36-6499.25-001-691000	GOLF TOURN ENTRY 10/13	325.00	N
010635	09-25-2025	CROSBY HS ATHLETICS	000193	GOLF 11/10	169-36-6499.26-001-691000	GOLF TOURN ENTRY 11/10	325.00	N
010636	09-25-2025	CROWD PLEASERS DAN	260787	3001316-1	199-36-6299.21-001-699055	Drill Team Camp	3,200.00	N
010637	09-25-2025	DEMCO	260775	7697506	199-12-6399.00-041-699000	book supports for shelving	652.74	N
010638	09-25-2025	DEPARTMENT OF STAT	260366	STMNT 9.3.25	199-51-6259.74-999-699000	WATER TESTING SERVICES	212.00	N
010639	09-25-2025	TX DEPT. OF INFORMATI	260384	25071389N	199-51-6259.71-999-699000	DISTRICT PHONE SERVICE	401.46	N
			260384	25081389N	199-51-6259.71-999-699000	DISTRICT PHONE SERVICE	401.46	N
Totals for Check 010639							802.92	
010640	09-25-2025	ECOLAB	260310	6353048845	240-35-6342.00-999-699000	CHEMICALS	382.52	N
			260310	6353879678	240-35-6342.00-999-699000	CHEMICALS	1,307.10	N
			260310	6353898496	240-35-6342.00-999-699000	CHEMICALS	1,307.10	N
			260310	6353930457	240-35-6342.00-999-699000	CHEMICALS	382.52	N
			260310	6353930510	240-35-6342.00-999-699000	CHEMICALS	382.52	N
			260310	6354311320	240-35-6342.00-999-699000	CHEMICALS	382.52	N
			260310	6354336909	240-35-6342.00-999-699000	CHEMICALS	771.62	N
			260310	6354711928	240-35-6342.00-999-699000	CHEMICALS	669.73	N
			260310	6354776033	240-35-6342.00-999-699000	CHEMICALS	66.16	N
			260310	6354830175	240-35-6342.00-999-699000	CHEMICALS	389.68	N
			260310	6354853043	240-35-6342.00-999-699000	CHEMICALS	421.14	N
			260310	6354871811	240-35-6342.00-999-699000	CHEMICALS	153.76	N
Totals for Check 010640							6,616.37	
010641	09-25-2025	ENGINEERED AIR BALA	050242	H-74283	699-81-6629.00-999-699071	TAB OF THE HVAC FOR PCE	40,770.00	N
010642	09-25-2025	ENTERGY	260374	115008339130	168-51-6259.72-999-699000	SKATING RINK ELECCTRICITY	1,341.76	N
			260373	2026348110	199-51-6259.72-999-699000	DISTRICT ELECTRICITY	12,884.92	N
			260373	470003604745	199-51-6259.72-999-699000	DISTRICT ELECTRICITY	2,101.68	N
			260373	140007126310	199-51-6259.72-999-699000	DISTRICT ELECTRICITY	1,366.00	N
			260373	440003565534	199-51-6259.72-999-699000	DISTRICT ELECTRICITY	589.93	N
			260373	440003565535	199-51-6259.72-999-699000	DISTRICT ELECTRICITY	53.31	N
			260373	440003565536	199-51-6259.72-999-699000	DISTRICT ELECTRICITY	9,600.88	N
			260373	65008795327	199-51-6259.72-999-699000	DISTRICT ELECTRICITY	688.38	N
			260373	20010440713	199-51-6259.72-999-699000	DISTRICT ELECTRICITY	393.94	N
			260373	440003565537	199-51-6259.72-999-699000	DISTRICT ELECTRICITY	13,615.84	N
Totals for Check 010642							42,636.64	
010643	09-25-2025	FLEET BUS WORKS	260856	988	199-34-6249.00-999-699000	Bus 388 - Body Shop Repairs	1,000.00	N
010644	09-25-2025	FOLLETT SCHOOL SOLU	260586	1591503	199-12-6397.00-999-699000	Adding C6C to Library Catalog	2,718.00	N
010645	09-25-2025	GOOD PROMOTIONS	260075	35786	199-34-6249.00-999-699000	Vehicle Decals	1,856.00	N
010646	09-25-2025	GOWAN INC.	260110	910046292	199-51-6248.77-999-699000	PCSS CHILLER REPAIR	7,400.00	N
			260106	910046403	199-51-6248.77-999-699000	HS CHILLER REPAIRS	18,300.00	N
Totals for Check 010646							25,700.00	

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010647	09-25-2025	GREATER EMC CHAMBE	260879	103261	199-21-6411.00-999-699040	CHAMBER LUNCHEON OCT CON	35.00	N
			260883	103265	199-41-6411.00-701-699000	EMC MONTHLY LUNCH BROMLEY	35.00	N
			260880	103260	199-41-6411.00-750-699042	CHAMBER LUNCHEON OCT DJOH	35.00	N
						Totals for Check 010647	105.00	
010648	09-25-2025	HARDIES	000186	06621881	240-35-6341.00-001-699000	PRODUCE DELIVERED	488.99	N
			000186	06621881	240-35-6341.00-001-699021	PRODUCE DELIVERED	104.25	N
			000186	06621877	240-35-6341.00-061-699000	PRODUCE DELIVERED	62.50	N
			000186	06621879	240-35-6341.00-101-699000	PRODUCE DELIVERED	589.90	N
			000186	06621879	240-35-6341.00-101-699021	PRODUCE DELIVERED	320.90	N
			000186	06621878	240-35-6341.00-102-699000	PRODUCE DELIVERED	99.24	N
			000186	06621880	240-35-6341.00-104-699000	PRODUCE DELIVERED	236.34	N
			000186	06621882	240-35-6341.00-105-699000	PRODUCE DELIVERED	114.00	N
						Totals for Check 010648	2,016.12	
010649	09-25-2025	HIGH POINT	260681	212253	199-51-6399.00-999-699078	TOILET TISSUE HAND TOWEL SO	4,666.95	N
			260863	212253	199-51-6399.00-999-699078	TOILET TISSUE, HAND TOWELS,	4,218.50	N
			260680	212254	199-51-6399.02-999-699078	CHEMICALS, GLOVES, LINERS	3,418.15	N
						Totals for Check 010649	12,303.60	
010650	09-25-2025	HILAND DAIRY FOODS C	000187	0915259050031	240-35-6341.00-001-699000	MILK DELIVERED	236.88	N
			000187	0917259054017	240-35-6341.00-001-699000	MILK DELIVERED	198.98	N
			000187	0919259057561	240-35-6341.00-001-699000	MILK DELIVERED	217.93	N
			000187	0915259050031	240-35-6341.00-001-699021	MILK DELIVERED	236.87	N
			000187	0917259054017	240-35-6341.00-001-699021	MILK DELIVERED	198.97	N
			000187	0919259057561	240-35-6341.00-001-699021	MILK DELIVERED	217.92	N
			000187	0915259050028	240-35-6341.00-041-699000	MILK DELIVERED	353.74	N
			000187	0917259054014	240-35-6341.00-041-699000	MILK DELIVERED	353.74	N
			000187	0919259057559	240-35-6341.00-041-699000	MILK DELIVERED	328.47	N
			000187	0915259050028	240-35-6341.00-041-699021	MILK DELIVERED	176.86	N
			000187	0917259054014	240-35-6341.00-041-699021	MILK DELIVERED	176.86	N
			000187	0919259057559	240-35-6341.00-041-699021	MILK DELIVERED	164.23	N
			000187	0915259050030	240-35-6341.00-061-699000	MILK DELIVERED	202.14	N
			000187	0917259054016	240-35-6341.00-061-699000	MILK DELIVERED	214.77	N
			000187	0919259057560	240-35-6341.00-061-699000	MILK DELIVERED	113.70	N
			000187	0915259050030	240-35-6341.00-061-699021	MILK DELIVERED	101.06	N
			000187	0917259054016	240-35-6341.00-061-699021	MILK DELIVERED	107.38	N
			000187	0919259057560	240-35-6341.00-061-699021	MILK DELIVERED	56.85	N
			000187	0915259050033	240-35-6341.00-101-699000	MILK DELIVERED	353.74	N
			000187	0917259054019	240-35-6341.00-101-699000	MILK DELIVERED	353.74	N
			000187	0919259057563	240-35-6341.00-101-699000	MILK DELIVERED	202.14	N
			000187	0915259050033	240-35-6341.00-101-699021	MILK DELIVERED	176.86	N
			000187	0917259054019	240-35-6341.00-101-699021	MILK DELIVERED	176.86	N
			000187	0919259057563	240-35-6341.00-101-699021	MILK DELIVERED	101.06	N
			000187	0915259050032	240-35-6341.00-102-699000	MILK DELIVERED	180.03	N
			000187	0917259054018	240-35-6341.00-102-699000	MILK DELIVERED	315.82	N
			000187	0919259057562	240-35-6341.00-102-699000	MILK DELIVERED	265.30	N
			000187	0919259058517	240-35-6341.00-102-699000	MILK DELIVERED	10.94	N

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			000187	0915259050032	240-35-6341.00-102-699021	MILK DELIVERED	180.02	N
			000187	0917259054018	240-35-6341.00-102-699021	MILK DELIVERED	157.93	N
			000187	0919259057562	240-35-6341.00-102-699021	MILK DELIVERED	132.65	N
			000187	0919259058517	240-35-6341.00-102-699021	MILK DELIVERED	10.93	N
			000187	0915259050029	240-35-6341.00-104-699000	MILK DELIVERED	300.00	N
			000187	0917259054015	240-35-6341.00-104-699000	MILK DELIVERED	400.00	N
			000187	0919250010241	240-35-6341.00-104-699000	MILK DELIVERED	75.80	N
			000187	0915259050029	240-35-6341.00-104-699021	MILK DELIVERED	230.60	N
			000187	0917259054015	240-35-6341.00-104-699021	MILK DELIVERED	244.30	N
			000187	0915259050027	240-35-6341.00-105-699000	MILK DELIVERED	299.17	N
			000187	0917259054013	240-35-6341.00-105-699000	MILK DELIVERED	323.10	N
			000187	0919259057558	240-35-6341.00-105-699000	MILK DELIVERED	167.54	N
			000187	0915259050027	240-35-6341.00-105-699021	MILK DELIVERED	149.58	N
			000187	0917259054013	240-35-6341.00-105-699021	MILK DELIVERED	161.55	N
			000187	0919259057558	240-35-6341.00-105-699021	MILK DELIVERED	83.76	N
						Totals for Check 010650	8,710.77	
010651	09-25-2025	HOME DEPOT CREDIT S	260217	STMNT 8.28.25	199-51-6319.00-999-699000	MAINTENANCE SUPPLIES	2,016.90	N
			260258	STMNT 8.28.25-2	699-81-6629.00-999-699000	DAEP BUILDOUT SUPPLIES	163.97	N
			260415	8655717	699-81-6639.00-999-699071	FF&E NEW CAMPUSES	697.89	N
			260415	8655717	699-81-6639.00-999-699072	FF&E NEW CAMPUSES	697.89	N
			260415	8655717/835063	699-81-6639.00-999-699073	FF&E NEW CAMPUSES	993.63	N
						Totals for Check 010651	4,570.28	
010652	09-25-2025	HORNET GOLF BOOSTE	000203	BOYSGOLF	169-36-6499.25-001-691000	GOLF TOURN ENTRY 10/24	300.00	N
010653	09-25-2025	HORNET GOLF BOOSTE	000204	GIRL GOLF	169-36-6499.26-001-691000	GIRLS GOLF ENTRY 10/21	300.00	N
010654	09-25-2025	HUFFMAN ISD ATHLETIC	000199	GIRLS XC 10/02	169-36-6499.00-001-691000	GIRLS XC 10/02	110.00	N
			000199	GIRLS XC 10/02	169-36-6499.19-001-691000	GIRLS XC 10/02	90.00	N
						Totals for Check 010654	200.00	
010655	09-25-2025	HUMBLE ISD ATHLETIC	000202	GOLF 12/01	169-36-6499.26-001-691000	GOLF ENTRY 12/01	300.00	N
010656	09-25-2025	HUNTON SERVICES	000182	SVC297115	199-51-6248.77-999-699000	HVAC EMERGENCY CALLOUT-HS	1,647.00	N
010657	09-25-2025	IMAGINE LEARNING LLC	260823	1000075	410-11-6321.00-999-611000	Edgenuity Courseware Renewal	18,627.53	N
010658	09-25-2025	JOHNSON SUPPLY	260235	04297974	199-51-6248.77-999-699000	HVAC REPAIR SUPPLIES	1,742.78	N
010659	09-25-2025	KIMBALL MIDWEST	260052	103751821	199-34-6319.00-999-699000	Shop Supplies	80.66	N
010660	09-25-2025	KLEIN COLLINS GOLF B	000200	GOLF 12/08	169-36-6499.26-001-691000	GOLF ENTRY 12/08	120.00	N
010661	09-25-2025	LABATT FOOD SERVICE	000188	09167991	240-35-6341.00-001-699000	FOOD DELIVERED	9,149.98	N
			000188	09167990	240-35-6341.00-001-699000	FOOD DELIVERED	916.87	N
			000188	09167991	240-35-6341.00-001-699021	FOOD DELIVERED	3,075.28	N
			000188	09167990	240-35-6341.00-001-699021	FOOD DELIVERED	339.80	N
			000188	09167991	240-35-6341.00-001-699031	FOOD DELIVERED	817.86	N
			000188	09167989	240-35-6341.00-041-699000	FOOD DELIVERED	6,719.45	N
			000188	09167989	240-35-6341.00-041-699021	FOOD DELIVERED	1,139.86	N
			000188	09167989	240-35-6341.00-041-699031	FOOD DELIVERED	1,224.53	N
			000188	09167992	240-35-6341.00-061-699000	FOOD DELIVERED	2,986.01	N

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			000188	09167992	240-35-6341.00-061-699021	FOOD DELIVERED	806.30	N
			000188	09167992	240-35-6341.00-061-699031	FOOD DELIVERED	827.32	N
			000188	09167994	240-35-6341.00-101-699000	FOOD DELIVERED	4,180.08	N
			000188	09167994	240-35-6341.00-101-699021	FOOD DELIVERED	3,092.86	N
			000188	09167993	240-35-6341.00-101-699021	FOOD DELIVERED	300.80	N
			000188	09167994	240-35-6341.00-101-699031	FOOD DELIVERED	621.91	N
			000188	09167988	240-35-6341.00-102-699000	FOOD DELIVERED	2,016.66	N
			000188	09167987	240-35-6341.00-102-699000	FOOD DELIVERED	322.56	N
			000188	09167988	240-35-6341.00-102-699021	FOOD DELIVERED	1,205.95	N
			000188	09168516	240-35-6341.00-104-699000	FOOD DELIVERED	3,571.44	N
			000188	09168515	240-35-6341.00-104-699000	FOOD DELIVERED	150.00	N
			000188	09168516	240-35-6341.00-104-699021	FOOD DELIVERED	1,539.06	N
			000188	09168515	240-35-6341.00-104-699021	FOOD DELIVERED	130.10	N
			000188	09168516	240-35-6341.00-104-699031	FOOD DELIVERED	377.02	N
			000188	09168514	240-35-6341.00-105-699000	FOOD DELIVERED	3,282.53	N
			000188	09168514	240-35-6341.00-105-699021	FOOD DELIVERED	1,752.88	N
			000188	09167991	240-35-6342.00-001-699000	FOOD DELIVERED	485.91	N
			000188	09167991	240-35-6342.00-001-699021	FOOD DELIVERED	485.90	N
			000188	09167989	240-35-6342.00-041-699000	FOOD DELIVERED	200.92	N
			000188	09167989	240-35-6342.00-041-699021	FOOD DELIVERED	200.92	N
			000188	09167992	240-35-6342.00-061-699000	FOOD DELIVERED	119.10	N
			000188	09167992	240-35-6342.00-061-699021	FOOD DELIVERED	119.09	N
			000188	09167994	240-35-6342.00-101-699000	FOOD DELIVERED	232.90	N
			000188	09167993	240-35-6342.00-101-699000	FOOD DELIVERED	141.60	N
			000188	09167994	240-35-6342.00-101-699021	FOOD DELIVERED	232.90	N
			000188	09167988	240-35-6342.00-102-699000	FOOD DELIVERED	215.38	N
			000188	09167988	240-35-6342.00-102-699021	FOOD DELIVERED	215.37	N
			000188	09168516	240-35-6342.00-104-699000	FOOD DELIVERED	231.04	N
			000188	09168516	240-35-6342.00-104-699021	FOOD DELIVERED	231.04	N
			000188	09168514	240-35-6342.00-105-699000	FOOD DELIVERED	349.84	N
			000188	09168514	240-35-6342.00-105-699021	FOOD DELIVERED	174.90	N
						Totals for Check 010661	54,183.92	
010662	09-25-2025	LCD CONCEPTS, INC	260612	22679	699-81-6399.00-999-699071	PCE LED TV'S	15,275.00	N
010663	09-25-2025	LIBERTY HIGH SCHOOL	000208	JH XC 09/24	169-36-6499.00-041-691000	09/24 JH XC ENTRY FEE	340.00	N
	09-26-2025	LIBERTY HIGH SCHOOL	000208	JH XC 09/24	169-36-6499.00-041-691000	VOID - DID NOT ATTEND	-340.00	N
						Totals for Check 010663	.00	
010664	09-25-2025	LIBERTY OFFICE	260779	5653419-0	199-00-1312.00-000-600000	DISTRICT STOCK 2025-26	645.03	N
			260818	5655157-0	199-00-1312.00-000-600000	DISTRICT STOCK 2025-26	40.85	N
						Totals for Check 010664	685.88	
010665	09-25-2025	LONE STAR A/C	000183	LS2801	199-51-6248.77-999-699000	PO 260488-ADD REPAIR ATH ICE	305.00	N
			000184	JLA2974	240-35-6249.00-001-699000	3 POLE CONTACTOR & COIL CLE	423.00	N
			000184	JLA2975	240-35-6249.00-001-699000	WIRE REPAIR & DTC VALVE	1,855.00	N
						Totals for Check 010665	2,583.00	

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010666	09-25-2025	LONE STAR FURNISHIN	051887	20237728	699-81-6629.00-999-699071	FURNITURE FOR PCE REPLACEM	964,721.05	N
010667	09-25-2025	MEDCO SUPPLY COMPA	260575	IN99127541	699-81-6399.00-999-699073	TRAINER SUPPLIES	5,133.81	N
			260575	IN99145079	699-81-6399.00-999-699073	TRAINER SUPPLIES	3,356.77	N
			260575	IN99154324	699-81-6399.00-999-699073	TRAINER SUPPLIES	258.60	N
			260575	IN99139278	699-81-6399.00-999-699073	TRAINER SUPPLIES	119.80	N
			260575	IN99135673	699-81-6399.00-999-699073	TRAINER SUPPLIES	1,604.35	N
			260575	IN99150384	699-81-6399.00-999-699073	TRAINER SUPPLIES	208.32	N
			260575	IN99110086	699-81-6399.00-999-699073	TRAINER SUPPLIES	9.23	N
			260575	IN99105739	699-81-6399.00-999-699073	TRAINER SUPPLIES	19,482.96	N
						Totals for Check 010667	30,173.84	
010668	09-25-2025	MELISSA ALLEN	260806	09182025	199-36-6299.29-041-699055	SJH Band Consulting 09/18	160.00	N
010669	09-25-2025	NEW CANEY ISD ATHLE	000190	G BBALL11/13-	169-36-6499.12-001-691000	GIRLS BBALL 11/13-15	350.00	N
010670	09-25-2025	PINNACLE MEDICAL MA	260031	115762	199-34-6218.00-999-699000	Physicals & Drug Tests	70.00	N
010671	09-25-2025	PITNEY BOWES BANK IN	000207	1141-1026	199-00-1311.00-000-600000	POSTAGE METER REFILL	2,000.00	N
010672	09-25-2025	FOUR PZ PIZZA, INC.	260345	09172025	168-61-6343.00-999-699000	PIZZAS FOR CONC/PARTIES	186.50	N
010673	09-25-2025	PLATINUM COPIER SOL	260667	279258	199-00-1312.00-000-600000	DISTRICT COPY STAPLES	1,470.00	N
010674	09-25-2025	PRECISION BUSINESS M	260710	128673	199-11-6399.93-101-611000	LAMINATION FOR TEACHERS	724.98	N
010675	09-25-2025	PURIFY	260237	141295852768	199-51-6259.74-999-699000	WWTP/WTP CHEMICAL SERVICE	692.50	N
010676	09-25-2025	REGION 13 EDUCATION	000206	280645	199-23-6411.00-104-699000	TTESS - SHUMATE	475.00	N
010677	09-25-2025	REGION VI - ED. SERV.	260582	076515	199-21-6411.00-999-699044	NATHAN BALLY - TTESS TRAININ	450.00	N
			260774	076459	199-23-6411.00-104-699000	AEL TRAINING SHUMATE	450.00	N
			260638	076459	199-23-6411.00-105-699000	AEL TRAINING FOR AP CRUZ	450.00	N
						Totals for Check 010677	1,350.00	
010678	09-25-2025	RHINO PEST PROTECTI	260291	15228	199-51-6249.79-999-699000	DISTRICT PEST CONTROL SERVI	2,250.00	N
010679	09-25-2025	ROGERS, MORRIS, & GR	260884	56561	199-41-6211.00-702-699000	LEGAL FEES	3,751.54	N
010680	09-25-2025	RON'S TROPHYS	260796	13756	169-36-6299.00-001-691000	PLAQUE ENGRAVING	37.50	N
010681	09-25-2025	HIGH SIERRA EDUCATIO	260263	000099	199-51-6411.00-999-699000	CEU PEST CONTROL TRAINING	140.00	N
010682	09-25-2025	SA RI'S CREATIONS	260746	15474	199-36-6399.35-001-699000	AFJROTC CLOTHING	2,200.00	N
010683	09-25-2025	SCHOOL SPECIALTY LL	000212	208136641752	699-81-6629.00-999-699073	JH SCIENCE LAB SUPPIES	194.58	N
010684	09-25-2025	SCRIPPS NATIONAL SPE	260844	0000035728	199-11-6499.00-101-611000	REGISTRATION FOR SPELLING B	206.50	N
010685	09-25-2025	SHOES FOR CREWS	260239	50350027	240-35-6395.00-999-699000	SHOES FOR CN STAFF 25-26 SY	183.84	N
			260239	50379540	240-35-6395.00-999-699000	SHOES FOR CN STAFF 25-26 SY	183.84	N
			260239	50379473	240-35-6395.00-999-699000	SHOES FOR CN STAFF 25-26 SY	48.96	N
				50123856	240-35-6395.00-999-699000	ELEZEBETH WALLACE NOT NEED	-49.53	N
				50122913	240-35-6395.00-999-699000	ELVIA GARCIA NEVER STARTED	-34.03	N
				50123856	240-35-6395.00-999-699000	KADIJAH BATISTE NEVER START	-49.53	N
				50122913	240-35-6395.00-999-699000	MELISSA JONES & EVA ALVA NEV	-68.06	N
				50122913	240-35-6395.00-999-699000	WENDY REYES NEVER STARTED	-34.03	N
						Totals for Check 010685	181.46	

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010686	09-25-2025	SUNSET FIRE & SECURI	260164	022408	199-51-6249.77-999-699000	FIRE & BURGLAR ALARM SERVIC	1,293.30	N
010687	09-25-2025	T-MOBILE USA INC.	260651	ACCT	199-51-6259.71-999-699000	CAMPUS ER CELL PHONES	318.86	N
010688	09-25-2025	TARKINGTON ISD	000209	JH VB 10/24	169-36-6499.00-041-691000	JH VOLLEYBALL 10/04	600.00	N
010689	09-25-2025	TASBO	260822	63353-	199-51-6495.00-999-699000	MEMBERSHIP DUES	155.00	N
010690	09-25-2025	TASSP	260444	120008	199-23-6495.00-001-699000	MEMBERSHIP PAINTER	285.00	N
			260444	122783	199-23-6495.00-001-699000	MEMBERSHIP HILL	285.00	N
			260444	117268	199-23-6495.00-001-699000	MEMBERSHIP CRANNEY	285.00	N
			260444	117863	199-23-6495.00-001-699000	MEMBERSHIP MARTIN	285.00	N
			260444	123206	199-23-6495.00-001-699000	MEMBERSHIP PATTERSON	285.00	N
Totals for Check 010690							1,425.00	
010691	09-25-2025	TEACHER SYNERGY LL	260541	308795698	199-11-6399.00-101-611000	CURRICULUM FOR STUDENTS	21.00	N
010692	09-25-2025	COWTOWN MATERIALS,	260292	203358-00	199-51-6319.00-999-699000	DISTRICT CEILING TILES	630.96	N
010693	09-25-2025	THE FLOWER SHOP	260424	3511	199-41-6399.00-701-699000	Open PO for flowers	83.89	N
010694	09-25-2025	THOMAS BUS GULF	260788	02605679	199-34-6319.00-999-699000	School Bus Parts / Equipment	237.98	N
			260788	02605412	199-34-6319.00-999-699000	School Bus Parts / Equipment	510.19	N
			260788	02605378	199-34-6319.00-999-699000	School Bus Parts / Equipment	524.94	N
			260788	02605780	199-34-6319.00-999-699000	School Bus Parts / Equipment	258.13	N
			260788	02605723	199-34-6319.00-999-699000	School Bus Parts / Equipment	268.82	N
			260788	02605755	199-34-6319.00-999-699000	School Bus Parts / Equipment	159.22	N
			260788	02605781	199-34-6319.00-999-699000	School Bus Parts / Equipment	90.71	N
			260788	02606079	199-34-6319.00-999-699000	School Bus Parts / Equipment	136.32	N
			260788	02605818	199-34-6319.00-999-699000	School Bus Parts / Equipment	254.30	N
			260788	02605909	199-34-6319.00-999-699000	School Bus Parts / Equipment	223.39	N
				02627085	199-34-6319.00-999-699000	PARTS RETURN	-1,384.74	N
Totals for Check 010694							1,279.26	
010695	09-25-2025	THOMAS WELLES	260833	1001	199-36-6299.29-001-699055	SHS Band Clinician	250.00	N
010696	09-25-2025	UNIFIRST	260033	2670326863	199-34-6299.00-999-699000	Uniform Services	88.68	N
010697	09-25-2025	WEX BANK	260049	107370571	199-34-6311.00-999-699000	Fuel Credit Card	807.22	N
010698	09-25-2025	WILBANKS CONTRACTO	260192	IN0006505	199-51-6248.77-999-699000	BOILER MAINTENANCE	25,158.00	N
010699	09-25-2025	WILLIS ISD	000201	GOLF 10/26	169-36-6499.25-001-691000	GOLF TOURN 10/26	235.00	N
010700	09-25-2025	WINNING WAY SERVICE	050055	25-09091171	699-81-6629.00-999-699071	TEA CODE 61 INSPECTIONS PCE	20,565.00	N
010701	09-25-2025	YUMI ICE CREAM CO., IN	000185	24037829	240-35-6341.00-061-699031	ICE CREAM DELIVERED	359.04	N
136677	09-25-2025	ATPE	DEDCH		863-00-2159.00-800-600000	SEP DED MISCELLANEOUS DEDU	523.60	N
136678	09-25-2025	FIRST FINANCIAL ADMIN	DEDCH		863-00-2153.00-310-600000	SEP DED LIFE INSURANCE	723.60	N
			DEDCH		863-00-2153.00-311-600000	SEP DED LIFE INSURANCE	9,134.06	N
			DEDCH		863-00-2159.00-203-600000	SEP DED HSA	3,684.66	N
			DEDCH		863-00-2159.00-204-600000	SEP DED MISCELLANEOUS DEDU	14,512.63	N
			DEDCH		863-00-2159.00-205-600000	SEP DED DEPENDENT CHILD CA	833.32	N
			DEDCH		863-00-2159.00-300-600000	SEP DED MISCELLANEOUS DEDU	2,794.64	N
			DEDCH		863-00-2159.00-312-600000	SEP DED MISCELLANEOUS DEDU	1,969.48	N

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			DEDCH		863-00-2159.00-313-600000	SEP DED MISCELLANEOUS DEDU	231.00	N
			DEDCH		863-00-2159.00-314-600000	SEP DED MISCELLANEOUS DEDU	269.00	N
			DEDCH		863-00-2159.00-315-600000	SEP DED MISCELLANEOUS DEDU	3,115.60	N
			DEDCH		863-00-2159.00-504-600000	SEP DED MISCELLANEOUS DEDU	110.84	N
			DEDCH		863-00-2159.00-505-600000	SEP DED MISCELLANEOUS DEDU	27,019.92	N
			DEDCH		863-00-2159.00-506-600000	SEP DED MISCELLANEOUS DEDU	7,182.00	N
			DEDCH		863-00-2159.00-508-600000	SEP DED MISCELLANEOUS DEDU	4,062.30	N
			DEDCH		863-00-2159.00-509-600000	SEP DED MISCELLANEOUS DEDU	2,200.72	N
			DEDCH		863-00-2159.00-510-600000	SEP DED MISCELLANEOUS DEDU	3,920.91	N
			DEDCH		863-00-2159.00-511-600000	SEP DED MISCELLANEOUS DEDU	1,964.23	N
			DEDCH		863-00-2159.00-520-600000	SEP DED MISCELLANEOUS DEDU	2,555.00	N
			DEDCH		863-00-2159.00-613-600000	SEP DED MISCELLANEOUS DEDU	10,782.88	N
			DEDCH		863-00-2159.00-614-600000	SEP DED MISCELLANEOUS DEDU	11,963.35	N
Totals for Check 136678							109,030.14	
136679	09-25-2025	TEXAS CLASSROOM TE	DEDCH		863-00-2159.00-802-600000	SEP DED MISCELLANEOUS DEDU	298.00	N
136680	09-25-2025	TIVA	DEDCH		863-00-2159.00-709-600000	SEP DED MISCELLANEOUS DEDU	74.80	N
136681	09-25-2025	HORACE MANN INSURA	DEDCH		863-00-2159.00-403-600000	SEP DED TAX SHEL. ANNUITY	2,688.66	N
136682	09-25-2025	TEXAS AFT ASSOCIATE	DEDCH		863-00-2159.00-804-600000	SEP DED MISCELLANEOUS DEDU	315.00	N
136683	09-25-2025	TCG ADMINISTRATORS	DEDCH		863-00-2159.00-100-600000	SEP DED 457 DEFERRED COMP.	5,169.00	N
			DEDCH		863-00-2159.00-415-600000	SEP DED TAX SHEL. ANNUITY	14,919.00	N
			DEDCH		863-00-2159.00-416-600000	SEP DED ROTH ANNUITY	4,226.00	N
			DEDCH		863-00-2159.00-418-600000	SEP DED PAYROLL DEDUCTION	7,150.00	N
			DEDCH		863-00-2159.00-419-600000	SEP DED 457 DEFERRED COMP.	5,310.00	N
Totals for Check 136683							36,774.00	
E00103	09-04-2025	CERAMICS STORE OF H	260024	12018	699-81-6629.00-999-699073	New Junior High Art Equipment	934.00	Y
			260024	12334	699-81-6629.00-999-699073	New Junior High Art Equipment	9,720.00	Y
Totals for Check E00103							10,654.00	
E00104	09-04-2025	EWALD KUBOTA	260567	UV00377	199-11-6639.00-001-622000	SKIDSTEER GRAPPLE ATTACHM	5,609.75	Y
E00105	09-04-2025	FRONTLINE TECHNOLO	260617	INVUS232207	199-41-6411.00-750-699041	FRONTLINE TRAINING	600.00	Y
E00106	09-04-2025	HUCKABEE & ASSOCIAT	260636	105079	199-41-6219.00-750-699000	Bond Planning Campaign 2025	7,500.00	Y
E00107	09-04-2025	MONTGOMERY CENTRA	000147	SALES 10190	199-99-6213.00-703-699000	QUARTERLY FEES 4Q25 JR BILLI	52,434.00	Y
E00108	09-04-2025	MUSIC AND ARTS	260086	INV053101275	699-81-6629.00-999-699073	New Junior High Piano/Keyboard	541.80	Y
			260086	INV052142796	699-81-6629.00-999-699073	New Junior High Piano/Keyboard	4,484.72	Y
			260087	INV052143966	699-81-6629.00-999-699073	New Junior High Piano/Keyboard	4,484.72	Y
			260087	INV053101281	699-81-6629.00-999-699073	New Junior High Piano/Keyboard	541.80	Y
Totals for Check E00108							10,053.04	
E00109	09-04-2025	SECURLY INC	260431	143571	199-11-6397.00-041-611000	Flex Program for WIN	4,275.00	Y
			260483	143893	199-11-6397.00-061-611000	WIN Program	2,592.50	Y
Totals for Check E00109							6,867.50	
E00110	09-04-2025	THE STEPPING STONES	260627	M0254890	199-11-6299.00-999-623023	PT COVERAGE-SERVICES FOR S	21.25	Y

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
E00111	09-11-2025	CHROMEBOOKPARTS.C	260606	256064	199-11-6398.57-999-611053	CHROMEBOOK KEYBOARDS	171.80	Y
E00112	09-11-2025	GTS TECHNOLOGY SOL	260526	INV88215	199-11-6398.57-999-611053	ELMO'S FOR C6GC	1,537.10	Y
E00113	09-11-2025	HUCKABEE & ASSOCIAT	240224	106085	699-81-6629.00-999-699073	ARCHITECT DESIGN SVCS-JH	31,111.27	Y
E00114	09-11-2025	MUSIC AND ARTS	260247	INV052949038	199-11-6249.29-001-611055	C6C Band Repairs	201.00	Y
			260247	INV053150529	199-11-6249.29-001-611055	C6C Band Repairs	2,371.00	Y
						Totals for Check E00114	2,572.00	
E00115	09-11-2025	QUILL CORP.	260544	45376986	199-00-1312.00-000-600000	DISTRICT STOCK 2025-26	66.25	Y
			260544	45388294	199-00-1312.00-000-600000	DISTRICT STOCK 2025-26	2,176.84	Y
						Totals for Check E00115	2,243.09	
E00116	09-18-2025	GTS TECHNOLOGY SOL	260607	INV88386	199-11-6398.57-999-611053	STAFF DEVICES	23,295.72	Y
			260580	INV88379	199-11-6398.57-999-611053	ELMO'S FOR PCE	4,611.30	Y
						Totals for Check E00116	27,907.02	
E00117	09-18-2025	JOERIS GENERAL CONT	242157	APP. 17	699-81-6629.00-999-699071	CSP, COST OF CONSTRUCTION-	218,953.09	Y
E00118	09-18-2025	LOCKWOOD ANDREWS	240136	1711003300128	699-81-6629.00-999-699071	BOND PROGRAM MANAGEMENT	31,171.88	Y
			240136	1711003300128	699-81-6629.00-999-699072	BOND PROGRAM MANAGEMENT	31,171.88	Y
						Totals for Check E00118	62,343.76	
E00119	09-18-2025	MUSIC AND ARTS	260094	INV052453524	699-81-6629.00-999-699073	New Junior High Band Equipment	45,862.91	Y
			260094	INV053457042	699-81-6629.00-999-699073	New Junior High Band Equipment	36,999.00	Y
			260094	INV053193890	699-81-6629.00-999-699073	New Junior High Band Equipment	69,437.19	Y
			260094	INV052657199	699-81-6629.00-999-699073	New Junior High Band Equipment	2,839.43	Y
			260094	INV052885016	699-81-6629.00-999-699073	New Junior High Band Equipment	151.80	Y
			260094	INV053127272	699-81-6629.00-999-699073	New Junior High Band Equipment	18,570.60	Y
			260094	INV052419097	699-81-6629.00-999-699073	New Junior High Band Equipment	42,300.61	Y
			260094	INV052399283	699-81-6629.00-999-699073	New Junior High Band Equipment	7,978.40	Y
			260094	INV052380581	699-81-6629.00-999-699073	New Junior High Band Equipment	13,849.84	Y
			260094	INV052278581	699-81-6629.00-999-699073	New Junior High Band Equipment	16,846.00	Y
			260094	INV052275914	699-81-6629.00-999-699073	New Junior High Band Equipment	28.67	Y
			260094	INV052292734	699-81-6629.00-999-699073	New Junior High Band Equipment	1,136.63	Y
			260092	INV052705009	699-81-6629.00-999-699074	New High School Instruments	3,200.00	Y
			260092	INV052499959	699-81-6629.00-999-699074	New High School Instruments	3,200.00	Y
			260092	INV052292842	699-81-6629.00-999-699074	New High School Instruments	38,400.00	Y
			260092	INV051997796	699-81-6629.00-999-699074	New High School Instruments	5,906.35	Y
			260092	INV052022763	699-81-6629.00-999-699074	New High School Instruments	42,630.88	Y
						Totals for Check E00119	349,338.31	
E00120	09-18-2025	PARENTSQUARE ,INC.	260768	2024-22024	211-61-6397.00-999-630000	Virtual Phone Feature	10,788.12	Y
E00121	09-18-2025	PIONEER MANUFACTUR	260597	INV266589	699-81-6639.00-999-699073	GYM FLOOR COVERING	10,792.75	Y
E00122	09-18-2025	SYMMETRY ENERGY SO	260380	20656604	199-51-6259.73-999-699000	DISTRICT GAS	2,690.56	Y
E00123	09-18-2025	VICON SYSTEMS LLC	000176	INV000000513	199-51-6248.77-999-699000	TLE IAQ SERVICE	6,825.00	Y
E00124	09-25-2025	CAPSTONE	260350	389739	199-12-6397.00-101-699000	Renewal of PebbleGo Databases	1,519.31	Y
			260350	389739	199-12-6397.00-102-699000	Renewal of PebbleGo Databases	1,519.31	Y
			260350	389739	199-12-6397.00-104-699000	Renewal of PebbleGo Databases	759.65	Y
			260350	389739	199-12-6397.00-105-699000	Renewal of PebbleGo Databases	759.65	Y

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
			260350	389739	199-12-6397.00-999-699000	Renewal of PebbleGo Databases	4,558.28	Y
Totals for Check E00124							9,116.20	
E00125	09-25-2025	CERAMICS STORE OF H	260679	12529	199-11-6399.45-001-611055	Clay & Plastic for SHS Ceramic	1,327.25	Y
E00126	09-25-2025	HUCKABEE & ASSOCIAT	260231	106391	699-81-6629.00-999-699071	ARCHITECT DESIGN SVCS-PCE	3,200.72	Y
			260232	106361	699-81-6629.00-999-699072	ARCHITECT DESIGN SVCS-GLE	26,882.94	Y
Totals for Check E00126							30,083.66	
E00127	09-25-2025	PRIME CONTRACTORS,	051158	APP. 11	699-81-6629.00-999-699072	CSP, COST OF CONSTRUCTION	3,038,175.52	Y
E00128	09-25-2025	QUILL CORP.	260673	45607272	199-00-1312.00-000-600000	DISTRICT STOCK 2025-26	66.84	Y
			260673	45618330	199-00-1312.00-000-600000	DISTRICT STOCK 2025-26	705.79	Y
Totals for Check E00128							772.63	
E00129	09-25-2025	THE STEPPING STONES	260627	M0256631	199-11-6299.00-999-623023	PT COVERAGE-SERVICES FOR S	914.60	Y
E00130	09-25-2025	TREVIPAY -WALMART	260772	d1d5a76e	199-00-1312.00-000-600000	Open PO-District Walmart Purch	35.04	Y
			260772	fc5e0099	199-00-1312.00-000-600000	Open PO-District Walmart Purch	20.94	Y
			260772	7a90e0ce	199-00-1312.00-000-600000	Open PO-District Walmart Purch	41.79	Y
			260772	bb4accbc	199-00-1312.00-000-600000	Open PO-District Walmart Purch	99.00	Y
			260772	b8438e9f	199-00-1312.00-000-600000	Open PO-District Walmart Purch	204.00	Y
					199-00-1312.00-000-600000		-17.10	Y
			260793	43664d90	199-11-6499.99-999-611000	Cheer Committee Activ.Acct.	100.79	Y
Totals for Check E00130							484.46	
Total Checks							6,929,676.16	

End of Report



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: October 20, 2025

AGENDA ITEM NAME: Consider Approval of TexPool Authorized Representatives.

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Fiscal & Operational Systems

BACKGROUND INFORMATION: Board action is necessary to change authorized representatives on the accounts with TexPool. The revision being proposed is to add Yvonne Johnson.

The revised list of authorized representatives will include the following for all accounts:

- Yvonne Johnson, Chief Financial Officer
- Stacey Swanson, Director of Finance

ADMINISTRATIVE RECOMMENDATION: Approve the authorized representative changes with TexPool, as presented.

ATTACHMENTS: N/A

BUDGET INFORMATION: N/A

RESOURCE PERSONNEL: Yvonne M. Johnson, Chief Financial Officer

RECOMMENDED MOTION: I move to approve the changes in authorized representatives with TexPool.



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: October 20, 2025

AGENDA ITEM NAME: Consider Approval of the Assistance League of Montgomery County Donation to the Splendoria High School CTE Program

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Community Engagement & Partnerships; Fiscal & Operational Systems

BACKGROUND INFORMATION: The District received a donation in the amount of \$3,500 from the Assistance League of Montgomery County to support the Career and Technical Education (CTE) Program. Funds will assist economically disadvantaged students with the cost of required supplies to ensure financial barriers do not hinder their participation in certification programs.

ADMINISTRATIVE RECOMMENDATION: Administration recommends approval of the \$3,500 donation made to the district from the Assistance League of Montgomery County.

ATTACHMENTS: N/A

BUDGET INFORMATION: The donation was deposited into the CTE Assistance League student activity fund for use by that organization.

RESOURCE PERSONNEL: Yvonne M. Johnson, Chief Financial Officer

RECOMMENDED MOTION: I move to approve the \$3,500 donation from the Assistance League of Montgomery County to support the Career and Technical Education (CTE) Program at Splendoria High School.



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: October 20, 2025

AGENDA ITEM NAME: Consider Approval of the Splendoria ISD Education Foundation Educator Grant Award/Donation

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Community Engagement & Partnerships; Fiscal & Operational Systems

BACKGROUND INFORMATION: The District received a donation in the amount of \$50,180 from the Splendoria ISD Education Foundation to provide dedicated funding for educator grants.

ADMINISTRATIVE RECOMMENDATION: Administration recommends approval of the \$50,180 donation made to the district from the Splendoria ISD Education Foundation.

ATTACHMENTS: N/A

BUDGET INFORMATION: The donation will be deposited into the General Fund and allocated to the campuses or departments awarded. A budget amendment will be proposed at a subsequent meeting to increase revenue and expenditures associated with this donation.

RESOURCE PERSONNEL: Yvonne M. Johnson, Chief Financial Officer

RECOMMENDED MOTION: I move to approve the Splendoria ISD Education Foundation donation in the amount of \$50,180 to provide dedicated funding for educator grants.



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: 10/20/2025

AGENDA ITEM NAME: Approve the Purchase LCD Concepts for New Greenleaf Elementary Campus.

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Priority 1 and 2

BACKGROUND INFORMATION:

Part of our classroom standards for technology includes an interactive flat panel (IFP) for use by students and teachers. This agenda item is for the installation of said IFP's at the new Greenleaf campus.

ADMINISTRATIVE RECOMMENDATION:

Administration recommends that the board approve the IFPs for the New Greenleaf Campus

ATTACHMENTS: Quote with LCD Concepts. Inc.

BUDGET INFORMATION:

GLE Bond Construction

RESOURCE PERSONNEL:

Buddy Denman, Director of Technology, Dr. Shane Conklin, Deputy Superintendent, Kevin Lynch, Construction Project Manager

RECOMMENDED MOTION:

I approve the recommendation to purchase and install IFPs in each classroom in the new Greenleaf Elementary campus.

LCD Concepts, Inc.
 3027 Marina Bay Dr, Ste 310
 League City, TX 77573
 +12813345181
 accounting@lcdconcepts.com
 www.lcdconcepts.com



ADDRESS
 Splendora ISD
 23419 FM 2090
 Splendora, TX 77372

SHIP TO
 Splendora ISD
 23419 FM 2090
 Splendora, TX 77372

Estimate 1355

DATE 09/24/2025

ACTIVITY	QTY	RATE	AMOUNT
DISPLAYS:65" Q Pro Series 4K LED 4K Multi-Touch Display w/USB Type-C, Google EDLA Certified 65" Q Pro Series 4K LED 4K Multi-Touch Display w/USB Type-C, Google EDLA Certified	59	1,899.00	112,041.00
DISPLAYS:86" Q Pro Series 4K LED 4K Multi-Touch Display w/USB Type-C, Google EDLA Certified 86" Q Pro Series 4K LED 4K Multi-Touch Display w/USB Type-C, Google EDLA Certified	6	3,199.00	19,194.00
DISPLAY OPTIONS:Balance Box Mobile Stand 400-90 Balance Box Mobile Stand 400-90 w/VESA Interface (Supports 86")	2	1,551.00	3,102.00
TRUTOUCH ACCESSORIES:BalanceBox 400-70 TruLift BalanceBox 400-70 w/ VESA interface (55" and X5)	58	976.00	56,608.00
TRUTOUCH ACCESSORIES:TruTouch WM TruTouch Wall Mount	65	0.00	0.00
WARRANTY:Warranty K12 /Hi Ed 7 Year Advanced Replacement Warranty (MSRP \$1126.00 ea) - Included	65	0.00	0.00
Display Products Shipping Platinum Dealer Freight: (within continental USA) - Included	65	0.00	0.00
Installation - Display Installation - Display - Q65	59	240.00	14,160.00
Installation - Display Installation - Display - Q86	6	375.00	2,250.00
Greenleaf Elementary Included Buy 10 get 1 totaling 6 65"QPro displays Free!			
	SUBTOTAL		207,355.00
	TAX		0.00
	TOTAL		\$207,355.00



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: 10/20/2025

AGENDA ITEM NAME: Approve the Purchase of NWEA Assessment Services.

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Fiscal & Operational Systems; Community Engagement and Partnerships, Professional Learning and Quality Staff; Engaged Well-Rounded Students

BACKGROUND INFORMATION:

ADMINISTRATIVE RECOMMENDATION:

SISD Teaching & Learning recommends that the Board of Trustees approve the purchase of NWEA assessment services in the amount of **\$86,877.50**. This purchase provides continued access to NWEA's MAP Growth assessments and related professional learning, supporting district goals for student achievement, progress monitoring, and data-driven instruction.

ATTACHMENTS:

Quote [NWEA MAP](#)

BUDGET INFORMATION: Instructional Materials and Technology Allotment (IMTA)

RESOURCE PERSONNEL: Dr. Kristy Dietrich

RECOMMENDED MOTION: I move to approve the Purchase of NWEA Assessment Services.



Splendor ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: 10/20/2025

AGENDA ITEM NAME: Approve Purchase One-Year Digital Resources for Grade 5-8, Biology, Chemistry, Integrated Physics and Chemistry (IPC), and Physics.

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Fiscal & Operational Systems; Community Engagement and Partnerships, Professional Learning and Quality Staff; Engaged Well-Rounded Students

BACKGROUND INFORMATION:

ADMINISTRATIVE RECOMMENDATION:

SISD Teaching & Learning recommends that the Board of Trustees approve the purchase of **McGraw Hill Science** one-year digital resources for Grades 5–8, Biology, Chemistry, Integrated Physics & Chemistry (IPC), and Physics in the amount of **\$91,997.40**. This purchase ensures high-quality, TEKS-aligned instructional materials that support rigorous science instruction and student success.

ATTACHMENTS:

Quote [McGraw Hill Science](#)

BUDGET INFORMATION: Instructional Materials and Technology Allotment (IMTA)

RESOURCE PERSONNEL: Dr. Kristy Dietrich

RECOMMENDED MOTION: I move to approve the purchase of One-Year Digital Resources for Grade 5-8, Biology, Chemistry, Integrated Physics and Chemistry (IPC), and Physics.



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: October 20, 2025

AGENDA ITEM NAME: Approve Revision of Local Policy FM (Student Activity).

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Student Learning

BACKGROUND INFORMATION:

The policy excerpt falls under student extracurricular participation and attendance. It reflects compliance with Texas Education Code and UIL (University Interscholastic League) regulations, while also maintaining the District's local discretion through FM(LEGAL) and FD(LOCAL) policies.

ADMINISTRATIVE RECOMMENDATION:

It is recommended that the Board amend district policy stating that the District will not limit the number of student absences associated with participation in University Interscholastic League (UIL) activities or other Board-approved extracurricular activities. This allows for students to participate in multiple extracurricular activities without penalty.

ATTACHMENTS:

[FM Local](#)

BUDGET INFORMATION: NA

RESOURCE PERSONNEL: NA

RECOMMENDED MOTION: I move that the Board of Trustees amend Board Policy FM (LOCAL) as presented, specifically revising language regarding student absences for extracurricular activities.



**Splendoria ISD Board of Trustees
Agenda Item Information Form**

BOARD MEETING DATE: October 20, 2025

AGENDA ITEM NAME: Authorize the Superintendent or Designee to Negotiate and Execute Design Services Contracts for Outlined 2025 Bond Projects

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Fiscal & Operational Systems

BACKGROUND INFORMATION: At the May 19th board meeting the board approved Huckabee Architects for design services for the Junior High School Number 2, Livestock Arena, Splendoria High School Auditorium, and Renovations as it relates to the 2025 Bond. The administration now requests that the Board authorizes the Superintendent or designee to negotiate and execute a contract with Huckabee Architects.

ADMINISTRATIVE RECOMMENDATION: Administration recommends the Board of Trustees of Splendoria ISD authorize the Superintendent or designee to negotiate and execute contracts for outlined 2025 Bond Projects with Huckabee Architects.

ATTACHMENTS:

BUDGET INFORMATION: 2025 Bond Funds

RESOURCE PERSONNEL: Dr. Dustin Bromley, Superintendent

RECOMMENDED MOTION: I move to authorize the Superintendent or designee to negotiate and execute the contracts for design services for outlined 2025 Bond Projects with Huckabee Architects.



**Splendoria ISD Board of Trustees
Agenda Item Information Form**

BOARD MEETING DATE: October 20, 2025

AGENDA ITEM NAME: Authorize the Superintendent or Designee to Negotiate and Execute a Contract for Design Services as part of the 2025 Bond Support Services project.

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Fiscal & Operational Systems

BACKGROUND INFORMATION: At the July 14th board meeting the board approved Alliance Architects for design services for the Support Services project as it relates to the 2025 Bond. The administration now requests that the Board authorizes the Superintendent or designee to negotiate and execute a contract with Alliance Architects.

ADMINISTRATIVE RECOMMENDATION: Administration recommends the Board of Trustees of Splendoria ISD authorize the Superintendent or designee to negotiate and execute a contract for design services as part of the 2025 Bond Support Services project.

ATTACHMENTS:

BUDGET INFORMATION: 2025 Bond Funds

RESOURCE PERSONNEL: Dr. Dustin Bromley, Superintendent

RECOMMENDED MOTION: I move to authorize the Superintendent or designee to negotiate and execute a contract for design services as part of the 2025 Bond Support Services project.



Architecture
Interiors
Master Planning

July 8, 2025

Robert Arcement, PMP, AC
LAN
3700 West Sam Houston Parkway South, Suite 400
Houston, TX 77042

**RE: SPELNDORA ISD SUPPORT SERVICES FACILITY
SPLENDORA, TEXAS**

Dear Robert:

We are pleased to present this proposal for the performance of professional Architectural Design, Architecture Interior Design Services, Structural Engineering, and MPE Engineering services as described below. We appreciate your consideration of Alliance Architects.

1.0 PROJECT DESCRIPTION

1.1 This Preliminary scope of work for the project generally consists of a Master Plan for 32 acres. The building footprint is approximately 30,000 square feet, with office space being approximately 3,000 square feet, Freezer space is approximately 1,100 square feet and a Network Operation Center being approximately 500 square feet.

1.2 Below are the proposed consultants for this project:

- A. Structural Engineering – Skagg's Engineering
- B. MPE Engineering – DBR Engineering

2.0 BASIC SERVICES

2.1 Pre-Design

- A. Review available existing pertinent data, in the form of documents including, but not limited to, base maps, aerial photographs, and engineering information and controls.
- B. Meet informally or have discussions with appropriate governmental agencies and officials regarding current land use controls and any other pertinent zoning regulations that affect the project location.
- C. Meet with and/or coordinate work with other designated project consultants and Client representatives.
- D. Planning Factors to be considered:
 - i. Property configuration.

- ii. Access potential.
 - iii. Limitations in the form of easements, zoning controls, and assessment districts.
 - iv. Views, visual characteristics, and scenic factors.
 - v. Utility location, availability, and easements.
- E. Natural Factors to be considered:
- i. Topography, slopes, and orientation.
 - ii. Soils and geological factors.
 - iii. Hydrology, and drainage patterns.
- F. Meet with Owner's staff, as required, to confirm information pertaining, but not limited, to:
- i. Existing and projected spaces that may be needed.
 - ii. Existing and projected space allocations.
 - iii. Existing and projected furnishings and equipment.
 - iv. Operating procedures and communication relationships.
 - v. Security and safety criteria information.
 - vi. Long-term expansion strategy formulation.
 - vii. Critical path scheduling for the project including milestone dates for information and decisions.
- G. Develop blocking and adjacency analyses from information provided by the Owner's representative.
- H. Work with the Owner or designated representatives for each area of the planning process and confirm the design intent.

2.2 Schematic Design

- A. Using the confirmed Pre-Design documents, develop and present design concepts in the form of floor plans and building elevations, particularly focusing on service elements and entry areas.
- B. Prepare presentation materials. Materials will include a computer-generated three-dimensional model and colored site plans. Three revisions are included.
- C. Attend up to three Client review meetings and include one revision after each meeting to secure approval.
- D. Submit Schematic Design Documents to the Client for review. Obtain Client approval before proceeding with Design Development.

2.3 Design Development

- A. Architectural Design Development services shall provide more detailed development of the architectural design in terms of the building's size, appearance, and form, and coordination with engineering systems, through drawings of plans, elevations, sections, and certain critical construction details. Major materials selections shall also be developed and presented to the Client.
- B. Attend weekly Client review meetings and make any necessary revisions to the documents based on the discussions during the meetings.
- C. Submit Design Development Documents to the Client for review. Obtain Client approval before proceeding with Construction Documents.

2.4 Construction Documents

- A. Prepare Construction Documents suitable for construction including detailed Specifications describing the material and workmanship required and procedures to be followed for the construction of the project, and Working Drawings to define the scope, relationships, size, and appearance of the project through plans, sections, elevations, notes, dimensions, and schedules.
- B. Coordinate Construction Documents with civil engineering, landscape architecture, structural, mechanical, plumbing, electrical, and fire protection construction requirements.
- C. Submit Construction Documents to the Client and obtain the Client's approval.

2.5 Construction Administration

- A. Review and approve or take other appropriate action upon Contractor's submittals such as shop drawings, product data, and samples, but only for the limited purpose of checking for conformance with the information given and the design concept expressed in the Contract Documents.
- B. Attend weekly project meetings for an estimated duration of (12) months. (1) site visit every 2 weeks is included to observe the progress of construction.
- C. Prepare Architect Supplemental Instructions and Proposal Requests.
- D. Process Applications for Payment by the Contractor.
- E. Respond to change orders notices or claims submissions by the Contractor. Review cost estimates for all revisions submitted by the Contractor. Change order proposals shall be evaluated based on the scope of work and the supporting information submitted by the Contractor. Issue a change order recommendation to the Client for review and approval.
- F. Based on the site visits, notify the Client of any observed deviations from the Contract Documents, known deviations from the most recent construction schedule submitted by the Contractor, or any defects and deficiencies observed in the work.
- G. Schedule, conduct, and oversee the punch list preparation and one follow-up site visit.

3.0 COMPENSATION

Base Building

Architecture	\$95,000.00
Interior Design	\$20,000.00
MEP Engineering	\$125,000.00
Structural Engineering	\$12,000.00
Project Total	\$252,000.00

Alternates if requested:

Alt 1= T-Design	\$25,000.00
Alt 2= Energy Model	\$15,000.00
Alt 3= Mezzanine over office	\$1,500.00
Alt Total	\$41,500.00

Project Total w/ Alt \$293,500.00

3.1 Alliance Architects will invoice the Client on a monthly basis for services performed and expenses incurred. All charges will be due and payable within Thirty (30) days following receipt by Client. Unpaid invoices will accrue interest after Forty-five (45) days from the date of the invoice at a rate of one (1%) percent per month.

4.0 REIMBURSABLE EXPENSES

Reimbursable expenses are in addition to the Basic Compensation and are billed at a multiple of one and one-tenth (1.1) times the actual expense. Reimbursable expenses include but are not limited to, expenditures for travel, meals, mileage, TAS reviews and inspections, printing supply costs, postage, and delivery. Reimbursables do not include building permits and fees required by governing authorities.

A. TAS Fee: Based on a \$10,000,000.00 construction estimate:

- Plan Review = \$ 975.00
- Site Review = \$1,025.00
- Total = \$2,000.00

B. Other Estimated expenses: \$5,500.00

5.0 ADDITIONAL SERVICES

5.1 Compensation for additional services will be based on an hourly rate, or on an individual fixed fee basis. They shall be provided if authorized or confirmed in writing by the Client, and be paid for as provided in this Agreement, in addition to the compensation for Basic Services. Below is the hourly rate structure for Alliance Architects.

A. Principal	\$ 300.00/hr.
B. Director	\$ 275.00/hr.
C. Associate Director	\$ 265.00/hr.
D. Senior Project Manager	\$ 250.00/hr.
E. Project Manager	\$ 225.00/hr.
F. Project Architect/Designer	\$ 185.00/hr.
G. Project Interior Designer	\$ 165.00/hr.
H. Job Captain	\$ 150.00/hr.
I. Tech Support	\$ 135.00/hr.

J.	Intern	\$ 115.00/hr.
K.	Administrative	\$ 85.00/hr.

5.2 The following services are not included as Basic Services:

- A. Making revisions in drawings, specifications, or other documents after approvals are given or should any revisions become necessary due to changes in the interpretation or opinions of the local building officials that deviate from previously approved submittals and/or reviews.
- B. Providing special surveys, environmental studies, and submissions required for approvals of governmental authorities or others having project jurisdiction.
- C. Preparing a set of reproducible record drawings showing significant changes in the work made during construction based on marked-up prints, drawings, and other data furnished by the Contractor to Alliance Architects.
- D. Preparation of Contract Documents for extensive alternate pricing, re-pricing, or review of more than one price from the contractors, manufacturers, or dealers.
- E. Any other services that may be authorized by the Client are not included in Basic Services.

6.0 TERMINATION

This agreement may be terminated by either party upon ten (10) days' written notice, should either party fail to perform in accordance with the terms set forth herein. In the event of termination, Alliance Architects shall be compensated for all services performed, including for any outstanding reimbursable expenses.

7.0 LIABILITY

AAI's liability under this contract shall be limited to the dollar amount stipulated in this agreement.

8.0 NOTICES AND OTHER PROVISIONS

All notices, demands, approvals, and requests given by either party or to the hereunder shall be in writing and shall be personally delivered or sent electronically to the parties at the following addresses:

If to Client: Attn: Robert Arcement, PMP, AC
Email: rparcement@lan-inc.com

If to Architect: Attn: Carlos A. deSaracho, AIA
Email: carlosd@alliancearch.com

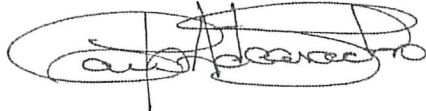
Either party may at any time change its respective address by sending written notice to the other party of the change in the manner hereinabove prescribed. Notices shall be effective once confirmation of receipt is provided. Each party hereto agrees to provide immediate confirmation of receipt of notices.

9.0 CONCLUSION

We are very excited about being a part of this project and appreciate the opportunity. Your signature of approval will indicate your acceptance of all conditions herein stated and will authorize Alliance Architects to proceed with this project. Once again, we thank you for your consideration.

Sincerely,

Alliance Architects, Inc.



Carlos A. deSaracho, AIA
Principal

Approved and Accepted:

By: Allen Wells
LAN Splendor ISD
Title: President.

Date: 8-18-2025

The Texas Board of Architectural Examiners has jurisdiction over complaints regarding the professional practices of persons registered as architects in Texas. Texas Board of Architectural Examiners 505 Huntland Dr., Suite 350, Austin, Texas 78752; telephone: 512-305-9000.

Prepared by: Brooke Blubaugh
Reviewed by: Carlos deSaracho



**Splendoria ISD Board of Trustees
Agenda Item Information Form**

BOARD MEETING DATE: October 20, 2025

AGENDA ITEM NAME: Authorize the Superintendent or designee to negotiate and execute a contract for civil design services as part of the 2025 Bond Support Services project.

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Fiscal & Operational Systems

BACKGROUND INFORMATION: Elevation Land Solutions is a qualified civil engineer and has demonstrated competence in providing civil design services. The administration now requests that the Board authorizes the Superintendent or designee to negotiate and execute a contract with Elevation Land Solutions.

ADMINISTRATIVE RECOMMENDATION: Administration recommends the Board of Trustees of Splendoria ISD authorize the Superintendent or designee to negotiate and execute a contract for civil design services as part of the 2025 Bond Support Services project.

ATTACHMENTS:

BUDGET INFORMATION: 2025 Bond Funds

RESOURCE PERSONNEL: Dr. Dustin Bromley, Superintendent

RECOMMENDED MOTION: I move to authorize the Superintendent or designee to negotiate and execute a contract for civil design services as part of the 2025 Bond Support Services project.



September 17, 2025

Mr. Kevin Lynch
Splendora ISD
23419 FM 2090
Splendora, TX 77372

**RE: Proposal for Engineering and Surveying Services for
Splendora ISD Support Services
Montgomery County, Texas**

Mr. Lynch:

We are pleased to provide our proposal for land planning, landscape architecture, engineering and surveying services to Splendora ISD. Services are in connection with the development of the Support Services Buildings located in the City of Splendora ETJ and within Montgomery County off of Cox Street.

The following is a summary of our project understanding and client objectives, jurisdictional considerations, scope of services, fee summary, and contract and special conditions for your consideration.

Scope of Services and Fees

Based on our understanding of the project and your goals, we anticipate the following items will be provided by others for our use in design of the improvements:

- Environmental Site Assessment Report.
- Geotechnical Investigation and Report
- Building Footprints in Electronic Format (CADD).
- Current Title Commitment
- Traffic Impact Analysis "TIA"
- Structure Designs for Retaining Walls
- Site Lighting and/or Photometric Plan
- Plans & Documents not specifically defined in the Tasks below

We prepared the following scope of services as outlined below:



DUE DILIGENCE PHASE

1. SITE INVESTIGATION (I) **\$10,000 (LS)**

- a. Consult with Client to understand Client's requirements for the Project and review available documents and data.
- b. Advise Client as to the necessity of obtaining the following consultants' services
 - Environmental Consultant (Investigation, Phase I Study)
 - Wetlands Consultant (Delineation and Report)
 - Soils Engineer
 - Forester (Tree Survey and Report)
 - Traffic Engineer (Traffic Report)
 - Landscape Architect (Landscaping Plans)
 - Archaeological Consultant (Historic Preservation)
- c. Identify the requirements of governmental authorities having jurisdiction over the Project.
- d. Review locations and capacities of existing water & sewer infrastructure and provide a preliminary determination if the existing infrastructure can serve the proposed development.
- e. Investigate highway access availability and right-of-way dedication requirements.
- f. Investigate stormwater detention/outlet requirements of the municipality and provide Preliminary Plan(s) for detention basin sizing.
- g. Review the municipal subdivision codes relating to public improvements.
- h. Meet with the Client and governmental officials to discuss availability, capacity, and design requirements for off-site water system, sanitary sewerage system and highway access improvements.
- i. Furnish a letter report detailing the findings of Engineer and review them with the Client.

2. CONCEPTUAL LAND PLAN (CLP) **\$5,500 (LS)**

We will prepare a conceptual land plan based on Client direction and based on readily available topographical and boundary information. This stage will produce a conceptual land plan prepared by the design team that could be used for informal submittals to the municipality for review and conceptual/sketch plan approval.

PRELIMINARY DESIGN PHASE

3. PRELIMINARY ENGINEERING PLANS (P) **\$19,500 (LS)**

Based on the current Land Plan, we will prepare preliminary engineering plans including:

- a. Preliminary Water Distribution System Improvements
- b. Preliminary Sanitary Sewer Collection Improvements
- c. Preliminary Stormwater Collection, Detention and Outlet Improvements

All revisions to the Preliminary Engineering after initial completion by the Engineer would be completed as an additional service.

4. PRELIMINARY STORMWATER MANAGEMENT (PSW) **\$9,500 (LS)**

This preliminary phase shall include preliminary determination of the required detention, compensatory storage, best management practices (BMPs), impacts of the stormwater



management facilities on wetlands and floodplains, and the preliminary sizing of structures associated with stormwater management as follows:

- a. Prepare preliminary existing and proposed topographic maps of the project site's watershed and perform hydrologic and/or hydraulic analyses of the design storm to determine existing and proposed drainage stormwater conditions.
- b. Using local standards, compute the required detention volume for the project based on the proposed disturbed area and impervious cover.
- c. Prepare a Preliminary Stormwater Management Plan(S) for submittal and review by the City.
- d. Attend up to 2 meetings with the local jurisdictions to discuss site drainage.

5. PRELIMINARY OPINION OF PROBABLE COST (PEOPC) **\$2,500 (LS)**

After Client's approval of the Preliminary Engineering Plans, prepare a Preliminary Engineer's Opinion of Probable Cost (one time).

FINAL DESIGN PHASE

6. ON-SITE FINAL ENGINEERING PLANS (D) **\$49,500 (LS)**

This fee assumes that the Final Engineering would be prepared and permitted in 1 set of construction plans. Plans will include:

- a. CADD Generated Final Engineering Plans for the master infrastructure (Access road, wet utility stubs and master detention basin) to serve the project including the first 30,000 SF Building and associated parking
 - i) Access Roads
 - ii) Paving & Sidewalks
 - iii) Sanitary Sewer Collection System
 - iv) Water Distribution System
 - v) Stormwater Collection
 - vi) Stormwater Detention
 - vii) Grading Plan and Site Drainage
- b. Specifications and Construction Details

Note:

- This task does not include the structural design for retaining walls. For retaining walls, we will provide the limits of the retaining wall and top and bottom finished grade elevations along wall.
- The fee provided assumes a maximum of 2 rounds of reviews provided we have addressed all city comments from prior City markups. Additional revisions will be billed on an hourly basis.

7. FINAL STORMWATER MANAGEMENT (SW) **\$15,500 (LS)**

This phase shall include a final determination of the required detention, compensatory storage, best management practices (BMPs), impacts of the stormwater management



facilities on wetlands and floodplains, and the sizing of structures associated with stormwater management as follows:

- a. Prepare detention design and calculations including flood route and overflow swales.
- b. Prepare final Stormwater Management plans including the design of on-site stormwater detention facilities and control structures to be included in the construction drawings.
- c. Assistance in obtaining final approvals from the Permitting Authority.

8. EARTHWORK ANALYSIS (EA) \$3,500 (LS)

Prepare calculations in order to provide an estimate of topsoil stripping, earth excavation and fill quantities for the proposed grading design. The fee for this phase assumes we will be provided with the houseline product, spoil calculations and mass grading sections. If these are not provided, then these would be completed as an additional service.

9. FINAL ENGINEER'S OPINION OF PROBABLE COST (EOPC) \$2,500 (LS)

Prepare an Engineer's Opinion of Probable Cost, after initial completion of Final Engineering Plans and again after final permits have been obtained.

10. STORMWATER POLLUTION PREVENTION PLAN PHASE (SWPPP) \$3,500 (LS)

This phase would include the following:

- a. Preparation of a SWPPP for the project as outlined in the General NPDES Permit No. TXR150000 as detailed below:
 - i) Provide a description of the site including the nature, extent, and sequence of construction activities, and the drainage pattern, quality, and location of stormwater discharges from the site, both during and after construction.
 - ii) Prepare a description of the proposed erosion, sediment, and stormwater management controls to be used at the site.
 - iii) Prepare a description of the procedures to maintain the good and effective operation of the control measures described above.

The Client shall be responsible for obtaining the contractor's and subcontractor's signed certification statements to be made part of the SWPPP.

This fee does not include the installation of the controls or execution of the maintenance procedures described within the SWPPP, all of which shall be the responsibility of the contractor or Client.

Revisions to the SWPPP due to site plan changes or in connection with NPDES compliance monitoring during construction would be provided as an additional service.

MEETINGS, PROCESSING, & COORDINATION

11. MEETINGS AND PROCESSING (MT) \$7,000 (T&M)

During the entitlement process, a variety of documents, plans, and exhibits are required to obtain approval from permitting authorities. The following tasks will allow for effort needed to



correspond with the project team and permitting authorities to gain project approval and permits.

This phase will cover any of the following:

- a. Attendance at City / County meetings for project approval including meetings with DRC, Engineering and Planning Staff.
- b. Project Team Correspondence, meetings and conference calls.
- c. Processing of any site plan, and civil engineering plans.
- d. Other meetings as requested by the Client

12. PROPOSED FRANCHISE UTILITY COORDINATION (UC) **\$5,000 (T&M)**

This phase includes assisting the Client in obtaining information on the proposed utility improvements for servicing the site or being relocated due to proposed improvements. Tasks would include coordination with the utility companies, providing copies of plans or plats to utility companies for mark up by the utility companies, depicting the utility design prepared by others on our plans as necessary and noting potential conflicts that may occur. This phase does not include the design of any utility providing service to the site or relocation due to the highway improvements.

13. CONSULTANT COORDINATION (C) **\$7,000 (T&M)**

This task will allow for effort needed to provide the following services:

- a. Advise Client as to the necessity of Client's providing or obtaining from others services, and assist Client in obtaining services from:
 - i) Environmental Consultant (Investigation, Phase I Study)
 - ii) Wetlands Consultant (Delineation and Report)
 - iii) Forester (Tree Survey and Report)
 - iv) Traffic Engineer (Traffic Report)
 - v) Landscape Architect (Landscaping Plans)
 - vi) Archaeological Investigation
 - vii) Endangered Species Investigation
 - viii) Geotechnical Engineer
- b. Assist in obtaining proposals from required consultants.
- c. Assist with the coordination of required consultants.

SUBCONSULTANTS

14. LANDSCAPE AND IRRIGATION CONSULTANT (SUB2)

We will Sub-Consult with TALSON DESIGN to complete the following tasks:

A. Final Landscape Plan **\$9,500 (LS)**

Prepare one Final Landscape Plan. The Landscape Architect shall prepare final construction documents based upon the approved Preliminary Landscape Plan that will include detailed drawings for installation, and sheet-type specifications. All revisions to



the Landscape Plan, including site plan changes, after initial completion by the Landscape Architect would be completed as an additional service.

B. Irrigation Plan **\$2,500 (LS)**

Provide working drawings for irrigation construction for each of the project areas identified in the exhibit. The package will include:

- i) Irrigation plans utilizing public water source, providing irrigation head, pipe layout and sizing
- ii) Provide sleeve layout and sizing, controller location and details pertaining to installation
- iii) Provide detailed written technical specifications for installation of irrigation
- iv) Review and approve irrigation shop drawings.

BID & CONSTRUCTION PHASE

15. CONSTRUCTION COORDINATION & OBSERVATION PHASE (CO) **\$10,000 (T&M)**

This phase would include any of the following items and would be completed, as requested by client, on a Time and Material Basis:

- a. Provide Plans and Specifications for Bidding.
- b. Consult with bidders Concerning Intent of Plans and Specifications
- c. Consult with client Concerning Acceptability of Contractors
- d. Review shop drawings, results, tests and required observations which the Contractor shall be required to submit, but only for conformance with the design concept of the project.
- e. Make periodic construction observation visits as requested by the client to review the progress of work by contractors for general conformance to plans and specifications.
- f. Review periodic applications for payment by the Contractor and make recommendations to Client based on the Civil Engineers onsite observations of the construction progress.
- g. If requested by the Client, conduct final site review and prepare punch list for Client.
- h. Review a set of record drawings from information supplied by contractor and prepare submittal to the City.
- i. Assist Client in Obtaining Final Approval.

REIMBURSABLES

16. REIMBURSABLES (REIM) **110% Cost**

Reimbursable expenses shall mean one hundred ten percent (110%) of all costs incurred relative to the Project, including without limitation all outside consultants' fees, reproduction costs (large format prints), messenger or special mail service, and other Project-related expenses.

Exclusions

- 1. Our proposal does not include any geotechnical engineering services.



2. Our proposal excludes any design/permit services related to offsite improvements. At the time when any required off-site improvements can more accurately be determined, we would be pleased to provide you with a lump sum quotation for the work.

Fee Summary

Due Diligence Phase (Lump Sum)	\$15,500
Preliminary Design Phase (Lump Sum)	\$31,500
Final Design Phase (Lump Sum)	\$74,500
Mtgs, Processing, & Coordination (T&M)	\$19,000
Subconsultants (Lump Sum)	\$12,000
Bid & Construction Phase (T&M)	\$10,000
<u>Reimbursables</u>	<u>110% Cost</u>
Total Sum Of Contract	\$162,500

Contract and Special Conditions

- This proposal is subject to the attached Exhibit "A" - GENERAL TERMS AND CONDITIONS DATED JUNE 1, 2021, and EXHIBIT "B" - SCHEDULE OF TIME AND MATERIAL RATES FOR 2024.
- Signing this proposal shall be authorization by Client to proceed with the work.
- Services requested by Client that are not included within the scope of this proposal shall be considered Additional Services and will be billed on an hourly basis.
- This proposal shall be valid for sixty days and may be extended with our approval.

We thank you for the opportunity to submit this Proposal. If you find our terms acceptable, please sign below and return a copy for our files. Should you have any questions, please do not hesitate to contact us.

Sincerely,

ELEVATION LAND SOLUTIONS, LLC



Jon Unterreiner, P.E.
President & Chief Executive Officer

Enclosures:

EXHIBIT "A"- GENERAL TERMS AND CONDITIONS
EXHIBIT "B"- SCHEDULE OF TIME AND MATERIAL RATES FOR 2024



ACCEPTED: **Splendora ISD**

By: _____
(Authorized Representative)

Title: _____

Date: _____

Invoices will be sent to the Client via email. Invoices should be forwarded to:

Name: _____

Email: _____

Phone: _____

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EXHIBIT “A”
GENERAL TERMS AND CONDITIONS
June 1, 2021

1. **ONE INSTRUMENT/INCONSISTENCIES** – These GENERAL TERMS AND CONDITIONS for Elevation Land Solutions, LLC, and the ELEVATION LAND SOLUTIONS PROPOSAL to which these terms are attached (collectively this “Agreement”) shall be deemed one instrument. Wherever there is a conflict or inconsistency between the provisions of these GENERAL TERMS AND CONDITIONS, the PROPOSAL, and any plans or specifications, as applicable, the provisions provided for in these GENERAL TERMS AND CONDITIONS shall, in all instances, control and prevail. These GENERAL TERMS AND CONDITIONS shall apply to the work provided in the PROPOSAL to which this is attached or an amendment or modification, including an AGREEMENT FOR ADDITIONAL SERVICES.
2. **ENTIRE AGREEMENT** – These GENERAL TERMS AND CONDITIONS, the PROPOSAL, and any plans or specifications represent the entire Agreement between the Parties and supersedes any and all prior oral or written understandings between the Parties. Changes to these GENERAL TERMS AND CONDITIONS shall only be binding when in writing and agreed to by both parties.
3. **MEDIATION** – All disputes relating to this Agreement or the Project (as defined in the Proposal) shall first be submitted to mediation with a mediator selected by the Parties. The costs of the mediator shall be split evenly between Client and Elevation Land Solutions. If the Client and Elevation Land Solutions cannot agree on a mediator, then each of Client and Elevation Land Solutions shall nominate a mediator and the two nominated mediators shall select the ultimate mediator. Client and Elevation Land Solutions shall include a similar mediation provision in all of their respective agreements with other parties regarding the Project and will require all such other persons or entities to include a similar mediation provision in all agreements with their respective subcontractors, subconsultants, suppliers, and fabricators. Such mediation shall be a condition precedent to a party filing any judicial or other proceedings against the other, except with regard to delinquent fees owed to Elevation Land Solutions.
4. **AUTHORIZATION TO SIGN** – The person signing this Agreement represents and warrants that he/she is signing this Agreement on behalf of the Client and is authorized to enter into this Agreement on the Client’s behalf.
5. **BREACH AND COST OF COLLECTION** – In the event Client breaches the terms of this Agreement, Elevation Land Solutions shall be entitled, in addition to the specific remedies provided for in this Agreement, to pursue all remedies available at law or in equity. Client further agrees that Elevation Land Solutions shall be entitled to recover all costs incurred in enforcing any provision of this Agreement, including court costs and reasonable attorney’s fees. All payments received from the Client will be credited first to interest, then to the cost of enforcement, and then to the amount due to Elevation Land Solutions
6. **CHANGES IN REGULATORY ENVIRONMENT** – The services provided by Elevation Land Solutions under this Agreement were determined based upon the applicable municipal, county, state, and/or federal regulations, codes, laws, and requirements that were in existence on the date of this Agreement. Any material additions, deletions, or changes in the regulatory environment, which require an increase in the scope of services to be performed, will be an Additional Service.
7. **CONTROLLING LAW** – This Agreement is to be governed by the laws of the State of Texas.



8. **CURE PERIOD** – If during the project term, Client observes or becomes aware of any improper service which has been provided by Elevation Land Solutions, Client agrees to immediately notify Elevation Land Solutions of the same, in writing. Elevation Land Solutions shall then have five working days to cure, or begin to cure in a diligent manner, such improper service before Client may exercise its rights under any default and remedy provision provided for in this Agreement, including the right to take corrective action prior to the termination of the cure period. If Client fails to notify Elevation Land Solutions of any defects within thirty (30) working days of learning of the defects, any objections to Elevation Land Solutions' work shall be waived. Elevation Land Solutions will not accept any back charges unless Client has complied with the foregoing and allowed Elevation Land Solutions the opportunity to cure any problem.
9. **DELAYS** – Client agrees that Elevation Land Solutions shall not be responsible for damages arising directly from any delays for causes beyond Elevation Land Solutions' control. For purposes of this Agreement, such causes include, but are not limited to, strikes or other labor disputes, severe weather disruptions or other natural disasters; fires, riots, war or other emergencies or acts of God; failure of any government agency to act in a timely manner; failure of performance by the Client or the Client's contractors or consultants; or discovery of any hazardous substances or differing site conditions. In addition, if delays resulting from any such causes increase the cost or time required by Elevation Land Solutions to perform its services in an orderly and efficient manner, Elevation Land Solutions shall be entitled to an equitable adjustment in schedule and/or compensation.
10. **ENGINEER'S OPINION OF PROBABLE COST** – Elevation Land Solutions' Opinions of Probable Cost provided for herein, if applicable, are to be made on the basis of Elevation Land Solutions' experience and qualifications and represents Elevation Land Solutions' judgment as an experienced and qualified professional engineer generally familiar with the construction industry. However, because Elevation Land Solutions has no control over the cost of labor, materials, equipment, or services furnished by others, the Contractor's methods of determining prices, or competitive bidding or market conditions, Elevation Land Solutions cannot and does not warrant, represent or guarantee that proposals, bids or actual construction cost will not vary from Elevation Land Solutions' Opinions of Probable Cost. If Client wishes greater assurance as to probable construction cost, Client shall employ an independent cost estimator.
11. **INDEMNITY** – To the fullest extent permitted by law, the Client shall waive any right of contribution and shall indemnify and hold harmless Elevation Land Solutions, its agents, employees, and consultants from and against all claims, damages, losses, and expenses, including but not limited to, attorneys' fees, arising out of or resulting from or in connection with the performance of the work which results from Client's negligence or the negligence of Client's agents. This indemnity shall not require the Client to indemnify Elevation Land Solutions for the negligent acts of Elevation Land Solutions or its agents.
- To the fullest extent permitted by law, Elevation Land Solutions shall waive any right of contribution and shall indemnify and hold harmless the Client, its agents, employees, and consultants from and against all claims, damages, losses, and expenses, including but not limited to attorneys' fees, arising out of or resulting from or in connection with the performance of the work which results from Elevation Land Solutions' negligence or the negligence of Elevation Land Solutions' agents. This indemnity shall not require Elevation Land Solutions to indemnify the Client for the negligent acts of the Client or its agents.
12. **ELEVATION LAND SOLUTIONS' INSURANCE COVERAGE** – Before work is commenced on the site, and throughout the duration of the project, Elevation Land Solutions shall maintain the following insurance coverage so as to indemnify Client from all claims of bodily injury or property damage that may occur from Elevation Land Solutions' negligence:



- a. Workmen's compensation and occupational disease insurance covering all employees in statutory limits who perform any obligations assumed under the Contract.
- b. Public liability and property damage liability insurance covering all operations under the contract; the limits for bodily injury or death not less than \$2,000,000 for each accident; for property damage, not less than \$500,000 for each accident.
- c. Automobile liability insurance on all self-propelled vehicles used in connection with the Project, whether owned, non-owned, or hired; public liability limits of not less than \$1,000,000 for each accident.

At the Client's request, Elevation Land Solutions shall (i) provide a Certificate of Insurance evidencing Elevation Land Solutions' compliance with the above requirements, and (ii) include Client as an "additional insured" on the insurance policy.

- 13. LIMITATION OF ELEVATION LAND SOLUTIONS' LIABILITY** – In recognition of the relative risks of the Project to the Client and Elevation Land Solutions, the risks have been allocated such that the Client agrees, to the fullest extent permitted by law, to limit the liability of Elevation Land Solutions and Elevation Land Solutions' consultants to Client, to Contractor and any Subcontractors on the Project and to those claiming by or through Client for any and all claims, losses, costs, damages or claim expenses from any cause or liability of Elevation Land Solutions' or Elevation Land Solutions' consultants to all of those named herein with respect to the Project shall not exceed \$50,000.00 or the agreed-upon professional services fee, whichever is greater. Should Client desire a greater limitation of liability it is available for an additional fee as agreed to in writing by Client and Elevation Land Solutions.

Client acknowledges and understands that Elevation Land Solutions' liability exposure for potential claims related to its performance of services is being specifically limited by this Agreement and that Client's potential recovery in a claim situation is limited to the amount herein. Client agrees that based upon Elevation Land Solutions' fee and services, it is unreasonable to hold Elevation Land Solutions responsible for liability exposure greater than the set limit.

- 14. INFORMATION TO BE PROVIDED TO ELEVATION LAND SOLUTIONS** – Client agrees to provide Elevation Land Solutions with such site information as may be needed to enable Elevation Land Solutions to perform its services. Such information may include but shall not be limited to: latest plat of record; current title report and the documents contained therein; previous reports; title search report/chain-of-title documents; copies of environmental permits, registrations, liens, or cleanup records for the property; building plans and specifications; location, elevation and sizes of existing gas, telephone, electrical, street lighting and cable television lines on-site and off-site; boundary survey; wetland delineation; soil borings; archaeological phase 1 survey; first-floor foundation plan and such other information as may be requested by Elevation Land Solutions, from time to time. Client shall not be responsible for providing site information that Elevation Land Solutions has specifically agreed to provide in its Proposal.

- 15. ELEVATION LAND SOLUTIONS' RELIANCE ON INFORMATION PROVIDED** – Elevation Land Solutions may rely on the accuracy and completeness of any information furnished to Elevation Land Solutions by or on Client's behalf. Furthermore, Client agrees to hold Elevation Land Solutions harmless from any engineering errors, including but not limited to, grading, earthwork analysis, and off-site stormwater outlets, resulting from inaccurate site information that is provided by Client, including topographical surveys which have been prepared by consultants other than Elevation Land Solutions or Elevation Land Solutions' sub-consultants.

- 16. PAYMENT** – Invoices will be submitted to the Client for payment every month as the work progresses. Invoices are due within thirty days of rendering. Within thirty days of receipt of Invoice, Client shall examine the invoice in detail to satisfy themselves as to its accuracy and



completeness and shall raise any question or objection that Client may have regarding the invoice within this thirty-day period. After sixty (60) days from receipt of invoice, Client waives any question or objection to the invoice not previously raised. If Client fails to make any payment due Elevation Land Solutions for services and expenses within thirty days after receipt of Elevation Land Solutions' invoice, therefore, the amounts due Elevation Land Solutions will be increased at the rate of 1.0 percent per month (or the maximum rate of interest permitted by law, if less), from said thirtieth day. In addition, Elevation Land Solutions may, after giving notice to Client, suspend services under this Agreement until Elevation Land Solutions has been paid in full all amounts due for services, expenses, and charges. In the event Elevation Land Solutions elects to suspend its services, and after receipt of payment in full by Client, Elevation Land Solutions shall resume services under this Agreement, and the schedule and compensation shall be equitably adjusted to compensate for the period of suspension plus any other reasonable time and expense necessary for Elevation Land Solutions to resume performance. In addition, before commencing such services, Elevation Land Solutions shall have the right, from time to time, to require Client to provide a retainer payment for services to be rendered. Elevation Land Solutions shall have no liability to Client for any costs or damages incurred as a result of such suspension that is caused by Client.

17. **PERMITS & FEES** – Unless the proposal specifically provides otherwise, Client shall be responsible for paying all application and permit fees and obtaining all permits. Elevation Land Solutions does not warrant, represent, or guarantee that the permits or approvals will be issued.
18. **RIGHTS-OF-WAY & EASEMENTS** – With the assistance of Elevation Land Solutions, as described in the Proposal, Client shall be responsible for obtaining (or vacating) all right-of-way, easements, real covenants, and/or agreements necessary for the proper development of the property, including but not limited to right-of-way and easements which may be necessary for roadway and access improvements; stormwater conveyance and detention; sanitary sewer collection, pumping and treatment facilities; water distribution, treatment or storage facilities; and temporary construction access.
19. **SEVERABILITY** – If any clause or provision of this Agreement is determined to be illegal, invalid, or unenforceable by any court of competent jurisdiction, the remainder of this Agreement shall not be affected thereby and shall remain in full force and effect.
20. **STANDARD OF CARE** – Elevation Land Solutions will strive to perform its services in accordance with a manner consistent with the level of care and skill ordinarily exercised by other Design Professionals in the same locale.
21. **TERMINATION** – This Contract shall terminate at the time Elevation Land Solutions has completed its services for Client, or prior to that time if one party provides to the other party written notice, whereby such termination date shall be effective seven (7) days after receipt of such notice. Client agrees to pay for all services, expenses, and charges, as agreed, which have been incurred by Elevation Land Solutions through the date of termination.
22. **THIRD PARTY BENEFICIARY** – If Client is a contractor for the owner of the property, the parties acknowledge that Elevation Land Solutions is intended to be a third-party beneficiary of the construction contract entered into between owner and Client.
23. **USE OF DOCUMENTS AND ELECTRONIC DATA** – All documents (including drawings and specifications), as well as electronic data (including designs, plans or data stored in machine readable form) that are provided to Client, are instruments of service with respect to the Project. Elevation Land Solutions grants an irrevocable non-exclusive license to the Client relative to the Client's use of the documents in connection with the Project. Client agrees not to reuse or make any modification to the documents without the prior written authorization of Elevation Land Solutions. The authorized reproduction of the documents/electronic data from



Elevation Land Solutions' system to an alternate system cannot be accomplished without the introduction of inexactitudes, anomalies, and errors, and therefore, Elevation Land Solutions cannot and does not make any representations regarding such compatibility. With respect to such reproduction or unauthorized use, Client agrees to indemnify and hold Elevation Land Solutions harmless from all claims, damages, losses, and expenses, including reasonable attorneys' fees and costs, arising from Client's unauthorized use, misuse, modification, or misinterpretation of the documents or electronic data.

- 24. WAIVER OF CONSEQUENTIAL DAMAGE** – Client and Elevation Land Solutions mutually agree to waive all claims of consequential damages arising from disputes, claims, or other matters relating to this Agreement.
- 25. ELEVATION LAND SOLUTIONS' SITE VISITS** – If requested by Client or as required by the Proposal, Elevation Land Solutions shall visit the site at intervals appropriate to the various stages of construction as Elevation Land Solutions deems necessary in order to observe as an experienced and qualified design professional the progress and quality of the various aspects of contractor's work. Construction staking or survey control staking is not considered a site visit. Such visits and observations by Elevation Land Solutions are not intended to be exhaustive or to extend to every aspect of the work in progress, or to involve inspections of the work beyond the responsibilities specifically assigned to Elevation Land Solutions in this Agreement, but rather are to be limited to spot-checking, and similar methods of general observation of the work based on Elevation Land Solutions' exercise of professional judgment. Based on information obtained during such visits and such observations, Elevation Land Solutions shall endeavor to determine in general if such work is proceeding in accordance with the contract documents and Elevation Land Solutions shall keep Client informed of the progress of the work.

The purpose of Elevation Land Solutions' visits to the site will be to enable Elevation Land Solutions to better carry out the duties and responsibilities assigned to and undertaken by Elevation Land Solutions hereunder including, but not limited to, visits during the Construction Phase and the Surveying Phase. Elevation Land Solutions shall not during such visits or as a result of such observations of work in progress, supervise, direct or have control over the work, nor shall Elevation Land Solutions have authority over or responsibility for the means, methods, techniques, sequences, or procedures of construction selected by the contractor(s), for safety precautions and programs incident to the work, for any failure of the contractor(s) to comply with laws, rules, regulations, ordinances, codes or orders applicable to the furnishing and performing the work or authority to stop the work. Accordingly, Elevation Land Solutions neither guarantees the performance of any contractor(s) nor assumes responsibility for any contractor's failure to furnish and perform its work in accordance with the contract documents. Should the Client determine that such service is necessary, Elevation Land Solutions will provide such services as the resident project representative as an Additional Service.

Elevation Land Solutions shall not have the authority to instruct any contractor to suspend or terminate its work on the Project. Elevation Land Solutions shall not be responsible for the acts or omissions of any contractor(s), or of any subcontractor(s), any supplier(s), or of any other person or organization performing or furnishing any of the work.

- 26. DESIGN WITHOUT CONSTRUCTION ADMINISTRATION** – It is understood and agreed that Elevation Land Solutions' basic services under this Agreement do not include project observation or review of the Client's performance or any other construction phase services and that such services will be provided for by the Client. The Client assumes all responsibility for the interpretation of any contract documents and construction observation, and the Client waives any claims against Elevation Land Solutions that may be in any way connected thereto. In addition, the Client agrees, to the fullest extent permitted by law, to indemnify and hold harmless Elevation Land Solutions, its officers, directors, employees and sub-consultants (collectively, Elevation Land Solutions) against all damages, liabilities or costs, including



reasonable attorneys' fees and defense costs, arising out of or in any way connected with the performance of such services by other persons or entities and from any and all claims arising from modifications, clarifications, interpretations, adjustments or changes made to any contract documents to reflect changed field or other conditions, except for claims arising from the sole negligence or willful misconduct of Elevation Land Solutions. If the Client requests in writing that Elevation Land Solutions provide any specific construction phase services and if Elevation Land Solutions agrees in writing to provide such services, then Elevation Land Solutions shall be compensated for Additional Services as provided in Exhibit A.

27. CONSTRUCTION STAKING – If Elevation Land Solutions is to provide construction staking as required by the Proposal, then line and grade stakes shall be set one time and one time only under the provisions of this Agreement. Client shall notify Elevation Land Solutions that stakes shall be needed at least two (2) working days in advance of starting work. Client to provide all required geometric data, including but not limited to: points of intersection, curvature, and tangent; property corners along the rights-of-way; building corners for mass grading operations when appropriate; and other "key" points as necessary, prior to requesting construction staking if engineering is not provided by Elevation Land Solutions.

28. CONTRACTOR'S PAYMENT REQUEST VERIFICATION – If Elevation Land Solutions is to verify contractor's payment requests as required by the Proposal, then Elevation Land Solutions' on-site observations to review contractor's work for the purposes of recommending payment shall be limited to the specific responsibilities that have been assigned to Elevation Land Solutions in accordance with this Agreement. As such, Client acknowledges that Elevation Land Solutions' observations which are not related to Elevation Land Solutions' specific responsibilities are not exhaustive and do not extend to every aspect of the work-in-progress.

Neither Elevation Land Solutions' review of contractor's work for the purposes of recommending payments nor Elevation Land Solutions' recommendation of any payment (including the final payment) will impose on Elevation Land Solutions responsibility to supervise, direct or control such work or for the means, methods, techniques, sequences or procedures of construction or safety precautions or programs incident thereto, or contractor's compliance with laws, rules, regulations, ordinances, codes or riders applicable to contractor's furnishing and performing the work. It will also not impose responsibility on Elevation Land Solutions to make any examination to ascertain how or for what purposes the contractor has used the moneys paid on account of the contract price, or to determine that the title to any of the work, materials, or equipment has passed to Client free and clear of any liens, claims, security interests or encumbrances, or that there may not be other matters at issue between Client and contractor that might affect the amount that should be paid.

29. RECORD DRAWINGS – If Elevation Land Solutions is to prepare record drawings as required by the Proposal, then the information submitted by the Contractor and incorporated by Elevation Land Solutions into the record documents will be assumed to be reliable, and Elevation Land Solutions will not be responsible for the accuracy of this information, nor for any errors in or omissions in the information provided by the Contractor which may appear in the record documents as a result, and Client will hold Elevation Land Solutions harmless for any such errors or omissions.



**SCHEDULE OF TIME
AND MATERIAL RATES FOR 2024
(Subject to annual adjustment)**

<u>CATEGORY</u>	<u>HOURLY RATES</u>
<u>Executive/Administrative</u>	
Principal	\$230 - \$295
Operations Manager	\$270
Accounting Manager	\$140 - \$190
Project Accountant	\$90 - \$140
Administrative Assistant	\$70 - \$130
Intern	\$50 - \$75
<u>Engineering</u>	
Client Manager/Senior Project Manager	\$180 - \$260
Project Manager	\$150 - \$200
Project Engineer	\$120 - \$160
Project Administrator	\$90 - \$140
Design Engineer - Chief	\$180 - \$220
Design Engineer - Senior	\$150 - \$200
Design Engineer	\$100 - \$150
Engineering Technician	\$80 - \$120
Civil Designer - Chief	\$180 - \$200
Civil Designer - Senior	\$140 - \$180
Civil Designer	\$70 - \$140
CAD/GIS Technician - Senior	\$100 - \$120
CAD/GIS Technician	\$60 - \$100
<u>Construction</u>	
Construction Manager - Senior	\$160 - \$210
Construction Manager	\$115 - \$170
Construction Manager - Assistant	\$100 - \$130
Construction Coordinator	\$115 - \$150
Construction Administrator	\$100 - \$130
Construction Inspector	\$80 - \$120
Construction Inspector - Senior	\$120 - \$150
<u>Survey</u>	
Project Manager	\$170 - \$230
Project Surveyor	\$140 - \$180
Staff Surveyor	\$80 - \$140
Platting Manager	\$125 - \$180
Platting Coordinator	\$80 - \$115
Platting Assistant	\$60 - \$85
Survey Technician	\$60 - \$125
1-Person Crew	\$160
2-Person Crew	\$210
3-Person Crew	\$250
4-Person Crew	\$270
Drone Aerial Flight	\$230
<u>Reimbursables</u>	
Mileage	Current IRS mileage rate in effect
Printing – Paper (in-house)	\$0.15/sf
Printing – Vellum (in-house)	\$1.75/sf
Printing – Mylar, Film, (in-house)	\$2.50/sf

Other reimbursable expenses shall be billed at one hundred ten percent (110%) of incurred project costs including without limitation all outside consultants' fees, reproduction costs, messenger or special mail service, mileage, and other project-related expenses. Hourly rates subject to annual increases for services authorized after December 31, 2024.



**Splendoria ISD Board of Trustees
Agenda Item Information Form**

BOARD MEETING DATE: October 20, 2025

AGENDA ITEM NAME: Authorize the Superintendent or Designee to Execute a Contract for the New Greenleaf Elementary School Playground Equipment.

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Fiscal & Operational Systems

BACKGROUND INFORMATION: Splendoria ISD received playground equipment quotes from two firms. Playground Solutions of Texas was selected as the vendor that provided the best value to Splendoria ISD.

ADMINISTRATIVE RECOMMENDATION: Administration recommends the Board of Trustees of Splendoria ISD authorize the Superintendent or designee to execute a contract for the new Greenlea Elementary School playground equipment.

ATTACHMENTS:

BUDGET INFORMATION: 2025 Bond Funds

RESOURCE PERSONNEL: Dr. Dustin Bromley, Superintendent

RECOMMENDED MOTION: I move to authorize the Superintendent or designee to execute a contract for the new Greenlea elementary school playground equipment with Playground Solutions of Texas.



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: October 20, 2025

AGENDA ITEM NAME: Discuss and Consider Approval of the 2024-2025 Annual Financial Report

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Fiscal & Operational Systems

BACKGROUND INFORMATION: The Texas Education Code, Section 44.008, requires each school district to have an annual independent audit conducted that meets the minimum requirements of the state board of education, subject to review and comment by the state auditor. A copy of the annual audit report, approved by the Board of Trustees, shall be filed by the District with the Texas Education Agency not later than the 150th day after the end of the fiscal year for which the audit was made.

ADMINISTRATIVE RECOMMENDATION: Administration recommends approval of the Annual Financial Report for the fiscal year ending June 30, 2025, to be in compliance with the Texas Education Code and Board Policy CFC(LEGAL).

ATTACHMENTS: Annual Financial Report for Fiscal Year Ending June 30, 2025; Governance Letter; PowerPoint Presentation

BUDGET INFORMATION: The annual audit expenditure is included in the General Fund budget.

RESOURCE PERSONNEL: Yvonne M. Johnson, Chief Financial Officer

RECOMMENDED MOTION: I move to approve the 2024-2025 Annual Financial Report.

Splendora Independent School District

Annual Financial Report

For the Fiscal Year Ended June 30, 2025

Splendora Independent School District
Annual Financial Report
For the Fiscal Year Ended June 30, 2025
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Splendora Independent School District
Annual Financial Report
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Certificate of the Board

Splendora Independent School District
Name of School District

Montgomery
County

170-907
Co.-Dist Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and _____ approved _____ disapproved for the fiscal year ended June 30, 2025 at a meeting of the Board of Trustees of such school district on the 20th day of October 2025.

Signature of Board Secretary

Signature of Board President

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

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Financial Section

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Independent Auditor's Report

To the Board of Trustees of
Splendora Independent School District
Splendora, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Splendora Independent School District (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2025, and the respective changes in financial position 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.

Emphasis of Matter

As discussed in Note 1 to the basic financial statements, during the year ended June 30, 2025, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Beginning net position has been restated as a result of the implementation of this statement. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The 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 the 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.

The Board of Trustees of
Splendora Independent School District

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 as listed in the table of contents, and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (*Uniform Guidance*) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Supplementary Information and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information 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 and Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Financial Report

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Required Responses to Selected School FIRST Indicators 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 20, 2025**, 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.

(Name of Firm)

The Woodlands, Texas
October 20, 2025

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Management's Discussion and Analysis

As management of the Splendora Independent School District (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, 2025.

Financial Highlights

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$38,510,243 (*net position*). Of this amount, \$20,501,398 (*unrestricted net position*) was in a deficit due to the net pension and net OPEB liabilities.
- The District's total net position increased by \$150,360 from current operations.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$89,022,292, a decrease of \$56,075,709.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$8,898,844, or 14% of total general fund expenditures.
- The District's net bonded debt increased by \$48,491,337 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 comprise 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 information in addition to the basic financial statements themselves.

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 changing.

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 transactions that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

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, Health Services, Student Transportation, Food Services, Extracurricular Activities, General Administration, Plant Maintenance and Operations, Security and Monitoring Services, Data Processing Services, Community Services, Interest on Long-term Debt, Issuance Costs and Fees, Facilities Repair and Maintenance, Payments Related to Shared Services Arrangements, and Other Intergovernmental Charges*.

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 two categories: governmental 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 financial statements 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 funds balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintained twenty governmental funds during the year. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and capital projects fund, which are considered to be major funds. Data from the other seventeen governmental funds are combined into a single, aggregated presentation titled *total nonmajor funds*.

The District adopts an annual revenue and appropriations budget for its general fund, debt service fund, and national school breakfast and lunch program special revenue fund. All other governmental funds adopt project length budgets. Subsequent to adoption, amendments approved by the governing body are reflected in a revised budget column. A budgetary comparison schedule has been provided for the general fund, debt service fund, and national school breakfast and lunch program special revenue fund to demonstrate compliance with its budget.

The basic governmental fund financial statements can be found as noted in the table of contents of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of students and student organizations. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the District's own programs and activities.

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 can be found as noted in the table of contents of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information and supplementary information, which includes schedules required by the Texas Education Agency. Such supplementary information can be found as noted in the table of contents of this report.

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, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$38,510,243 at the close of the most recent fiscal year.

Splendora Independent School District's Net Position

	Governmental Activities					
	2025		2024		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Current and other assets	\$ 104,263,227	31	\$ 155,433,368	55	\$ (51,170,141)	(33)
Capital assets	233,132,288	69	125,035,481	45	108,096,807	86
Total assets	337,395,515	100	280,468,849	100	56,926,666	
Total deferred outflows of resources	15,273,907	100	18,159,397	100	(2,885,490)	(16)
Other liabilities	16,271,033	5	10,541,311	4	5,729,722	54
Noncurrent liabilities	286,809,348	95	232,937,659	96	53,871,689	23
Total liabilities	303,080,381	100	243,478,970	100	59,601,411	
Total deferred inflows of resources	11,078,798	100	14,331,312	100	(3,252,514)	(23)
Net position:						
Net investment in capital assets	52,891,903	137	49,923,327	122	2,968,576	6
Restricted	6,119,738	16	5,190,758	12	928,980	18
Unrestricted (deficit)	(20,501,398)	(53)	(14,296,121)	(34)	(6,205,277)	43
Total net position	\$ 38,510,243	100	\$ 40,817,964	100	\$ (2,307,721)	

Net Investment in Capital Assets (\$52,891,903 or 137% of net position) reflects its investment in capital assets (e.g., land and improvements, construction in progress, buildings and improvements, and furniture and equipment); less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are *not* available for future spending. 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 (\$6,119,738 or 16% of net position) consists of \$1,711,685 which is restricted for grants and \$4,408,053 which is restricted for debt service.

Unrestricted Net Position at fiscal year-end is a deficit (\$20,501,398) due to net pension and net OPEB liabilities; however, the District was still able to report a positive total net position.

The District implemented GASB Statement No. 101, *Compensated Absences* in fiscal year 2025 resulting in a restatement which decreased net position by \$2,458,081 as of June 30, 2024. Because the restatement is the result of a change in accounting principle, the information for 2024 in the tables in the MD&A have not been restated in accordance with GASB Statement No. 100, *Accounting Changes and Error Corrections* - an amendment of GASB Statement No. 62. See Note 1 J. for more information.

Governmental Activities. Governmental activities increased the District's net position by \$150,360 from current operations. Key elements of this change are as follows:

Splendora Independent School District's Changes in Net Position

	Governmental Activities					
	2025		2024		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Revenues						
Program revenues:						
Charges for services	\$ 1,298,543	2	\$ 1,592,554	2	\$ (294,011)	(18)
Operating grants and contributions	9,924,907	12	10,576,891	14	(651,984)	(6)
General revenues:						
Property taxes, levied for general purposes	14,197,059	17	12,551,665	16	1,645,394	13
Property taxes, levied for debt service	9,347,260	11	7,537,454	10	1,809,806	24
Grants and contributions not restricted to specific programs	41,951,131	52	40,013,534	52	1,937,597	5
Investment earnings	4,708,691	6	5,667,883	6	(959,192)	(17)
Miscellaneous	54,832	-	24,556	-	30,276	123
Total revenues	81,482,423	100	77,964,537	100	3,517,886	
Expenses						
Instruction	38,812,535	47	37,841,122	49	971,413	3
Instructional resources and media services	442,363	1	484,069	1	(41,706)	(9)
Curriculum and instructional staff development	2,180,927	3	2,294,146	3	(113,219)	(5)
Instructional leadership	1,605,298	2	1,279,527	2	325,771	25
School leadership	3,078,727	4	2,784,391	4	294,336	11
Guidance, counseling, and evaluation services	2,723,629	3	2,875,340	4	(151,711)	(5)
Social work services	121,957	-	115,292	-	6,665	6
Health services	483,153	1	450,614	1	32,539	7
Student transportation	3,681,401	5	3,419,707	5	261,694	8
Food services	4,860,809	6	4,125,795	5	735,014	18
Extracurricular activities	2,205,674	3	2,236,105	3	(30,431)	(1)
General administration	2,885,933	4	2,773,481	4	112,452	4
Plant maintenance and operations	5,932,169	7	5,844,118	8	88,051	2
Security and monitoring services	1,214,116	1	1,089,343	1	124,773	11
Data processing services	908,290	1	896,037	1	12,253	1
Community services	325,749	-	332,321	-	(6,572)	(2)
Interest on long-term debt	9,062,335	11	5,897,605	8	3,164,730	54
Issuance costs and fees	451,500	1	467,926	1	(16,426)	(4)
Facilities repair and maintenance	81,289	-	176,141	-	(94,852)	(54)
Payment related to shared services arrangements	60,803	-	39,614	-	21,189	53
Other intergovernmental charges	213,406	-	182,770	-	30,636	17
Total expenses	81,332,063	100	75,605,464	100	5,726,599	
Change in net position	150,360		2,359,073		(2,208,713)	
Net position - beginning, as previously reported	40,817,964		38,458,891		2,359,073	
Implementation of GASB 101, <i>Compensated Absences</i>	(2,458,081)		-		(2,458,081)	
Net position - beginning, as restated	<u>38,359,883</u>		<u>38,458,891</u>		<u>(99,008)</u>	
Net position - ending	<u>\$ 38,510,243</u>		<u>\$ 40,817,964</u>		<u>\$ (2,307,721)</u>	

Revenues are generated primarily from two sources. Grants and contributions (program and general revenues totaling \$51,876,038) represent 64% of total revenues and property taxes (\$23,544,319) represent 28% of total revenues. The remaining 8% is generated from charges for services, investment earnings, and miscellaneous revenues. The most significant changes are increases in property taxes and in grants and contributions, which resulted from increases in property tax rates and state funding, respectively.

The primary functional expenses of the District are Instruction (\$38,812,535), which represents 47% of total expenses and interest on long-term debt (\$9,062,335), which represents 11% of total expenses. The remaining functional categories of expenses are individually 7% or less of total expenses.

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 \$89,022,292, a decrease of \$56,075,709.

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 \$8,898,844 while total fund balance was \$11,323,520. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 14% of total general fund expenditures, while total fund balance represents 18% of that same amount. The fund balance of the District's general fund decreased by \$1,296,064 during the current fiscal year, due to a \$3.4 million increase in instruction expenditures.

The debt service fund has a total fund balance of \$6,818,238, all of which is restricted for the payment of debt service. The increase in fund balance during the current year in the debt service fund was \$2,063,448. The increase in the debt service fund was primarily due to the recognition of \$1.4 million of premium on bonds issued in the current year.

The capital projects fund has a total fund balance of \$68,796,229, all of which is restricted for capital acquisitions and contractual obligations. The net decrease in fund balance during the current year of \$56,629,689 was primarily due to capital outlay exceeding the proceeds of bond issuance during the year.

General Fund Budgetary Highlights

The District amended the budget several times throughout the year. There were no significant variations between original and final revenue budget. The final expenditures budget decreased by \$2,439,500 primarily due to the \$3,148,500 decrease in facilities acquisition and construction as a result of a reduction in construction projects during the year.

The most significant variations between final budget and actual revenues were state program revenues which were \$1,978,454 over budget and local and intermediate sources which were \$1,021,275 under budget. Both of these variances were primarily the result of Texas Senate Bill 2. Senate Bill 2 was passed in July 2023 and included property tax relief in exchange for additional state funding. The most significant variation between budget and actual expenditures was instruction expenditures which were \$286,831 over budget.

Capital Assets and Long-term Liabilities

Capital Assets. The District's investment in capital assets for its governmental activities as of June 30, 2025 amounts to \$233,132,288 (net of accumulated depreciation). This investment in capital assets includes land and improvements, construction in progress, buildings and improvements, and furniture and equipment.

Major capital asset additions during the current fiscal year included the following:

- Construction of New Junior High School, Peach Creek Elementary School, Greenleaf Elementary School and High School Addition and portables
- Various costs related to furniture and equipment

Splendora Independent School District's Capital Assets (net of depreciation)

	Governmental Activities					
	2025		2024		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Land and improvements	\$ 14,936,419	6	\$ 14,936,419	12	\$ -	-
Construction in progress	140,131,950	60	29,841,453	24	110,290,497	370
Buildings and improvements	73,735,567	32	76,808,835	61	(3,073,268)	(4)
Furniture and equipment	4,328,352	2	3,448,774	3	879,578	26
Totals	\$ 233,132,288	100	\$ 125,035,481	100	\$ 108,096,807	

Additional information on the District's capital assets can be found in the notes to the financial statements as noted in the table of contents of this report.

Long-term Liabilities. At year-end, the District had the following long-term liabilities:

Splendora Independent School District's Outstanding Debt

	Governmental Activities					
	2025		2024		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
General obligation bonds (net)	\$ 249,284,272	87	\$ 200,792,935	86	\$ 48,491,337	24
Compensated absences	3,000,517	1	60,638	-	2,939,879	4,848
Arbitrage liability	1,918,400	1	551,055	-	1,367,345	248
Claims liability	170,000	-	204,000	-	(34,000)	(17)
Net pension liability	19,753,273	7	22,258,314	10	(2,505,041)	(11)
Net OPEB liability	12,682,886	4	9,070,717	4	3,612,169	40
Totals	\$ 286,809,348	100	\$ 232,937,659	100	\$ 53,871,689	

The District's net bonded debt increased by \$48,491,337 (24%) during the current fiscal year. This is due to the issuance of \$50,00,000 of general obligation bonds. The District's general obligation debt is backed by the full faith and credit of the District and is further guaranteed by the Texas Permanent School Fund Bond Guarantee Program. State statutes do not limit the tax rate or amount for the support of school districts' bonded indebtedness. However, approval of the Attorney General of the State of Texas is required prior to the sale of bonds.

Additional information on the District's long-term debt, net pension liability, and OPEB liability may be found in the notes to the financial statements as indicated in the table of contents of this report.

Economic Factors and Next Year's Budgets and Rates

- Current refined average daily attendance totals 5,710 students, which was a 7% increase from the prior year.
- District staff totals 782 employees, which includes 291 teachers and 122 teachers' aides and secretaries.
- The District maintains 6 campuses for instruction.
- Unemployment rates for the State and County were 4.1% and 4.1%, respectively.
- Property values of the District are projected to decreased 4%.
- A maintenance and operations tax rate of \$0.7547 and a debt service tax rate of \$0.5000, a total of \$1.2547 were adopted for 2025-2026.

All of these factors were considered in preparing the District's budget for the 2025-2026 fiscal year.

During the current fiscal year, unassigned fund balance in the general fund decreased to \$8,898,844. The District plans to utilize unassigned fund balance to fund current period expenditures prior to collecting the current year tax levy.

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 Operations, Splendora Independent School District, 23419 FM 2090, Splendora, Texas 77372.

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Basic Financial Statements

Splendor Independent School District

Statement of Net Position

June 30, 2025

<u>Data Control Codes</u>	<u>Primary Government Governmental Activities</u>
ASSETS	
1110 Cash and cash equivalents	\$ 65,659,071
1120 Current investments	29,841,627
1220 Property taxes receivable	2,186,894
1230 Allowance for uncollectible taxes	(87,000)
1240 Due from other governments	5,826,395
1250 Accrued interest	115,741
1290 Other receivables	29,388
1300 Inventories	423,480
1410 Prepaid items	267,631
Capital assets:	
1510 Land and improvements	14,936,419
1520 Buildings and improvements (net)	73,735,567
1530 Furniture and equipment (net)	4,328,352
1580 Construction in progress	<u>140,131,950</u>
1000 Total assets	337,395,515
DEFERRED OUTFLOWS OF RESOURCES	
1705 Deferred outflows - pension	5,797,197
1706 Deferred outflows - OPEB	9,170,615
1710 Deferred charge on refunding	<u>306,095</u>
1700 Total deferred outflows of resources	15,273,907
LIABILITIES	
2110 Accounts payable	240
2140 Interest payable	3,129,992
2160 Accrued wages payable	6,613,660
2180 Due to other governments	11,161
2200 Accrued liabilities	6,424,634
2300 Unearned revenue	91,346
Noncurrent liabilities:	
2501 Due within one year	5,839,439
Due in more than one year:	
2502 Long-term liabilities	248,533,750
2540 Net pension liability	19,753,273
2545 Net OPEB liability	<u>12,682,886</u>
2000 Total liabilities	303,080,381
DEFERRED INFLOWS OF RESOURCES	
2605 Deferred inflows - pension	412,856
2606 Deferred inflows - OPEB	10,607,505
2610 Deferred gain on refunding	<u>58,437</u>
2600 Total deferred inflows of resources	11,078,798
NET POSITION	
3200 Net investment in capital assets	52,891,903
3820 Restricted for grants	1,711,685
3850 Restricted for debt service	4,408,053
3900 Unrestricted (deficit)	<u>(20,501,398)</u>
3000 TOTAL NET POSITION	<u>\$ 38,510,243</u>

Splendora Independent School District

Statement of Activities

For the Fiscal Year Ended June 30, 2025

Data Control Codes	Functions/Programs	1	3	4	Net (Expense) Revenue and Changes in Net Position
		Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
PRIMARY GOVERNMENT					
Governmental activities:					
0011	Instruction	\$ 38,812,535	\$ 19,700	\$ 1,975,532	\$ (36,817,303)
0012	Instructional resources and media services	442,363	-	196,619	(245,744)
0013	Curriculum and instructional staff development	2,180,927	-	575,613	(1,605,314)
0021	Instructional leadership	1,605,298	-	107,607	(1,497,691)
0023	School leadership	3,078,727	-	62,568	(3,016,159)
0031	Guidance, counseling, and evaluation services	2,723,629	-	684,235	(2,039,394)
0032	Social work services	121,957	-	2,413	(119,544)
0033	Health services	483,153	-	8,624	(474,529)
0034	Student transportation	3,681,401	-	107,725	(3,573,676)
0035	Food services	4,860,809	365,414	3,851,657	(643,738)
0036	Extracurricular activities	2,205,674	456,692	22,008	(1,726,974)
0041	General administration	2,885,933	-	49,092	(2,836,841)
0051	Plant maintenance and operations	5,932,169	22,276	239,393	(5,670,500)
0052	Security and monitoring services	1,214,116	-	359,590	(854,526)
0053	Data processing services	908,290	-	11,646	(896,644)
0061	Community services	325,749	434,461	162,017	270,729
0072	Interest on long-term debt	9,062,335	-	1,447,765	(7,614,570)
0073	Issuance costs and fees	451,500	-	-	(451,500)
0081	Facilities repair and maintenance	81,289	-	-	(81,289)
0093	Payments related to shared services arrangements	60,803	-	60,803	-
0099	Other intergovernmental charges	213,406	-	-	(213,406)
TG	Total governmental activities	<u>81,332,063</u>	<u>1,298,543</u>	<u>9,924,907</u>	<u>(70,108,613)</u>
TP	TOTAL PRIMARY GOVERNMENT	<u>\$ 81,332,063</u>	<u>\$ 1,298,543</u>	<u>\$ 9,924,907</u>	<u>\$ (70,108,613)</u>
General revenues:					
MT	Property taxes, levied for general purposes				14,197,059
DT	Property taxes, levied for debt service				9,347,260
GC	Grants and contributions not restricted to specific programs				41,951,131
IE	Investment earnings				4,708,691
MI	Miscellaneous				54,832
TR	Total general revenues				<u>70,258,973</u>
CN	Change in net position				150,360
	Net position - beginning, as previously reported				40,817,964
	Implementation of GASB 101, <i>Compensated Absences</i>				(2,458,081)
	Net position - beginning, as restated				<u>38,359,883</u>
NE	NET POSITION - ENDING				<u>\$ 38,510,243</u>

Splendor Independent School District

Balance Sheet – Governmental Funds

June 30, 2025

199

<u>Data Control Codes</u>	<u>General Fund</u>
ASSETS	
1110 Cash and cash equivalents	\$ 6,332,701
1120 Current investments	5,229,334
1220 Property taxes receivable	1,437,087
1230 Allowance for uncollectible taxes	(57,000)
1240 Due from other governments	5,141,862
1250 Accrued interest	-
1260 Due from other funds	497,169
1290 Other receivables	29,388
1300 Inventories	257,045
1410 Prepaid items	<u>267,631</u>
1000 Total assets	<u>19,135,217</u>
1000a TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 19,135,217</u></u>
LIABILITIES	
2110 Accounts payable	\$ 240
2160 Accrued wages payable	6,240,053
2170 Due to other funds	14,887
2180 Due to other governments	-
2200 Accrued expenditures	169,930
2300 Unearned revenue	<u>6,500</u>
2000 Total liabilities	6,431,610
DEFERRED INFLOWS OF RESOURCES	
2600 Unavailable revenue - property taxes	<u>1,380,087</u>
Total deferred inflows of resources	1,380,087
FUND BALANCES	
3410 Nonspendable - inventories	257,045
3430 Nonspendable - prepaid items	267,631
3450 Restricted - grant funds	-
3470 Restricted - capital acquisition and contractual obligations	-
3480 Restricted - debt service	-
3510 Committed - construction	1,730,000
3545 Committed - other	170,000
3600 Unassigned	<u>8,898,844</u>
3000 Total fund balances	<u>11,323,520</u>
4000 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u><u>\$ 19,135,217</u></u>

The Notes to the Financial Statements are an integral part of this statement.

Exhibit C-1

599		699		98			
Debt Service Fund		Capital Projects Fund		Total Nonmajor Funds		Total Governmental Funds	
\$	6,814,206	\$	51,659,848	\$	852,316	\$	65,659,071
	-		23,267,712		1,344,581		29,841,627
	749,807		-		-		2,186,894
	(30,000)		-		-		(87,000)
	306		-		684,227		5,826,395
	-		115,741		-		115,741
	14,887		-		1,959		514,015
	-		-		-		29,388
	-		-		166,435		423,480
	-		-		-		267,631
	<u>7,549,206</u>		<u>75,043,301</u>		<u>3,049,518</u>		<u>104,777,242</u>
\$	<u>7,549,206</u>	\$	<u>75,043,301</u>	\$	<u>3,049,518</u>	\$	<u>104,777,242</u>
\$	-	\$	-	\$	-	\$	240
	-		-		373,607		6,613,660
	-		-		499,128		514,015
	11,161		-		-		11,161
	-		6,247,072		7,632		6,424,634
	-		-		84,846		91,346
	<u>11,161</u>		<u>6,247,072</u>		<u>965,213</u>		<u>13,655,056</u>
	<u>719,807</u>		<u>-</u>		<u>-</u>		<u>2,099,894</u>
	719,807		-		-		2,099,894
	-		-		-		257,045
	-		-		-		267,631
	-		-		1,711,685		1,711,685
	-		68,796,229		-		68,796,229
	6,818,238		-		-		6,818,238
	-		-		-		1,730,000
	-		-		372,620		542,620
	-		-		-		8,898,844
	<u>6,818,238</u>		<u>68,796,229</u>		<u>2,084,305</u>		<u>89,022,292</u>
\$	<u>7,549,206</u>	\$	<u>75,043,301</u>	\$	<u>3,049,518</u>	\$	<u>104,777,242</u>

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Splendor Independent School District
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2025

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS (EXHIBIT C-1) \$ 89,022,292

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	\$ 296,673,566	
Accumulated depreciation of governmental capital assets	(63,541,278)	233,132,288

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.		2,099,894
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Long-term liabilities, including bonds, claims payable, compensated absences, arbitrage, 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 at year-end related to such items consist of:

Bonds payable, at original par	\$ (235,760,000)	
Premiums on bonds payable	(13,524,272)	
Accrued interest on the bonds	(3,129,992)	
Claims payable	(170,000)	
Compensated absences	(3,000,517)	
Arbitrage liability	(1,918,400)	
Net pension liability	(19,753,273)	
Net OPEB liability	(12,682,886)	(289,939,340)

Deferred charge on refunding is reported as deferred outflow of resources in the statement of net position and is not reported in the governmental funds due to it is not a current financial resource available to pay for current expenditures.		306,095
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Deferred gain on refunding is reported as deferred inflow of resources in the statement of net position and is not reported in the governmental funds due to it is not a current financial resource available to recognize as revenue.		(58,437)
--	--	----------

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 then.		5,797,197
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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.		(412,856)
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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 then.		9,170,615
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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.		(10,607,505)
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TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES (EXHIBIT A-1) \$ 38,510,243

Splendor Independent School District
Statements of Revenues, Expenditures, and Changes
in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2025

199

<u>Data Control Codes</u>	<u>General Fund</u>
REVENUES	
5700 Local and intermediate sources	\$ 15,132,725
5800 State program revenues	44,979,454
5900 Federal program revenues	<u>399,184</u>
5020 Total revenues	60,511,363
EXPENDITURES	
Current:	
0011 Instruction	35,678,183
0012 Instructional resources and media services	180,421
0013 Curriculum and instructional staff development	1,638,839
0021 Instructional leadership	1,562,850
0023 School leadership	3,098,856
0031 Guidance, counseling, and evaluation services	2,087,894
0032 Social work services	124,516
0033 Health services	480,279
0034 Student transportation	4,140,189
0035 Food services	-
0036 Extracurricular activities	1,578,963
0041 General administration	2,923,777
0051 Plant maintenance and operations	5,823,559
0052 Security and monitoring services	1,106,013
0053 Data processing services	938,718
0061 Community services	229,637
Debt service:	
0071 Principal on long-term debt	-
0072 Interest on long-term debt	-
0073 Issuance costs and fees	-
Capital outlay:	
0081 Facilities acquisition and construction	1,327
Intergovernmental:	
0093 Payments related to shared services arrangements	-
0099 Other intergovernmental charges	<u>213,406</u>
6030 Total expenditures	<u>61,807,427</u>
1100 Excess (deficiency) of revenues over (under) expenditures	(1,296,064)
OTHER FINANCING SOURCES (USES)	
7911 Capital-related debt issued (regular bonds)	-
7916 Premium or discount on issuance of bonds	<u>-</u>
7080 Total other financing sources (uses)	<u>-</u>
1200 Net change in fund balances	(1,296,064)
0100 Fund balances - beginning	<u>12,619,584</u>
3000 FUND BALANCES - ENDING	<u>\$ 11,323,520</u>

Exhibit C-2

599		699		98	
Debt Service Fund	Capital Projects Fund	Total Nonmajor Funds	Total Governmental Funds		
\$ 9,330,314	\$ 4,216,520	\$ 890,709	\$ 29,570,268		
1,447,765	-	1,046,771	47,473,990		
-	-	6,191,162	6,590,346		
10,778,079	4,216,520	8,128,642	83,634,604		
-	-	1,258,177	36,936,360		
-	-	188,168	368,589		
-	-	530,409	2,169,248		
-	-	78,923	1,641,773		
-	-	-	3,098,856		
-	-	621,134	2,709,028		
-	-	-	124,516		
-	-	-	480,279		
-	462,800	65,368	4,668,357		
-	-	4,504,069	4,504,069		
-	-	404,997	1,983,960		
-	-	6,000	2,929,777		
-	-	198,114	6,021,673		
-	-	340,350	1,446,363		
-	-	-	938,718		
-	-	85,534	315,171		
2,665,000	-	-	2,665,000		
7,426,872	-	-	7,426,872		
1,950	449,550	-	451,500		
-	110,383,409	-	110,384,736		
-	-	60,803	60,803		
-	-	-	213,406		
<u>10,093,822</u>	<u>111,295,759</u>	<u>8,342,046</u>	<u>191,539,054</u>		
684,257	(107,079,239)	(213,404)	(107,904,450)		
-	50,000,000	-	50,000,000		
<u>1,379,191</u>	<u>449,550</u>	<u>-</u>	<u>1,828,741</u>		
<u>1,379,191</u>	<u>50,449,550</u>	<u>-</u>	<u>51,828,741</u>		
2,063,448	(56,629,689)	(213,404)	(56,075,709)		
<u>4,754,790</u>	<u>125,425,918</u>	<u>2,297,709</u>	<u>145,098,001</u>		
<u>\$ 6,818,238</u>	<u>\$ 68,796,229</u>	<u>\$ 2,084,305</u>	<u>\$ 89,022,292</u>		

Splendor 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, 2025

TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS (EXHIBIT C-2)	\$	(56,075,709)
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 capitalized and allocated over their estimated useful lives as depreciation expense.		
Capital assets additions	\$ 111,783,600	
Depreciation expense	<u>(3,686,793)</u>	108,096,807
Because some property taxes will not be collected for several months after the District's fiscal year end, they are not considered "available" revenues and are deferred in the governmental funds. Unavailable tax revenues increased by this amount this year.		
		109,163
Issuance of bonds provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.		
Par value	\$ (50,000,000)	
(Premium) discount	<u>(1,828,741)</u>	(51,828,741)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
		2,665,000
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, and includes amortization of related long-term debt accounts. The changes reported in the statement of activities consist of the following:		
Accrued interest on current interest bonds payable decreased	\$ (933,317)	
Arbitrage	(1,367,345)	
Net amortization of bond premiums	672,404	
Net amortization of deferred charge and gain on refunding	<u>(7,205)</u>	(1,635,463)
Repayment of claims payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
		34,000
The 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.		
		(481,798)
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	\$ (4,660,188)	
Deferred inflows decreased	537,706	
Net pension liability increased	<u>2,505,041</u>	(1,617,441)
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 increased	\$ 1,797,655	
Deferred inflows increased	2,699,056	
Net OPEB liability increased	<u>(3,612,169)</u>	<u>884,542</u>
CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES (EXHIBIT B-1)	\$	<u>150,360</u>

Splendor Independent School District

Statement of Fiduciary Net Position

Fiduciary Fund

June 30, 2025

	865
	<u>Custodial Fund</u>
	<u>Student Activity</u>
ASSETS	
Cash and cash equivalents	\$ 143,508
Total assets	143,508
NET POSITION	
Restricted for:	
Student activities	<u>143,508</u>
TOTAL NET POSITION	<u>\$ 143,508</u>

Splendor Independent School District
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Fiscal Year Ended June 30, 2025

865

Custodial Fund

Student Activity

ADDITIONS

Student club fees

\$ 199,824

Total additions

199,824

DEDUCTIONS

Student activities

211,491

Total deductions

211,491

Net change in fiduciary net position

(11,667)

Net position - beginning of year

155,175

NET POSITION - END OF YEAR

\$ 143,508

Splendor Independent School District

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies

A. Description of Government-wide 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 primary government. All fiduciary activities are reported separately in the fund financial statements. *Governmental activities* normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions.

B. Reporting Entity

The Splendor Independent School District is governed by a seven-member board of trustees (the Board), which has governance responsibilities over all activities related to public, elementary and secondary, education within the District. 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 District.

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the District's funds, including its fiduciary funds. Separate statements for each fund category—governmental and fiduciary—are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

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 District, except those accounted for in another fund.

The *debt service fund* is used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of governmental funds.

The *capital projects fund* accounts for the acquisition and construction of the District's major capital facilities.

Additionally, the District reports the following fund type, included in nonmajor governmental funds:

The *special revenue funds* are used to account for the proceeds of specific revenue sources (other than those identified as a major fund) that are restricted or committed to expenditures for specific purposes.

The District's fiduciary funds consist of the following:

The *custodial fund* accounts for assets held by the District for student activities. Contributions, gifts and fundraisers benefit the student organizations that raise the funds and are not held in a trust.

Splendor Independent School District

Notes to the Financial Statements

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds are eliminated in governmental activities.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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.

The 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 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 required under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Interest associated with the current fiscal period is considered to be susceptible to accrual and has been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items, including property taxes, are considered to be measurable and available only when cash is received by the District.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand and bank demand or time deposits with original maturities of three months or less from the date of acquisition.

2. Investments

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 net asset value.

Splendor Independent School District

Notes to the Financial Statements

3. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

4. Capital Assets

Capital assets, which include land and improvements, construction in progress, buildings and improvements, and furniture and equipment, are reported in the applicable governmental activities column in the government-wide financial statements. The District's infrastructure includes parking lots and sidewalks 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 of more than \$5,000, and an estimated useful life in excess of two years.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the District chose to include all such items regardless of their acquisition date or amount. The District was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the District constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Land and improvements and construction in progress are not depreciated. The buildings and improvements and furniture and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Capital Asset Classes</u>	<u>Lives</u>
Buildings and improvements	3-50
Furniture and equipment	3-25

5. 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/expenditures) until then. 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.
- District contributions to the pension and OPEB plans after the measurement date of each plan are recognized in the subsequent fiscal year as a reduction of the applicable pension/OPEB liability.
- 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.

Splendor Independent School District

Notes to the Financial Statements

6. *Compensated Absences*

The District recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Based on the criteria listed, the following types of leave qualify for liability recognition for compensated absences. The liability for compensated absences is reported as incurred in the government-wide financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

State Personal Leave

The District is required under Texas Education Code 22.003 to provide eligible employees with a minimum of five days of personal leave per year (state leave) with no limit on accumulation and no restrictions on transfer between Districts.

Local Leave

The District's policy provides eligible employees with five days of local personal leave per year (local leave) with no limit on accumulation. Local leave benefits are eligible for payment upon separation from employment, with limitations.

A liability for the estimated value of leave benefits that will be paid upon separation of service or used by employees as time off is included in the liability for compensated absences.

7. *Net Position Flow Assumption*

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 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.

8. *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). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

9. *Fund Balance Policies*

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Splendor Independent School District

Notes to the Financial Statements

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The board is the highest level of decision-making authority for the District that can, by board action or adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the board action or resolution remains in place until a similar action is taken (the board action or adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board has, by policy, authorized the superintendent or his designee to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

10. Pension

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 of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TRS 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.

11. Other Postemployment 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 postemployment 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.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants 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. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

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.

H. Use of Estimates

The presentation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Splendor Independent School District

Notes to the Financial Statements

I. Data Control Codes

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

J. Implementation of New Accounting Standards

GASB Statement No. 101, Compensated Absences (GASB 101), improves the information needs of financial statements users by updating the recognition and measurement guidance for compensated absences under a unified model and amending certain previously required disclosures. The requirements of this statement are effective for reporting periods beginning after December 15, 2023, with earlier application encouraged. GASB 101 was implemented in the District's fiscal year 2025 financial statements with a restatement of \$2,458,081 to net position as of July 1, 2024 to reflect the changes adopted to conform to the new standard.

GASB Statement No. 102, Certain Risk Disclosures (GASB 102), improves financial reporting by providing users of financial statements with essential information regarding certain concentrations of constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. The requirements of this statement are effective for reporting periods beginning after June 15, 2024, with earlier application encouraged. GASB 102 was implemented in the district's fiscal year 2025 financial statements with no impact to amounts or disclosures previously reported.

K. Recent Accounting Pronouncements

GASB Statement No. 103, Financial Reporting Model Improvements (GASB 103), improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. The requirements of this statement are effective for reporting periods beginning after June 15, 2025, with earlier application encouraged. GASB 103 will be implemented in the district's fiscal year 2026 financial statements and the impact has not yet been determined.

GASB Statement No. 104, Disclosure of Certain Capital Assets (GASB 104), establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures. It also establishes requirements for capital assets held for sale, including additional disclosures for those capital assets. The requirements of this statement are effective for reporting periods beginning after June 15, 2025, with earlier application encouraged. GASB 104 will be implemented in the district's fiscal year 2026 financial statements and the impact has not yet been determined.

Note 2. Stewardship, Compliance, and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, National School Breakfast and Lunch Program special revenue fund and debt service fund. 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 statements.

1. Prior to June 20 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 the ten days' public notice of the meeting has been given.
3. Prior to July 1, the budget is legally enacted through passage of a resolution by the Board.

Splendora Independent School District

Notes to the Financial Statements

The appropriated budget is prepared by fund, function, and campus/department. The District's campus/department heads may make transfers of appropriations within a campus/department. Transfers of appropriations between campus/departments require the approval of the District's management. Transfers of appropriations between functions 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.

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 fund balances as appropriate. The encumbrances do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. The District did not have any outstanding encumbrances at June 30, 2025.

Note 3. 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 shall be in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

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. State law and District policy limits credit risk by allowing investing in 1) Obligations of the United States or its agencies which are backed by the full faith and credit of the United States, obligations of the State of Texas or its agencies, counties, cities and other political subdivisions of any state rated as to investment quality by a nationally recognized statistical rating organization (NRSRO) not less than A or its equivalent; 2) Certificates of deposit issued by a broker or depository located in Texas which is insured by the FDIC or purchased through a broker who has an office located in Texas; 3) Fully collateralized repurchase agreements secured by obligations of the United States or its agencies not to exceed 90 days to maturity from the date of purchase; 4) Bankers acceptances with a stated maturity of 270 days or fewer which are eligible for collateral for borrowing from a Federal Reserve Bank; 5) Commercial paper if it has a stated maturity of 270 days or fewer from the date of its issuance and is rated not less than A-1 or P-1 or an equivalent rating by at least two nationally recognized credit rating agencies or one nationally recognized agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state; 6) No-load money market mutual funds which shall be registered with the Securities and Exchange Commission and have a dollar-weighted average stated maturity of 90 days or fewer; 7) No-load mutual funds which shall be registered with the Securities and Exchange Commission, have an average weighted maturity of less than two years, include investments that comply with the Public Funds Investment Act and are continuously rated not less than AAA by at least one NRSRO; 8) Public funds investment pools which meet the requirements of the Public Funds Investment Act.

Splendor Independent School District

Notes to the Financial Statements

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 included 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 measurements and balances, weighted average maturity, and credit risks of such investments are as follows:

	Fair Value Measurements Using						Weighted Average Maturity (Days)	Credit Risk
	June 30, 2025	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Percent of Total Investments	Total		
Investments measured at amortized cost:								
Investment pools:								
TexPool	\$ 7,404,153	\$ -	\$ -	\$ -	24%	38	AAAm*	
Lone Star	310,826	-	-	-	1%	28	AAAm*	
Investments measured at net asset value:								
Texas Class	78,385	-	-	-	1%	37	AAAm*	
Investments measured at fair value:								
U.S Treasury Notes	22,048,263	-	22,048,263	-	74%	75	Not rated	
Total value	\$ 29,841,627	\$ -	\$ 22,048,263	\$ -	100%			
Portfolio weighted average maturity						65		

* Standard & Poor's Rating

Investment pools are measured at amortized cost and net asset value. Such investments are not subject to the fair value hierarchy reporting.

US Treasury securities, classified as level 2, are measured at fair value based on price obtained from broker dealers and/or pricing vendors, including observed transactions such as last price traded when available, or valuations in reference to similar securities for which prices are available.

The TexPool and Lone Star investment pools are external investment pools measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, investment pools 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 pools transact at a net asset value of \$1.00 per share, have weighted average maturity of 60 days or less and weighted average life of 120 days or less, investments held are highly rated by nationally recognized statistical rating organization, have no more than 5% of portfolio with one issuer (excluding US government securities), and can meet reasonably foreseeable redemptions.

Splendora Independent School District

Notes to the Financial Statements

Texas CLASS is an external investment pool measured at net asset value. It was created in accordance with the requirements contained in section 2256.016 of the Public Funds Investment Act (PFIA). The Texas CLASS Trust Agreement is an agreement of indefinite term regarding the investment, reinvestment, and withdrawal of local government funds. The parties to the Trust Agreement are Texas local government entities that choose to participate in the Trust (the Participants), Public Trust Advisors, LLC (Public Trust) as Program Administrator, and Wells Fargo Bank Texas, N.A. as Custodian.

TexPool, Texas CLASS and Lone Star have a redemption notice period of one day and no maximum transaction amounts. The investment pools' authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities market, general banking moratorium or national or state emergency that affects the pools' liquidity.

Credit Risk

At year end, the District's investments were rated as noted in the preceding table. TexPool is duly chartered and administered by the State Comptroller's Office. Lone Star is duly chartered by the State of Texas Interlocal Cooperation Act and is administered by First Public, LLC., formerly the Texas Association of School Boards Financial Services. Texas CLASS is duly chartered and administered by the State Comptroller's Office. All credit ratings met acceptable levels required by legal guidelines prescribed by both the PFIA and the District's investment policy.

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 shall have a maximum dollar weighted maturity of 180 days. The maximum allowable stated maturity of any other individual investment owned by the District is not to exceed one year from the time of purchase.

Concentration of Credit Risk

The District's investment policy does not limit an investment in any one issuer. The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from over-concentration of assets in a specific class of investments, specific maturity, or specific issuer.

Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of June 30, 2025, the District's bank balance was not exposed to custodial credit risk because it was insured and collateralized with securities held by the District's agent in the District's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's policy requires investments to be in the District's name or held by the District's agent in the District's name. The District is not exposed to custodial risk due to the investments are insured or registered and are held by the District or its agent in the District's name.

B. Receivables

Tax revenues of the general and debt service fund are reported net of uncollectible amounts. Total change in uncollectible amounts related to revenues of the current period increased (decreased) revenues as follows:

Change in uncollectibles related to general fund property taxes	\$	(1,000)
Change in uncollectibles related to debt service property taxes		<u>(3,000)</u>
Total change in uncollectibles of the current fiscal year	\$	<u>(4,000)</u>

Splendor Independent School District

Notes to the Financial Statements

Approximately 61% of the outstanding balance of property taxes receivable is not anticipated to be collected within the next year.

C. Interfund Receivables, Payables, and Transfers

1. Receivables/Payables

The composition of interfund receivable/payable balances as of June 30, 2025, is as follows:

Fund	Interfund Receivables	Interfund Payables
General fund	\$ 497,169	\$ (14,887)
Debt service fund	14,887	-
Other governmental funds - nonmajor	1,959	(499,128)
Totals	\$ 514,015	\$ (514,015)

Interfund balances consist of short-term lending/borrowing arrangements that generally result from payroll and other regularly occurring charges that are primarily 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.

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2025 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land and improvements	\$ 14,936,419	\$ -	\$ -	\$ 14,936,419
Construction in progress	29,841,453	110,290,497	-	140,131,950
Total capital assets, not being depreciated	44,777,872	110,290,497	-	155,068,369
Capital assets, being depreciated:				
Buildings and improvements	124,899,354	12,950	-	124,912,304
Furniture and equipment	15,411,953	1,480,153	(199,213)	16,692,893
Total capital assets, being depreciated	140,311,307	1,493,103	(199,213)	141,605,197
Less accumulated depreciation for:				
Buildings and improvements	(48,090,519)	(3,086,218)	-	(51,176,737)
Furniture and equipment	(11,963,179)	(600,575)	199,213	(12,364,541)
Total accumulated depreciation	(60,053,698)	(3,686,793)	199,213	(63,541,278)
Total capital assets, being depreciated, net	80,257,609	(2,193,690)	-	78,063,919
Governmental activities capital assets, net	\$ 125,035,481	\$ 108,096,807	\$ -	\$ 233,132,288

Splendora Independent School District

Notes to the Financial Statements

Depreciation expense was charged to functions of the District as follows:

Governmental activities:	
11 Instruction	\$ 2,599,274
12 Instructional resources and media services	66,299
21 Instructional leadership	337
23 School leadership	37,390
31 Guidance, counseling, and evaluation services	12,350
33 Health services	12,137
34 Student transportation	331,830
35 Food services	265,287
36 Extracurricular activities	244,000
41 General administration	13,749
51 Plant maintenance and operations	56,482
52 Security and monitoring services	40,914
61 Community services	<u>6,744</u>
Total depreciation expense-governmental activities	<u>\$ 3,686,793</u>

Construction Commitments

The District has active construction projects as of June 30, 2025. The projects include the construction and equipment of school facilities. At year end, the District's commitments with contractors are as follows:

Project	Remaining Commitment
New Junior High School	\$ 4,000,321
Peach Creek Elementary School	2,559,833
High School Addition	481,535
Greenleaf Elementary School	<u>19,157,936</u>
Total	<u>\$ 26,199,625</u>

The commitment for construction and equipment of school facilities is being financed by general obligation bonds secured by tax revenues and local funds.

E. Long-term Liabilities

The District's long-term liabilities consist of bond indebtedness, claims payable, arbitrage liability, compensated absences, 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. Other long-term liabilities are generally liquidated with resources of the general fund.

Splendor Independent School District

Notes to the Financial Statements

Changes in Long-term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 188,425,000	\$ 50,000,000	\$ (2,665,000)	\$ 235,760,000	\$ 3,255,000
Issuance premiums	12,367,935	1,828,741	(672,404)	13,524,272	-
Total bonds payable, net	200,792,935	51,828,741	(3,337,404)	249,284,272	3,255,000
Claims payable	204,000	-	(34,000)	170,000	34,000
Compensated absences*	2,518,719	481,798	-	3,000,517	2,550,439
Arbitrage liability	551,055	1,367,345	-	1,918,400	-
Net pension liability	22,258,314	2,123,180	(4,628,221)	19,753,273	-
Net OPEB liability	9,070,717	4,026,637	(414,468)	12,682,886	-
Governmental activities long-term liabilities	\$ 235,395,740	\$ 59,827,701	\$ (8,414,093)	\$ 286,809,348	\$ 5,839,439

* Compensated absences are reported as a net change for the year as allowed under the provisions of GASB 101, *Compensated Absences*, paragraph 30. Beginning balance is restated for the implementation of GASB 101, *Compensated Absences*.

General Obligation Bonds

The District issues general obligation bonds to provide funds for the construction and equipment of school buildings (BLDG) and to refund general obligation bonds (REF). General obligation bonds are direct obligations and pledge the full faith and credit of the District. The following is a summary of changes in the general obligation bonds for the fiscal year.

Series	Interest Rate	Original Issue	Maturity Date	Beginning Balance	Additions	Reductions	Ending Balance
2002 BLDG	4.25-6.25%	\$ 13,870,000	2032	\$ 1,900,000	\$ -	\$ -	\$ 1,900,000
2015 REF	2.00-4.00%	3,530,000	2033	2,045,000	-	(200,000)	1,845,000
2016A REF	2.00-5.00%	14,315,000	3039	10,995,000	-	(550,000)	10,445,000
2016B BLDG & REF	2.00-5.00%	32,225,000	2037	12,665,000	-	(825,000)	11,840,000
2020 REF	2.25-5.00%	5,890,000	2030	3,555,000	-	(645,000)	2,910,000
2020A REF	3.00-3.00%	8,160,000	2043	8,160,000	-	-	8,160,000
2021 REF	3.00-3.00%	2,165,000	2027	1,135,000	-	(365,000)	770,000
2023 BLDG	4.10-5.00%	97,975,000	2053	97,975,000	-	(80,000)	97,895,000
2024 BLDG	5.00-5.00%	49,995,000	2054	49,995,000	-	-	49,995,000
2025 BLDG	5.00-5.00%	49,995,000	2055	-	50,000,000	-	50,000,000
Total general obligation bonds				\$ 188,425,000	\$ 50,000,000	\$ (2,665,000)	\$ 235,760,000

Splendora Independent School District

Notes to the Financial Statements

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending June 30,	Principal	Interest	Total Requirements
2026	\$ 3,255,000	\$ 9,863,821	\$ 13,118,821
2027	3,465,000	10,592,398	14,057,398
2028	3,625,000	10,447,323	14,072,323
2029	3,785,000	10,304,423	14,089,423
2030	3,925,000	10,169,048	14,094,048
2031	4,085,000	10,020,386	14,105,386
2032	4,245,000	9,863,936	14,108,936
2033	4,430,000	9,682,286	14,112,286
2034	5,255,000	9,492,536	14,747,536
2035	5,530,000	9,257,286	14,787,286
2036	5,835,000	9,009,336	14,844,336
2037	6,120,000	8,756,723	14,876,723
2038	6,425,000	8,491,261	14,916,261
2039	6,755,000	8,199,011	14,954,011
2040	7,105,000	7,891,261	14,996,261
2041	7,505,000	7,547,510	15,052,510
2042	7,920,000	7,184,160	15,104,160
2043	8,360,000	6,800,460	15,160,460
2044	8,830,000	6,395,160	15,225,160
2045	9,245,000	6,005,275	15,250,275
2046	9,690,000	5,596,755	15,286,755
2047	10,145,000	5,163,502	15,308,502
2048	10,610,000	4,709,565	15,319,565
2049	11,110,000	4,234,475	15,344,475
2050	11,625,000	3,721,200	15,346,200
2051	12,160,000	3,184,137	15,344,137
2052	12,725,000	2,628,037	15,353,037
2053	13,320,000	2,045,900	15,365,900
2054	13,940,000	1,433,750	15,373,750
2055	14,735,000	736,750	15,471,750
Totals	\$ 235,760,000	\$ 209,427,671	\$ 445,187,671

As of June 30, 2025, the District had no authorized but unissued bonds. In June 2025, the District issued \$50,000,000 of Unlimited Tax School Building Bonds, Series 2025. The bonds pay principal and interest semiannually on February 15 and August 15, at an interest rate of 5.00%, and mature on February 15, 2055. The proceeds from the bonds will be used for the construction of school buildings and equipment in the District.

In prior years, the District defeased certain bonds through the issuance of the new bonds and placed the proceeds in an irrevocable trust to provide for all future debt service payments of the old bonds. Securities being utilized to repay the refinanced debt as it becomes due consist solely of U.S. government obligations. Accordingly, the trust account securities and the liability for the defeased bonds are not included in the District's basic financial statements. As of June 30, 2025, there were no outstanding defeased bonds.

Splendor Independent School District

Notes to the Financial Statements

Federal Arbitrage

In accordance with the provisions of Section 148(f) of the Internal Revenue Code 1986, as amended, bonds must satisfy certain arbitrage rebate requirements. Positive arbitrage is the excess of (1) the amount earned on investments purchased with bond proceeds over (2) the amount that such investments would have earned had such investments been invested at a rate equal to the yield on the bond issue. In order to comply with the arbitrage rebate requirements, positive arbitrage must be paid to the U.S. Treasury at the end of each five-year anniversary date of the bond issue.

In the District's government-wide financial statements, a liability must be recognized by the District as soon as rebatable arbitrage occurs. As of June 30, 2025, the District estimates an arbitrage liability of \$1,918,400. The District estimates and updates its liability annually for all tax-exempt issuances.

Claims Payable

During 2022, the District entered into a mediated settlement agreement in the amount of \$300,000 requiring annual payments through 2030.

The following is a summary of changes in the claims payable for the fiscal year:

Description	Interest Rate	Original Obligation	Maturity Date	Beginning Balance	Additions	Reductions	Ending Balance
Claim payable	N/A	\$ 300,000	2030	\$ 204,000	\$ -	\$ (34,000)	\$ 170,000
Total Claims Payable				<u>\$ 204,000</u>	<u>\$ -</u>	<u>\$ (34,000)</u>	<u>\$ 170,000</u>

Year Ending June 30,	Principal	Interest	Total Requirements
2026	\$ 34,000	\$ -	\$ 34,000
2027	34,000	-	34,000
2028	34,000	-	34,000
2029	34,000	-	34,000
2030	<u>34,000</u>	<u>-</u>	<u>34,000</u>
Totals	<u>\$ 170,000</u>	<u>\$ -</u>	<u>\$ 170,000</u>

F. Fund Balance

Other committed fund balance includes the following commitments of funds:

General Fund:	
Claims liability	\$ 170,000
Other governmental funds:	
Campus activity funds	<u>372,620</u>
Total other committed fund balance	<u>\$ 542,620</u>

Splendor Independent School District

Notes to the Financial Statements

G. Revenues from Local and Intermediate Sources

During the current year, revenues from local and intermediate sources consisted of the following:

	General	Debt Service	Capital Projects	Nonmajor Funds	Totals
Property taxes	\$ 14,161,588	\$ 9,273,568	\$ -	\$ -	\$ 23,435,156
Investment income	368,439	56,746	4,216,520	66,986	4,708,691
Food sales	-	-	-	365,414	365,414
Extracurricular activities	359,108	-	-	458,309	817,417
Other	243,590	-	-	-	243,590
Totals	<u>\$ 15,132,725</u>	<u>\$ 9,330,314</u>	<u>\$ 4,216,520</u>	<u>\$ 890,709</u>	<u>\$ 29,570,268</u>

Note 4. Other Information

A. Risk Management

Property/Liability

The District is exposed to various risks of loss related to property/liability losses for which the District participates in the Texas Political Subdivisions Joint Self Insurance Fund ("Fund"). 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. In addition, 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.

Health Insurance

During the year ended June 30, 2025, employees of the District were covered by TRS Active-Care ("the Plan") a statewide health coverage program of Texas public education employees, implemented by the Teacher Retirement System of Texas. The District paid premiums of \$225 per month, per employee to the Plan. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to the TRS. The legislature created the Plan for public school employee group health coverage in 2002-03, requiring all Districts with fewer than 500 employees to participate in the Plan.

Workers' Compensation

Beginning in the year ended June 30, 2025, employees of the District were covered by a limited risk management program for workers' compensation of the Texas Public Schools Workers' Compensation Project ("the Project"). The Project 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 Project, the District is solely responsible for all claims cost, both reported and unreported. A third-party administrator provides administrative services to its self-funded members including claims administration and customer service.

Splendor Independent School District

Notes to the Financial Statements

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 re-evaluated 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. The Project limits the liability per occurrence to \$350,000. There were no significant reductions in insurance coverage from the prior year. Settlements have not exceeded coverages for each of the past two fiscal years.

B. Contingencies

The District participates in a number of federal and state financial assistance programs. Although the District's grant programs have been audited in accordance with the provisions of the Single Audit Act through June 30, 2025, these programs are subject to financial and compliance audits by the grantor agencies. The District is also subject to audit by the TEA of the attendance data upon which payments from the agency are based. These audits could result in questioned costs or refunds to be paid back to the granting agencies.

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) and is established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The pension's Board of Trustees does not have the authority to establish or amend benefit terms.

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard workload 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 (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the Internet at <https://www.trs.texas.gov/learning-resources/publications>; by writing to TRS at P.O. Box 149676, Austin, TX 78714-0185; or by calling 1-800-223-8778.

Benefits Provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3% (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 postemployment benefit changes, including automatic cost of living adjustments (COLAs). Ad hoc postemployment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as previously noted in the Plan Description above.

Splendor Independent School District

Notes to the Financial Statements

Texas Government Code section 821.006 prohibits benefit improvements if, as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action. Actuarial implications of the funding provided in this manner are determined by the System's actuary.

Contributions

Contribution requirements are established or amended pursuant to Article XVI, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year.

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

Rates for such plan fiscal years are as follows:

	Contribution Rates	
	2025	2024
Member	8.25%	8.25%
Non-employer contributing entity (State)	8.25%	8.25%
Employers (District)	8.25%	8.25%

The contribution amounts for the District's fiscal year 2025 are as follows:

District contributions	\$	1,855,562
Member contributions		3,680,944
NECE on-behalf contributions (State)		3,603,766

Contributors to the plan include active members, employers and the State of Texas as the only non-employer contributing entity. The State is also the employer for senior colleges and universities, medical schools and other entities including TRS. In each respective role, the State contributes to the plan in accordance with state statutes and the General Appropriations Act.

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during the 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 colleges, universities and medical schools) are required to pay the employer contribution rate in the following instances:

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member's first 90 days of employment.
- When any or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

Splendor Independent School District

Notes to the Financial Statements

In addition to the employer contributions listed above, there are two 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 1.9% of the member's salary beginning in fiscal year 2024, gradually increasing to 2.0% in fiscal year 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

On June 30, 2025, the District reported a liability of \$19,753,273 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	\$	19,753,273
State's proportionate share of the net pension liability associated with the District		<u>24,553,874</u>
Total	\$	<u>44,307,147</u>

The net pension liability was measured as of August 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as August 31, 2023 rolled forward to August 31, 2024. 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, 2023 through August 31, 2024.

At the measurement date of August 31, 2024, the District's proportion of the collective net pension liability was 0.0323377% which was a decrease of 0.00007% from its proportion measured as of August 31, 2023.

For the fiscal year ended June 30, 2025, the District recognized pension expense of \$6,407,601 and revenue of \$2,934,598 for support provided by the State.

On June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences between expected and actual experience	\$ 1,088,773	\$ 154,224
Changes of assumptions	1,019,904	136,734
Difference between projected and actual earnings on pension plan investments	120,073	-
Changes in proportion and difference between District's contributions and the proportionate share of contributions	1,994,302	121,898
District contributions paid subsequent to the measurement date	<u>1,574,145</u>	<u>-</u>
Totals	<u>\$ 5,797,197</u>	<u>\$ 412,856</u>

Splendora Independent School District

Notes to the Financial Statements

\$1,574,145 reported as deferred outflows of resources resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,		
2026	\$	653,375
2027		2,691,821
2028		666,974
2029		(264,574)
2030		62,600
Thereafter		<u>-</u>
Total	\$	<u>3,810,196</u>

Actuarial Methods and Assumptions

The actuarial valuation of the total pension liability was performed as of August 31, 2023. Update procedures were used to roll forward the total pension liability to August 31, 2024 and was determined using the following actuarial methods and assumptions:

Actuarial cost method	Individual entry age normal
Asset valuation method	Fair value
Single discount rate	7.00%
Long-term expected rate of return	7.00%
Municipal bond rate as of August 2024	3.87% - The source for the rate is the Bond Buyers 20 Index which represents the estimated yield of a portfolio of 20 general obligation bonds maturing in 20 years based on a survey of municipal bond traders.
Last year ending August 31 in projection period (100 years)	2123
Inflation	2.30%
Salary increases	2.95% to 8.95% including inflation
Ad hoc postemployment benefit changes	None
Mortality rates	The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioners Mortality Tables, with full generational projection using the ultimate improvement rates from the most recently published projection scale ("U-MP"). The active mortality rates were based on the published PUB(2010) Mortality Tables for Teachers, below median, also with full generational mortality.

Splendor Independent School District

Notes to the Financial Statements

The actuarial methods and assumptions are primarily based on a study of actual experience for the four-year period ending August 31, 2021 and adopted in July 2022.

Discount Rate and Long-term Expected Rate of Return

A single discount rate of 7.00% was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7.00%. The projection of cash flows used to determine the single discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity will be made at the rates set by the legislature in the 2019 session. It is assumed that future employer and state contributions will be 9.54% of payroll in fiscal year 2025 and thereafter. This includes all employer and state contributions for active and rehired retirees.

Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in TRS's target asset allocation as of August 31, 2024 are summarized below:

Asset Class	Target Allocation**	Long-term Expected Geometric Real Rate of Return***	Expected Contribution to Long-term Portfolio Returns
Global equity:			
U.S.	18.0%	4.4%	1.0%
Non-U.S. developed	13.0%	4.2%	0.8%
Emerging markets	9.0%	5.2%	0.7%
Private equity	14.0%	6.7%	1.2%
Stable value:			
Government bonds	16.0%	1.9%	0.4%
Absolute return*	-	4.0%	-
Stable value hedge funds	5.0%	3.0%	0.2%
Real return:			
Real estate	15.0%	6.6%	1.2%
Energy, natural resources and infrastructure	6.0%	5.6%	0.4%
Commodities	-	2.5%	-
Risk parity:			
Risk parity	8.0%	4.0%	0.4%
Asset allocation leverage:			
Cash	2.0%	1.0%	-
Asset allocation leverage cash	-6.0%	1.3%	-0.1%
Inflation expectation	-		2.4%
Volatility drag****	-		-0.7%
Total	100.0%		7.90%

* Absolute return includes credit sensitive investments.

** Target allocations are based on the FY 2024 policy model.

*** Capital market assumptions (CMA) come from 2024 SAA Study CMA Survey (as of 12/31/2023).

**** The volatility drag results from the conversion between arithmetic and geometric mean returns.

Splendora Independent School District

Notes to the Financial Statements

Discount Rate Sensitivity Analysis

The following table presents the District's proportionate share of the TRS net pension liability calculated using the discount rate of 7.00%, as well as what the District's proportionate share of the net pension liability would be if it was calculated using a discount rate that is 1% lower or 1% higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of the net pension liability	\$ 31,550,983	\$ 19,753,273	\$ 9,978,032

Change of Assumptions Since the Prior Measurement Date

The actuarial assumptions and methods are the same as used in the determination of the prior year's net pension liability.

Change of Benefit Terms Since the Prior Measurement Date

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

D. Defined Other Postemployment 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 benefit Other Postemployment Benefit (OPEB) plan that has a special funding situation. TRS-Care was established in 1986 by the Texas Legislature and is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees 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. That report may be obtained on the Internet at <https://www.trs.texas.gov/learning-resources/publications>; by writing to TRS at P.O. Box 149676, Austin, TX 78714-0185; or by calling 1-800-223-8778.

Benefits Provided

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

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

Splendora Independent School District

Notes to the Financial Statements

The premium rates for retirees are reflected in the following table:

TRS-Care Monthly Premium Rates

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

Contributions

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

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

Rates for such plan fiscal years are as follows:

	Contribution Rates	
	2025	2024
Active employee	0.65%	0.65%
Non-employer contribution entity (State)	1.25%	1.25%
Employers (District)	0.75%	0.75%
Federal/private funding*	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 2025 are as follows:

District contributions	\$	385,251
Member contributions		293,578
NECE on-behalf contributions (State)		526,575

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.

Splendor Independent School District

Notes to the Financial Statements

The State of Texas also contributed \$294,759, \$232,816 and \$196,346 in 2025, 2024, and 2023, respectively, for on-behalf payments for Medicare Part D.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

On June 30, 2025, the District reported a liability of \$12,682,886 for its proportionate share of the TRS's net OPEB liability. This liability reflects a reduction for State OPEB support provided by 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 are as follows:

District's proportionate share of the net OPEB liability	\$	12,682,886
State's proportionate share of the net OPEB liability associated with the District		15,891,484
Total	\$	28,574,370

The net OPEB liability was measured as of August 31, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as August 31, 2023 rolled forward to August 31, 2024. 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, 2023 through August 31, 2024.

At the measurement date of August 31, 2024, the employer's proportion of the collective net OPEB liability was 0.0417866% which was an increase of 0.000814% from its proportion measured as of August 31, 2023.

For the fiscal year ended June 30, 2025, the District recognized net OPEB revenue of \$2,564,891 due to recognition of deferred inflows in excess of deferred outflows and current year expense. OPEB revenue of \$2,065,600 was recognized for support provided by the State.

On June 30, 2025, the District reported its proportionate share of the TRS' deferred outflows of resources and deferred inflows of resources related to other postemployment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,430,883	\$ 6,329,448
Changes of assumptions	1,623,260	4,138,279
Difference between projected and actual earnings on OPEB plan investments	-	35,517
Changes in proportion and difference between District's contributions and the proportionate share of contributions	4,789,165	104,261
District contributions paid subsequent to the measurement date	327,307	-
Totals	\$ 9,170,615	\$ 10,607,505

Splendora Independent School District

Notes to the Financial Statements

\$327,307 reported as deferred outflows of resources resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,		
2026	\$	(821,942)
2027		(247,518)
2028		(697,278)
2029		(625,881)
2030		(154,983)
Thereafter		<u>783,405</u>
Total	\$	<u>(1,764,197)</u>

Actuarial Methods and Assumptions

The actuarial valuation of the total OPEB liability was performed as of August 31, 2023. Update procedures were used to roll forward the total OPEB liability to August 31, 2024.

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The following assumptions used for the valuation of the TRS-Care OPEB liability are identical to the assumptions employed in the August 31, 2023 TRS pension actuarial valuation that was rolled forward to August 31, 2024:

<u>Demographic Assumptions</u>	<u>Economic Assumptions</u>
Rates of mortality	General inflation
Rates of retirement	Wage inflation
Rates of termination	
Rates of disability	

See Note 4.C for detail on these assumptions. The demographic assumptions were developed in the experience study performed for 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 rate was 6.75 percent for non-Medicare retirees. For Medicare retirees, trend rates are higher in the first two years due to anticipated growth but thereafter match those of non-Medicare retirees. The initial prescription drug trend rate was 7.25 percent for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25 percent over a period of 11 years.

Splendor Independent School District

Notes to the Financial Statements

The following methods and additional assumptions were used in the TRS-Care OPEB valuation:

Actuarial cost method	Individual entry age normal
Single discount rate	3.87% as of August 31, 2024
Aging factors	Based on the Society of Actuaries' 2013 Study "Health Care Costs - From Birth to Death".
Election rates	Normal retirement: 62% participation prior to age 65 and 25% after age 65. Pre-65 retirees: 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.
Ad hoc postemployment benefit changes	None

Discount Rate

A single discount rate of 3.87% was used to measure the total OPEB liability at August 31, 2024. This was a decrease of 0.26% in the discount rate since the August 31, 2023 measurement date. The plan is essentially a "pay-as-you-go" plan and, based on the assumption that contributions are made at the statutorily required rates, the OPEB plan's fiduciary net position was projected to not be able to make all future benefit payments to current plan members and therefore, the single discount rate is equal to the prevailing municipal bond rate. The source for the rate is the same used for the pension plan.

Sensitivity Analysis of Rates

Discount Rate

The following table presents the District's proportionate share of the TRS-Care net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that was 1% less than and 1% greater than the discount rate that was used (3.87%) in measuring the net OPEB liability.

	1% Decrease (2.87%)	Current Discount Rate (3.87%)	1% Increase (4.87%)
District's proportionate share of the net OPEB liability	\$ 15,067,861	\$ 12,682,886	\$ 10,755,790

Splendor Independent School District

Notes to the Financial Statements

Healthcare Cost Trend Rates

The following table presents the District's proportionate share of net OPEB liability 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% lower or 1% higher than the assumed health-care cost trend rate:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's proportionate share of the net OPEB liability	\$ 10,328,328	\$ 12,682,886	\$ 15,751,110

Change of Assumptions Since the Prior Measurement Date

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 4.13% as of August 31, 2023 to 3.87% as of August 31, 2024. Additionally, the tables used to model the impact of aging on the underlying claims were revised.

Change of Benefit Terms Since the Prior Measurement Date

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

E. Joint Venture-Shared Service Arrangement

The District participates in the following shared service arrangements:

Conroe ISD Regional Day School Program for the Deaf

The District participates in a shared services arrangement, Conroe ISD Regional Day School Program for the Deaf, with numerous districts for the education of students with a hearing impairment. The District neither has a joint ownership interest in fixed assets purchased by the fiscal agent, Conroe Independent School District, nor does the District have a net equity interest in the fiscal agent. The fiscal agent is neither accumulating significant financial resources nor fiscal exigencies that would give rise to a future additional benefit or burden to the District. The fiscal agent is responsible for the financial activities of the shared services arrangement.

Required Supplementary Information

Splendor Independent School District
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
General Fund
For the Fiscal Year Ended June 30, 2025

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
		Original	Final		
REVENUES					
5700	Local and intermediate sources	\$ 16,104,000	\$ 16,154,000	\$ 15,132,725	\$ (1,021,275)
5800	State program revenues	43,001,000	43,001,000	44,979,454	1,978,454
5900	Federal program revenues	395,000	395,000	399,184	4,184
5020	Total revenues	59,500,000	59,550,000	60,511,363	961,363
EXPENDITURES					
Current:					
0011	Instruction	35,111,500	35,391,352	35,678,183	(286,831)
0012	Instructional resources and media services	184,710	176,010	180,421	(4,411)
0013	Curriculum and instructional staff development	1,741,875	1,653,773	1,638,839	14,934
0021	Instructional leadership	1,522,062	1,556,062	1,562,850	(6,788)
0023	School leadership	2,919,698	3,086,198	3,098,856	(12,658)
0031	Guidance, counseling, and evaluation services	2,267,315	2,102,765	2,087,894	14,871
0032	Social work services	127,525	125,425	124,516	909
0033	Health services	472,735	479,835	480,279	(444)
0034	Student transportation	3,580,705	4,143,205	4,140,189	3,016
0036	Extracurricular activities	1,487,150	1,611,550	1,578,963	32,587
0041	General administration	2,839,480	2,978,580	2,923,777	54,803
0051	Plant maintenance and operations	6,366,625	5,947,625	5,823,559	124,066
0052	Security and monitoring services	960,650	1,119,650	1,106,013	13,637
0053	Data processing services	959,075	937,819	938,718	(899)
0061	Community services	283,895	235,651	229,637	6,014
Capital outlay:					
0081	Facilities acquisition and construction	3,150,000	1,500	1,327	173
Intergovernmental:					
0099	Other intergovernmental charges	225,000	213,500	213,406	94
6030	Total expenditures	64,200,000	61,760,500	61,807,427	(46,927)
1100	Excess (deficiency) of revenues over (under) expenditures	(4,700,000)	(2,210,500)	(1,296,064)	914,436
1200	Net change in fund balance	(4,700,000)	(2,210,500)	(1,296,064)	914,436
0100	Fund balance - beginning	12,619,584	12,619,584	12,619,584	-
3000	FUND BALANCE - ENDING	<u>\$ 7,919,584</u>	<u>\$ 10,409,084</u>	<u>\$ 11,323,520</u>	<u>\$ 914,436</u>

Splendora Independent School District

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
 For the Last Ten Fiscal Years*

Year	District's Proportion of 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
2025	0.0323378%	\$ 19,753,273	\$ 24,553,874	\$ 44,307,147	\$ 42,109,482	46.91%	77.51%
2024	0.0324038%	22,258,314	25,220,065	47,478,379	38,347,060	58.04%	73.15%
2023	0.0278008%	16,504,603	21,786,764	38,291,367	33,483,520	49.29%	75.62%
2022	0.0271552%	6,915,468	9,670,202	16,585,670	31,169,316	22.19%	88.79%
2021	0.0244102%	13,073,611	20,487,116	33,560,727	29,318,562	44.59%	75.54%
2020	0.0254541%	13,231,834	18,376,485	31,608,319	27,004,992	49.00%	75.24%
2019	0.0240344%	13,229,115	19,029,341	32,258,456	24,961,187	53.00%	73.74%
2018	0.0217969%	6,969,463	10,625,117	17,594,580	22,205,049	31.39%	82.17%
2017	0.0206477%	7,802,450	12,252,564	20,055,014	20,809,777	37.49%	78.00%
2016	0.0209355%	7,400,421	11,535,411	18,935,832	19,614,488	37.73%	78.43%

* The amounts presented for the fiscal years were determined as of the Plan's fiscal year, August 31 of the prior year.

Splendora Independent School District
 Schedule of the District's Contributions to the
 Teacher Retirement System of Texas Pension Plan
 For the Last Ten Fiscal Years*

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
2025	\$ 1,855,562	\$ (1,855,562)	\$ -	\$ 44,620,050	4.16%
2024	1,819,600	(1,819,600)	-	41,571,173	4.38%
2023	1,609,541	(1,609,541)	-	37,549,726	4.29%
2022	1,267,094	(1,267,094)	-	33,077,078	3.83%
2021	1,128,189	(1,128,189)	-	31,169,316	3.62%
2020	989,363	(989,363)	-	29,318,562	3.37%
2019	880,688	(880,688)	-	26,680,249	3.30%
2018	793,198	(793,198)	-	24,539,187	3.23%
2017	701,344	(701,344)	-	22,205,049	3.16%
2016	654,655	(654,655)	-	20,627,593	3.17%

* The amounts presented for the fiscal years were determined as of the District's fiscal year end.

Splendora Independent School District

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
 For the Last Eight Fiscal Years*

Year	District's Proportion of 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
2025	0.0417866%	\$ 12,682,886	\$ 15,891,484	\$ 28,574,370	\$ 42,109,482	30.12%	13.70%
2024	0.0409730%	9,070,717	10,945,214	20,015,931	38,347,060	23.65%	14.94%
2023	0.0357170%	8,552,072	10,432,184	18,984,256	33,483,520	25.54%	11.52%
2022	0.0359766%	13,877,785	18,593,139	32,470,924	31,169,316	44.52%	6.18%
2021	0.0334260%	12,706,734	17,074,805	29,781,539	29,318,562	43.34%	4.99%
2020	0.0329609%	15,587,604	20,714,438	36,302,042	27,004,992	57.72%	2.66%
2019	0.0303332%	15,145,664	21,245,185	36,390,849	24,961,187	60.68%	1.57%
2018	0.0261940%	11,390,796	17,748,283	29,139,079	22,205,049	51.30%	0.91%

* The amounts presented for the fiscal years were determined as of the Plan's fiscal year, August 31 of the prior year.
 Ten years of data is not available.

Splendor Independent School District
 Schedule of the District's Contributions to the
 Teacher Retirement System of Texas OPEB Plan
 For the Last Eight Fiscal Years*

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
2025	\$ 385,251	\$ (385,251)	\$ -	\$ 44,620,050	0.86%
2024	373,676	(373,676)	-	41,571,173	0.90%
2023	339,296	(339,296)	-	37,549,726	0.90%
2022	289,067	(289,067)	-	33,077,078	0.87%
2021	260,855	(260,855)	-	31,169,316	0.84%
2020	262,993	(262,993)	-	29,318,562	0.90%
2019	226,415	(226,415)	-	26,680,249	0.85%
2018	196,832	(196,832)	-	24,539,187	0.80%

* The amounts presented for the fiscal years were determined as of the District's fiscal year end.
 Ten years of data is not available.

Splendora Independent School District

Notes to the Required Supplementary Information

Note 1. 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 20 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 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. All annual appropriations lapse at fiscal year-end.

B. Excess of Expenditures Over Appropriations

For fiscal year June 30, 2025, expenditures exceeded appropriations in the following functions (the legal level of budgetary control):

Fund	Function	Final Budget	Actual	Variance
General Fund	11	\$ 35,391,352	\$ 35,678,183	\$ (286,831)
General Fund	12	176,010	180,421	(4,411)
General Fund	21	1,556,062	1,562,850	(6,788)
General Fund	23	3,086,198	3,098,856	(12,658)
General Fund	33	479,835	480,279	(444)
General Fund	53	937,819	938,718	(899)

Splendor Independent School District
Notes to the Required Supplementary Information

Note 2. 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:

Changes in Actuarial Assumptions and Inputs

<u>Measurement Date August 31,</u>	<u>Net Pension Liability</u>		<u>Net OPEB Liability</u>
	<u>Discount Rate</u>	<u>Long-term Expected Rate of Return</u>	<u>Discount Rate</u>
2024	7.000%	7.000%	3.870%
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%	

Changes in Demographic and Economic Assumptions

For measurement date August 31, 2018 – Net Pension Liability and Net OPEB Liability:

- Demographic assumptions including post-retirement mortality, termination rates, and rates of retirement and economic assumptions, including rates of salary increase for individual participants were updated based on the experience study performed for TRS for the period ending August 31, 2017.

Changes in Benefit Terms

For measurement date August 31, 2024 – Net Pension Liability:

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

For measurement date August 31, 2018 – Net OPEB Liability:

- Changes of benefit terms were made effective September 1, 2017 by the 85th Texas Legislature.

Splendor Independent School District

Notes to the Required Supplementary Information

Other Changes

For measurement date August 31, 2024 – Net OPEB Liability:

- The tables used to model impact of aging on the underlying claims were revised.

For measurement date August 31, 2022 – Net OPEB Liability:

- The participation rate for pre-65 retirees was lowered from 65% to 62%. The participation rate for post-65 retirees was lowered from 40% to 25%.

For measurement date August 31, 2020 – Net OPEB Liability:

- The participation rate for pre-65 retirees was lowered from 50% to 40%.
- The ultimate healthcare trend rate assumption decreased to reflect the repeal of the excise (Cadillac) tax on high-cost employer health plans.

For measurement date August 31, 2019 – Net Pension Liability:

- With the enactment of SB3 by the 2019 Texas Legislature, an assumption was made about how this would impact future salaries. It is assumed that eligible active members will each receive a \$2,700 increase in fiscal year 2020. This is in addition to the salary increase expected based on the actuarial assumptions.

For measurement date August 31, 2019 – Net OPEB Liability:

- The participation rate for pre-65 retirees was lowered from 70% to 65%. The participation rate for post-65 retirees was lowered from 75% to 50%. 25% of pre-65 retirees are assumed to discontinue their coverage at age 65.
- The trend rates were reset to better reflect the plan's anticipated experience.
- The percentage of retirees who are assumed to have two-person coverage was lowered from 20% to 15%. In addition, the participation assumption for the surviving spouses of employees that die while actively employed was lowered from 20% to 10%.

For measurement date August 31, 2018 – Net OPEB Liability:

- Adjustments were made for retirees that were known to have discontinued their health care coverage in fiscal year 2018.
- The health care trend rate assumption was updated to reflect the anticipated return of the Health Insurer Fee (HIF) in 2020.

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Supplementary Information

Splendor Independent School District
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
June 30, 2025

		211	224	225
<u>Data Control Codes</u>		<u>ESSA Title I Improving Basic Programs</u>	<u>IDEA-B Formula</u>	<u>IDEA-B Preschool</u>
ASSETS				
1110	Cash and cash equivalents	\$ -	\$ -	\$ -
1120	Current investments	-	-	-
1240	Due from other governments	134,500	204,835	4,979
1260	Due from other funds	-	-	-
1300	Inventories	-	-	-
1000	TOTAL ASSETS	<u>\$ 134,500</u>	<u>\$ 204,835</u>	<u>\$ 4,979</u>
LIABILITIES				
2160	Accrued wages payable	\$ 65,533	\$ 59,493	\$ 3,870
2170	Due to other funds	68,967	145,003	1,109
2200	Accrued expenditures	-	339	-
2300	Unearned revenue	-	-	-
2000	Total liabilities	134,500	204,835	4,979
FUND BALANCES				
3450	Restricted - grant funds	-	-	-
3545	Committed - other	-	-	-
3000	Total fund balances	-	-	-
4000	TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 134,500</u>	<u>\$ 204,835</u>	<u>\$ 4,979</u>

Exhibit H-1

(Page 1 of 2)

226	240	242	244	255	263
IDEA B Discretionary	National School Breakfast/ Lunch Program	Summer Feeding Program	Career and Technical Basic Grant	ESSA Title II, Part A; Teacher & Principal Training & Recruiting	Title III, Part A, English Language Acquisition and Enhancement
\$ -	\$ 496,984	\$ -	\$ -	\$ -	\$ -
-	1,221,265	-	-	-	-
1,025	-	24,242	2,761	41,160	43,066
-	1,959	-	-	-	-
-	166,435	-	-	-	-
<u>\$ 1,025</u>	<u>\$ 1,886,643</u>	<u>\$ 24,242</u>	<u>\$ 2,761</u>	<u>\$ 41,160</u>	<u>\$ 43,066</u>
\$ -	\$ 171,285	\$ 12,388	\$ -	\$ 1,207	\$ 17,003
1,025	-	10,148	2,761	39,484	24,618
-	3,673	1,706	-	469	1,445
-	-	-	-	-	-
1,025	174,958	24,242	2,761	41,160	43,066
-	1,711,685	-	-	-	-
-	-	-	-	-	-
-	1,711,685	-	-	-	-
<u>\$ 1,025</u>	<u>\$ 1,886,643</u>	<u>\$ 24,242</u>	<u>\$ 2,761</u>	<u>\$ 41,160</u>	<u>\$ 43,066</u>

Splendor Independent School District

Combining Balance Sheet

Nonmajor Governmental Funds - Special Revenue Funds - Continued

June 30, 2025

<u>Data Control Codes</u>	287	288	289
	<u>Title VI, Part A, Subpart 1</u>	<u>Reserve Officers' Training Corps</u>	<u>Federally Funded Special Revenue Funds</u>
ASSETS			
1110	\$ -	\$ 15,730	\$ 5,452
1120	-	-	-
1240	4,143	-	2
1260	-	-	-
1300	-	-	-
1000	<u>\$ 4,143</u>	<u>\$ 15,730</u>	<u>\$ 5,454</u>
LIABILITIES			
2160	\$ 1,431	\$ 15,730	\$ 5,454
2170	2,712	-	-
2200	-	-	-
2300	-	-	-
2000	4,143	15,730	5,454
FUND BALANCES			
3450	-	-	-
3545	-	-	-
3000	-	-	-
4000	<u>\$ 4,143</u>	<u>\$ 15,730</u>	<u>\$ 5,454</u>

Exhibit H-1

(Page 2 of 2)

385	397	410	429	461	
<u>Visually Impaired</u>	<u>Advanced Placement Incentives</u>	<u>State Textbook Fund</u>	<u>State Funded Special Revenue Funds</u>	<u>Campus Activity Funds</u>	<u>Total Nonmajor Funds (See Exhibit C-1)</u>
\$ -	\$ -	\$ 84,846	\$ -	\$ 249,304	\$ 852,316
-	-	-	-	123,316	1,344,581
-	-	-	223,514	-	684,227
-	-	-	-	-	1,959
-	-	-	-	-	166,435
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,846</u>	<u>\$ 223,514</u>	<u>\$ 372,620</u>	<u>\$ 3,049,518</u>
\$ -	\$ -	\$ -	\$ 20,213	\$ -	\$ 373,607
-	-	-	203,301	-	499,128
-	-	-	-	-	7,632
-	-	84,846	-	-	84,846
-	-	84,846	223,514	-	965,213
-	-	-	-	-	1,711,685
-	-	-	-	372,620	372,620
-	-	-	-	372,620	2,084,305
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,846</u>	<u>\$ 223,514</u>	<u>\$ 372,620</u>	<u>\$ 3,049,518</u>

Splendor 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, 2025

Data Control Codes		211	224	225
		ESSA Title I Improving Basic Programs	IDEA-B Formula	IDEA-B Preschool
REVENUES				
5700	Local and intermediate sources	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-
5900	Federal program revenues	877,471	964,163	23,300
5020	Total revenues	877,471	964,163	23,300
EXPENDITURES				
Current:				
0011	Instruction	133,766	260,763	23,300
0012	Instructional resources and media services	157,198	-	-
0013	Curriculum and instructional staff development	500,973	2,540	-
0021	Instructional leadership	-	18,923	-
0031	Guidance, counseling, and evaluation services	-	621,134	-
0034	Student transportation	-	-	-
0035	Food services	-	-	-
0036	Extracurricular activities	-	-	-
0041	General administration	-	-	-
0051	Plant maintenance and operations	-	-	-
0052	Security and monitoring services	-	-	-
0061	Community services	85,534	-	-
Intergovernmental:				
0093	Payments related to shared services arrangements	-	60,803	-
6030	Total expenditures	877,471	964,163	23,300
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	-
0100	Fund balances - beginning	-	-	-
3000	FUND BALANCES - ENDING	\$ -	\$ -	\$ -

Exhibit H-2

(Page 1 of 2)

226	240	242	244	255	263
IDEA B Discretionary	National School Breakfast/ Lunch Program	Summer Feeding Program	Career and Technical Basic Grant	ESSA Title II, Part A.: Teacher & Principal Training & Recruiting	Title III, Part A, English Language Acquisition and Enhancement
\$ -	\$ 424,200	\$ 73	\$ -	\$ -	\$ -
-	14,334	-	-	-	-
1,025	3,766,377	24,242	53,197	177,845	138,180
1,025	4,204,911	24,315	53,197	177,845	138,180
1,025	-	-	50,697	97,935	138,180
-	-	-	-	13,910	-
-	-	-	2,500	-	-
-	-	-	-	60,000	-
-	-	-	-	-	-
-	4,479,754	24,315	-	-	-
-	-	-	-	-	-
-	-	-	-	6,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,025	4,479,754	24,315	53,197	177,845	138,180
-	(274,843)	-	-	-	-
-	1,986,528	-	-	-	-
\$ -	\$ 1,711,685	\$ -	\$ -	\$ -	\$ -

Splendor Independent School District

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds - Continued
For the Fiscal Year Ended June 30, 2025

Data Control Codes	287	288	289
REVENUES	Title VI, Part A, Subpart 1	Reserve Officers' Training Corps	Federally Funded Special Revenue Funds
5700 Local and intermediate sources	\$ -	\$ -	\$ -
5800 State program revenues	-	-	-
5900 Federal program revenues	70,992	88,916	5,454
5020 Total revenues	70,992	88,916	5,454
EXPENDITURES			
Current:			
0011 Instruction	22,288	88,916	5,454
0012 Instructional resources and media services	17,060	-	-
0013 Curriculum and instructional staff development	24,192	-	-
0021 Instructional leadership	-	-	-
0031 Guidance, counseling, and evaluation services	-	-	-
0034 Student transportation	-	-	-
0035 Food services	-	-	-
0036 Extracurricular activities	-	-	-
0041 General administration	-	-	-
0051 Plant maintenance and operations	-	-	-
0052 Security and monitoring services	7,452	-	-
0061 Community services	-	-	-
Intergovernmental:			
0093 Payments related to shared services arrangements	-	-	-
6030 Total expenditures	70,992	88,916	5,454
1100 Excess (deficiency) of revenues over (under) expenditures	-	-	-
0100 Fund balances - beginning	-	-	-
3000 FUND BALANCES - ENDING	\$ -	\$ -	\$ -

Exhibit H-2

(Page 2 of 2)

385	397	410	429	461	
<u>Visually Impaired</u>	<u>Advanced Placement Incentives</u>	<u>State Textbook Fund</u>	<u>State Funded Special Revenue Funds</u>	<u>Campus Activity Funds</u>	<u>Total Nonmajor Funds (See Exhibit C-2)</u>
\$ -	\$ -	\$ -	\$ -	\$ 466,436	\$ 890,709
7,300	204	255,759	769,174	-	1,046,771
-	-	-	-	-	6,191,162
7,300	204	255,759	769,174	466,436	8,128,642
7,300	-	255,759	172,794	-	1,258,177
-	-	-	-	-	188,168
-	204	-	-	-	530,409
-	-	-	-	-	78,923
-	-	-	-	-	621,134
-	-	-	65,368	-	65,368
-	-	-	-	-	4,504,069
-	-	-	-	404,997	404,997
-	-	-	-	-	6,000
-	-	-	198,114	-	198,114
-	-	-	332,898	-	340,350
-	-	-	-	-	85,534
-	-	-	-	-	60,803
7,300	204	255,759	769,174	404,997	8,342,046
-	-	-	-	61,439	(213,404)
-	-	-	-	311,181	2,297,709
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 372,620</u>	<u>\$ 2,084,305</u>

Splendora Independent School District

Schedule of Delinquent Taxes Receivable

For the Fiscal Year Ended June 30, 2025

<u>Year Ended June 30,</u>	<u>Tax Rates</u>		<u>3 Assessed/ Appraised Value For School Tax Purposes</u>	<u>10 Beginning Balance 7/1/24</u>
	<u>1 Maintenance</u>	<u>2 Debt Service</u>		
2016 and prior years	1.1700	0.1455	539,891,980	\$ 153,161
2017	1.1700	0.4300	637,264,063	48,717
2018	1.1700	0.4300	722,675,938	57,114
2019	1.1700	0.4300	764,302,313	75,031
2020	1.0684	0.4300	825,212,427	93,440
2021	0.9751	0.4300	976,390,506	113,956
2022	0.9603	0.4452	1,100,801,483	162,751
2023	0.9429	0.4452	1,483,783,805	364,415
2024	0.7570	0.4552	1,644,871,803	1,005,146
2025	0.7552	0.5000	1,840,609,066	<u>-</u>
1000 TOTALS				<u>\$ 2,073,731</u>

8000 - Taxes refunded under section 26.1115, tax code, for owners who received an exemption as provided by section 11.42(f), tax code

9000 - Portion of row 1000 for taxes paid into tax increment zone under chapter 311, tax code

Exhibit J-1

20	31	32	40	50	99
<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 06/30/25</u>	<u>Total Taxes Refunded Under Section 26.1115(c)</u>
\$ -	\$ 14,398	\$ 1,790	\$ (7,303)	\$ 129,670	
-	5,650	2,077	569	41,559	
-	6,920	2,543	41	47,692	
-	9,541	3,506	454	62,438	
-	17,867	7,191	6,020	74,402	
-	25,387	11,195	9,340	86,714	
-	58,209	26,987	39,904	117,459	
-	91,625	43,262	59,801	289,329	
-	288,537	173,503	(128,917)	414,189	
<u>23,103,325</u>	<u>13,344,684</u>	<u>8,835,199</u>	<u>-</u>	<u>923,442</u>	
<u>\$ 23,103,325</u>	<u>\$ 13,862,818</u>	<u>\$ 9,107,253</u>	<u>\$ (20,091)</u>	<u>\$ 2,186,894</u>	
					\$ 77,687
	\$ -				

Splendor Independent School District
Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
National School Breakfast and Lunch Program
For the Fiscal Year Ended June 30, 2025

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
		Original	Final		
REVENUES					
5700	Local and intermediate sources	\$ 743,000	\$ 743,000	\$ 424,200	\$ (318,800)
5800	State program revenues	14,000	14,000	14,334	334
5900	Federal program revenues	2,843,000	2,843,000	3,766,377	923,377
5020	Total revenues	3,600,000	3,600,000	4,204,911	604,911
EXPENDITURES					
Current:					
0035	Food services	4,808,000	4,808,000	4,479,754	328,246
6030	Total expenditures	4,808,000	4,808,000	4,479,754	328,246
1100	Excess (deficiency) of revenues over (under) expenditures	(1,208,000)	(1,208,000)	(274,843)	933,157
1200	Net change in fund balance	(1,208,000)	(1,208,000)	(274,843)	933,157
0100	Fund balance - beginning	1,986,528	1,986,528	1,986,528	-
3000	FUND BALANCE - ENDING	<u>\$ 778,528</u>	<u>\$ 778,528</u>	<u>\$ 1,711,685</u>	<u>\$ 933,157</u>

Splendor Independent School District
Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Debt Service Fund
For the Fiscal Year Ended June 30, 2025

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
		Original	Final		
REVENUES					
5700	Local and intermediate sources	\$ 9,410,000	\$ 9,410,000	\$ 9,330,314	\$ (79,686)
5800	State program revenues	225,000	225,000	1,447,765	1,222,765
5020	Total revenues	9,635,000	9,635,000	10,778,079	1,143,079
EXPENDITURES					
Debt service:					
0071	Principal on long-term debt	2,655,000	2,665,000	2,665,000	-
0072	Interest on long-term debt	5,814,000	7,426,872	7,426,872	-
0073	Issuance costs and fees	-	10,128	1,950	8,178
6030	Total expenditures	8,469,000	10,102,000	10,093,822	8,178
1100	Excess (deficiency) of revenues over (under) expenditures	1,166,000	(467,000)	684,257	1,151,257
OTHER FINANCING SOURCES (USES)					
7916	Premium or discount on issuance of bonds	-	1,375,000	1,379,191	4,191
7080	Total other financing sources (uses)	-	1,375,000	1,379,191	4,191
1200	Net change in fund balance	1,166,000	908,000	2,063,448	1,155,448
0100	Fund balance - beginning	4,754,790	4,754,790	4,754,790	-
3000	FUND BALANCE - ENDING	<u>\$ 5,920,790</u>	<u>\$ 5,662,790</u>	<u>\$ 6,818,238</u>	<u>\$ 1,155,448</u>

Splendor Independent School District
Use of Funds Report – Select State Allotment Programs
For the Fiscal Year Ended June 30, 2025

<u>Data Control Codes</u>		<u>Responses</u>
<u>Section A: Compensatory Education Programs</u>		
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.	\$ 3,698,508
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30)	\$ 3,132,519
<u>Section B: Bilingual Education Programs</u>		
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.	\$ 961,237
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25)	\$ 775,107

Overall Compliance, Internal Control Section and Federal Awards

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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*

To the Board of Trustees of
Splendor 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, each major fund, and the aggregate remaining fund information of Splendor Independent School District (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated **October xx**, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing 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 have not been identified.

Report on Compliance and Other Matters

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

The Board of Trustees of
Splendora 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

(Name of Firm)

The Woodlands, Texas

October 16, 2025

**Independent Auditor’s Report on Compliance for Each Major Federal
Program and Report on Internal Control over Compliance
Required by the Uniform Guidance**

The Board of Trustees of
Splendora Independent School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Splendora 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 year ended June 30, 2025. 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 year ended June 30, 2025.

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.

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.

The Board of Trustees of
Splendora Independent School District

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.

(Name of Firm)

The Woodlands, Texas
October XX, 2025

Splendor Independent School District

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2025

Section 1. Summary of Auditor's Results

Financial Statements

- | | |
|--|---------------|
| 1. Type of auditor's 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 auditor's report issued on compliance with major programs | Unmodified |
| 6. Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? | No |
| 7. Identification of major programs | 10.553, 10.555 – Child Nutrition Cluster |
| 8. Dollar Threshold used to distinguish between Type A and Type B federal programs | \$750,000 |
| 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

Splendor Independent School District

Summary Schedule of Prior Audit Findings

For the Fiscal Year Ended June 30, 2025

Prior Year Findings

None reported

Splendor Independent School District

Schedule of Expenditures of Federal Awards

For the Fiscal Year Ended June 30, 2025

(1)	(2)	(2A)	(3)
Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed Through State Department of Education:			
ESEA Title I, Part A - Improving Basic Programs	84.010A	25610101170907	\$ 830,257
ESEA Title I, 1003 School Improvement Grant	84.010A	24610141170907	<u>47,214</u>
Total Assistance Listing Number 84.010A			877,471
Special Education Cluster (IDEA):			
IDEA - Part B Formula	84.027A	256600011709076000	964,163
IDEA - High Cost	84.027A	66002406	<u>1,025</u>
Total Assistance Listing Number 84.027A			965,188
IDEA - Part B Preschool	84.173A	256610011709076000	<u>23,300</u>
Total Special Education Cluster (IDEA)			988,488
Career and Technology - Basic Grant	84.048A	25420006170907	53,197
Title III, Part A, English Language Acquisition and Language Enhancement	84.365A	25671001170907	125,605
Title III, Part A, Immigrant	84.365A	24671003170907	<u>12,575</u>
Total Assistance Listing Number 84.365A			138,180
ESEA Title II, Part A - Teacher and Principal Training and Recruiting	84.367A	25694501170907	177,845
Summer School, LEP	84.369A	69552402	5,454
Title IV, Part A, Subpart 1	84.424A	25680101170907	<u>70,992</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			2,311,627

Splendor Independent School District
Schedule of Expenditures of Federal Awards – Continued
For the Fiscal Year Ended June 30, 2025

(1)	(2)	(2A)	(3)
Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Cluster:			
Passed Through State Department of Education:			
School Breakfast Program	10.553	71402401	162,659
School Breakfast Program	10.553	71402501	<u>691,291</u>
Total Assistance Listing Number 10.553			853,950
Passed Through Texas Department of Agriculture - Non-Cash Assistance:			
National School Lunch Program	10.555	806780706	236,744
Passed Through Texas Department of Agriculture:			
National School Lunch Program	10.555	71302401	487,013
National School Lunch Program	10.555	71302501	<u>2,180,124</u>
Total Assistance Listing Number 10.555			<u>2,903,881</u>
Total Child Nutrition Cluster			3,757,831
Passed Through Texas Department of Agriculture:			
Child and Adult Care Food Program (CACFP)	10.558	806780706	24,242
COVID-19 - Commodity Storage and Delivery	10.560	806780706	8,546
Passed Through Montgomery County, Texas:			
Forest Service Schools and Roads Cluster:			
Schools and Roads - Grant to States (Mineral Funds)	10.665	N/A	<u>1,955</u>
Total Forest Service Schools and Roads Cluster			<u>1,955</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			3,792,574
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Medicaid Cluster:			
Passed Through Texas Health and Human Services Commission			
Medicaid Administrative Claiming (MAC)	93.778	HHS000537900091	<u>35,699</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>35,699</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 6,139,900</u>

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Splendor Independent School District

Notes to Schedule of Expenditures of Federal Awards

Note 1. Summary of Significant Accounting Policies

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Splendor Independent School District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements. 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. 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 C-2 of the District's Annual Financial Report:

Total expenditures of federal awards per Exhibit K-1	\$	6,139,900
Additional federal revenues reported in governmental funds:		
SHARS		314,404
E-Rate		47,126
ROTC		88,916
		<hr/>
Total federal revenues per Exhibit C-2	\$	6,590,346

Splendor Independent School District
Schedule of Required Responses to Selected
School FIRST Indicators (Unaudited)
For the Fiscal Year Ended June 30, 2025

<u>Data Codes</u>		<u>Responses</u>
SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year-end?	No
SF3	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district was issued a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments.)	Yes
	Payments to the TRS and TWC are considered timely if a warrant hold that was issued in connection to the untimely payment was cleared within 30 days from the date the warrant hold was issued.	
	Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued.	
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold.	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end.	\$ -



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: October 20, 2025

AGENDA ITEM NAME: Consider and Take All Appropriate Action on an Agreement for Delinquent Tax Collection Services with Linebarger Goggan Blair & Sampson, LLP, After Having Provided Adequate Notice as Required by Section 2254.1036 of the Texas Government Code, and Authorizing the President of the Board of Trustees to Execute Said Agreement.

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Fiscal & Operational Systems

BACKGROUND INFORMATION: The District's existing contract with Linebarger Goggan Blair & Sampson, LLP, was for the initial term of December 1, 2016, through November 30, 2019, with a clause to allow for auto renewal for additional one-year terms, which the District has operated under since completion of the initial term.

An updated contract is being provided to the Board of Trustees for transparency of a contingent fee contract for professional legal services regarding the collection of delinquent ad valorem taxes owed to Splendoria ISD. This contract would be for a four-year period from December 1, 2025 through November 30, 2029.

Compensation amounts are consistent with the existing contract, which are as follows:

- 15% of tax year 2001 and prior year collections
- 20% of tax year 2002 and subsequent year collections

ADMINISTRATIVE RECOMMENDATION: Administration recommends approval of the contingent fee contract with Linebarger Goggan Blair & Sampson, LLP.

ATTACHMENTS: Agreement for Tax Collection Services

BUDGET INFORMATION: The percentage-based collection penalty is a pass-through expense to the debtor and not an expense to the District.

RESOURCE PERSONNEL: Yvonne M. Johnson, Chief Financial Officer

RECOMMENDED MOTION: I move to approve an agreement for Delinquent Tax Collection Services with Linebarger Goggan Blair & Sampson, LLP, after having provided adequate notice as required by Section 2254.1036 of the Texas Government Code, and authorize the President of the Board of Trustees to execute the agreement.

NOTICE OF A PUBLIC MEETING

Notice is hereby given that a meeting of Splendora Independent School District Board of Trustees will be held at 6:00 p.m. on Monday, October 20, 2025 at the Splendora Independent School District Administration School Board of Trustees Boardroom, 23419 FM 2090 Splendora, Texas 77372 for the purpose in part of considering and taking action on all matters on the agenda for the meeting, including approval of an agreement with the law firm of Linebarger Goggan Blair & Sampson, LLP as special counsel to perform all legal services necessary to collect delinquent property taxes and authorizing the execution of such agreement.

The agreement to be considered is necessary for the delinquent taxes owed to the Splendora Independent School District (School District) to be collected in the most effective manner. The School District desires that such delinquent tax, penalties and interest be collected as provided in the Texas Property Tax Code.

The Linebarger Goggan Blair & Sampson, LLP firm is fully qualified to provide this representation, being the largest delinquent tax collection law firm in the State of Texas, as well as the United States and having been engaged in this specialized legal service for almost 50 years. In addition, the Linebarger Goggan Blair and Sampson, LLP firm possesses infrastructure and technology, such as call center technology, that the School District does not currently possess.

Linebarger Goggan Blair & Sampson, LLP has represented the School District for the past eleven (11) years with competence and professionalism, in the collection of delinquent property taxes, beginning on December 1, 2014.

The specialized legal services required by this agreement cannot be adequately performed by the attorneys and supporting personnel of the School District due to the high cost of implementing the appropriate infrastructure and technology and employing sufficient in-house attorneys and staff with the level of experience and competence necessary to perform these activities.

Linebarger Goggan Blair & Sampson, LLP will be compensated on a contingent fee basis as provided in the Texas Property Tax Code Sections 6.30, 33.07, 33.08, 33.11, 33.22 and 33.48. These Texas Property Tax Code sections specifically provide for an additional penalty on delinquent taxes to compensate collection attorneys. A contract to pay inside or outside attorneys on an hourly basis would represent an additional cost to the School District.

Entering into the proposed agreement is in the best interests of the residents of the School District, because the delinquent taxes will be professionally and competently collected without the additional costs to the School District of implementing infrastructure and technology, and employing in-house personnel or paying outside counsel on an hourly fee basis which would otherwise be required.

Agreement for Tax Collection Services

This Agreement is made between Linebarger Goggan Blair & Sampson, LLP (hereinafter referred to as the “Firm”) and the Splendora Independent School District (hereinafter referred to as the “Client”).

Article I

Nature of Relationship

1.01 The parties hereto acknowledge that this Agreement creates an attorney-client relationship.

1.02 The Client hereby employs the Firm to provide the services hereinafter described for compensation hereinafter provided.

Article 2

Scope of Services

2.01 The Firm shall take reasonable and necessary actions to collect delinquent property taxes that are owed to the Client and to any other taxing unit whose taxes are assessed and collected by the Client and that are subject to this Agreement, as hereinafter provided.

2.02 The Client may from time-to-time specify in writing additional actions to be taken by the Firm in connection with the collection of delinquent property taxes that are owed to the Client. Client further constitutes and appoints the Firm as Client’s attorneys to sign all legal instruments, pleadings, drafts, authorizations and papers as shall be reasonably necessary to prosecute the Client’s claim for property taxes.

2.03 Property taxes owed to the Client shall become subject to this Agreement upon the following dates, whichever occurs first:

- (a) On and after February 1 of the year in which the taxes become delinquent if a previously filed tax suit is then pending against the property subject to the tax pursuant to TEX. TAX CODE §33.42(b);
- (b) On the date any lawsuit is filed with respect to the recovery of the tax if the tax is delinquent and is required to be included in the suit pursuant to TEX. TAX CODE § 33.42(a);
- (c) On the date of filing any application for tax warrant where recovery of the tax or estimated tax is sought and where the filing of an application for tax warrant by the Firm is at the request of Client’s Tax Assessor-Collector pursuant to TEX. TAX CODE §33.22;

- (d) On the date of filing any claim in bankruptcy where recovery of the tax is sought;
- (e) In the case of delinquent tangible personal property, on the 60th day after the date the taxes become delinquent pursuant to TEX. TAX CODE §33.11;
- (f) In the case of taxes that become delinquent on or after February 1 of a year but not later than May 1 of that year, on and after July 1 of the year in which the taxes become delinquent pursuant to TEX. TAX CODE §33.07; or
- (g) In the case of taxes that become delinquent on or after June 1, on and after the first day of the first month that begins at least 21 days after the date the notice was sent pursuant to TEX. TAX CODE §33.08.

2.04 Relating to the Texas Comptroller of Public Accounts' school district property value study, the Firm shall provide services and technical support to evaluate, prepare and file a protest of taxable value request with the Texas Comptroller of Public Accounts at no cost to the Client. The Firm shall also provide services and technical support to evaluate, prepare and file an audit of taxable value request with the Texas Comptroller of Public Accounts at no cost to the Client. In addition, the Firm shall provide services and technical support to evaluate, prepare and file an appeal of value assigned by the Texas Comptroller of Public Accounts at no cost to the Client. The Firm shall represent the Client in any administrative hearing or any judicial proceeding relating to an appeal at no cost to the Client.

Article 3 *Compensation*

3.01 Client agrees to pay to the Firm, as compensation for the services required herein, as follows:

(a) fifteen percent (15%) of the amount of all 2001 and prior year taxes, penalties (not including penalties assessed pursuant to Texas Property Tax Code Sections 33.07, 33.08 and 33.11, if applicable) and interest subject to the terms of this Agreement as set forth in Paragraph 2.03 above, collected and paid to the collector of taxes during the term of this Agreement, as and when collected;

(b) twenty percent (20%) of the amount of all 2002 and subsequent year taxes, penalties (not including penalties assessed pursuant to Texas Property Tax Code Sections 33.07, 33.08, 33.11 and 33.22, if applicable) and interest subject to the terms of this Agreement as set forth in Paragraph 2.03 above, collected and paid to the collector of taxes during the term of this Agreement, as and when collected; and

(c) the amount recovered as Texas Property Tax Code Section 33.48 attorney's fees subject to the terms of this Agreement as set forth in Paragraph 2.03 above, collected and paid to the collector of property taxes during the term of this Agreement, as and when collected.

(d) the amount recovered as Texas Property Tax Code Section 33.22 attorney's fees subject to the terms of this Agreement as set forth in Paragraph 2.03 above, collected and paid to the collector of property taxes during the term of this Agreement, as and when collected.

3.02 The Client shall pay the Firm by the twentieth (20th) day of each month, all compensation earned by the Firm for the previous month as provided in this Article 3. All compensation above provided for shall become the property of the Firm at the time payment of the taxes, penalties and interest is made to the collector.

Article 4

Intellectual Property Rights

4.01 The Client recognizes and acknowledges that the Firm owns all right, title and interest in certain proprietary software that the Firm may utilize in conjunction with performing the services provided in this Agreement. The Client agrees and hereby grants to the Firm the right to use and incorporate any information provided by the Client ("Client Information") to update the databases in this proprietary software, and notwithstanding that Client Information has been or shall be used to update the databases in this proprietary software, further stipulates and agrees that the Client shall have no rights or ownership whatsoever in the software. Certain employees of the Client will be allowed access from the employees' computers to the Firm's proprietary software for inquiry purposes to the Client's accounts. The inquiry may be to look up information on a particular owner or property or to print a report that includes information from various owners or properties. In addition, the Client shall be entitled to obtain a copy of such data that directly relates to the Client's accounts at any time.

4.02 The Firm agrees that it will not share or disclose any specific confidential Client Information with any other company, individual, organization or agency, without the prior written consent of the Client, except as may be required by law or where such information is otherwise publicly available. It is agreed that the Firm shall have the right to use Client Information for internal analysis, purposes of improving the proprietary software and database, and to generate aggregate data and statistics that may inherently contain Client Information. These aggregate statistics are owned solely by the Firm and will generally be used internally, but may be shared with the Firm's affiliates, partners or other third parties for purposes of improving the Firm's software and services.

Article 5

Costs

5.01 The Firm and Client recognize that publication costs for citations and notices of sale and title abstract costs will be incurred in the process of providing the litigation services contemplated by this Agreement. All such costs shall be billed to the Client, in care of the Firm, and the Firm will advance the payment of such costs on behalf of the Client. Upon recovery of such costs from the defendants or from the tax sale of defendants' property, the Firm shall be reimbursed for the advance payment. Alternatively, the Firm may arrange with the vendor or agency providing the service that actual payment of the costs of services is wholly contingent upon recovery of such costs by the Client or the Firm from the defendants or from the tax sale of defendants' property. In such contingent arrangements, the Client has no responsibility or liability for payment or advancement of any costs, other than forwarding to the vendor or service provider any costs amounts received from defendants or from the tax sale of defendants' property.

5.02 The Client acknowledges that the Firm may provide services, such as title research, with its own employees or with other entities or individuals who may be affiliated with the Firm, but the Firm agrees that any charges for such services will be reasonable and consistent with what the same services would cost if obtained from a third party. The Client agrees that upon the recovery of such costs, the Client will: (i) pay the Firm for any such costs which have been advanced by the Firm or performed by the Firm, and (ii) pay any third-party agency or vendor owed for performing such services.

Article 6

Term and Termination

6.01 The term of this Agreement shall be four (4) years. This Agreement shall be effective on December 1, 2025 (the "Effective Date") and shall expire on November 30, 2029 (the "Expiration Date"), unless extended as hereinafter provided. Either party may terminate this Agreement for any reason by giving the other party sixty (60) days advance notice of termination in writing ("Termination Date").

6.02 Unless prior to 60 days before the Expiration Date, the Client or the Firm notifies the other in writing that it does not wish to continue this Agreement beyond its initial term, this Agreement shall automatically be extended for an additional one (1) year period without the necessity of any further action by either party. In the absence of any such 60 day notice by either Client or the Firm, the Agreement shall continue to automatically renew for additional and successive one-year terms in the same manner at the end of each renewal period.

6.03 Whether this Agreement expires or is terminated, the Firm shall be entitled to continue to prosecute any tax suits, applications for tax warrants and/or bankruptcy claims pending on the Termination Date or Expiration Date for an additional six (6)

months following termination or expiration. The Client agrees that the Firm shall be compensated as provided by Article 3 for any tax, penalties and interest collected in the pending matters during the six (6)-month period.

6.04 The Client agrees that the Firm shall be reimbursed for any costs advanced and shall be paid for any services performed pursuant to Article 5 when such costs are recovered by or on behalf of the Client, regardless of the date recovered. It is expressly agreed that neither the expiration date nor the termination of this Agreement constitutes a waiver by the Firm of its entitlement to be reimbursed for such costs and to be paid for such services. It is further expressly agreed that the expiration of any six (6)-month period under Section 6.03 does not constitute any such waiver by the Firm.

Article 7 *Miscellaneous*

7.01 *Assignment and Subcontracting.* This Agreement is not assignable, provided however, the Firm may from time-to-time obtain co-counsel or subcontract some of the services provided for herein to other law firms or entities. In such cases, the Firm will retain supervisory control and responsibility for any services provided by such co-counsel or subcontractors and shall be responsible to pay any compensation due to any such co-counsel or subcontractor.

7.02 *Arbitration.* Any controversy between the parties to this Agreement involving the construction or application of any of the terms, covenants, or conditions of this Agreement shall, on the written request of one party served on the other, be submitted to arbitration, and such arbitration shall comply with and be governed by the provisions of the Texas General Arbitration Act.

7.03 *Integration.* This Agreement contains the entire agreement between the parties hereto and may only be modified in a written amendment, executed by both parties.

7.04 *Representation of Other Taxing Entities.* The Client acknowledges and consents to the representation by the Firm of other taxing entities that may be owed taxes or other claims and be secured by the same property as the Client's claim.

7.05 *Retention of Files.* The Firm will retain the files created in the course of performing the Services specified in Article 2 above according to the following schedule. After the time periods specified in this Section, Client consents to the destruction of such files, so long as such destruction is undertaken in a manner to protect the confidentiality of any personal or private information contained therein.

Tax Warrant files: Five years from the date of issuance of a warrant.

Litigation files: Two years from the date of nonsuit or dismissal of a suit occurring prior to a final judgment.

Five years from the date of sale of the last property pursuant to the judgment or other satisfaction of the judgment.

Ten years from the date of the filing of an abstract of judgment, or five years from the date of satisfaction of the judgment, whichever is earlier.

Bankruptcy files: Two years from the date of dismissal of a bankruptcy proceeding or other order closing the case, or from satisfaction of a claim, whichever is earlier, with respect to Chapter 7 and 13 proceedings.

Three years from the date of dismissal of a bankruptcy proceeding or other order closing the case, or from satisfaction of a claim, whichever is earlier, with respect to Chapter 11 proceedings.

7.06 *Compliance with Tx. Govt. Code §2271.002.* In order to comply with Tx. Govt. Code §2270.002, the Firm verifies that it does not boycott Israel and will not boycott Israel during the terms of this Agreement.

7.07 *Compliance with Tx. Govt. Code §2252.151-154.* In order to comply with Tx. Govt. Code §2252.152, the Firm verifies that it is not a company identified on the Texas Comptroller's list of companies known to have contracts with, or provide supplies or services to, a foreign organization designated as a Foreign Terrorist Organization by the U.S. Secretary of State under federal law.

7.08 *Compliance with TX. Govt. Code §2276.001-002.* In order to comply with Tx. Govt. Code §2276.002, the Firm verifies that it does not boycott energy companies and will not boycott energy companies during the term of the agreement.

7.09 *Compliance with TX. Govt. Code §2274.001-002.* In order to comply with Tx. Govt. Code §2274.002, the Firm certifies that it does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and that it will not discriminate during the term of the contract against a firearm entity or firearm trade association.

7.10 *Survival of Terms and Conditions.* Provisions of this Agreement which provide for actions or obligations of either party or their agents after termination or expiration of this Agreement shall be deemed to survive such expiration or termination.

In consideration of the terms and compensation herein stated, the Firm hereby accepts said employment and undertakes the performance of this Agreement as above

written. This Agreement is executed on behalf of the Firm and of the Client by the duly authorized persons whose signatures appear below.

**Splendora Independent
School District**

**Linebarger Goggan Blair &
Sampson, LLP**

By: _____
Allen Wells, President
Board of Trustees

By: _____
Norman J. Nelson, Partner

Date: _____

Date: _____

ATTEST:

By: _____
Kim Klepcyk, Secretary
Board of Trustees

Date: _____



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: October 20, 2025

AGENDA ITEM NAME: Consider and Take All Appropriate Action on Action Approving Agreement with Linebarger Goggan Blair & Sampson, LLP as Being Fully Qualified as Special Counsel to Perform All Legal Services Necessary to Collect Unpaid Delinquent Ad Valorem Taxes as Provided in Section 6.30 of the Texas Property Tax Code.

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Fiscal & Operational Systems

BACKGROUND INFORMATION: After exercising its due diligence, the Splendoria Independent School District finds that:

1. There is a substantial need for the legal services to be provided pursuant to the Agreement for Tax Collection Services;
2. These legal services cannot be adequately performed by the attorneys and supporting personnel of the School District a reasonable cost;
3. These legal services cannot reasonably be obtained from attorneys in private practice under a contract providing only for the payment of hourly fees, without regard to the outcome of the matter, because of the nature of delinquent tax penalties provided by Texas Property Tax Code Sections 6.30, 33.07, 33.08, 33.11, 33.22 and 33.48 and because the School District does not have the funds to pay the estimated amounts required under a contract only for the payment of hourly fees;
4. Linebarger Goggan Blair & Sampson, LLP, is well qualified and competent to perform the legal services required to comply with the terms of this contract;
5. Linebarger Goggan Blair & Sampson, LLP has provided these specialized legal services to the School District in the past, and the School District has been well satisfied with the quality and outcome of the legal services provided; and

6. The agreement with Linebarger Goggan Blair & Sampson, LLP is the result of an arm's length transaction between the School District and Linebarger Goggan Blair & Sampson, LLP and is fair and reasonable.

ADMINISTRATIVE RECOMMENDATION: Administration recommends approval of the action approving an agreement with Linebarger Goggan Blair & Sampson, LLP.

ATTACHMENTS: Action Approving Agreement with Linebarger Goggan Blair & Sampson, LLP

BUDGET INFORMATION: The percentage-based collection penalty is a pass-through expense to the debtor and not an expense to the District.

RESOURCE PERSONNEL: Yvonne M. Johnson, Chief Financial Officer

RECOMMENDED MOTION: I move to approve all appropriate action on the action approving agreement with Linebarger Goggan Blair & Sampson, LLP, as being fully qualified as special counsel to perform all legal services necessary to collect unpaid delinquent ad valorem taxes as provided in Section 6.30 of the Texas Property Tax Code.

ACTION APPROVING AGREEMENT
WITH LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

After having provided adequate notice as required by Sec. 2254.1036 of the Texas Government Code, the Agreement for Tax Collection Services with Linebarger Goggan Blair & Sampson, LLP is approved and the President of the Splendora Independent School District Board of Trustees is authorized to execute this Agreement.

After exercising its due diligence the Splendora Independent School District (School District) finds that:

1. There is a substantial need for the legal services to be provided pursuant to the Agreement for Tax Collection Services;
2. These legal services cannot be adequately performed by the attorneys and supporting personnel of the School District a reasonable cost;
3. These legal services cannot reasonably be obtained from attorneys in private practice under a contract providing only for the payment of hourly fees, without regard to the outcome of the matter, because of the nature of delinquent tax penalties provided by Texas Property Tax Code Sections 6.30, 33.07, 33.08, 33.11, 33.22 and 33.48 and because the School District does not have the funds to pay the estimated amounts required under a contract only for the payment of hourly fees;
4. Linebarger Goggan Blair & Sampson, LLP, is well qualified and competent to perform the legal services required to comply with the terms of this contract;
5. Linebarger Goggan Blair & Sampson, LLP has provided these specialized legal services to the School District in the past, and the School District has been well satisfied with the quality and outcome of the legal services provided; and

6. The agreement with Linebarger Goggan Blair & Sampson, LLP is the result of an arm's length transaction between the School District and Linebarger Goggan Blair & Sampson, LLP and is fair and reasonable.

SPLENDORA INDEPENDENT SCHOOL DISTRICT

Allen Wells, Board President

Date

Attest:

Kim Klepcyk, Board Secretary