

Regular Meeting

Tuesday, December 16, 2025 4:30 PM

Board Room of the Beaumont ISD Administration Building, 3395 Harrison Ave,
Beaumont, TX 77706-5009

I. INTRODUCTION

I.A. ROLL CALL

I.A.1. CLOSED SESSION (CLOSED TO PUBLIC) - BOARD WILL CONVENE IN CLOSED SESSION UNDER CHAPTER 551 OF THE TEXAS GOVERNMENT CODE, SECTIONS 551.071, 551.072, 551.073, 551.074, 551.076, 551.083, 551.084 AND/OR 551.087, TO DELIBERATE ON THE FOLLOWING:

I.A.1.a. LEGAL

I.A.1.a.1. Pending or contemplated litigation matters and status report

I.A.1.a.2. Matters on which the school district legal counsel's duties to the school district under the Texas Disciplinary Rules of Professional Conduct or the State Bar of Texas Clearly conflicts with the Texas Open Meetings Act

I.A.1.a.2.1. Consultation with counsel regarding pending determination under Education Code Chapter 39A

I.A.1.b. PERSONNEL

I.A.1.b.1. Deliberation regarding the appointment, employment, evaluation, reassignment, duties, proposed terminations, terminations and suspensions, proposed nonrenewals, renewals, and resignation/retirements, discipline, and/or dismissal of a public officer or employee, including the superintendent, and/or hear complaints and grievances against public officers or employees

I.A.1.b.1.1. Consider applicants and candidates for appointment to fill the vacant Trustee Position District 3

I.A.1.c. REAL ESTATE

I.A.1.c.1. Deliberation
regarding the purchase,
exchange, lease or value of real
property

I.A.1.d. ECONOMIC DEVELOPMENT

I.A.1.d.1. Deliberation
regarding an offer of a
financial or other incentive to
a business prospect related to
economic development
negotiations

II. REGULAR OPEN BOARD MEETING

II.A. INTRODUCTION OF REGULAR MEETING

II.A.1. United States and Texas
Pledges of Allegiance

II.A.2. Recognitions

II.B. STUDENT OUTCOMES

II.B.1. Superintendent's Report

II.B.2. Cabinet Report

II.B.2.a. FFA Public Relations
Leadership Development Event
(LDE)

II.C. PUBLIC COMMENTS

II.D. INFORMATION ITEMS

II.D.1. Update on Personnel
Activities

II.D.2. Report for Tax Collections



Board Exhibit Cover Sheet

Meeting Date: December 16, 2025

Agenda Item/Exhibit Number: **II.D.2.**

Agenda Item Title: Report – Tax Collections

Cabinet Level Presenter(s): Cheryl Hernandez

Additional Presenter(s):

Executive Summary: N/A

Recommendation: N/A

Budget Impact* (if applicable): N/A

Funding Source (if applicable): N/A

Compliance with Purchasing Guidelines (list applicable guidelines, including grant requirements):

Policy Reference (if applicable, list policy/regulation):

Legal Review (if necessary, list attorney and firm):

Cheryl Hernandez
Cabinet Level Presenter's Signature

12/5/2025
Date

*CFO Signature (required if there is a budget impact)

Date

General Counsel's Signature

Date

Tax Collection Report
November 30, 2025

	Taxes Collected			
	11/30/25		11/30/24	
	M & O	I & S	M & O	I & S
Current	3,909,557.89	823,275.66	2,141,560.11	434,050.70
Delinquent	164,891.24	30,531.76	(116,976.49)	(41,363.84)
Penalties & Interest	44,326.12	9,628.74	64,900.75	16,845.94
Totals	4,118,775.25	863,436.16	2,089,484.37	409,532.80

	Current Taxes			
	Tax Levy	Collections for 11/30/2025	YTD Current Collections	Collected Percentage
	132,469,269.68	4,732,833.55	5,546,465.29	4.19%

Two Year Comparison	
Current Year as of 11/30/2025	Prior Year as of 11/30/2024
4.19%	2.21%

AGENDA:
 December 16, 2025

II.D.3. Report for General Fund
Revenue and Expenditures



Board Exhibit Cover Sheet

Meeting Date: December 16, 2025

Agenda Item/Exhibit Number: **II.D.3.**

Agenda Item Title: Report – General Fund Summary

Cabinet Level Presenter(s): Cheryl Hernandez

Additional Presenter(s):

Executive Summary: N/A

Recommendation: N/A

Budget Impact* (if applicable): N/A

Funding Source (if applicable): N/A

Compliance with Purchasing Guidelines (list applicable guidelines, including grant requirements):

Policy Reference (if applicable, list policy/regulation):

Legal Review (if necessary, list attorney and firm):



Cabinet Level Presenter's Signature



Date

*CFO Signature (required if there is a budget impact) _____
Date

General Counsel's Signature _____
Date

BEAUMONT INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
General Fund Summary
November 30, 2025

	Amended Budget	Month To Date	Year to Date Transactions	Outstanding Encumbrances	Balances
REVENUES					
Property Tax Collection (including delinquencies)	106,383,939	4,118,775	5,862,586	-	100,521,353
Sources of Misc Income (Foreign Trade Zone, Athletics...)	14,432,231	2,717,763	6,009,568	-	8,422,663
State Program Revenues	69,274,786	594,478	59,512,396	-	9,762,390
Federal Program Revenues	2,373,361	75,599	715,545	-	1,657,816
Other Financing Sources	130,000	17,993	38,476	-	91,524
Total Revenues	192,594,317	7,524,608	72,138,571	-	120,455,746
EXPENDITURES					
11 Classroom	96,977,603	6,090,667	34,748,212	1,101,898	61,127,493
12 Library	1,349,747	93,304	472,166	2,496	875,085
13 Staff Development	829,746	90,334	268,989	63,147	497,610
21 Asst Sups, Directors, Supervisors, Curriculum Coordinators	4,288,237	186,238	1,440,058	109,178	2,739,001
23 Principal, Asst. Principals, Office Clerical	11,461,645	742,690	4,319,074	60,717	7,081,854
31 Counselors	10,102,876	826,449	3,949,160	22,896	6,130,820
32 Social Workers	259,917	24,513	110,097	-	149,820
33 Nurses	2,588,147	178,928	871,150	8,473	1,708,524
34 Transportation	7,546,406	531,358	3,583,483	564,434	3,398,489
36 Extracurricular	8,239,234	309,218	2,360,578	398,636	5,480,020
41 Administration	7,890,106	329,092	2,983,533	127,376	4,779,197
51 Maintenance and Utilites	28,351,895	1,493,076	8,831,227	1,561,048	17,959,620
52 Police and Monitoring Services	4,733,779	315,822	1,990,468	96,050	2,647,261
53 Data Processing Personnel	4,442,066	223,943	2,096,953	349,668	1,995,445
61 Parent involvment Liaisons, Day Car Workers	301,617	40,229	64,876	1,099	235,642
71 Debt Service	1,114,965	-	1,114,964	-	1
93 Fiscal Agent - Shared Service for Deaf Program	401,950	-	-	-	401,950
95 Juvenile Justice Alternative Ed Program	161,860	-	-	161,860	-
99 Other Intergovernmental Charges	3,683,301	-	222,800	341,715	3,118,786
Total Expenditures	194,725,097	11,475,861	69,427,788	4,970,691	120,326,618
Net increase (decrease)	(2,130,780)				

II.D.4. Report for Campus Activities
Funds and Donations



Board Exhibit Cover Sheet

Meeting Date: December 16, 2025

Agenda Item/Exhibit Number: **II.D.4.**

Agenda Item Title: Report – Campus Activity Funds and Donations

Cabinet Level Presenter(s): Cheryl Hernandez

Additional Presenter(s):

Executive Summary: N/A

Recommendation: N/A

Budget Impact* (if applicable): N/A

Funding Source (if applicable): N/A

Compliance with Purchasing Guidelines (list applicable guidelines, including grant requirements):

Policy Reference (if applicable, list policy/regulation):

Legal Review (if necessary, list attorney and firm):

Cheryl Hernandez
Cabinet Level Presenter's Signature

12/4/2025
Date

*CFO Signature (required if there is a budget impact)

Date

General Counsel's Signature

Date

**CAMPUS ACTIVITY FUNDS
BUDGET CHANGE REPORT - NOVEMBER 2025**

		<u>Original Budget</u>	<u>Change</u>	<u>Amended Budget</u>
<u>Revenues</u>				
Local Revenue - Other Sources	461.00.5749.00	280,521	154,457	434,978
<u>Expenditures</u>				
	<u>School Leadership</u>			
West Brook High School	461.XX.6499.00.008.00.000	48,796	39,211	88,007
Beaumont United High School	461.XX.6499.00.014.00.000	43,863	8,498	52,361
Smith Middle School	461.XX.6499.00.042.00.000	1,805	5,664	7,469
Marshall Middle School	461.XX.6499.00.046.00.000	12,444	13,588	26,032
Odom Academy	461.XX.6499.00.047.00.000	13,361	6,151	19,512
Vincent Middle School	461.XX.6499.00.048.00.000	12,239	1,031	13,270
Amelia Elementary	461.XX.6499.00.101.00.000	878	1,494	2,372
Caldwood Elementary	461.XX.6499.00.104.00.000	8,365	5,426	13,791
Curtis Elementary	461.XX.6499.00.105.00.000	6,641	3,554	10,195
Fletcher Elementary	461.XX.6499.00.110.00.000	15,383	20,268	35,651
Guess Elementary	461.XX.6499.00.112.00.000	4,954	3,195	8,149
Regina Howell Elementary	461.XX.6499.00.118.00.000	52,378	23,047	75,425
Homer Drive Elementary	461.XX.6499.00.123.00.000	1,020	1,947	2,967
Pietzsch Elementary	461.XX.6499.00.125.00.000	2,284	2,690	4,974
Dishman Elementary	461.XX.6499.00.126.00.000	1,441	2,631	4,072
Blanchette Elementary	461.XX.6499.00.127.00.000	1,568	480	2,048
Martin Elementary	461.XX.6499.00.128.00.000	1,730	687	2,417
Jones Clark Elementary	461.XX.6499.00.129.00.000	12,757	119	12,876
Charlton-Pollard Elementary	461.XX.6499.00.130.00.000	3,728	2,365	6,093
Fehl Price Elementary	461.XX.6499.00.131.00.000	1,742	90	1,832
Bingman Pre-K Center	461.XX.6499.00.132.00.000	784	60	844
Pathways Learning Center	461.XX.6499.00.006.00.000	50	95	145
Career and Technical Center	461.XX.6499.00.009.00.000	18,579	8,438	27,017
Brown Center	461.XX.6499.00.012.00.000	977	135	1,112
Transportation Dept	461.XX.6499.00.920.00.000	969	354	1,323
Maintenance Dept	461.XX.6499.00.819.00.000	316	51	367
SSA Deaf Program	461.XX.6499.00.838.00.000	51	-	51
Administration Building	461.XX.6499.00.842.00.000	3,372	61	3,433
Admin. Annex Building	461.XX.6499.00.843.00.000	262	49	311
Police Dept.	461.XX.6499.00.850.00.000	307	-	307
King Collegiate Academy	461.XX.6499.00.013.00.000	7,457	3,078	10,535
Fine Arts Department	461.XX.6499.00.849.00.000	20	-	20
	Total Expenditures	280,521	154,457	434,978
BUDGET CHANGE				
	Total Revenues	280,521	154,457	434,978
	Total Expenditures	(280,521)	(154,457)	(434,978)
	Adjusted Surplus	-	-	-

**DONATION REPORT - NOVEMBER 2025
MONETARY DONATIONS**

<u>Donor Name/Organization</u>	<u>Recipient</u>	<u>Account Number</u>	<u>Amount Given</u>
India Sonier	Career & Technical Center	865.00.2190.00.009.00.S38	\$ 90
Victoria Gilbo	Career & Technical Center	865.00.2190.00.009.00.S38	45
Delta Sigma Theta Sorority, Inc BAC	Beaumont United High School	865.00.2190.00.014.00.A03	575
Ramona Dugas Lee	Beaumont United High School	865.00.2190.00.014.00.A03	240

Total Monetary Donations \$ 950

**DONATION REPORT - NOVEMBER 2025
RECORD OF DONATED ITEMS**

<u>Donor Name/Organization</u>	<u>SAF Club/Department</u>	<u>Description of Items</u>	<u>Estimated Value</u>
Shilo Platt	District Wide	Ten Commandment Posters	1,200

**CAMPUS ACTIVITY FUND
EXPLANATION OF AMENDMENTS
NOVEMBER 2025**

West Brook High School	\$ 39,211.00
Explanation: Car Registrations, AP Exams, Commissions/Vending Machines, ID Fines, Program Ads, Chromebook Fees	
Beaumont United High School	\$ 8,498.00
Explanation: ID Fines, Car Registration, ID Fines, Chromebook Fees, YONDR Pouch Fines	
Smith Middle School	\$ 5,664.00
Explanation: Commissions/Vending Machines, YONDR Pouch Fines	
Marshall Middle School	\$ 13,588.00
Explanation: Chromebook Fees, ID Fines, Commissions/Vending Machines, Book Fair	
Odom Academy	\$ 6,151.00
Explanation: Commissions/Vending Machines, Chromebook Fees, YONDR Pouch Fines	
Vincent Middle School	\$ 1,031.00
Explanation: Cell Phone Fines, Chromebook Fees, YONDR Pouch Fines	
Amelia Elementary	\$ 1,494.00
Explanation: Donation, Library Fines, Cell Phones, Smart Card ID Fees, Chromebook Fees	
Caldwood Elementary	\$ 5,426.00
Explanation: Chromebook Fees, Library Fines, Smart Card ID, Donation	
Curtis Elementary	\$ 3,554.00
Explanation: Chromebook Fees, Library Fines, ID Fines	
Fletcher Elementary	\$ 20,268.00
Explanation: Chromebook Fees, Cheer Package Payments, Library Fines, Fundraiser Proceeds	
Guess Elementary	\$ 3,195.00
Explanation: Commissions/Vending Machines, Chromebook Fees, Smart Card ID Fees	
Regina Howell Elementary	\$ 23,047.00
Explanation: Chromebook Fees, Fundraiser Proceeds	
Homer Drive Elementary	\$ 1,947.00
Explanation: Fundraiser Proceeds, Donation	
Pietzsch Elementary	\$ 2,690.00
Explanation: Chromebook Fees, YONDR Pouch Fines, Commissions/Vending Machines, Library Fines	
Dishman Elementary	\$ 2,631.00
Explanation: Commissions/Vending Machines, Chromebook Fees, ID Fines	
Blanchette Elementary	\$ 480.00
Explanation: Chromebook Fees, ID Fines	
Martin Elementary	\$ 687.00
Explanation: Library Fines, Commissions/Vending Machines, Smart ID Fees, Chromebook Fees	

**CAMPUS ACTIVITY FUND
EXPLANATION OF AMENDMENTS, CONTINUED
NOVEMBER 2025**

Jones-Clark Elementary	\$ 119.00
Explanation: Chromebook Fees, Commissions/Vending Machines	
Charlton-Pollard Elementary	\$ 2,365.00
Explanation: Library Fines, Commissions/Vending Machines, ID Fines, Smart Card ID Fees, Chromebook Fees	
Fehl Price Elementary	\$ 90.00
Explanation: Chromebook Fees	
Bingman Pre-K Center	\$ 60.00
Explanation: Chromebook Fees	
Pathways Learning Center	\$ 95.00
Explanation: Chromebook Fees	
Career and Technical Center	\$ 8,438.00
Explanation: Cell Phone Fines, CTE Program Proceeds	
Brown Center	\$ 135.00
Explanation: Chromebook Fees, Donation, YONDR Pouch Fines	
Transportation Dept	\$ 354.00
Explanation: Commissions/Vending Machines	
Maintenance Dept	\$ 51.00
Explanation: Commissions/Vending Machines	
Administration Building	\$ 61.00
Explanation: Commissions/Vending Machines	
Admin. Annex Building	\$ 49.00
Explanation: Commissions/Vending Machines	
Police Dept.	\$ -
Explanation:	
King Collegiate Academy	\$ 3,078.00
Explanation: Chromebook Fees, Car Registration, Library Fines, YONDR Pouch Fines	
School for the Deaf (Deaf Ed.)	\$ -
Explanation:	
Fine Arts Department	\$ -
Explanation:	

II.D.5. Report for Federal Grants



Board Exhibit Cover Sheet

Meeting Date: December 16, 2025

Agenda Item/Exhibit Number: **II.D.5.**

Agenda Item Title: Report for Federal Grants

Cabinet Level Presenter(s): Cheryl Hernandez

Additional Presenter(s): Jeriah Banks, Richelle Brooks, Valencia Greenwood, Donna Prudhomme

Executive Summary: N/A

Recommendation: N/A

Budget Impact* (if applicable): N/A

Funding Source (if applicable): N/A

Compliance with Purchasing Guidelines (list applicable guidelines, including grant requirements):

Policy Reference (if applicable, list policy/regulation):

Legal Review (if necessary, list attorney and firm):



Cabinet Level Presenter's Signature



Date

*CFO Signature (required if there is a budget impact)

Date

General Counsel's Signature

Date

**ESEA - Title Grants
Revenue and Expenditure Report
Year to Date Ended October 31, 2025**

	Amended Budget	Year to Date Transactions	Outstanding Encumbrances	Balances
<u>Title I Part A Improving Basic Programs</u>				
Federal Program Revenues	7,909,698	1,499,172		6,793,574
EXPENDITURES				
Payroll Costs	4,775,429	557,776	-	4,217,653
Professional Services	304,369	176,800	116,000	11,569
Supplies & Materials	2,414,815	763,433	661,084	990,298
Other Operating Costs	9,916	1,163	-	8,753
Indirect Costs	405,169	-	-	405,169
Total Expenditures	7,909,698	1,499,172	777,084	5,228,274
<u>Title II Part A Supporting Effective Instruction</u>				
Federal Program Revenues	959,347	255,040		731,323
EXPENDITURES				
Payroll Costs	240,816	89,578	-	151,238
Professional Services	347,855	135,391	39,250	173,214
Supplies & Materials	298,675	30,072	35,800	232,803
Other Operating Costs	22,859	-	-	22,859
Indirect Costs	49,142	-	-	49,142
Total Expenditures	959,347	255,041	75,050	580,115
<u>Title III Part A ELA</u>				
Federal Program Revenues	229,921	32,018		220,527
EXPENDITURES				
Payroll Costs	99,017	32,018	-	66,999
Professional Services	76,743	-	-	76,743
Supplies & Materials	38,373	-	-	38,373
Other Operating Costs	4,011	-	-	4,011
Indirect Costs	11,777	-	-	11,777
Total Expenditures	229,921	32,018	-	186,127
<u>Title IV Part A Subpart I</u>				
Federal Program Revenues	627,818	12,162	-	615,814
EXPENDITURES				
Payroll Costs	96,200	11,609	-	84,591
Professional Services	211,225	-	10,050	201,175
Supplies & Materials	202,904	-	-	202,904
Other Operating Costs	85,330	553	-	84,777
Indirect Costs	32,159	-	-	32,159
Total Expenditures	627,818	12,162	10,050	573,448

**IDEA Part B Grants
Revenue and Expenditure Report
Year to Date Ended October 31, 2025**

	Amended Budget	Year to Date Transactions	Outstanding Encumbrances	Balances
<u>IDEA Part B Formula Grant</u>				
Federal Program Revenues	3,731,121	791,635		2,939,486
EXPENDITURES				
Payroll Costs	2,600,068	396,572	-	2,203,496
Professional Services	883,053	225,828	617,171	40,054
Supplies & Materials	191,000	157,010	4,218	29,772
Other Operating Costs	57,000	12,225	5,000	39,775
Total Expenditures	3,731,121	791,635	626,389	2,313,097
<u>IDEA Part B Preschool</u>				
Federal Program Revenues	83,334	3,404		79,930
EXPENDITURES				
Payroll Costs	64,000	2,875	-	61,125
Professional Services	10,334	-	-	10,334
Supplies & Materials	9,000	529	11	8,460
Total Expenditures	83,334	3,404	11	79,920
<u>IDEA Part B Discretionary Deaf</u>				
Federal Program Revenues	163,814	44,302		119,512
EXPENDITURES				
Payroll Costs	131,361	44,302	-	87,059
Professional Services	30,000	-	-	30,000
Supplies & Materials	2,453	-	-	2,453
Total Expenditures	163,814	44,302	-	119,513

**Other Federal Grants
Revenue and Expenditure Report
Year to Date Ended October 31, 2025**

	Amended Budget	Year to Date Transactions	Outstanding Encumbrances	Balances
<u>Perkins V:Strengthening CTE for 21st Century</u>				
Federal Program Revenues	275,458	136,999	-	138,459
EXPENDITURES				
Payroll Costs	160,446	31,108	-	129,338
Supplies & Materials	115,012	105,891	395	8,726
Total Expenditures	275,458	136,999	395	138,064
<u>Head Start</u>				
Federal Program Revenues	4,079,823	718,633	-	3,361,190
EXPENDITURES				
Payroll Costs	3,145,083	597,188	-	2,547,895
Professional Services	177,000	-	19,500	157,500
Supplies & Materials	221,857	52,354	18,621	150,882
Other Operating Costs	521,803	66,923	12,717	442,163
Capital Outlay	14,080	2,167	5,611	6,302
Total Expenditures	4,079,823	718,632	56,449	3,298,441

II.D.6. Districtwide Intruder
Detection & Audit Report Findings

II.E. CONSENT AGENDA

II.E.1. Minutes of Regular Meeting
November 20, 2025

II.E.2. Approve Personnel
Recommendations that include
Chapter 21 and Director Employees

II.E.3. Approve Additional TTESS
Appraisers



Board Exhibit Cover Sheet

Meeting Date: December 16, 2025

Agenda Item/Exhibit Number: **II.E.3.**

Agenda Item Title: 2025-2026 T-TESS Certified Appraisers

Cabinet Level Presenter(s): Dr. Anita Frank

Additional Presenter(s):

Executive Summary: The District shall appraise teachers annually using the Texas Teacher Evaluation and Support System (T-TESS) in accordance with law and administrative regulations. Each year the Board shall approve a list of certified appraisers who can appraise a teacher in place of the teacher’s supervisor.

Recommendation: The Board approves the additional 2025-2026 T-TESS Certified Appraisers

Budget Impact* (if applicable): N/A

Funding Source (if applicable): N/A

Compliance with Purchasing Guidelines (list applicable guidelines, including grant requirements): N/A

Policy Reference (if applicable, list policy/regulation): DNB Legal and Local

Legal Review (if necessary, list attorney and firm): N/A

Anita Frank

Cabinet Level Presenter's Signature

12/8/2025
Date

*CFO Signature (required if there is a budget impact)

Date

General Counsel's Signature

Date



**Beaumont Independent School District
T-TESS Certified Appraisers
2025-2026**

First Name	Last Name	Certification Status	Certification Year
Nancy	Bobs	Certified	2025 - 2026
Betty	Liedy	Certified	2025 - 2026
Latonya	Mire	Certified	2025 - 2026
Curtis	Thomas	Certified	2025 - 2026

II.E.4. Approve Memorandum of
Agreement with Texas Health and
Human Services Commission



Board Exhibit Cover Sheet

Meeting Date: December 16, 2025

Agenda Item/Exhibit Number: **II.E.4.**

Agenda Item Title: Approve Memorandum of Agreement with Texas Health and Human Services Commission

Cabinet Level Presenter(s): Cheryl Hernandez

Additional Presenter(s): Mary Ellen Vivrett

Executive Summary: The agreement allows interns in the Registered Dietitian internship program to work and observe operations within the BISD Child Nutrition Department. The term of the agreement will be one year, with the option to renew for up to four additional years.

Recommendation: Approve Memorandum of Agreement with Texas Health and Human Services Commission

Budget Impact* (if applicable):

Funding Source (if applicable):

Compliance with Purchasing Guidelines (list applicable guidelines, including grant requirements):

Policy Reference (if applicable, list policy/regulation):

Legal Review (if necessary, list attorney and firm):

Cheryl Hernandez
Cabinet Level Presenter's Signature

12/5/2025
Date

*CFO Signature (required if there is a budget impact)

Date

General Counsel's Signature

Date



MEMORANDUM OF AGREEMENT

TEXAS HEALTH AND HUMAN SERVICES COMMISSION AND BEAUMONT INDEPENDENT SCHOOL DISTRICT

This Memorandum of Agreement (the “**MOA**”) is between the Texas Health and Human Services Commission (“**TX HHS**”) and Beaumont Independent School District (“**Institution**”), and states the terms and conditions applicable to the placement of interns enrolled in **TX HHS**’s Dietetic Internship Program (“**Internship**”) at Institution facilities. Institution and TX HHS are collectively referred to in this MOA as the “**Parties**,” and each a “**Party**.”

Article I. PURPOSE

WHEREAS, the interns are either employed by TX HHS in the Woman, Infants and Children Program (“**WIC**”) or employed by WIC local agencies. The interns have been accepted into, and are participating in, the Internship;

WHEREAS, the purpose of the Internship is to provide supervised clinical and/or food service management practice experiences (“**Rotations**”) for the interns to prepare them for eligibility to sit for the Commission on Dietetic Registration (“**CDR**”) credentialing exam for Registered Dietitian Nutritionists (“**RDNs**”);

WHEREAS, Institution and TX HHS agree to provide supervised practice experience rotations at Institution facilities for interns to satisfy program requirements.

Article II. AUTHORITY

This MOA is authorized under *Texas Government Code* Chapter 531 and *Texas Health and Safety Code* Chapter 12.

Article III. AUTHORIZED REPRESENTATIVES

The following individuals will act as the Representatives (“**Representative**”) authorized to administer activities, communications, and non-legal notices under this MOA on behalf of their respective Party:

BEAUMONT ISD

Mary Ellen Vivrett, MS, RD, LD
Child Nutrition Director
4315 Concord Rd.
Beaumont, TX 77703
mvivret@bmtisd.com

TX HHS

Melissa Mouton, MS, RDN, CTCM
Internship Director
4616 W. Howard Lane, Suite 840
Austin, Texas 78728
melissa.mouton@hhs.texas.gov

Either Party may change its Representative by providing written notice to the other Party.

Article IV. LEGAL NOTICES

Any legal notice by TX HHS to Institution required under the MOA will be deemed effective when deposited by TX HHS either in the United States mail, postage paid, certified, return receipt requested; or with a common carrier, overnight, signature required, to the appropriate address below:

INSTITUTION

Beaumont Independent School District
Attn:
Address:

Legal notice given by Institution to TX HHS under the MOA will be deemed effective when received by TX HHS at the address below.

TX HHS

Health and Human Services Commission
Attn: Office of the Chief Counsel
4900 North Lamar Boulevard
Austin, Texas 78751

Either Party may change its contact information for legal notice by written notice to the other Party.

Article V. ROLES AND RESPONSIBILITIES OF TX HHS

1.1 TX HHS will be responsible for the following:

- 1.1.1 Administering each Rotation, including: curriculum development; performance evaluations and grading; and requirements for matriculation, scheduling and hours;
- 1.1.2 Notifying all interns of their obligation to comply with all applicable laws and TX HHS and Institution regulations and policies;
- 1.1.3 Notifying all interns that they are responsible for their own transportation, meals, and lodging necessary for completing a Rotation;
- 1.1.4 Providing classroom theory and practical instruction to interns prior to commencement of the Rotation;
- 1.1.5 Preparing intern assignments and Rotation plans for each intern and coordination of same with Institution;
- 1.1.6 Providing evaluation forms to interns, which forms are to be completed by interns and Institution preceptors at the conclusion of each Rotation;
- 1.1.7 Informing interns of their responsibility to maintain in effect, during the entire term of the MOA, and at intern's sole cost and expense, medical insurance.

- 1.1.8 Informing interns of their responsibility to maintain in effect, during the entire term of a Rotation, professional liability insurance (errors and omissions) on an occurrence basis covering the actions and omissions of interns while participating in the Rotation;
- 1.1.9 Completing criminal background checks for interns required by Institution prior to placement of an Intern with Institution. This includes completion of Institution's Criminal History Record Information Agreement, incorporated and marked Exhibit A ;
- 1.1.10 Requiring interns to dress in accordance with dress and personal appearance standards approved by Institution;
- 1.1.11 If a Rotation occurs in a medical treatment facility, ensuring interns have received instruction in universal blood and body fluid precautions in the year prior to participating in the Rotation at Institution;
- 1.1.12 Requiring interns to obtain all immunizations/testing required by applicable regulatory agencies and Institution's policies, including the following:
 - 1.1.12.1 Hepatitis B (or waiver), chicken pox, measles and rubella;
 - 1.1.12.2 A tuberculosis skin test in the year prior to starting a Rotation at Institution, and are tested at least annually while participating in a Rotation at Institution.

Article VI. ROLES AND RESPONSIBILITIES OF INSTITUTION

2.1 Institution will be responsible for the following:

- 2.1.1 Assigning a qualified professional as Institution's Representative and assigning qualified professionals to guide, supervise, and evaluate interns' Rotation experience and performance;
- 2.1.2 Developing and providing learning experiences for a Rotation to satisfy the competency requirements of the Internship and accreditation by applicable regulatory bodies;
- 2.1.3 Providing interns with Institution's policies and procedures that interns are required to follow during a Rotation;
- 2.1.4 Retaining the responsibility, authority, and accountability for the care of Institution's patients or clients while the interns are participating in a Rotation at Institution Facilities;
- 2.1.5 Making available to interns immediate emergency treatment while participating in a Rotation, if needed. Institution assumes no financial responsibility for any intern's medical care and treatment after the intern leaves the Institution Facility;
- 2.1.6 Facilitating intern use of appropriate information resources at Institution Facilities during a Rotation;
- 2.1.7 Assuring that interns will not replace regular employees of Institution, except for planned supervised experiences of a Rotation;
- 2.1.8 Removing any intern from a Rotation, if Institution determines that the intern does not meet the

professional or other requirements, qualifications, or standards of Institution. Institution will consult with TX HHS prior to any such removal, if reasonably possible. Institution will provide a written explanation for removal of an intern to TX HHS.

Article VII. DURATION AND TERMINATION

- 3.1 Term and Renewal.** The MOA is effective on the signature date of the latter of the Parties to sign and terminates on July 31, 2026, unless renewed, extended, or terminated pursuant to the terms and conditions of the MOA. TX HHS and Institution, by mutual agreement, may extend the MOA for any period or periods of time no greater than a cumulative total of five years.
- 3.2 Termination.** Except as otherwise provided, either Party may terminate the MOA at any time without cause upon at least sixty (60) days' prior written notice, provided that all interns in good standing and currently enrolled in a Rotation as of the effective date of the notice of termination will be given the opportunity to complete the Rotation within six (6) months from the termination date. Additionally, either Party may immediately terminate the MOA following a material breach of the MOA, if the breaching Party fails to cure the breach within 10 days after the effective date of the notice of breach sent by the aggrieved Party.

Article VIII. MISCELLANEOUS TERMS AND CONDITIONS

4.1 Maintenance of Confidential Information

Interns are considered members of Institution's workforce for purposes of the Health Insurance Portability and Accountability Act of 1996, as codified at 42 USC § 1320d through d-8 ("HIPAA") and, therefore, may have access to patient medical information as provided for in the privacy rule of HIPAA.

To the extent applicable, the Parties will comply with the Health Information Technology for Economic and Clinical Health Act of 2009 (the "HITECH ACT"), and HIPAA and any current and future regulations promulgated under either the HITECH Act or HIPAA, including, without limitation, the federal privacy regulations contained in 45 C.F.R. Parts 160 and 164 (the "Federal Privacy Regulations"), the federal security standards contained in 45 C.F.R. Parts 160, 162, and 164 (the "Federal Security Regulations"), and the federal standards for electronic transactions, all as may be amended from time to time, and all collectively referred to herein as "HIPAA Requirements." The Parties will not use or disclose any Protected Health Information (as defined in 45 C.F.R. § 164.501) or Individually Identifiable Health Information (as defined in 42 USC § 1320d), other than as permitted by HIPAA Requirements and the terms of the MOA.

- 4.2 Entire Agreement.** The MOA sets forth the entire agreement between the Parties with respect to the subject matter hereof and supersedes all prior agreements, written or oral, and all other communications between the Parties relating to the subject matter of the MOA. Any additional or conflicting terms in any future document incorporated into the MOA will be harmonized with this MOA to the extent possible. The MOA may be amended only by mutual written agreement between the Parties.
- 4.3 Severability.** If any provision of this MOA is held to be invalid or unenforceable for any reason, this MOA shall be construed as if such provision did not exist and the non-enforceability of such provision shall not be held to render any other provision or provisions of this MOA unenforceable.

- 4.4 No Waiver.** The failure of a Party to object to or to take affirmative action with respect to the conduct of the other Party which is in violation or breach of the terms of the MOA shall not be construed as a waiver of the violation or breach, or of any future violation or breach.
- 4.5 Governing Law and Venue.** The MOA shall be governed and construed in accordance with the laws of the State of Texas, without regard to the conflicts of law provisions. The venue of any suit arising under the MOA is fixed in any court of competent jurisdiction of Travis County, Texas, unless the specific venue is otherwise identified in a statute which directly names or otherwise identifies its applicability to TX HHS.
- 4.6 Assignability.** Institution shall not assign its rights under the MOA or delegate the performance of its duties under the MOA without prior written approval from TX HHS. Any attempted assignment in violation of this section is void and without effect. TX HHS may assign its rights under this MOA to any successor state agency or agencies.
- 4.7 Non-Discrimination.** Neither Party will unlawfully discriminate against any intern on the grounds of race, color, religion, sex, sexual orientation, gender identity, national origin, ethnicity, age, disability, political affiliations or belief. The Parties will comply with Title VII of the Civil Rights Act of 1964; Americans with Disabilities Act of 1991; Title IX of the Education Amendments Act of 1972; and Section 504 of the Rehabilitation Act of 1973. The Parties will also comply with Executive Orders 11246 and 13672.
- 4.8 No Waiver of Immunity.** The Parties expressly agree that no provision of the MOA is in any way intended to constitute a waiver by TX HHS or the State of Texas of any immunities from suit or from liability that TX HHS or the State of Texas may have by operation of law. Notwithstanding the foregoing, if Institution is a Texas governmental unit, then nothing in the MOA will be construed to waive any rights or affirmative defenses available to Institution under the doctrines of sovereign or official immunity.
- 4.9 Licenses, Certifications, Permits, Registrations, and Approvals.** Institution represents and warrants it has determined what licenses, certifications, permits, registrations, and approvals are required under the MOA and has acquired all applicable licenses, certifications, permits, registrations and approvals.
- 4.10 Captions.** The captions contained herein are used solely for convenience and will not be deemed to define or limit the provisions of this MOA.

SIGNATURE PAGE FOLLOWS

By signing below, the Parties acknowledge that they have read the MOA and agree to its terms, and that the persons whose signatures appear below have the requisite authority to execute this MOA on behalf of the named Party.

HEALTH AND HUMAN SERVICES COMMISSION

BEAUMONT INDEPENDENT SCHOOL DISTRICT

By: _____
Signature of Authorized Official

By: _____
Signature of Authorized Official

Date

Date

Faith Sandberg-Rodriguez
Associate Commissioner,
Early Family Nutrition & Development
Family Health Services Department

Printed Name and Title

Printed Name and Title

(512) 815-1887

Telephone Number

()

Telephone Number

Faith.sandberg-rodriguez@hhs.texas.gov

E-mail Address for Official Correspondence

E-mail Address for Official Correspondence

II.E.5. Approve Renewals for Prepared
Food and Catering Services (RFP
25.06)



Board Exhibit Cover Sheet

Meeting Date: December 16, 2025

Agenda Item/Exhibit Number: **II.E.5.**

Agenda Item Title: Approve Renewals for Prepared Food & Catering Services (RFP 25.06)

Cabinet Level Presenter(s): Cheryl Hernandez

Additional Presenter(s):

Executive Summary: A Request for Proposals was issued for Prepared Food & Catering Services. The intention of the RFP is to contract with multiple restaurant vendors to provide food and catering services for business meetings, workshops, trainings for staff, athletic events, and all other special events. The RFP was issued with a contract term of one year with four, one-year renewal options. This will be the first renewal.

Recommendation: Approve renewal of vendors for RFP 25.06 shown on the attached tabulations.

Budget Impact* (if applicable):

Funding Source (if applicable):

Compliance with Purchasing Guidelines (list applicable guidelines, including grant requirements): TEC. CH 44

Policy Reference (if applicable, list policy/regulation): CH (Legal & Local)

Legal Review (if necessary, list attorney and firm): N/A



Cabinet Level Presenter's Signature



Date

*CFO Signature (required if there is a budget impact)

Date

General Counsel's Signature

Date

REQUEST FOR PROPOSAL EVALUATION TABULATION (1 OF 3)
BEAUMONT INDEPENDENT SCHOOL DISTRICT
RFP 25.06 – PREPARED FOOD AND CATERING SERVICES

PROPOSAL EVALUATION TABULATION

PROPOSAL OPENING DECEMBER 18, 2024 @ 2:00 P.M.

<u>OFFEROR'S COMPANY NAME</u>	<u>RESPONSIVE</u>	<u>TOTAL POINTS SCORED</u>
Cajun Ventures (Renewing)	Y	99.2
Jason's Deli (Renewing)	Y	95.6
Rockin A Café (Renewing)	Y	95.2
Raising Cane's (Renewing)	Y	93.6
Cicis Pizza (Renewing)	Y	90.4
Crave Moore	Y	40

Evaluator:
 Kristin Gentry – Purchasing Director

<u>Evaluation Criteria</u>	<u>Possible Points</u>
Price Proposal	35 points
Reputation of Vendor and Goods/Services	20 points
Quality of Vendor's Goods/Services	20 points
Extent to which goods/services meet BISD needs	20 points
Prior Relationship w/BISD	5 points

REQUEST FOR PROPOSAL EVALUATION TABULATION (2 OF 3)
BEAUMONT INDEPENDENT SCHOOL DISTRICT
RFP 25.06 – PREPARED FOOD AND CATERING SERVICES

PROPOSAL EVALUATION TABULATION

PROPOSAL OPENING FEBRUARY 5, 2025 @ 2:00 P.M.

<u>OFFEROR'S COMPANY NAME</u>	<u>RESPONSIVE</u>	<u>TOTAL POINTS SCORED</u>
Courville's Catering (Renewing)	Y	98.4
Carmela's Mexican Restaurant (Renewing)	Y	94.0
Chick Fil A (Renewing)	Y	94.0
Bando's (Renewing)	Y	93.2
Crumbl Cookies Beaumont (Renewing)	Y	99.2
Outback Steakhouse (Renewing)	Y	94.0
McAlister's Deli (Renewing)	Y	92.40

Evaluator:
 Kristin Gentry – Purchasing Director

<u>Evaluation Criteria</u>	<u>Possible Points</u>
Price Proposal	35 points
Reputation of Vendor and Goods/Services	20 points
Quality of Vendor's Goods/Services	20 points
Extent to which goods/services meet BISD needs	20 points
Prior Relationship w/BISD	5 points

REQUEST FOR PROPOSAL EVALUATION TABULATION (3 OF 3)
BEAUMONT INDEPENDENT SCHOOL DISTRICT
RFP 25.06 – PREPARED FOOD AND CATERING SERVICES

PROPOSAL EVALUATION TABULATION

PROPOSAL OPENING APRIL 4, 2025 @ 2:00 P.M.

<u>OFFEROR'S COMPANY NAME</u>	<u>RESPONSIVE</u>	<u>TOTAL POINTS SCORED</u>
Twisted Egg Shack (Renewing)	Y	93.8
Frankie's Italian Grill (Renewing)	Y	96.0
Toasted Yolk (Renewing)	Y	96.8
Taco Mex Fire (Renewing)	Y	97.6
Domino's Pizza (Renewing)	Y	87.7
Pappy's Creole Kitchen & Catering (Renewing)	Y	85.0
Cai'Mars Catering (Renewing)	Y	95.0
5U Golf Center, LLC (Renewing)	Y	89.0

Evaluator:
 Kristin Gentry – Purchasing Director

<u>Evaluation Criteria</u>	<u>Possible Points</u>
Price Proposal	35 points
Reputation of Vendor and Goods/Services	20 points
Quality of Vendor's Goods/Services	20 points
Extent to which goods/services meet BISD needs	20 points
Prior Relationship w/BISD	5 points

II.E.6. Approve Proposed Library
Materials as a Requirement of SB13



Board Exhibit Cover Sheet

Meeting Date: December 16, 2025

Agenda Item/Exhibit Number: **II.E.6.**

Agenda Item Title: Approval of Proposed Library Materials as a Requirement of SB 13

Cabinet Level Presenter(s): Jenny Angelo, Executive Director of Curriculum & Instruction

Additional Presenter(s):

Executive Summary:

In accordance with Senate Bill 13, each time a school library catalog is updated, the Board of Trustees must approve or reject the list of proposed library materials at the first open meeting held at least 30 days after the list is made available to the public. The list of books proposed for purchase for district libraries was posted on the district website on November 13, 2025, at <https://www.bmtisd.com/family/academics/library-services>.

As library titles are requested by campuses throughout the year, updated lists will be compiled and publicly posted for the required 30-day review period before being presented to the Board for consideration and approval.

Recommendation: To approve the proposed library titles as required by Senate Bill 13

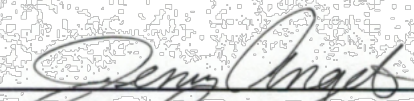
Budget Impact* (if applicable): N/A

Funding Source (if applicable): N/A

Compliance with Purchasing Guidelines (list applicable guidelines, including grant requirements): N/A

Policy Reference (if applicable, list policy/regulation): NA

Legal Review (if necessary, list attorney and firm): N/A


Cabinet Level Presenter's Signature

December 8, 2025
Date

*CFO Signature (required if there is a budget impact)

Date

General Counsel's Signature

Date

BOOK LIST FOR ELEMENTARY & MIDDLE SCHOOL

Title	Series Title	Author	ISBN Vendor Binding	ISBN Hardback	ISBN Paperback	Format
1, 2, 3, pull!	I Like to Read	McCully, Emily Arnold	9.78167E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
10 things I love about Halloween	10 Things I Love About	Sweeney, Samantha		9781680102949		Hardcover
5 more sleeps 'til Christmas		Fallon, Jimmy		9781250266477, 9781250365538		Hardcover
A class song	In Bloom	Scully, Elizabeth			9.78167E+12	rdcover (library binding)
A day in the life of a builder	DK Super Readers Level	Towler, Paige	9.79837E+12	9.78059E+12	9.78059E+12	FollettBound Sewn
A day in the life of a doctor	DK Super Readers Level	Towler, Paige	9.79837E+12	9.78059E+12	9.78059E+12	FollettBound Sewn
A day in the life of a firefighter	DK Super Readers Level	Towler, Paige	9.79837E+12	9.78059E+12	9.78059E+12	FollettBound Sewn
A day in the life of a marine biologist	DK Super Readers Level	Musgrave, Ruth A	9.79837E+12	9.78059E+12	9.78059E+12	FollettBound Sewn
A day in the life of a pilot	DK Super Readers Level	Towler, Paige	9.79837E+12	9.78059E+12	9.78059E+12	FollettBound Sewn
A day in the life of a scientist	DK Super Readers Level	Musgrave, Ruth A	9.79837E+12	9.78059E+12	9.78059E+12	FollettBound Sewn
A day in the life of a teacher	DK Super Readers Level	Towler, Paige	9.79837E+12	9.78059E+12	9.78059E+12	FollettBound Sewn
A day with a police officer	Grasshopper Books, Level	Schuh, Mari C			9798892130967	rdcover (library binding)
A hippo in our yard	I Like to Read	Donnelly, Liza	9.78154E+12		9.78082E+12	FollettBound Sewn
A hole in the wall	I Like to Read	Wilhelm, Hans	9.78173E+12		9.78082E+12	FollettBound Sewn
A night at the zoo	I Like to Read	Caple, Kathy	9.78149E+12		9.78082E+12	FollettBound Sewn
A pie for us!	Acorn: Best Buddies	Fang, Vicky	9.78152E+12	9.78134E+12	9.78134E+12	FollettBound Sewn
A pig, a fox, and stinky socks	Step Into Reading-Step 1	Fenske, Jonathan	9.78171E+12		9.78059E+12	FollettBound Sewn
A Porcupine Wedding Ready-	Ready-To-Read: Level 2	Rylant, Cynthia	9.79832E+12	9.78167E+12	9.78167E+12	Hardcover
A Puerto Rican childhood	DK Super Readers Level	Mwai, Melissa H	9.78152E+12	9.78074E+12	9.78074E+12	FollettBound Sewn
Adventures in Odyssey comic	Slueth Family Robinson	Maselli, Christopher P.N.			9.78165E+12	Paperback
Agent Stitch. A study in slime	Agent Stitch	Behling, Steve		9.78137E+12		Hardcover
Agent Stitch. The menace at t	Agent Stitch	Behling, Steve		9.78137E+12		Hardcover
Agent Stitch. The trouble with	Agent Stitch	Behling, Steve		9.78137E+12		Hardcover
The AI incident		Thomas, J.E.		9.78165E+12		Hardcover
Air Jordan	Sneakerheads	Abdo, Kenny				Hardcover (library binding)
Ali the Great and the robot meltdo	Ali the Great	Faruqi, Saadia			9781484692189	rdcover (library binding)
Alone in the wild	True Survival Graphics	Lujan, Jarred			9.78167E+12	rdcover (library binding)
Am I a frog?	I Like to Read	Rockwell, Lizzy	9.78167E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
Amelia Earhart	Unsolved	Williams, Dinah	9.79837E+12		9.78155E+12	FollettBound Glued

An Arctic childhood	DK Super Readers Level	Metchooyeah, Jillian	9.79837E+12	9.78074E+12	9.78074E+12	FollettBound Sewn
Animal attacks	True Survival Graphics	Lujan, Jarred			9.78167E+12	rdcover (library binding)
Animorphs. 5,The predator	Animorphs	Grine, Chris	9.78152E+12	9.78134E+12	9.78134E+12	FollettBound Glued
Animorphs. 6,The capture	Animorphs	Grine, Chris	9.79837E+12	9.78134E+12	9.78134E+12	FollettBound Glued
Ash the blaze dragon	Dragon Girls	Mara, Maddy	9.79837E+12		9.78134E+12	FollettBound Glued
Aston Martin DB9	Torque: Car Crazy	Oachs, Emily Rose				Hardcover (library binding)
Attack of the runaway robot : a le	Auto-B-Good	Walton, Phillip		9781936086436		Hardcover
Awesome orange birthday	Branches: Party Diaries	Ruths, Mitali Banerjee	9.78167E+12	9.78134E+12	9.78134E+12	FollettBound Sewn
Baby cat or baby dog?	Blastoff! Readers Level	Leaf, Christina			9.79889E+12	rdcover (library binding)
Baby chicken or baby duck?	Blastoff! Readers Level	Leaf, Christina			9.79889E+12	rdcover (library binding)
Baby chipmunk or baby skunk	Blastoff! Readers Level	Chang, Kirsten			9.79889E+12	rdcover (library binding)
Baby donkey or baby llama?	Blastoff! Readers Level	Chang, Kirsten			9.79889E+12	rdcover (library binding)
Baby elephant or baby hippo?	Blastoff! Readers Level	Chang, Kirsten				Hardcover (library binding)
Baby fox or baby wolf?	Blastoff! Readers Level	Leaf, Christina			9.79889E+12	rdcover (library binding)
Baby Gorilla or Baby Oranguta	Blastoff! Readers Level	Schuh, Mari				Hardcover (library binding)
Baby hedgehog or baby porcu	Blastoff! Readers Level	Chang, Kirsten				Hardcover (library binding)
Baby horse or baby cow?	Blastoff! Readers Level	Leaf, Christina			9.79889E+12	rdcover (library binding)
Baby Kangaroo or Baby Koala	Blastoff! Readers Level	Schuh, Mari				Hardcover (library binding)
Baby lion or baby tiger?	Blastoff! Readers Level	Leaf, Christina			9.79889E+12	rdcover (library binding)
Baby monkey or baby sloth?	Blastoff! Readers Level	Chang, Kirsten				Hardcover (library binding)
Baby panda or baby polar bea	Blastoff! Readers Level	Chang, Kirsten			9.79889E+12	rdcover (library binding)
Baby penguin or baby owl?	Blastoff! Readers Level	Chang, Kirsten			9.79889E+12	rdcover (library binding)
Baby Pig or Baby Deer?	Blastoff! Readers Level	Schuh, Mari				Hardcover (library binding)
Baby rabbit or baby raccoon?	Blastoff! Readers Level	Chang, Kirsten			9.79889E+12	rdcover (library binding)
Baby seal or baby sea otter?	Blastoff! Readers Level	Chang, Kirsten				Hardcover (library binding)
Baby sheep or baby goat?	Blastoff! Readers Level	Leaf, Christina			9.79889E+12	rdcover (library binding)
Baby Turtle or Baby Armadillo	Blastoff! Readers Level	Schuh, Mari				Hardcover (library binding)
Baby zebra or baby giraffe?	Blastoff! Readers Level	Chang, Kirsten			9.79889E+12	rdcover (library binding)
Back to dog-gone school	Step Into Reading-Step	Schmidt, Amy	9.78152E+12		9.7811E+12	FollettBound Sewn
Banana Fox and the book-eating	Banana Fox	Kochalka, James	9781713770442	9781338660524	9781338660517	Hardcover
Barkley	Puppy Place	Miles, Ellen	9.78167E+12		9.78134E+12	FollettBound Sewn
Baseball	Spot: Sports	Schuh, Mari C			9781681522043	rdcover (library binding)
Basketball	Spot: Sports	Schuh, Mari C			9781681522036	rdcover (library binding)

Batman : Li'l Gotham : Halloween	Batman: Li'l Gotham	Nguyen, Dustin				Hardcover (library binding)
Baylee Likes to Cheer	In Bloom	Scully, Elizabeth	9.79837E+12		9.78167E+12	rdcover (library binding)
Bear feels sad	Bear and Friends	Wilson, Karma		9781665936576		Hardcover
Ben and his ducks	In Bloom	Scully, Elizabeth	9.78152E+12		9.78167E+12	rdcover (library binding)
Bentley Continental GT	Torque: Car Crazy	Cruz, Calvin				Hardcover (library binding)
Best pals	In Bloom	Minden, Cecilia			9.78167E+12	rdcover (library binding)
The best worst summer of Es	Shang, Wendy Wan Long			9.78155E+12		Hardcover
Betsy Ross	I Like to Read	White, Becky	9.78173E+12		9.78082E+12	FollettBound Sewn
Beware of the Dino-Snake --a	Branches: Pets Rule!	Tan, Susan	9.79837E+12	9.78155E+12	9.78155E+12	FollettBound Sewn
Beware of the supermoon	Diary of a 6th Grade Nin	Emerson, Marcus				Hardcover (library binding)
Biscuit and the great fall day	I Can Read! My First: Bis	Capucilli, Alyssa Satin	9.79837E+12		9.78006E+12	FollettBound Sewn
Biscuit and the little llamas	I Can Read! My First: Bis	Capucilli, Alyssa Satin	9.79837E+12	9.78006E+12	9.78006E+12	FollettBound Sewn
Biscuit visits the firehouse	I Can Read! My First: Bis	Capucilli, Alyssa Satin	9.79837E+12	9.78006E+12	9.78006E+12	FollettBound Sewn
Biscuit's puppy sleepover	I Can Read! My First: Bis	Capucilli, Alyssa Satin	9.79837E+12	9.78006E+12	9.78006E+12	FollettBound Sewn
Bite of the Kaba lagoon	Branches: Kwame's Mag	Mensah, Bernard	9.79837E+12	9.78134E+12	9.78134E+12	FollettBound Sewn
Blizzard rescue	Branches: Disaster Squa	Rajan, Rekha S	9.79837E+12	9.78134E+12	9.78134E+12	FollettBound Sewn
Blue whale vs. mosquito	Who Would Win?	Pallotta, Jerry	9.78152E+12		9.78134E+12	FollettBound Sewn
Bob and Tom	In Bloom	Minden, Cecilia			9.78167E+12	rdcover (library binding)
Book bans : reading under sie	Gateway Headlines	McGraw, Sally			9.79877E+12	rdcover (library binding)
Bowling	Spot: Sports	Schuh, Mari C			9781681525808	rdcover (library binding)
Breakfast foods	Pogo Books: The History of	Spanier, Kristine			9798892138987	rdcover (library binding)
Bright star	Acorn: Adventure Friend	Todd, Brandon	9.78152E+12	9.78134E+12	9.78134E+12	FollettBound Sewn
Bruce saves the planet	Mother Bruce Series	Higgins, Ryan T		9.78137E+12		Hardcover
Bruce's big storm	Mother Bruce Series	Higgins, Ryan T		9.78137E+12		Hardcover
Bug on the Bus	I Like to Read	Catrow, David	9.79832E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
Bugatti Chiron	Torque: Car Crazy	Oachs, Emily Rose				Hardcover (library binding)
Bugatti Veyron	Torque: Car Crazy	Cruz, Calvin				Hardcover (library binding)
Caitlin Clark	Contemporary Biographi	Wilson, Libby				Hardcover (library binding)
Can Pup find the pups?	I Like to Read	Kirsch, Vincent X	9.78167E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
Can you find Pup?	I Like to Read	Kirsch, Vincent X	9.78173E+12		9.78082E+12	FollettBound Sewn
Candle Island		Wolk, Lauren		9.78059E+12	9780593698563	Paperback
Candy	Pogo Books: The History of	Spanier, Kristine			9798892139014	rdcover (library binding)
Cash splash	Diary of a Roblox Pro	Avatar, Ari	9.78152E+12		9.78134E+12	FollettBound Glued

Cats are cats	I Like to Read	Gorbachev, Valeri	9.78173E+12		9.78082E+12	FollettBound Sewn
Cats are good pets	In Bloom	Minden, Cecilia	9.78167E+12		9.78167E+12	rdcover (library binding)
Changing tunes	Love Puppies	Brown-Wood, JaNay	9.78152E+12		9.78134E+12	FollettBound Glued
Charlotte the Rose Dragon	Dragon Girls	Mara, Maddy	9.79832E+12		9.79823E+12	FollettBound Glued
Cheerleading	Spot: Sports	Schuh, Mari C			9781681525815	rdcover (library binding)
Chevrolet Camaro Z28	Torque: Car Crazy	Oachs, Emily Rose				Hardcover (library binding)
Chevrolet Corvette Z06	Torque: Car Crazy	Cruz, Calvin				Hardcover (library binding)
Chicka chicka I love dad	Chicka Chicka Book			9781665966856		Hardcover
Chicka chicka I love mom	Chicka Chicka Book			9781665966832		Hardcover
Chicka Chicka I Love You	Chicka Chicka Book	Martin Jr, Bill		9781665980876		Hardcover
Chicka Chicka I'm a Big Brother	Chicka Chicka Book	Martin Jr, Bill		9781665988247		Hardcover
Chicka Chicka I'm a Big Sister	Chicka Chicka Book	Martin Jr, Bill		9781665988223		Hardcover
Chicka Chicka Peep Peep	Chicka Chicka Book	Chung, Julien		9781665990646		Hardcover
Choosing online sources	Alternator Books: Digital	Clark, Katie			9.79877E+12	rdcover (library binding)
Cicely Tyson		Watson, Renee		9780063219991		Hardcover
City of dragons. 1,The awake	City of Dragons	Yogis, Jaimal	9.78171E+12	9.78134E+12	9.78134E+12	FollettBound Glued
City of dragons. 2,Rise of the	City of Dragons	Yogis, Jaimal	9.78152E+12	9.78134E+12	9.78134E+12	FollettBound Glued
City of dragons. 3,Quest for th	City of Dragons	Yogis, Jaimal	9.79837E+12	9.78134E+12	9.78134E+12	FollettBound Glued
Claim the Emerald Crown --A	Branches: Coral Keepers	Yardi, Robin	9.79832E+12	9.78155E+12	9.78155E+12	FollettBound Sewn
Class pet ghost detective. Case #1, What happened to		Roberts, Akeem S	9.79837E+12	9.78059E+12	9.78059E+12	FollettBound Glued
Clint and Spot	In Bloom	Scully, Elizabeth			9.78167E+12	rdcover (library binding)
Cocoa	Puppy Place	Miles, Ellen	9.78033E+12		9.78055E+12	FollettBound Glued
Come back, Ben	I Like to Read	Hassett, Ann	9.78149E+12		9.78082E+12	FollettBound Sewn
Communism : from Marxism to	Political Systems in Actio	Webb, Alex				Hardcover (library binding)
Condiments	Pogo Books: The History of	Spanier, Kristine			9798892139045	rdcover (library binding)
Copycat Conundrum (The Mis	Misfits	Yee, Lisa	9.79832E+12	9.78059E+12	9.78059E+12	FollettBound Glued
Corner Kick! A Branches Book	Branches: Sports Zone!	Maraniss, Andrew	9.79832E+12	9.78155E+12	9.78155E+12	FollettBound Sewn
Coyote vs. dingo	Who Would Win?	Pallotta, Jerry	9.78154E+12		9.78134E+12	FollettBound Sewn
Crash! The cat	I Like to Read	McPhail, David	9.78155E+12		9.78082E+12	FollettBound Sewn
Cupcake diaries, the graphic nov	Cupcake Diaries	Simon, Coco	9781668852736	9781665914161	65914154,97816659	Hardcover
Cupcake diaries, the graphic nov	Cupcake Diaries	Simon, Coco	9781668884027	9781665916561	9781665916554	Hardcover
Cupcake diaries, the graphic nov	Cupcake Diaries	Simon, Coco	9781516052363	9781665933223	9781665933216	Hardcover
Cupcake diaries, the graphic nov	Cupcake Diaries	Simon, Coco	9781516087631	9781665943727	9781665943710	Hardcover

Cupcake diaries, the graphic nov	Cupcake Diaries	Simon, Coco	9798368724164	9781665959476	9781665959469	Hardcover
Cupcake diaries, the graphic nov	Cupcake Diaries	Simon, Coco	9798368765167	9781665965613	9781665965606	Hardcover
Cupcake diaries, the graphic nov	Cupcake Diaries	Simon, Coco	9798368781341	9781665971492	9781665971485	Hardcover
Curse of the Akoma stone	Branches: Kwame's Mag	Mensah, Bernard	9.79837E+12	9.78134E+12	9.78134E+12	FollettBound Sewn
Cybersecurity : protecting you	Gateway Headlines	Doeden, Matt			9.79877E+12	rdcover (library binding)
Dance, dance, dance!	I Like to Read	Long, Ethan	9.78155E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
Dawn of the Axolotl	Branches: Pets Rule!	Tan, Susan	9.79832E+12	9.78155E+12	9.78155E+12	FollettBound Sewn
Deadly dinosaurs	DK Super Readers Leve	Foreman, Niki	9.79837E+12		9.78059E+12	FollettBound Sewn
Deadly natural disasters	True Survival Graphics	Foxe, Steve			9.78167E+12	rdcover (library binding)
Dealing with online bullies	Alternator Books: Digital	Clark, Katie			9.79877E+12	rdcover (library binding)
Deep freeze danger	True Survival Graphics	Turner, Myra Faye			9.78167E+12	rdcover (library binding)
Deer hunt : rescue in the Roc	Wilderness Adventures (	Hay Hinsdale, Emily L			9.78196E+12	rdcover (library binding)
Democracy : from Ancient Gre	Political Systems in Actio	Webb, Alex				Hardcover (library binding)
Descendants. Mal's royal chal	Disney Descendants	Muell, Jason	9.78167E+12		9.78143E+12	FollettBound Glued
Desserts	Pogo Books: The History of	Spanier, Kristine			9798892139076	rdcover (library binding)
Diary disaster	Ella Diaries	Costain, Meredith	9781516095049		9781684643059	FollettBound Glued
Dictatorship : from Roman rule	Political Systems in Actio	Webb, Alex				Hardcover (library binding)
Dinosaurs don't, dinosaurs do	I Like to Read	Bjorkman, Steve	9.78149E+12		9.78082E+12	FollettBound Sewn
Disinformation --the Rise of Fa	Gateway Headlines	Doeden, Matt			9.79877E+12	rdcover (library binding)
Dive for the black pearl	Branches: Coral Keepers	Yardi, Robin	9.79837E+12	9.78155E+12	9.78155E+12	FollettBound Sewn
Do not bring your dragon to Grandma's		Gassman, Julie		9.78163E+12		Hardcover
Dodge Challenger SRT Hellca	Torque: Car Crazy	Oachs, Emily Rose				Hardcover (library binding)
Dodge Charger R/T	Torque: Car Crazy	Oachs, Emily Rose				Hardcover (library binding)
Dodge Viper SRT	Torque: Car Crazy	Cruz, Calvin				Hardcover (library binding)
Dog meets dog	I Like to Read	Myers, Bernice	9.78171E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
Dogs are good pets	In Bloom	Minden, Cecilia	9.78167E+12		9.78167E+12	rdcover (library binding)
Dot the ladybug. Dot day	I Can Read! My First: Do	George, K	9.79837E+12	9.78006E+12	9.78006E+12	FollettBound Sewn
Dot the ladybug. Missing dot	I Can Read! My First: Do	George, K	9.79837E+12	9.78006E+12	9.78006E+12	FollettBound Sewn
Dove hunt : Carolina catastroph	Wilderness Adventures (	Hay Hinsdale, Emily L			9.78196E+12	rdcover (library binding)
Downhill skiing	Spot: Sports	Schuh, Mari C				Hardcover (library binding)
Dragon pet	Diary of a Roblox Pro	Avatar, Ari	9.78167E+12		9.78134E+12	FollettBound Glued
Dream team	Love Puppies	Brown-Wood, JaNay	9.78167E+12		9.78134E+12	FollettBound Glued
Drinks	Pogo Books: The History of	Spanier, Kristine			9798892139106	rdcover (library binding)

Dua Lipa	Contemporary Biography	Bode, Heather L				Hardcover (library binding)
Duck hunt : capsized in the Bo	Wilderness Adventures (	Hay Hinsdale, Emily L			9.78196E+12	rdcover (library binding)
Duke the mule	In Bloom	Scully, Elizabeth			9.78167E+12	rdcover (library binding)
Election day	Ready-To-Read: Level 1-R	McNamara, Margaret	9781415555477	9781665951678	9780689864254	Hardcover
Eloise the flame dragon	Dragon Girls	Mara, Maddy	9.79837E+12		9.78134E+12	FollettBound Glued
Ember the Fire Dragon	Acorn: Dragon Hill	West, Tracey	9.79837E+12	9.78155E+12	9.78155E+12	FollettBound Sewn
Families in many cultures	Pebble Plus: Life Around th	Adamson, Heather			9781515736950	Paperback
Fast food	Pogo Books: The History of	Spanier, Kristine			9798892139137	rdcover (library binding)
Ferrari 458 Italia	Torque: Car Crazy	Cruz, Calvin				Hardcover (library binding)
Ferry boat	I Like to Read	Garland, Michael	9.78167E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
Figure skating	Spot: Sports	Schuh, Mari C			9781681524368	rdcover (library binding)
Finding Nemo	Disney and Pixar Manga	Hoshino, Ryuichi				Hardcover (library binding)
Fireman Fred	I Like to Read	Reed, Lynn Rowe	9.78149E+12		9.78082E+12	FollettBound Sewn
Fish had a wish	I Like to Read	Garland, Michael	9.78149E+12		9.78082E+12	FollettBound Sewn
Fishing for a Prize	In Bloom	Scully, Elizabeth	9.79837E+12		9.78167E+12	rdcover (library binding)
Flat Stanley and the bees	I Can Read! Level 2: Fla	Houran, Lori Haskins	9.78154E+12		9.78006E+12	FollettBound Sewn
Flat Stanley and the missing p	I Can Read! Level 2: Fla	Houran, Lori Haskins	9.78154E+12	9.78006E+12	9.78006E+12	FollettBound Sewn
Flat Stanley, the graphic novel : his original adventure!		Wilson, SB	9.79837E+12	9.78006E+12	9.78006E+12	FollettBound Sewn
Fly fishing : escaping the ragi	Wilderness Adventures (	Hay Hinsdale, Emily L			9.78196E+12	rdcover (library binding)
Fooled		Haas, Susan		9.78032E+12		Hardcover
Ford Mustang Shelby GT350	Torque: Car Crazy	Oachs, Emily Rose				Hardcover (library binding)
Fridays are for churros		Alvarado, Jenny		9780823458332		Hardcover
Friends are fun	I Like to Read	Henry, Steve	9.79837E+12		9.78082E+12	FollettBound Sewn
Frog meets Dog	Frog and Dog Book	Trasler, Janee	9.78173E+12		9.78134E+12	FollettBound Sewn
Frozen treats	Pogo Books: The History of	Spanier, Kristine			9798892139168	rdcover (library binding)
Fun in the sun	I Like to Read	Catrow, David	9.78154E+12		9.78082E+12	FollettBound Sewn
Fun in the van	In Bloom	Minden, Cecilia	9.78167E+12		9.78167E+12	rdcover (library binding)
Gage hits the ball	In Bloom	Scully, Elizabeth			9.78167E+12	rdcover (library binding)
Get in bed, Max	In Bloom	Scully, Elizabeth			9.78167E+12	rdcover (library binding)
Glen's red bike	In Bloom	Scully, Elizabeth			9.78167E+12	rdcover (library binding)
Go, go, go	I Like to Read	Barner, Bob	9.78167E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
Goat in a boat	Frog and Dog Book	Trasler, Janee	9.78173E+12		9.78134E+12	FollettBound Sewn
Golf	Spot: Sports	Schuh, Mari C			9781681524375	rdcover (library binding)

Goodnight, Bruce	Mother Bruce Series	Higgins, Ryan		9.78137E+12		Hardcover
Goosebumps, the graphic novel	Goosebumps: Graphic Novel	Gonzalez, Maddi	9.79837E+12	9.78134E+12	9.78134E+12	FollettBound Glued
Goosebumps, the graphic novel	Goosebumps: Graphic Novel	Gonzalez, Maddi	9.79837E+12	9.78134E+12	9.78134E+12	FollettBound Glued
Gramps and his farm	In Bloom	Minden, Cecilia			9.78167E+12	rdcover (library binding)
Grand Slam!	Branches: Sports Zone!	Maraniss, Andrew	9.79832E+12	9.78155E+12	9.78155E+12	FollettBound Sewn
Gus the Mushroom Dragon --a	Acorn: Dragon Hill	West, Tracey	9.79832E+12	9.78155E+12	9.78155E+12	FollettBound Sewn
Gymnastics	Spot: Sports	Schuh, Mari C			9781681522067	rdcover (library binding)
Happy again	I Like to Read	Plohl, Igor	9.78152E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
Harry Potter and the Chamber	Harry Potter	Rowling, J. K	9.79837E+12	9.78044E+12	#####	FollettBound Glued
Harry Potter and the deathly h	Harry Potter	Rowling, J.K	9.79837E+12	9.78055E+12	#####	FollettBound Glued
Harry Potter and the goblet of	Harry Potter	Rowling, J.K	9.79837E+12	9.78044E+12	#####	FollettBound Glued
Harry Potter and the half-bloo	Harry Potter	Rowling, J.K	9.79837E+12	9.78044E+12	#####	FollettBound Glued
Harry Potter and the Order of	Harry Potter	Rowling, J.K	9.79837E+12	9.78044E+12	#####	FollettBound Glued
Harry Potter and the prisoner	Harry Potter	Rowling, J.K	9.79837E+12	9.78044E+12	#####	FollettBound Glued
Harry Potter and the sorcerer'	Harry Potter	Rowling, J. K	9.79837E+12		9.78134E+12	FollettBound Glued
Haunted house	Diary of a Roblox Pro	Avatar, Ari	9.79837E+12		9.78155E+12	FollettBound Glued
Hazy the Cloud Dragon --An A	Acorn: Dragon Hill	West, Tracey	9.79832E+12	9.78155E+12	9.78155E+12	FollettBound Sewn
Henry Heckelbeck builds a robot	Henry Heckelbeck	Coven, Wanda	9781668820827	9781665911382	9781665911375	Hardcover
Hey, Bruce! : an interactive bo	Mother Bruce Series	Higgins, Ryan T		9.78137E+12		Hardcover
Hiding dinosaurs	I Like to Read	Moynihan, Dan	9.78149E+12		9.78082E+12	FollettBound Sewn
Hiding from the Nazis in plain	Barrier Breakers	Lukidis, Lydia			9.78167E+12	rdcover (library binding)
History of Hawai'i	DK Super Readers Level	Romero, Libby	9.79837E+12	9.78074E+12	9.78074E+12	FollettBound Sewn
Hitting her way to the Negro le	Barrier Breakers	Turner, Myra Faye			9.78167E+12	rdcover (library binding)
Hockey	Spot: Sports	Schuh, Mari C			9781681522074	rdcover (library binding)
Holding on for dear life		Bowling, Dusti		9.78155E+12		Hardcover
Horse & Buggy on ice!	I Like to Read	Long, Ethan	9.78152E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
Horse & Buggy on wheels!	I Like to Read	Long, Ethan	9.79837E+12		9.78082E+12	FollettBound Sewn
Horse & Buggy plant a seed!	I Like to Read	Long, Ethan	9.78171E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
Hot cat, cool cat	I Like to Read	Manaresi, Laura	9.79837E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
Hugs for Pug	I Like to Read	Long, Ethan	9.79837E+12		9.78082E+12	FollettBound Sewn
Hurricane rescue	Branches: Disaster Squa	Rajan, Rekha S	9.79837E+12	9.78134E+12	9.78134E+12	FollettBound Sewn
Hut! Hut! Hike!	Branches: Sports Zone!	Maraniss, Andrew	9.79837E+12	9.78155E+12	9.78155E+12	FollettBound Sewn
I am just right	I Like to Read	McPhail, David	9.79837E+12	9.78082E+12	9.78082E+12	FollettBound Sewn

I dig	I Like to Read	Cepeda, Joe	9.78173E+12		9.78082E+12	FollettBound Sewn
I had ten hats	I Like to Read	McPhail, David	9.78167E+12		9.78082E+12	FollettBound Sewn
I have a garden	I Like to Read	Barner, Bob	9.78149E+12		9.78082E+12	FollettBound Sewn
I help	I Like to Read	Cepeda, Joe	9.79837E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
I hop	I Like to Read	Cepeda, Joe	9.78167E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
I hug	I Like to Read	McPhail, David	9.78154E+12		9.78082E+12	FollettBound Sewn
I like my bike	I Like to Read	Ferrari, Antongionata	9.78173E+12		9.78082E+12	FollettBound Sewn
I like my car	I Like to Read	Robertson, Michael	9.78155E+12		9.78082E+12	FollettBound Sewn
I like the farm	I Like to Read	Rotner, Shelley	9.78154E+12		9.78082E+12	FollettBound Sewn
I love Queen Mom!	Step Into Reading-Step	Huntley, Tex	9.78155E+12		9.78053E+12	FollettBound Sewn
I see	I Like to Read	Cepeda, Joe	9.79837E+12		9.78082E+12	FollettBound Sewn
I see a bat	I Like to Read	Meisel, Paul	9.78152E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
I see and see	I Like to Read	Lewin, Ted	9.78149E+12		9.78082E+12	FollettBound Sewn
I Want It!	I Like to Read	Meisel, Paul	9.79832E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
In disguise on the underground	Barrier Breakers	Turner, Myra Faye			9.78167E+12	rdcover (library binding)
Invasion of the pugs	Branches: Pets Rule!	Tan, Susan	9.79837E+12	9.78134E+12	9.78134E+12	FollettBound Sewn
It is a tree	I Like to Read	Batori, Susan	9.78171E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
It is time : the life of a caterpill	I Like to Read	Rockwell, Lizzy	9.79837E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
Jack likes baseball	In Bloom	Minden, Cecilia	9.78167E+12		9.78167E+12	rdcover (library binding)
Jam the pup	In Bloom	Scully, Elizabeth	9.78152E+12		9.78167E+12	rdcover (library binding)
Jed and Mel can help	In Bloom	Minden, Cecilia			9.78167E+12	rdcover (library binding)
Jip and Jam	In Bloom	Scully, Elizabeth	9.78152E+12		9.78167E+12	rdcover (library binding)
Jip and Jam and the hot sun	In Bloom	Scully, Elizabeth	9.78152E+12		9.78167E+12	rdcover (library binding)
Jip and Jam and the missing s	In Bloom	Scully, Elizabeth	9.78152E+12		9.78167E+12	rdcover (library binding)
Karen's Ghost	Baby-Sitters Club Little S	Yingst, DK				
Kick the ball	In Bloom	Scully, Elizabeth	9.78152E+12		9.78167E+12	rdcover (library binding)
Kilala princess, the collection.	Disney Manga: Kilala Pri	Tanaka, Rika	9.79837E+12		9.78143E+12	FollettBound Glued
Kilala princess, the collection.	Disney Manga: Kilala Pri	Tanaka, Rika	9.79837E+12		9.78143E+12	FollettBound Glued
Lacrosse	Spot: Sports	Schuh, Mari C			9781681525839	rdcover (library binding)
Lamborghini Aventador	Torque: Car Crazy	Cruz, Calvin				Hardcover (library binding)
Late Nate in a race	I Like to Read	McCully, Emily Arnold	9.78149E+12		9.78082E+12	FollettBound Sewn
Lava chase	Diary of a Roblox Pro	Avatar, Ari	9.78167E+12		9.78134E+12	FollettBound Glued
Linn shops for pug	In Bloom	Minden, Cecilia	9.78167E+12		9.78167E+12	rdcover (library binding)

Look!	I Like to Read	Lewin, Ted	9.78149E+12		9.78082E+12	FollettBound Sewn
Lost dog	I Like to Read	Garland, Michael	9.78149E+12		9.78082E+12	FollettBound Sewn
Lost dog	Acorn: Adventure Friend	Todd, Brandon	9.78167E+12	9.78134E+12	9.78134E+12	FollettBound Sewn
Lost in the jungle	True Survival Graphics	Foxe, Steve			9.78167E+12	rdcover (library binding)
Lost pet blues	Love Puppies	Brown-Wood, JaNay	9.78167E+12		9.78134E+12	FollettBound Glued
Lucky mermaid sleepover	Branches: Party Diaries	Ruths, Mitali Banerjee	9.79837E+12	9.78155E+12	9.78155E+12	FollettBound Sewn
Lunch box bully	I Like to Read	Wilhelm, Hans	9.78171E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
Lykan HyperSport	Torque: Car Crazy	Oachs, Emily Rose				Hardcover (library binding)
Magda, intergalactic chef. 1, T	Magda, Intergalactic Che	Wouters, Nicolas	9.79832E+12		9.79877E+12	Paperback
Mailing himself to freedom : a	Barrier Breakers	Smith, Elliott			9.78167E+12	rdcover (library binding)
Mallory and the Trouble with t	Baby-Sitters Club	Nopra, Arley				
Mal's good pal	In Bloom	Scully, Elizabeth			9.78167E+12	rdcover (library binding)
Manga Quest History The Col	Manga Quest	Nanbo, Hidehisa	9.79832E+12		9.78143E+12	FollettBound Glued
Manga Quest Mathematics Ma	Manga Quest	Kurosawa, Shunji	9.79832E+12		9.78143E+12	FollettBound Glued
Manga Quest Science Dinosaur	Manga Quest	Momota	9.79832E+12		9.78143E+12	FollettBound Glued
Maserati GranTurismo	Torque: Car Crazy	Oachs, Emily Rose				Hardcover (library binding)
Max and Ann for the win	In Bloom	Minden, Cecilia			9.78167E+12	rdcover (library binding)
Maximum Ride The Manga (V	Maximum Ride	Patterson, James	9.78173E+12		9.78032E+12	Paperback
Maximum ride, volume 10	Maximum Ride	Patterson, James	9.78173E+12		9.78076E+12	Paperback
Maya the ember dragon	Dragon Girls	Mara, Maddy	9.79837E+12		9.78134E+12	FollettBound Glued
McLaren 12C	Torque: Car Crazy	Cruz, Calvin				Hardcover (library binding)
Me and the family tree		Weatherford, Carole Boston				Board Book
Meet the Ninja	DK Super Readers Level 1		9.79832E+12	9.79822E+12	9.79822E+12	FollettBound Sewn
Mega shark	Diary of a Roblox Pro	Avatar, Ari	9.78152E+12		9.78134E+12	FollettBound Glued
Merry Christmas, Splat	Splat the Cat	Scotton, Rob		9.78006E+12		Hardcover
Mice on ice	I Like to Read	Emberley, Rebecca	9.78149E+12		9.78082E+12	FollettBound Sewn
Min's new hat	In Bloom	Scully, Elizabeth			9.78167E+12	rdcover (library binding)
Minecraft The Manga, Vol. 4	Minecraft the Manga	Seto, Kazuyoshi	9.79832E+12		9.78197E+12	FollettBound Glued
Minecraft The Manga, Vol. 5	Minecraft the Manga	Seto, Kazuyoshi	9.79832E+12		9.78197E+12	FollettBound Glued
Minecraft the manga. 1	Minecraft the Manga	Seto, Kazuyoshi	9.79832E+12		9.78197E+12	FollettBound Glued
Minecraft the manga. 2	Minecraft the Manga	Seto, Kazuyoshi	9.79832E+12		9.78197E+12	FollettBound Glued
Minecraft the manga. 3	Minecraft the Manga	Seto, Kazuyoshi	9.79832E+12		9.78197E+12	FollettBound Glued
Minecraft. #10	Minecraft	Monster, Sfe R				Hardcover (library binding)

Minecraft. #11	Minecraft	Monster, Sfe R				Hardcover (library binding)
Minecraft. #12	Minecraft	Monster, Sfe R				Hardcover (library binding)
Minecraft. #9	Minecraft	Monster, Sfe R				Hardcover (library binding)
Mission Yozakura Family, Vol.	Mission: Yozakura Famil	Gondaira, Hitsuji	9.79832E+12		9.78197E+12	FollettBound Glued
Mission Yozakura Family, Vol.	Mission: Yozakura Famil	Gondaira, Hitsuji	9.79832E+12		9.78197E+12	FollettBound Glued
Mission Yozakura Family, Vol.	Mission: Yozakura Famil	Gondaira, Hitsuji	9.79832E+12		9.78197E+12	FollettBound Glued
Mission: Yozakura family. 1,T	Mission: Yozakura Famil	Gondaira, Hitsuji	9.78152E+12		9.78197E+12	FollettBound Glued
Mission: Yozakura family. 10,I	Mission: Yozakura Famil	Gondaira, Hitsuji	9.79837E+12		9.78197E+12	FollettBound Glued
Mission: Yozakura family. 11,S	Mission: Yozakura Famil	Gondaira, Hitsuji	9.79837E+12		9.78197E+12	FollettBound Glued
Mission: Yozakura family. 12,I	Mission: Yozakura Famil	Gondaira, Hitsuji	9.79837E+12		9.78197E+12	FollettBound Glued
Mission: Yozakura family. 13,M	Mission: Yozakura Famil	Gondaira, Hitsuji	9.79832E+12		9.78197E+12	FollettBound Glued
Mission: Yozakura family. 14,I	Mission: Yozakura Famil	Gondaira, Hitsuji	9.79832E+12		9.78197E+12	FollettBound Glued
Mission: Yozakura family. 15,I	Mission: Yozakura Famil	Gondaira, Hitsuji	9.79832E+12		9.78197E+12	FollettBound Glued
Mission: Yozakura family. 16,T	Mission: Yozakura Famil	Gondaira, Hitsuji	9.79832E+12		9.78197E+12	FollettBound Glued
Mission: Yozakura family. 17,S	Mission: Yozakura Famil	Gondaira, Hitsuji	9.79832E+12		9.78197E+12	FollettBound Glued
Mission: Yozakura family. 18,Y	Mission: Yozakura Famil	Gondaira, Hitsuji	9.79832E+12		9.78197E+12	FollettBound Glued
Mission: Yozakura family. 19,M	Mission: Yozakura Famil	Gondaira, Hitsuji	9.79832E+12		9.78197E+12	FollettBound Glued
Mission: Yozakura family. 2,D	Mission: Yozakura Famil	Gondaira, Hitsuji	9.78152E+12		9.78197E+12	FollettBound Glued
Mission: Yozakura family. 3,T	Mission: Yozakura Famil	Gondaira, Hitsuji	9.78167E+12		9.78197E+12	FollettBound Glued
Mission: Yozakura family. 4,C	Mission: Yozakura Famil	Gondaira, Hitsuji	9.78167E+12		9.78197E+12	FollettBound Glued
Mission: Yozakura family. 5,T	Mission: Yozakura Famil	Gondaira, Hitsuji	9.78152E+12		9.78197E+12	FollettBound Glued
Mission: Yozakura family. 6,Y	Mission: Yozakura Famil	Gondaira, Hitsuji	9.78152E+12		9.78197E+12	FollettBound Glued
Mission: Yozakura family. 7,S	Mission: Yozakura Famil	Gondaira, Hitsuji	9.78152E+12		9.78197E+12	FollettBound Glued
Mission: Yozakura family. 8,Y	Mission: Yozakura Famil	Gondaira, Hitsuji	9.78152E+12		9.78197E+12	FollettBound Glued
Mission: Yozakura family. 9,S	Mission: Yozakura Famil	Gondaira, Hitsuji	9.79837E+12		9.78197E+12	FollettBound Glued
Monarchy : from Dark Age rul	Political Systems in Actio	Webb, Alex				Hardcover (library binding)
Monsters, Inc.	Disney and Pixar Manga	Yamafuji, Hiromi				Hardcover (library binding)
Moose hunt : lost in Alaska	Wilderness Adventures (	Hay Hinsdale, Emily L			9.78196E+12	rdcover (library binding)
My day with dad	I Like to Read	Crawford, Rae	9.79837E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
My day with mom	I Like to Read	Crawford, Rae	9.79837E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
My Dog Is Best	I Like to Read	Catrow, David	9.79837E+12		9.78082E+12	FollettBound Sewn
My dog, Bob	I Like to Read	Torrey, Richard	9.78155E+12		9.78082E+12	FollettBound Sewn
My worst frenemy	Diary of a 6th Grade Nin	Emerson, Marcus				Hardcover (library binding)

The Mystery of the Radcliffe riddle		Souders, Taryn	9.78152E+12	9.78173E+12	9.78173E+12	FollettBound Glued
Nameless notebook	Library of Doom	Mauleon, Daniel			9.78167E+12	rdcover (library binding)
Nat the Cat Finds a Map Read	Ready-to-Read: Pre-Lev	Lerner, Jarrett	9.79832E+12	9.78167E+12	9.78167E+12	FollettBound Sewn
Nat the cat has a hat	Ready-to-Read: Pre-Lev	Lerner, Jarrett	9.79837E+12	9.78167E+12	9.78167E+12	FollettBound Sewn
New red bike!	I Like to Read	Ransome, James	9.78154E+12		9.78082E+12	FollettBound Sewn
Nick and Tom	In Bloom	Minden, Cecilia	9.78167E+12		9.78167E+12	rdcover (library binding)
Night of the dream dragon	Branches: Dragon Maste	West, Tracey	9.79837E+12	9.78155E+12	9.78134E+12	FollettBound Sewn
Obby challenge	Diary of a Roblox Pro	Avatar, Ari	9.78167E+12		9.78134E+12	FollettBound Glued
Octopus Moves	I Like to Read	Barner, Bob	9.79832E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
Olivia Rodrigo	Contemporary Biographi	Xiong, Keng				Hardcover (library binding)
On a flight	In Bloom	Scully, Elizabeth	9.79837E+12		9.78167E+12	rdcover (library binding)
On the bus	In Bloom	Minden, Cecilia			9.78167E+12	rdcover (library binding)
On the farm	In Bloom	Minden, Cecilia			9.78167E+12	rdcover (library binding)
On the red bus	In Bloom	Minden, Cecilia	9.78167E+12		9.78167E+12	rdcover (library binding)
On the team	In Bloom	Minden, Cecilia			9.78167E+12	rdcover (library binding)
Once for Yes		Millington, Allie	9.79832E+12	9.78125E+12	9.78125E+12	FollettBound Glued
One tractor	I Like to Read	Siy, Alexandra	9.78155E+12		9.78082E+12	FollettBound Sewn
Out of the fires : a journal of resilience and recovery aft		Lara, Carrie		9.78143E+12		Hardcover
Owlets and tarts	Ready-To-Read: Level 2	Rylant, Cynthia		9.78167E+12	9.78167E+12	Hardcover
Ozzie	Puppy Place	Miles, Ellen	9.79837E+12		9.78155E+12	FollettBound Glued
Pants for Chuck	I Like to Read	Schories, Pat	9.78149E+12		9.78082E+12	FollettBound Sewn
Parliamentary government : fr	Political Systems in Actio	Webb, Alex				Hardcover (library binding)
Percy Jackson and the Olymp	Percy Jackson and the G	Riordan, Rick	9.79832E+12	9.78137E+12	9.78137E+12	FollettBound Glued
Pete and Eve	In Bloom	Scully, Elizabeth			9.78167E+12	rdcover (library binding)
Pete likes Bunny	I Like to Read	McCully, Emily Arnold	9.78152E+12		9.78082E+12	FollettBound Sewn
Pete the Kitty and the Beansta	I Can Read! My First: Pe	Dean, James	9.79832E+12	9.78006E+12	9.78006E+12	FollettBound Sewn
Pete the Kitty and the mermai	I Can Read! My First: Pe	Dean, Kim	9.79837E+12	9.78006E+12	9.78006E+12	FollettBound Sewn
Pete the Kitty and the three be	I Can Read! My First: Pe	Dean, Kim	9.78152E+12	9.78006E+12	9.78006E+12	FollettBound Sewn
Pete won't eat	I Like to Read	McCully, Emily Arnold	9.78149E+12		9.78082E+12	FollettBound Sewn
Phoebe and her unicorn	Phoebe and Her Unicorn	Simpson, Dana	9.78154E+12		9.78145E+12	rdcover (library binding)
Phoebe and her unicorn in the	Phoebe and Her Unicorn	Simpson, Dana	9.78154E+12		9.78145E+12	rdcover (library binding)
Pick up	In Bloom	Scully, Elizabeth	9.78152E+12		9.78167E+12	rdcover (library binding)
Pie for Chuck	I Like to Read	Schories, Pat	9.78149E+12		9.78082E+12	FollettBound Sewn

Pig is big on books	I Like to Read	Florian, Douglas	9.78149E+12		9.78082E+12	FollettBound Sewn
Pizza mouse	I Like to Read	Garland, Michael	9.78154E+12		9.78082E+12	FollettBound Sewn
Planes in peril	True Survival Graphics	Lujan, Jarred			9.78167E+12	rdcover (library binding)
The planet, the portal, and a pizza		Mass, Wendy		9.78032E+12		Hardcover
Plesiosaur	Bullfrog Books: Dinosaur	Austen, Lily			9.79889E+12	rdcover (library binding)
Pokemon. A new journey	DK Super Readers Level 2	March, Julia	9.79837E+12		9.78059E+12	FollettBound Sewn
Pokemon. Battle buddies	DK Super Readers Level 2	Hutcheson, Lara	9.79837E+12		9.78059E+12	FollettBound Sewn
Police officers on patrol		Hamilton, K. R		9780670063154		Hardcover
Pop-up peril	Library of Doom	Mauleon, Daniel			9.78167E+12	rdcover (library binding)
Poppleton has fun	Acorn: Poppleton	Rylant, Cynthia	9.79837E+12	9.78155E+12	9.78155E+12	FollettBound Sewn
Porcupine vs. pangolin	Who Would Win?	Pallotta, Jerry	9.79837E+12		9.78134E+12	FollettBound Sewn
Porsche 911 Carrera	Torque: Car Crazy	Oachs, Emily Rose				Hardcover (library binding)
Porsche 918 Spyder	Torque: Car Crazy	Cruz, Calvin				Hardcover (library binding)
Possessive spirit	Library of Doom	Brezenoff, Steven			9.78167E+12	rdcover (library binding)
Princess Leia's adventures	DK Super Readers Level 2	Amos, Ruth	9.79837E+12		9.78059E+12	FollettBound Sewn
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Punk rock unicorn : another unicorn	Phoebe and Her Unicorn	Simpson, Dana	9.78167E+12		9.78152E+12	rdcover (library binding)
Pup and Pam	In Bloom	Minden, Cecilia			9.78167E+12	rdcover (library binding)
Queen of the sea	Cruise Life	Eschmann, Reese	9.79837E+12		9.78134E+12	FollettBound Glued
Rabbit tea	Ready-To-Read: Level 2	Rylant, Cynthia	9.79837E+12	9.78167E+12	9.78167E+12	Hardcover
Race to the magic mountain	Branches: Kwame's Magic Mountain	Mensah, Bernard	9.78152E+12	9.78134E+12	9.78134E+12	FollettBound Sewn
Rain is wet!	Acorn: Best Buddies	Fang, Vicky	9.78152E+12	9.78134E+12	9.78134E+12	FollettBound Sewn
Raining cats and dogs	Cruise Life	Eschmann, Reese	9.79837E+12		9.78134E+12	FollettBound Glued
Rat Attack!	Diary of a Roblox Pro	Avatar, Ari	9.79832E+12		9.79823E+12	FollettBound Glued
Razzle dazzle unicorn : another unicorn	Phoebe and Her Unicorn	Simpson, Dana	9.78152E+12		9.78145E+12	rdcover (library binding)
Read and see	I Like to Read	Kontzias, Bill	9.78155E+12		9.78082E+12	FollettBound Sewn
Recipe for success	Love Puppies	Brown-Wood, JaNay	9.78152E+12		9.78134E+12	FollettBound Glued
Reel life		Lynch, Kane	9.79837E+12	9.78134E+12	9.78134E+12	FollettBound Glued
Reina Ramos: neighborhood hero	I Can Read! Level 2: Reina Ramos	Otheguy, Emma	9.79837E+12	9.78006E+12	9.78006E+12	FollettBound Sewn
Revenge of the raccoons	Branches: Pets Rule!	Tan, Susan	9.79837E+12	9.78155E+12	9.78155E+12	FollettBound Sewn
Rose and Her Goat	In Bloom	Scully, Elizabeth	9.79837E+12		9.78167E+12	rdcover (library binding)
Salty snacks	Pogo Books: The History of Pogo	Spanier, Kristine			9798892139199	rdcover (library binding)

Sam in the winter	In Bloom	Scully, Elizabeth			9.78167E+12	rdcover (library binding)
Save the duck!	Acorn: Best Buddies	Fang, Vicky	9.78152E+12	9.78134E+12	9.78134E+12	FollettBound Sewn
Scavengers	Diary of a 6th Grade Nin	Emerson, Marcus				Hardcover (library binding)
Score one more	I Like to Read	Janovitz, Marilyn	9.79837E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
Scout	Puppy Place	Miles, Ellen	9.78143E+12		9.78044E+12	FollettBound Glued
Scruffy	Puppy Place	Miles, Ellen	9.78152E+12		9.78134E+12	FollettBound Sewn
Sea otter sunrise	Magic Tree House	Osborne, Mary Pope	9.79832E+12	9.78059E+12	9.78059E+12	Hardcover
Search for the silver shell	Branches: Coral Keepers	Yardi, Robin	9.79837E+12	9.78155E+12	9.78155E+12	FollettBound Sewn
See me dig	I Like to Read	Meisel, Paul	9.78149E+12		9.78082E+12	FollettBound Sewn
See me go	I Like to Read	Meisel, Paul	9.78167E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
See me run	I Like to Read	Meisel, Paul	9.78149E+12		9.78082E+12	FollettBound Sewn
Selena the Sunflower	Dragon Girls	Mara, Maddy	9.79832E+12		9.79823E+12	FollettBound Glued
Sick day	I Like to Read	McPhail, David	9.78149E+12		9.78082E+12	FollettBound Sewn
Silverwing	Silverwing	Oppel, Kenneth	9.78143E+12		9781416949985	FollettBound Glued
Skateboarding	Spot: Sports	Schuh, Mari C			9781681525846	rdcover (library binding)
Snacks for all	In Bloom	Minden, Cecilia	9.78167E+12		9.78167E+12	rdcover (library binding)
Snow is fun	I Like to Read	Henry, Steve	9.78171E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
Snowboarding	Spot: Sports	Schuh, Mari C			9781681524382	rdcover (library binding)
Soccer	Spot: Sports	Schuh, Mari C			9781681522081	rdcover (library binding)
Soccer Simulator	Diary of a Roblox Pro	Avatar, Ari	9.79832E+12		9.78155E+12	FollettBound Glued
Socialism : from the Industrial	Political Systems in Actio	Webb, Alex				Hardcover (library binding)
Softball	Spot: Sports	Schuh, Mari C			9781681525853	rdcover (library binding)
Soldiers and sweets at the ba	Katie Woo and JoJo on t	Manushkin, Fran			9.78148E+12	rdcover (library binding)
Sonic the Hedgehog, Vol. 20	Sonic the Hedgehog (ID	Ata, lasmin	9.79837E+12		9.79889E+12	FollettBound Glued
Sonic the Hedgehog, Vol. 21	Sonic the Hedgehog (ID	Flynn, Ian	9.79832E+12		9.79889E+12	FollettBound Glued
Sonic the Hedgehog. 1, Fallou	Sonic the Hedgehog (ID	Flynn, Ian	9.78152E+12		9.78168E+12	FollettBound Sewn
Sonic the Hedgehog. 10, Test	Sonic the Hedgehog (ID	Stanley, Evan	9.78167E+12		9.78168E+12	FollettBound Glued
Sonic the Hedgehog. 11, Zeti	Sonic the Hedgehog (ID	Flynn, Ian	9.78167E+12		9.78168E+12	FollettBound Glued
Sonic the Hedgehog. 12, Trial	Sonic the Hedgehog (ID	Stanley, Evan	9.78167E+12		9.78168E+12	FollettBound Glued
Sonic the Hedgehog. 13, Battle	Sonic the Hedgehog (ID	Flynn, Ian	9.78167E+12		9.78168E+12	FollettBound Glued
Sonic the Hedgehog. 14, Over	Sonic the Hedgehog (ID	Stanley, Evan	9.78152E+12		9.78168E+12	FollettBound Glued
Sonic the Hedgehog. 15, Urban	Sonic the Hedgehog (ID	Flynn, Ian	9.78152E+12		9.79889E+12	FollettBound Glued
Sonic the Hedgehog. 16, Misa	Sonic the Hedgehog (ID	Flynn, Ian	9.78152E+12		9.79889E+12	FollettBound Glued

Sonic the Hedgehog. 17,Adventure	Sonic the Hedgehog (IDW)	Flynn, Ian	9.79837E+12		9.79889E+12	FollettBound Glued
Sonic the Hedgehog. 18,Extreme	Sonic the Hedgehog (IDW)		9.79837E+12		9.79889E+12	FollettBound Glued
Sonic the Hedgehog. 3,Battle	Sonic the Hedgehog (IDW)	Flynn, Ian	9.78154E+12		9.78168E+12	FollettBound Sewn
Sonic the Hedgehog. 4,Infecti	Sonic the Hedgehog (IDW)	Flynn, Ian	9.78154E+12		9.78168E+12	FollettBound Glued
Sonic the Hedgehog. 5,Crisis	Sonic the Hedgehog (IDW)	Flynn, Ian	9.78154E+12		9.78168E+12	FollettBound Glued
Sonic the Hedgehog. 6,The la	Sonic the Hedgehog (IDW)	Flynn, Ian	9.78173E+12		9.78168E+12	FollettBound Glued
Sonic the Hedgehog. 7,All or n	Sonic the Hedgehog (IDW)	Flynn, Ian	9.78154E+12		9.78168E+12	FollettBound Glued
Sonic the Hedgehog. 8,Out of	Sonic the Hedgehog (IDW)		9.78171E+12		9.78168E+12	FollettBound Glued
Sonic the Hedgehog. 9,Chao	Sonic the Hedgehog (IDW)	Stanley, Evan	9.78154E+12		9.78168E+12	FollettBound Glued
Sonic the Hedgehog.--19,--Co	Sonic the Hedgehog (IDW)	Stanley, Evan, 1992-	9.79832E+12		9.79889E+12	FollettBound Glued
Sparkling space at the planeta	Katie Woo and JoJo on t	Manushkin, Fran			9.79888E+12	rdcover (library binding)
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Splat the Cat : the rain is a pa	I Can Read! Level 1: Spl	Lin, Amy Hsu	9.78033E+12	9.78006E+12	9.78006E+12	FollettBound Sewn
Splat the cat and the duck wit	I Can Read! Level 1: Spl	Scotton, Rob	9.78033E+12		9.78006E+12	FollettBound Sewn
Splat the Cat with a bang and	I Can Read! Level 1: Spl	Lin, Amy Hsu	9.78033E+12		9.78006E+12	FollettBound Sewn
Splish splash at the water par	Katie Woo and JoJo on t	Manushkin, Fran			9.78148E+12	rdcover (library binding)
Squeak the mouse likes his ho	I Like to Read	Schories, Pat	9.78155E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
Stan and his bird pal	In Bloom	Scully, Elizabeth			9.78167E+12	rdcover (library binding)
Stegosaurus	Bullfrog Books: Dinosaur	Chanez, Katie			9.7989E+12	rdcover (library binding)
Stranded at sea	True Survival Graphics	Lujan, Jarred			9.78167E+12	rdcover (library binding)
Suckerpunch	Diary of a 6th Grade Nin	Emerson, Marcus				Hardcover (library binding)
Survive the island	Diary of a Roblox Pro	Avatar, Ari	9.79837E+12	9.78134E+12	9.78134E+12	FollettBound Glued
Swimming	Spot: Sports	Schuh, Mari C			9781681524399	rdcover (library binding)
Tad the cat	In Bloom	Scully, Elizabeth	9.78152E+12		9.78167E+12	rdcover (library binding)
Tae kwon do	Spot: Sports	Schuh, Mari C			9781681524405	rdcover (library binding)
Taylor Swift	Contemporary Biographi	Hoena, B.A				Hardcover (library binding)
Tennis	Spot: Sports	Schuh, Mari C			9781681525860	rdcover (library binding)
Tesla Model S	Torque: Car Crazy	Oachs, Emily Rose				Hardcover (library binding)
The 39 clues. 3,The sword thi	39 Clues	Templer, Hannah	9.79837E+12	9.78155E+12	9.78134E+12	FollettBound Glued
The angel of Marye's Heights	Barrier Breakers	Yomtov, Nel			9.78167E+12	rdcover (library binding)
The bake shop	In Bloom	Scully, Elizabeth			9.78167E+12	rdcover (library binding)
The Bruce swap	Mother Bruce Series	Higgins, Ryan T		9.78137E+12		Hardcover

The cats and the cake	I Like to Read	Hamilton, Martha	9.78167E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
The colony	Michael Vey	Evans, Richard Paul	9.79837E+12	9.78167E+12	9.78167E+12	FollettBound Glued
The cook who defended Pearl	Barrier Breakers	Pryor, Shawn			9.78167E+12	rdcover (library binding)
The cowboy	I Like to Read	Muller, Hildegard	9.78149E+12		9.78082E+12	FollettBound Sewn
The drip in the sink	In Bloom	Scully, Elizabeth			9.78167E+12	rdcover (library binding)
The end of the rainbow	I Like to Read	Donnelly, Liza	9.78149E+12		9.78082E+12	FollettBound Sewn
The five mice	In Bloom	Scully, Elizabeth			9.78167E+12	rdcover (library binding)
The fly flew in	I Like to Read	Catrow, David	9.78149E+12		9.78082E+12	FollettBound Sewn
The girl who couldn't lie		Sanghani, Radhika		9.79877E+12		Hardcover
The good game	I Like to Read	David, Arihlonni	9.79837E+12	9.78082E+12	9.78082E+12	FollettBound Sewn
The great explorer of Mammoth	Barrier Breakers	Pryor, Shawn			9.78167E+12	rdcover (library binding)
The lost pets	In Bloom	Minden, Cecilia			9.78167E+12	rdcover (library binding)
The missing egg	In Bloom	Scully, Elizabeth	9.78152E+12		9.78167E+12	rdcover (library binding)
The night of the chipmunk	Branches: Pets Rule!	Tan, Susan	9.79837E+12	9.78155E+12	9.78155E+12	FollettBound Sewn
The pals play basketball	In Bloom	Minden, Cecilia	9.78167E+12		9.78167E+12	rdcover (library binding)
The parasite	Michael Vey	Evans, Richard Paul	9.78152E+12	9.78167E+12	9.78167E+12	FollettBound Glued
The pup	In Bloom	Scully, Elizabeth			9.78167E+12	rdcover (library binding)
The rise of the goldfish	Branches: Pets Rule!	Tan, Susan	9.78167E+12	9.78134E+12	9.78134E+12	FollettBound Sewn
The Scavengers strike back	Diary of a 6th Grade Ninja	Emerson, Marcus				Hardcover (library binding)
The school trip	In Bloom	Scully, Elizabeth	9.79837E+12		9.78167E+12	rdcover (library binding)
The sinister study	Library of Doom	Brezenoff, Steven			9.78167E+12	rdcover (library binding)
The spy who wore petticoats	Barrier Breakers	Berglund, Bruce			9.78167E+12	rdcover (library binding)
The Stray Cat	In Bloom	Scully, Elizabeth	9.79837E+12		9.78167E+12	rdcover (library binding)
The swim meet	In Bloom	Scully, Elizabeth			9.78167E+12	rdcover (library binding)
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Toilet-bound Hanako-kun. 1	Hanako-Kun	Aidalro			9.78198E+12	Paperback
Toilet-bound Hanako-kun. 10	Hanako-Kun	Aidalro			9.78198E+12	Paperback
Toilet-bound Hanako-kun. 11	Hanako-Kun	Aidalro			9.78198E+12	Paperback

Toilet-bound Hanako-kun. 12	Hanako-Kun	Aidalro			9.78198E+12	Paperback
Toilet-bound Hanako-kun. 13	Hanako-Kun	Aidalro			9.78198E+12	Paperback
Toilet-bound Hanako-kun. 14	Hanako-Kun	Aidalro			9.78198E+12	Paperback
Toilet-bound Hanako-kun. 15	Hanako-Kun	Aidalro			9.78198E+12	Paperback
Toilet-bound Hanako-kun. 16	Hanako-Kun	Aidalro			9.78198E+12	Paperback
Toilet-bound Hanako-kun. 17	Hanako-Kun	Aidalro			9.78198E+12	Paperback
Toilet-bound Hanako-kun. 18	Hanako-Kun	Aidalro			9.78198E+12	Paperback
Toilet-bound Hanako-kun. 19	Hanako-Kun	Aidalro			9.78198E+12	Paperback
Toilet-bound Hanako-kun. 2	Hanako-Kun	Aidalro	9.78173E+12		9.78198E+12	Paperback
Toilet-bound Hanako-kun. 20	Hanako-Kun	Aidalro			9.79886E+12	Paperback
Toilet-bound Hanako-kun. 21	Hanako-Kun	Aidalro			9.79886E+12	Paperback
Toilet-bound Hanako-kun. 22	Hanako-Kun	Aidalro			9.79886E+12	Paperback
Toilet-bound Hanako-kun. 23	Hanako-Kun	Aidalro			9.79886E+12	Paperback
Toilet-bound Hanako-kun. 3	Hanako-Kun	Aidalro			9.78198E+12	Paperback
Toilet-bound Hanako-kun. 4	Hanako-Kun	Aidalro			9.78198E+12	Paperback
Toilet-bound Hanako-kun. 5	Hanako-Kun	Aidalro			9.78198E+12	Paperback
Toilet-bound Hanako-kun. 6	Hanako-Kun	Aidalro			9.78198E+12	Paperback
Toilet-bound Hanako-kun. 7	Hanako-Kun	Aidalro			9.78198E+12	Paperback
Toilet-bound Hanako-kun. 8	Hanako-Kun	Aidalro			9.78198E+12	Paperback
Toilet-bound Hanako-kun. 9	Hanako-Kun	Aidalro			9.78198E+12	Paperback
Toriko. 1,Gourmet hunter Toriko!!	Toriko	Mitsutoshi			9781421535098	Paperback
Toriko. 10,Wild fight!!	Toriko	Mitsutoshi			9781421542737	Paperback
Toriko. 11,Race to recovery!!	Toriko	Mitsutoshi			9781421543086	Paperback
Toriko. 12,Vegetable sky!!	Toriko	Mitsutoshi			9781421543093	Paperback
Toriko. 13,Deadly gourmet world!!	Toriko	Mitsutoshi			9781421543109	Paperback
Toriko. 14,The "real" Melk!!	Toriko	Mitsutoshi			9781421543116	Paperback
Toriko. 15,Zebra!!	Toriko	Mitsutoshi			9781421543123	Paperback

Toriko. 16,Reunion with terror!!	Toriko	Mitsutoshi			9781421551494	Paperback
Toriko. 17,Shinging Gourami!!	Toriko	Mitsutoshi			9781421551500	Paperback
Toriko. 18,Gourmet casino!!	Toriko	Mitsutoshi			9781421551517	Paperback
Toriko. 19,Gourmet tasting!!	Toriko	Mitsutoshi			9781421551524	Paperback
Toriko. 2,Coco!!	Toriko	Mitsutoshi			9781421535104	Paperback
Toriko. 20,Ichiryu and Midora!!	Toriko	Mitsutoshi			9781421553696	Paperback
Temple!!	Toriko	Mitsutoshi			9781421556154	Paperback
Toriko. 22,Four-beasts!!	Toriko	Mitsutoshi			9781421564814	Paperback
Toriko. 23,Meal fit for a king!!	Toriko	Mitsutoshi			9781421564821	Paperback
Toriko. 24,Cooking festival kickoff!!	Toriko	Mitsutoshi			9781421564838	Paperback
Toriko. 25,Gourmet Corp. invasion!!	Toriko	Mitsutoshi			9781421567792	Paperback
Toriko. 26,Beyond the limit!!	Toriko	Mitsutoshi			9781421573465	Paperback
Toriko. 27,Hidden strength!!	Toriko	Mitsutoshi			9781421573458	Paperback
Toriko. 28,The tiger's tears!!	Toriko	Mitsutoshi			9781421576916	Paperback
hunter	Toriko	Mitsutoshi			9781421577821	Paperback
Toriko. 3,The thing!!	Toriko	Mitsutoshi			9781421535111	Paperback
world!!	Toriko	Mitsutoshi			9781421579122	Paperback
Toriko. 31,Hex Food World!!	Toriko	Mitsutoshi			9781421580319	Paperback
Toriko. 32,Vs. Heracles!!	Toriko	Mitsutoshi			9781421582665	Paperback
Toriko. 33,Onward to Area 7!!	Toriko	Mitsutoshi			9781421582672	Paperback
Toriko. 34,King at play!!	Toriko	Mitsutoshi			9781421585178	Paperback
dance?	Toriko	Mitsutoshi			9781421586427	Paperback
Toriko. 36,Deployment!!	Toriko	Mitsutoshi			9781421587059	Paperback
Toriko. 37,Signs of life!!	Toriko	Mitsutoshi			9781421590219	Paperback
Toriko. 38,To the back channel!!	Toriko	Mitsutoshi			9781421591216	Paperback
Neo!!	Toriko	Mitsutoshi			9781421593364	Paperback
Toriko. 4,Sunny!!	Toriko	Mitsutoshi			9781421535128	Paperback

Toriko. 40,Those tears!!	Toriko	Mitsutoshi			9781421594408	Paperback
Toriko. 41,The king's fight!	Toriko	Mitsutoshi			9781421595146	Paperback
Toriko. 42,A reunion with appetite!!	Toriko	Mitsutoshi			9781421596211	Paperback
ingredients!!	Toriko	Mitsutoshi			9781421597034	Paperback
Toriko. 5,The Regal Plateau!!	Toriko	Mitsutoshi			9781421536934	Paperback
Toriko. 6,Ten-fold!!	Toriko	Mitsutoshi			9781421536941	Paperback
Toriko. 7,Jewel of the jungle	Toriko	Mitsutoshi			9781421537986	Paperback
Toriko. 8,Century soup!!	Toriko	Mitsutoshi			9781421539034	Paperback
Toriko. 9,Battle below freezing!!	Toriko	Mitsutoshi			9781421540658	Paperback
Twelfth night	Shakespeare	Richard			9780810997189	Paperback
UnOrdinary. Volume 2	unOrdinary	uru-chan	0	228	9780358521235	Glued
Victoria of many faces. 1	Faces	Ushino, Komo			9.79886E+12	Paperback
Victoria of many faces. 2	Faces	Ushino, Komo			9.79886E+12	Paperback
Vinland saga. Book eight	Vinland Saga	Yukimura, Makoto		9.7816E+12		Hardcover
Vinland saga. Book eleven	Vinland Saga	Yukimura, Makoto		9.7816E+12		Hardcover
Vinland saga. Book five	Vinland Saga	Yukimura, Makoto		9.7816E+12		Hardcover
Vinland saga. Book four	Vinland Saga	Yukimura, Makoto		9.7816E+12		Hardcover
Vinland saga. Book nine	Vinland Saga	Yukimura, Makoto		9.7816E+12		Hardcover
Vinland saga. Book one	Vinland Saga	Yukimura, Makoto		9.7816E+12		Hardcover
Vinland saga. Book seven	Vinland Saga	Yukimura, Makoto		9.7816E+12		Hardcover
Vinland saga. Book six	Vinland Saga	Yukimura, Makoto		9.7816E+12		Hardcover
Vinland saga. Book ten	Vinland Saga	Yukimura, Makoto		9.7816E+12		Hardcover
Vinland saga. Book thirteen	Vinland Saga	Yukimura, Makoto		9.7816E+12		Hardcover
Vinland saga. Book three	Vinland Saga	Yukimura, Makoto		9.7816E+12		Hardcover
Vinland saga. Book twelve	Vinland Saga	Yukimura, Makoto		9.7816E+12		Hardcover
Vinland saga. Book two	Vinland Saga	Yukimura, Makoto		9.7816E+12		Hardcover
Way of the Househusband, Vol. 15	Househusband	Oono, Kousuke			9.78197E+12	Paperback

kun. Vol. 1	Demon School!	Nishi, Osamu			9.78165E+12	Paperback
kun. Vol. 2	Demon School!	Nishi, Osamu			9.78165E+12	Paperback
kun. Vol. 3	Demon School!	Nishi, Osamu			9.78165E+12	Paperback
kun. Vol. 4	Demon School!	Nishi, Osamu			9.78165E+12	Paperback
kun. Vol. 5	Demon School!	Nishi, Osamu			9.78165E+12	Paperback
kun. Vol. 6	Demon School!	Nishi, Osamu			9.78165E+12	Paperback
kun. Vol. 7	Demon School!	Nishi, Osamu			9.78165E+12	Paperback
kun. Vol. 8	Demon School!	Nishi, Osamu			9.78165E+12	Paperback
Yona of the Dawn, Vol. 45	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 10	Dawn	Kusanagi, Mizuho			9.78142E+12	Paperback
Yona of the dawn. 11	Dawn	Kusanagi, Mizuho			9.78142E+12	Paperback
Yona of the dawn. 12	Dawn	Kusanagi, Mizuho			9.78142E+12	Paperback
Yona of the dawn. 13	Dawn	Kusanagi, Mizuho			9.78142E+12	Paperback
Yona of the dawn. 14	Dawn	Kusanagi, Mizuho			9.78142E+12	Paperback
Yona of the dawn. 15	Dawn	Kusanagi, Mizuho			9.78142E+12	Paperback
Yona of the dawn. 16	Dawn	Kusanagi, Mizuho			9.78142E+12	Paperback
Yona of the dawn. 17	Dawn	Kusanagi, Mizuho			9.78142E+12	Paperback
Yona of the dawn. 18	Dawn	Kusanagi, Mizuho			9.78142E+12	Paperback
Yona of the dawn. 19	Dawn	Kusanagi, Mizuho			9.78142E+12	Paperback
Yona of the dawn. 2	Dawn	Kusanagi, Mizuho			9.78142E+12	Paperback
Yona of the dawn. 20	Dawn	Kusanagi, Mizuho			9.78142E+12	Paperback
Yona of the dawn. 21	Dawn	Kusanagi, Mizuho			9.78142E+12	Paperback
Yona of the dawn. 22	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 23	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 24	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 25	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 26	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback

Yona of the dawn. 27	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 28	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 29	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 3	Dawn	Kusanagi, Mizuho			9.78142E+12	Paperback
Yona of the dawn. 30	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 31	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 32	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 33	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 34	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 35	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 36	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 37	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 38	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 39	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 4	Dawn	Kusanagi, Mizuho			9.78142E+12	Paperback
Yona of the dawn. 40	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 41	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 42	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 43	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 44	Dawn	Kusanagi, Mizuho			9.78197E+12	Paperback
Yona of the dawn. 5	Dawn	Kusanagi, Mizuho			9.78142E+12	Paperback
Yona of the dawn. 6	Dawn	Kusanagi, Mizuho			9.78142E+12	Paperback
Yona of the dawn. 7	Dawn	Kusanagi, Mizuho			9.78142E+12	Paperback
Yona of the dawn. 8	Dawn	Kusanagi, Mizuho			9.78142E+12	Paperback
Yona of the dawn. 9	Dawn	Kusanagi, Mizuho			9.78142E+12	Paperback

II.F. ACTION ITEMS

II.F.1. Action, if any, on items
discussed in closed session.

II.F.2. Approve Budget Amendments



Board Exhibit Cover Sheet

Meeting Date: December 16, 2025

Agenda Item/Exhibit Number: **II.F.2.**

Agenda Item Title: Approve Budget Amendments

Cabinet Level Presenter(s): Cheryl Hernandez

Additional Presenter(s):

Executive Summary:

Recommendation: Approve budget amendment GF-6 and accept amendment SR-14.

Budget Impact* (if applicable):

Funding Source (if applicable):

Compliance with Purchasing Guidelines (list applicable guidelines, including grant requirements):

Policy Reference (if applicable, list policy/regulation):

Legal Review (if necessary, list attorney and firm):



Cabinet Level Presenter's Signature



Date

*CFO Signature (required if there is a budget impact)

Date

General Counsel's Signature

Date

Explanations of December Budget Amendments

General Fund GF-6

- Increase budget \$60,000 for Reading Academies Extra Duty pay.
- Transfer a total of \$123,817 from instructional salaries to correct functions for PCNs at Jones-Clark Elementary:
 - School Leadership salaries - \$56,131
 - Nurse salaries - \$67,686
- Transfer a total of \$26,004 from instructional leadership to staff development to correct function for department budget for Office of Innovation.
-

SR-14

- Fund 211 Reallocate funds for parent involvement allocation at Dishman Elem.

2025-26 BUDGET AMENDMENT NUMBER GF-6

	<u>Current Budget</u>	<u>Change</u>	<u>Amended Budget</u>
<u>Expenditures</u>			
199.13.6117.87.999.11.000	-	60,000	60,000
199.11.61XX.90.129.11.000	1,270,837	(123,817)	1,147,020
199.23.61XX.90.129.99.000	167,338	56,131	223,469
199.33.61XX.90.129.99.000	-	67,686	67,686
199.21.6XXX.53.717.99.CIO	32,186	(26,004)	6,182
199.13.6XXX.53.717.99.CIO	1,500	26,004	27,504
Total Expenditures		60,000	
Net Change in the General Fund Budget		<u>(60,000)</u>	
<hr/> <hr/>			
Total Revenues/Other Sources	192,594,317	-	192,594,317
Total Expenditures	<u>194,725,097</u>	<u>60,000</u>	<u>194,785,097</u>
2025-2026 Adjusted	(2,130,780)	(60,000)	(2,190,780)

2025-26 BUDGET AMENDMENT NUMBER SR-14

	<u>Current Budget</u>	<u>Change</u>	<u>Amended Budget</u>
<u>Expenditures</u>			
<u>Instruction</u>			
211.11.6399.00.126.30.000	17,504	(4,300)	13,204
<u>Community Service</u>			
211.61.6399.00.126.30.000	-	4,300	4,300
Net Change Title I Part A		<u><u>-</u></u>	
<hr/> <hr/>			
Total Revenues/Other Sources	7,909,698	-	7,909,698
Total Expenditures	7,909,698	<u>-</u>	<u>7,909,698</u>
2025-2026 Adjusted	-	-	-

II.F.3. Approve Purchases of \$50K or
More



Board Exhibit Cover Sheet

Meeting Date: December 16, 2025

Agenda Item/Exhibit Number: **II.F.3.**

Agenda Item Title: Approve Purchases over \$50,000.

Cabinet Level Presenter(s): Cheryl Hernandez

Additional Presenter(s): Jenny Angelo, Joseph Malbrough

Executive Summary: The attached list reflects the purchases over \$50,000.

Recommendation: Approve purchases in the amounts shown on the attached list.

Budget Impact* (if applicable): General Fund: \$75,000.00
State Grant Funds: \$122,582.50

Funding Source (if applicable): General Fund; State Grant Funds

Compliance with Purchasing Guidelines (list applicable guidelines, including grant requirements): TEC Ch. 44

Policy Reference (if applicable, list policy/regulation): CH (Legal & Local)

Legal Review (if necessary, list attorney and firm): N/A

Cheryl Hernandez
Cabinet Level Presenter's Signature

12/5/2025
Date

*CFO Signature (required if there is a budget impact)

Date

General Counsel's Signature

Date

General Fund

Mathnasium of Beaumont	Curriculum & Instruction	Targeted in-school math tutoring program for Pietzsch- MacArthur.	N/A	\$75,000.00
Total				\$75,000.00

State Grant Funds

Lake Country Chevrolet	Police Department	Purchase of two Chevy Silverado trucks.	TIPS 240901	\$122,582.50
Total				\$122,582.50

MATHNASIUM OF BEAUMONT
420 Dowlen Rd.
Beaumont, TX 77706
(409) 866-6284
beaumont@mathnasium.com

QUOTE FOR IN-SCHOOL MATH TUTORING SERVICES

To: Beaumont ISD – Pietzsch-MacArthur PK–8

Date: 12/2/2025

1. Program Overview

Mathnasium of Beaumont proposes to provide a targeted in-school math tutoring program for identified 6th, 7th, and 8th grade students at Pietzsch-MacArthur PK–8 to support STAAR Math growth.

Service Term:

- Start Date: January 12, 2026
- End Date: April 2, 2026
- Duration: Approximately 11 weeks of instruction

Target Students:

- Current roster: 50 students total
 - 6th Grade: 23 students
 - 7th Grade: 10 students
 - 8th Grade: 17 students

2. Scope of Services

Mathnasium will provide a custom, in-school small-group tutoring program aligned with the campus vision: “Through small group foundational interventions, 85% of identified students will show growth on the upcoming State Assessment.”

Instructional Structure

- Each student will receive:
 - Two sessions per week (one 60-minute session and one 45-minute session)
 - Small-group instruction scheduled during the following windows:
 - 9:05–10:15 a.m. – Tuesdays & Wednesdays

- 10:05–10:50 a.m. – Wednesdays & Thursdays
- 10:50–11:35 a.m. – Wednesdays & Thursdays
- 1:30–2:45 p.m. – Wednesdays & Thursdays

Staffing

- Three to four trained Mathnasium instructors present during each tutoring block to:
 - Provide support when students get stuck
 - Maintain high engagement and minimize downtime
 - Ensure a strong instructor-to-student ratio in every session

Instructional Approach

- Individual diagnostics for each student during the first week of the program
- Customized learning plans
- Direct instruction
- Guided practice with feedback

3. Deliverables

Mathnasium will provide:

1. Initial Assessment & Goal Setting
 - Baseline diagnostic assessments for all participating students
 - Individualized learning plans targeting specific skill gaps
2. Ongoing Small-Group Tutoring
 - Approximately 960 total student-instructional hours delivered
3. Progress Monitoring & Reporting
 - Continuous tracking of skills mastered by each student
 - Periodic progress summaries to campus administration, including:
 - Skills mastered
 - Areas still in development
4. Materials & Incentives
 - All instructional materials and student workbooks
 - Access to high-quality Mathnasium curriculum and problem sets
5. Turnkey Implementation
 - Mathnasium will handle:
 - Assessments
 - Lesson planning
 - Instruction
 - Data tracking and reporting

4. Investment

Total Program (January 12 – April 2):

- \$75,000.00 (Seventy-Five Thousand Dollars Even)

This is a flat, all-inclusive program fee covering:

- Program design and coordination
- Diagnostic assessments and individualized learning plans for 50 students
- All in-school tutoring sessions (approx. 11 weeks, 2 sessions per week per student)
- Three to four Mathnasium instructors per tutoring block
- All instructional materials, workbooks, and supplies
- Rewards/incentive system for participating students
- Ongoing data collection and progress reports to campus leadership

Additional weeks: \$6,250 per week

5. Payment Terms

- Mathnasium will invoice Beaumont ISD \$25,000 every 4 weeks
- Additional weeks will be invoiced at the end of each week
- Invoices are due upon receipt



PRODUCT PRICING SUMMARY
TIPS USA 240901 TRANSPORTATION VEHICLES
VENDOR- 5426 LAKE COUNTRY CHEVROLET, 2152 N. WHEELER STREET JASPER, TX 75951

End User: BEAUMONT ISD Prepared by: RICK BROWN
 Contact: CAPT PAYNE Phone: 409.659.1555
 Email: _____ Email: RBROWN.SILSBEEFLEET@GMAIL.COM
 Product Description: SILVERADO 1500 CC Date: December 1, 2025

A. Bid Item: CC10543 A. Base Price: **\$ 41,500.00**

B. Factory Options

Code	Description	Bid Price	Code	Description	Bid Price
	2026 SILVERADO 1500 CREW PPV			EXTERIOR - BLACK	\$ -
	5.3L V8 ENGINE	\$ 2,780.00		INTERIOR - BLACK	\$ -
	AUTOMATIC TRANSMISSION	\$ -		CLOTH 1ST / VINYL 2ND	\$ -
	POWER WINDOWS / LOCKS	\$ -	A2X	POWER DRIVERS SEAT	\$ 395.00
B38	VINYL FLOORING	\$ -		4X4 UPGRADE	\$ 2,695.00
	HD LOCKING REAR	\$ -	9G8	AUTO LAMP DELETE	\$ 50.00
	BADGE DELETE	\$ -		PPV PACKAGE	\$ 4,720.00
	TRAILER TOW PACKAGE	\$ 425.00	PCV	CONV PACKAGE	\$ 565.00
Total of B. Published Options:					\$ 11,630.00

Published Option Discount (5%) **\$ (702.50)**

C.

Description	Bid Price	Options	Bid Price
DRIVERS SIDE LED SPOTLIGHT	\$ 695.00	EQ SERVICES	\$ 2,870.00
FRONT INTERIOR LIGHTBAR	\$ 1,795.00	LGL WINDOW TINT	\$ 249.00
REAR LIGHT STICK	\$ 972.00	INSTALL CUSTOMER SUPPLIED AXON CAMERA	\$ -
MPOWER LEDS GRILL X2	\$ 258.00	VEHICLE REGISTRATION	\$ 166.75
PRISONER PARTITION	\$ 948.00	RADIO PREWIRE	\$ 149.00
HAVIS CONSOLE	\$ 918.00		
MPOWER LEDS RUNNING BOARDS X4	\$ 516.00		
REAR LICENSE PLATE LEDS	\$ 258.00		
RUNNING BOARDS	\$ 479.00		
Total of C. Unpublished Options:			\$ 10,273.75

D. Floor Plan Interest (for in-stock and/or equipped vehicles):

E. Lot Insurance (for in-stock and/or equipped vehicles): **\$ -**

F. Contract Price Adjustment: FLEET DISCOUNT **\$ (1,410.00)**

G. Additional Delivery Charge: _____ miles

H. Subtotal: **\$ 61,291.25**

I. Quantity Ordered 2 **\$ 122,582.50**

J. Trade in: _____ **\$ -**

K. **\$ -**

L. Total Purchase Price **\$ 122,582.50**



QUOTE ANALYSIS FORM

Form version 7.2023

INSTRUCTIONS FOR COMPLETION:

- 1) Vendor quotes must be provided by Vendor, in writing, and not expired.
- 2) Vendors must be awarded via District RFP/CSP or Interlocal Agreement (Purchasing co-op) **TEC 44.031**
- 3) Selection/Award must be based on "best value" for the use of District funds **TEC 44.031**

Quote Analysis Summary			
Please provide a short summary below for each quotation obtained and include why it was selected or denied.			
Vendor Name:	Lake Country Chevrolet	Quote Total:	\$122,582.50
Summary:	Prices are competitive as well as products and services proven		
Vendor Name:	Silsbee Ford	Quote Total:	\$126,509.00
Summary:	Quote is more than the competitors quote		
Vendor Name:	Donalson CDJR	Quote Total:	\$125,197.50
Summary:	Quote is more than the competitors quote		

Funding /Account #: 429.52.6631.00.999.99.SS2

Vendor Selected: Lake Country Chevrolet

Selection Justification: Lake Country Chevrolet has the lowest quote and the best reputation with police departments.

Name of Department/Campus Administrator: Joseph Malbrough

Signature:

NOTE: THE COMPLETED & SIGNED TABULATION FORM AND COPIES OF ALL QUOTES MUST BE ATTACHED TO THE REQUISITION.

II.F.4. Approve 2024-2025 Annual
Financial Report



Board Exhibit Cover Sheet

Meeting Date: December 16, 2025

Agenda Item/Exhibit Number: **II.F.4.**

Agenda Item Title: Approve 2024-2025 Annual Financial Report

Cabinet Level Presenter(s): Cheryl Hernandez

Additional Presenter(s): Whitley Penn

Executive Summary: The audit firm of Whitley Penn has completed the audit for the fiscal year ended June 20, 2025. The Annual Financial Report is submitted for your review and approval.

Recommendation: Approve the 2024-25 Annual Financial Report

Budget Impact* (if applicable):

Funding Source (if applicable):

Compliance with Purchasing Guidelines (list applicable guidelines, including grant requirements):

Policy Reference (if applicable, list policy/regulation):

Legal Review (if necessary, list attorney and firm):

Cheryl Hernandez
Cabinet Level Presenter's Signature

12/8/2025
Date

*CFO Signature (required if there is a budget impact)

Date

General Counsel's Signature

Date



Beaumont Independent School District

FY 2025 Audit Results



The Audit Process



Planning
Risk Assessment



Internal Controls
Determine if we can rely on controls and
reduce risk of material misstatement



Substantive Testing
Sufficient audit evidence



Opinion
Unmodified, Modified, Disclaimer

Financial Statement and Single Audit Opinions



Unmodified

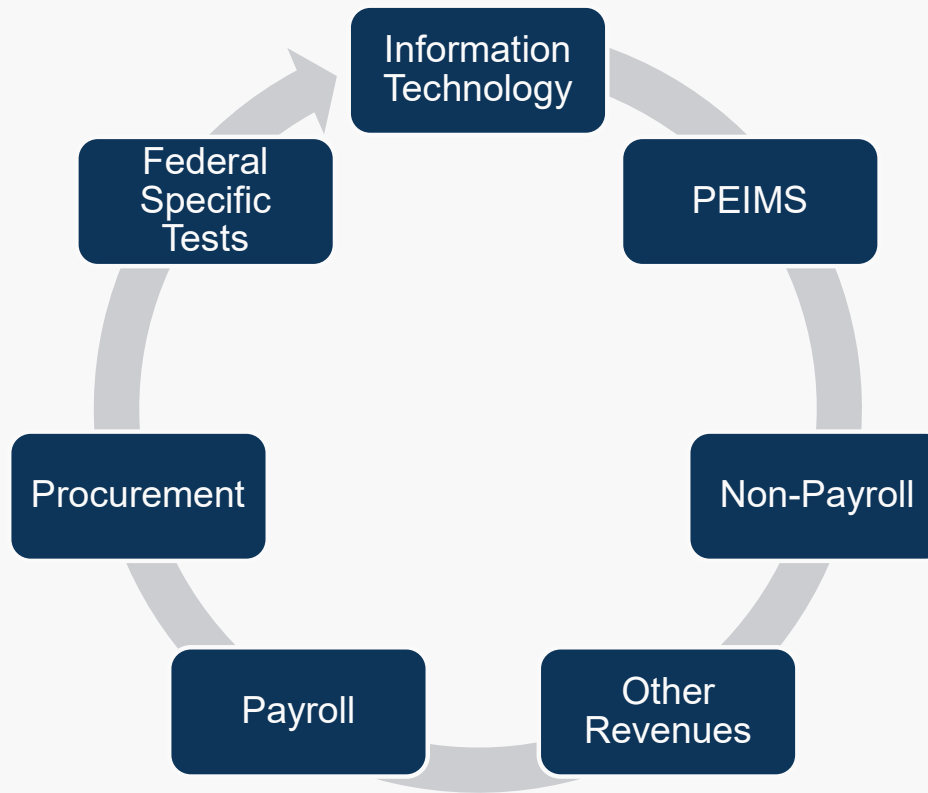


Modified

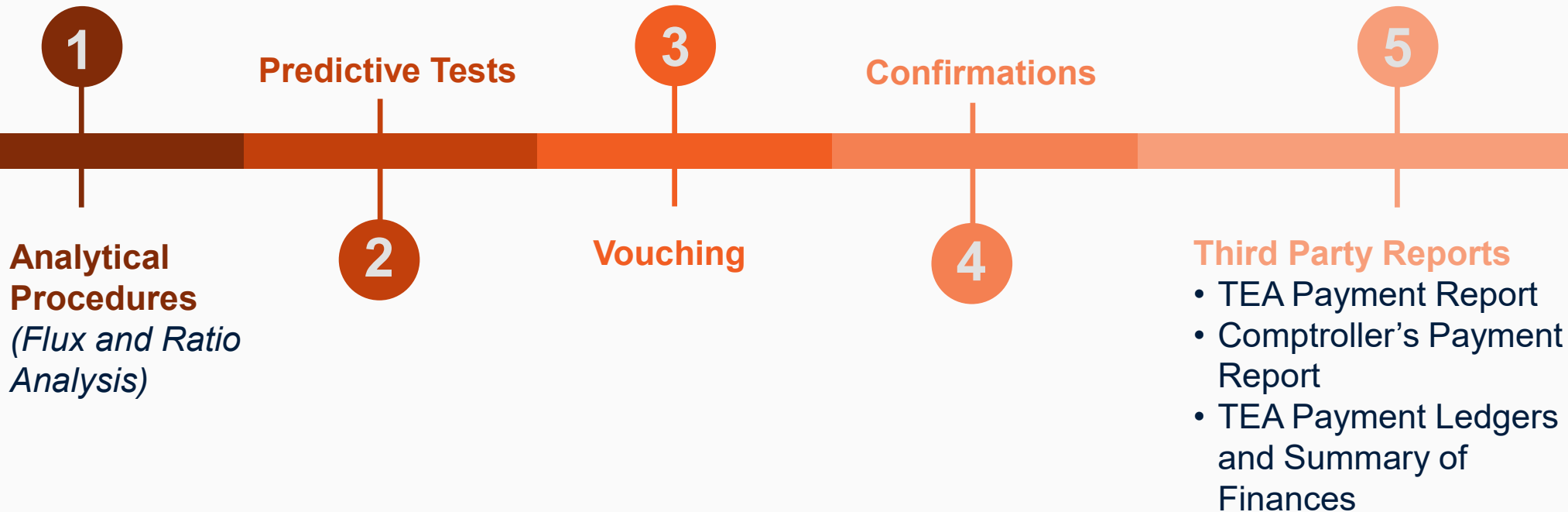


Disclaimer

Areas of Focus



SUBSTANTIVE PROCEDURES



**Audit in accordance
with GAAS and
GAGAS (Yellow
Book)**

**Unmodified Opinion
over financial
statements**

**No internal control
findings related to
financial reporting**

**No findings related to
compliance**

RESULTS

audit report



Federal Programs Audited

- ❖ Compliance audit in accordance with Office of Management and Budget Compliance Supplement and 2 CFR 200

- ❖ **Major Federal Program**
 - Title I, Part A

- ❖ **Unmodified Opinion over each major federal program**

- ❖ **No internal control findings related to each major program**

Government-wide Financial Statements

Total Assets and Deferred Outflows: \$569 million

- Capital assets, net: \$403 million
- Cash and investments: \$94 million
- Receivables: \$36 million

Total Liabilities and Deferred Inflows: \$346 million

- Bonds payable: \$182 million
- Net pension liability: \$52 million
- Net OPEB liability: \$37 million

Ending Net Position: \$223 million

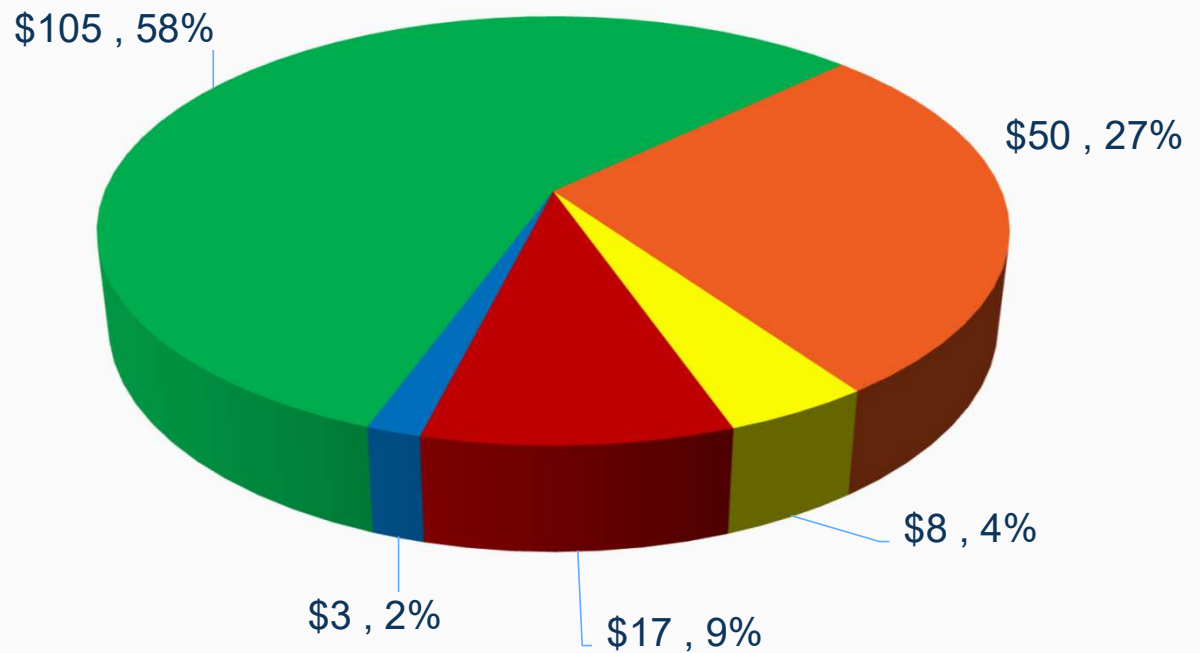
GENERAL FUND BUDGET-TO-ACTUAL

- ❖ Beginning Fund Balance of \$67 million
- ❖ Plus: Revenues of \$183 million (under budget by \$6 million)
- ❖ Less: Expenditures of \$173 million (under budget by \$11 million)
- ❖ Less: \$10 million for transfers out to capital projects fund
- ❖ Increase in fund balance of \$1.0 million
- ❖ FY 2025 ending fund balance of \$68 million

GENERAL FUND REVENUE (\$183M)

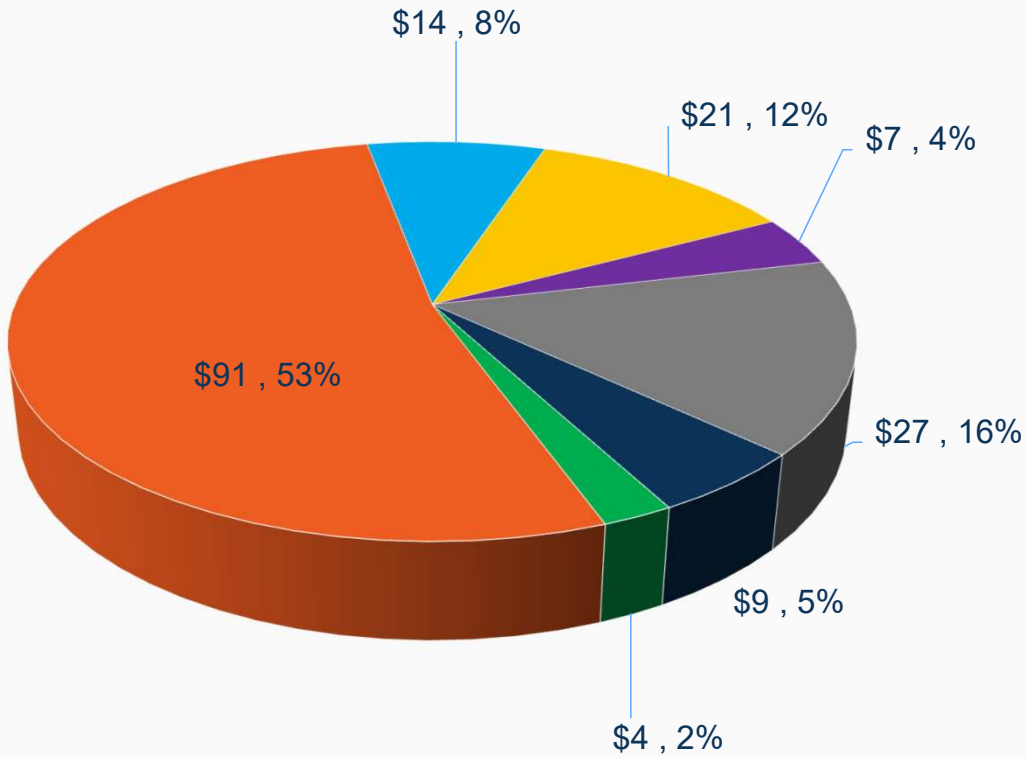
(in millions)

- Property Taxes
- State Aid
- TRS On-Behalf (State)
- Local revenue
- Federal Revenue



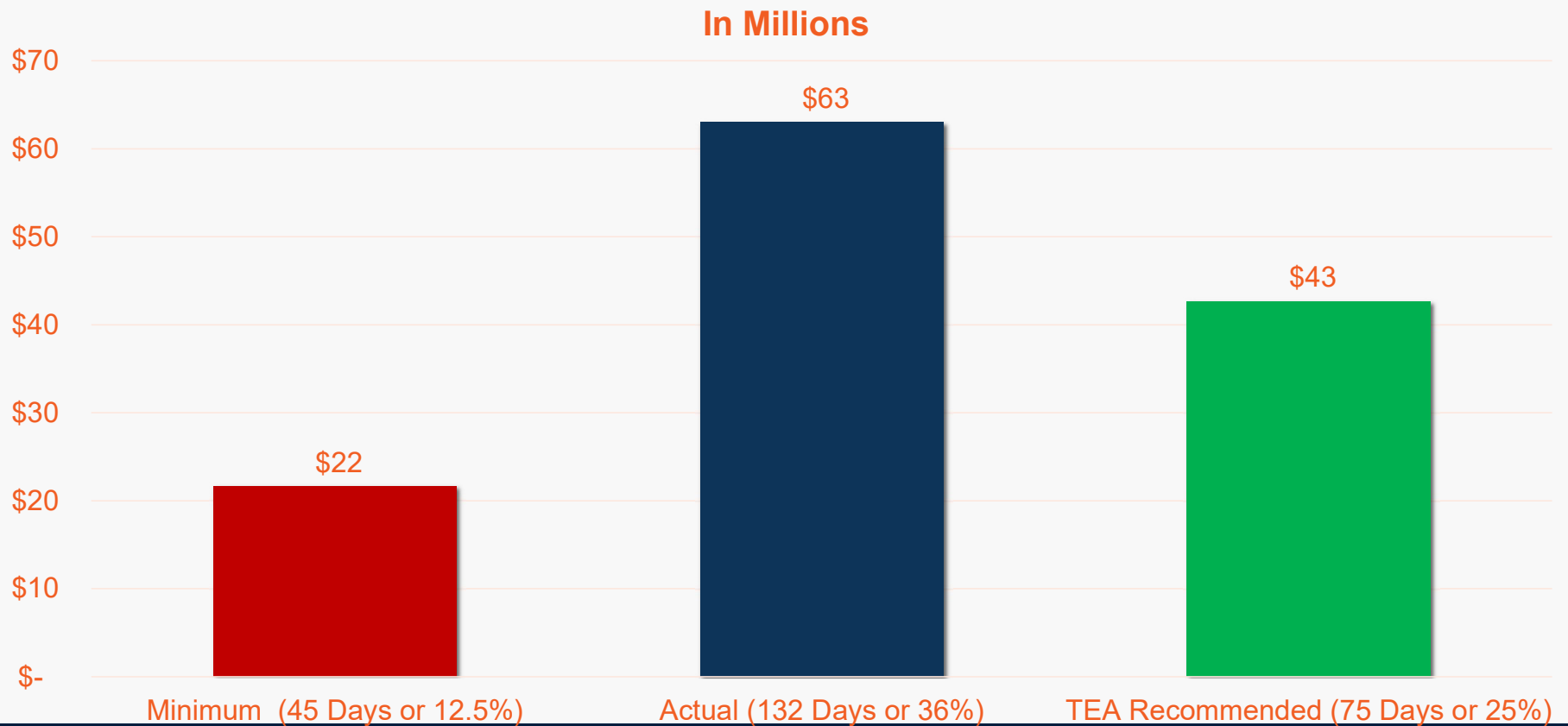
GENERAL FUND FUNCTIONAL EXPENDITURES (\$173M)

- Instruction and related services
- Instructional and school leadership
- Student Support Services
- General Admin
- Facilities maintenance and operations
- Security & monitoring and data processing
- Other



(in millions)

GENERAL FUND UNASSIGNED FUND BALANCE COMPARED TO EXPENDITURES



Additional Communications

REQUIRED COMMUNICATIONS



Engagement Letter – February 20, 2025



Audit Risks (applies to all audited entities)

- Management override
- Revenue recognition



- No disagreements or difficulties
- We are independent of the District

REQUIRED COMMUNICATIONS



The District's accounting policies and methods are appropriate and in accordance with industry standards.

Implementation of GASB No. 101 *Compensated Absences*



Consultations with Other Accountants - We are not aware of any situations in which management consulted with other accountants on accounting or financial reporting matters.

QUESTIONS ?

Thank you!



**BEAUMONT INDEPENDENT
SCHOOL DISTRICT**

**ANNUAL FINANCIAL AND
COMPLIANCE REPORT**

For the Year Ended June 30, 2025

BEAUMONT INDEPENDENT SCHOOL DISTRICT

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BEAUMONT INDEPENDENT SCHOOL DISTRICT

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CERTIFICATE OF BOARD

Beaumont Independent School District

Name of School District

Jefferson County

County

123-910

Co. - Dist. No.

We, the undersigned, certify that the attached annual financial reports of the above-named school district were reviewed and approved for the fiscal year ended June 30, 2025, at a meeting of the Board of Trustees of such school district on December 16, 2025.

President of the Board

Secretary of the Board



FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Beaumont Independent School District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Beaumont 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 referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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 management’s discussion and analysis, budgetary comparison information, pension information, and other-post employment benefit information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The supplemental information such as the combining and individual nonmajor fund financial statements, required Texas Education Agency (TEA) schedules, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

To the Board of Trustees
Beaumont Independent School District

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, required TEA schedules, 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

Management is responsible for the other information included in the annual report. The other information comprises the Schedule L-1 but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 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 the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

The image shows a handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, professional style.

Houston, Texas
December 16, 2025



BEAUMONT INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Beaumont Independent School District (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2025.

Financial Highlights

The assets and deferred outflows of the District exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$222,942,574 (*net position*). Of this amount, unrestricted net position amounted to a deficit of \$18,552,529. This deficit was caused by the net pension and net OPEB liabilities recognized in fiscal year 2025. This recognition of such liabilities does not affect the financial stability of the District nor does it change how the District conducts its financial decision making. Rather, the District is reflecting its portion of the liabilities that the State of Texas manages and operates.

- The District's total net position at year end increased by \$25,819,434, with restatement. The increase was primarily due to an increase in property taxes due to the passing of the VATRE in November 2024 along with a reduction in expenditures. The reduction of expenditures is primarily related to significant maintenance projects that occurred in fiscal year 2024 compared to fiscal year 2025. Federal revenues and expenses both decreased related to the completion of ESSER funding in fiscal year 2024.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$100,693,838, an increase of \$460,401, in comparison with the prior year. The general fund and capital projects funds accounted for an increase of \$922,446 and \$997,465 respectively. The debt service fund decreased by \$1,365,620 due to debt service payments and defeasance of bonds.
- As of the close of the current fiscal year, unassigned fund balance for the general fund of \$62,980,397 is 36 percent of total general fund expenditures.
- The District's total bonded debt decreased by \$21,510,000 (11 percent) during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

The *Government-wide Financial Statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused sick leave).

The *Government-wide financial statements* of the District are principally supported by taxes and intergovernmental revenues (*governmental activities*).

BEAUMONT INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

The governmental activities of the District include Instruction, Instructional Resources and Media Services, Curriculum and Instructional Staff Development, Instructional Leadership, School Leadership, Guidance, Counseling, and Evaluation Services, Social Work Services, Health Services, Student Transportation, Food Services, Extracurricular Activities, General Administration, Facilities Maintenance and Operations, Security and Monitoring Services, Data Processing Services, Community Services, Interest on Long-term Debt, Debt Issuance Costs and Fees, Facilities Repairs and Maintenance, Payments to Fiscal Agent/Member Districts of SSA, 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 three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental Funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund, all of which are considered to be major funds. Data from the nonmajor governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in the financial statements. The District adopts an annual appropriated budget for its general fund, debt service fund, and the Child Nutrition program special revenue fund.

Proprietary Fund

The District maintains an individual internal service fund for Workers' Compensation. *Internal service funds*, one type of proprietary fund, are an accounting device used to accumulate and allocate costs internally among the District's various funds and functions. Because these services predominantly benefit governmental functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail.

Fiduciary Fund

The fiduciary funds are used to account for resources held for the benefit of the parties outside the government. *Fiduciary funds* are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. The District is the trustee or fiduciary for these funds and is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's *fiduciary activities* are reported in a separate statement of fiduciary net position and statement of changes in fiduciary net position.

BEAUMONT INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

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.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. The required supplementary information relates to comparison of the original adopted budget, the final amended budget, and the actual amounts for the fiscal year. This is required supplementary information for the general fund and any major special revenue funds. The District's general fund is presented as required supplementary information. In addition, required supplementary information includes a schedule of the District's proportionate share of the Net Pension Liability - TRS, a schedule of District's contributions - TRS for the past eight years, a schedule of the District's proportionate share of the Net OPEB Liability - TRS, and a schedule of the District's OPEB contributions for the past five years.

Other Information

The combining and individual fund statements and schedules and other supplementary information are presented immediately following the required supplementary information.

Government-wide Financial Analysis

Net Position

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 \$222,942,574 at the close of the most recent fiscal year.

The largest portion of the District's net position \$220,248,358 reflects its investment in capital assets (e.g., land, buildings and improvements, furniture and equipment, construction in progress), less any outstanding related debt used to acquire those assets. The District uses these capital assets to provide services to students; consequently, these assets are *not* available for future spending. 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.

BEAUMONT INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

As of June 30, 2025, the District's net position included the following:

	Governmental Activities	
	2025	2024
Assets:		
Current and other assets	\$ 135,601,868	\$ 136,357,560
Capital assets, net of depreciation	402,936,284	406,480,701
Total Assets	538,538,152	\$542,838,261
Deferred Outflows of Resources:		
Deferred charge on refunding	1,800,580	2,057,982
Deferred outflows - pension	11,565,537	23,751,014
Deferred outflows - OPEB	17,011,171	11,546,062
Total Deferred Outflows of Resources	30,377,288	37,355,058
Liabilities:		
Current liabilities	27,451,189	29,839,874
Long term liabilities	274,406,840	302,592,863
Total Liabilities	301,858,029	332,432,737
Deferred Inflows of Resources:		
Deferred inflows - pension	4,948,281	3,527,154
Deferred inflows - OPEB	39,166,556	47,110,288
Total Deferred Inflows of Resources	44,114,837	50,637,442
Net Position:		
Net investment in capital assets	220,248,358	201,760,741
Restricted	21,246,745	22,253,339
Unrestricted	(18,552,529)	(26,890,940)
Total Net Position	\$ 222,942,574	\$ 197,123,140

Net position is restricted for various purposes as follows:

	Governmental Activities	
	2025	2024
Federal and state programs	\$ 8,354,584	\$ 8,415,055
Debt service	12,892,161	13,838,284
	\$ 21,246,745	\$ 22,253,339

Unrestricted net position for governmental activities is the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements. At the end of the current fiscal year, the District reports deficit balance in unrestricted net position of \$18,552,529 caused by the net pension and OPEB liabilities. The District's net position increased by \$25,819,434 during the current fiscal year, with restatement.

BEAUMONT INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Changes in Net Position

The Net Position of the District increased by \$25,809,668 for the year ended June 30, 2025. Capital assets decreased overall. The addition of assets included \$11,624,840 of additions that was offset by \$15,122,937 of depreciation.

The District's long-term liabilities decreased by \$23,985,460 due to the payment of principal and premium amortization and changes in compensated absences. Net pension liability decreased by \$12,017,251 and was offset by an increase in the OPEB liability of \$7,771,925.

Comparative Schedule of Changes in Net Position

For the Years Ended June 30, 2025 and 2024

	Governmental Activities	
	2025	2024
Program Revenues		
Charges for services	\$ 13,931,154	\$ 12,329,124
Operating grants and contributions	46,805,326	78,685,960
General Revenues		
Property taxes	130,656,704	126,861,255
State Aid - Formula Grants	51,560,053	55,905,900
Investment earnings	4,489,327	5,417,324
Other	1,689,445	1,990,361
Total Revenues	249,132,009	281,189,924
Expenses		
Instruction	108,323,612	117,613,646
Instructional resources and media services	1,162,134	1,262,975
Curriculum and staff development	1,425,382	2,261,188
Instructional leadership	7,115,885	8,621,443
School leadership	10,695,130	11,004,041
Guidance, counseling, and evaluation services	9,208,052	9,655,105
Social work services	800,852	729,794
Health services	2,424,805	2,592,700
Student transportation	5,317,487	7,211,362
Food service	14,291,730	13,944,381
Extracurricular activities	6,097,989	6,386,666
General administration	7,035,887	7,477,041
Facilities maintenance and operations	30,026,362	31,509,651
Security and monitoring services	5,646,108	5,154,977
Data processing services	3,914,945	4,552,351
Community services	1,086,117	1,945,154
Interest on long-term debt	6,896,849	8,207,574
Debt issuance costs and fees	151,236	300,378
Payments to fiscal agent/member districts of SSA	380,944	518,190
Payments to Juvenile Justice Alternative Education Programs	161,860	161,860
Other intergovernmental charges	1,139,443	1,414,584
Total Expenses	223,302,809	242,525,061
Increase (Decrease) in Net Position	25,829,200	38,664,863
Beginning Net Position, restated	197,113,374	158,458,277
Ending Net Position	\$ 222,942,574	\$ 197,123,140

BEAUMONT INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Comparative Schedule of Changes in Net Position (continued)

The total revenues from taxpayers, user service fees, grants and other sources for the District was \$249,132,009 . This decreased \$31,996,417 compared to the previous year. Operating grants decreased by \$31,880,634 primarily due to the completion of ESSER funding. Property taxes increased by \$3,795,449 due to the passage of the VATRE in November 2024, however this was offset with a decrease in State Aid of \$4,345,847.

Total expenses for the 2025 fiscal year were \$223,302,809 or \$19,222,252 more than expenses in fiscal year 2024. The completion of the ESSER grants accounted for a decrease of \$21,433,619, while other grants accounted for an increase of approximately \$2,000,000. The decrease in grant expenses were offset by salary increases due to the passage of the VATRE of approximately \$3,500,000.

Governmental Revenues by Type

Revenues are generated primarily from three sources. Property taxes, state-aid formula grants, and operating grants and contributions represent 92 percent of total revenues. The remaining \$20,109,926 is generated from charges for services, investment earnings, and other revenues.

	<u>Total Revenues</u>	<u>% of Total Revenues</u>
Property taxes	\$ 130,656,704	52.4%
State Aid - Formula Grants	51,560,053	20.7%
Operating grants and contributions	46,805,326	18.8%
Charges for services	13,931,154	5.6%
Investment earnings	4,489,327	1.8%
Other revenue	1,689,445	0.7%
Total Revenues	<u><u>\$ 249,132,009</u></u>	<u><u>100%</u></u>

Governmental Expenses by Type

The primary functional expenses of the District are instruction, school leadership, food service, and plant maintenance and operations, which represent 77 percent or approximately \$172,544,886 of total expenses. The remaining functional categories of expenses are each less than 4 percent of total expenses.

	<u>Total Expenses</u>	<u>% of Total Expenses</u>
Instruction	\$ 108,323,612	48.5%
School Leadership	10,695,130	4.8%
Food service	14,291,730	6.4%
Facilities maintenance and operations	30,026,362	13.5%
Guidance, counseling, and evaluation services	9,208,052	4.1%
Other expenses	50,757,923	22.7%
Total Expenses	<u><u>\$ 223,302,809</u></u>	<u><u>100%</u></u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

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 with an increase of \$460,401 in comparison with the prior year.

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 \$62,980,397 while total fund balance reached \$68,235,397. 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 36 percent of total general fund expenditures, while total fund balance represents 40 percent of that same amount. The fund balance of the District's general fund increased by \$922,446 during the current fiscal year due to a decrease in expenditures related to repair and maintenance that was completed in fiscal year 2024 and an increase in taxes due to the passage of the VATRE.

The *debt service fund* has a total fund balance of \$14,393,407, all of which is restricted for the retirement of funded indebtedness. The net decrease in fund balance during the current year of \$1,365,620 was due to additional principal payment for defeasance of a portion of the Series 2017 Refunding bond..

The aggregate remaining fund balance increased by \$903,575, primarily due to an increase in the capital projects fund balance. The transfers in of \$9,724,724 exceeded expenditures of \$8,727,259 in the capital projects fund.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget of the general fund can be briefly summarized as follows:

	Budget	
	Original	Final Amended
Total revenues	\$ 183,322,772	\$ 188,822,812
Total expenditures	179,834,360	183,333,644
Total other financing sources (uses)	(3,488,412)	(9,594,724)
Net Change in Fund Balance	\$ -	\$ (4,105,556)

The review of the final amended budget versus actual for the general fund reflected that expenditures were less than budgetary estimates. Budgetary estimates for the general fund related to state program revenues were more than actual amounts.

BEAUMONT INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Capital Assets and Long-term Liabilities

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2025 includes land, buildings and improvements, furniture and equipment, and construction in progress. The net investment in capital assets for the current year was \$220,248,358. The following table summarizes the investment in capital assets as of June 30, 2025 and June 30, 2024:

	<u>2025</u>	<u>2024</u>
Land	\$ 15,781,232	\$ 14,059,880
Buildings and improvements	546,761,073	545,230,195
Furniture and equipment	45,255,389	29,655,033
Vehicles	19,598,564	19,317,184
Construction in progress	5,008,691	12,756,787
Total	<u>632,404,949</u>	<u>621,019,079</u>
Accumulated depreciation	(229,468,665)	(214,538,378)
Net Capital Assets	<u>\$ 402,936,284</u>	<u>\$ 406,480,701</u>

Additional information on the District's capital assets can be found in Note 5 of the financial statements.

Long-term Liabilities

At the end of the current fiscal year, the District had \$173,320,000 in bonded debt outstanding, a decrease of \$21,510,000 over the previous year. The District's bonds are sold and guaranteed through the Texas Permanent School Fund Guarantee Program or by a municipal bond insurance policy. The underlying rating of the bonds from Standard and Poor's is "A+" and from Moody's Investors Service is "A" for general obligation debt.

Changes in general obligation bonds, for the fiscal year ended June 30, 2025 are as follows:

<u>Outstanding</u> <u>07/01/24</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding</u> <u>06/30/25</u>
\$ 194,830,000	\$ -	21,510,000	\$ 173,320,000

Additional information on the District's long-term liabilities can be found in Note 6 of the financial statements.

Economic Factors and Next Year's Budgets and Rates

In developing the fiscal year 2025-26 budget, Beaumont ISD considered current economic conditions, community expectations, state funding formulas, and the District's strategic priorities. The Beaumont Independent School District adopted a total tax rate of \$0.93481 per \$100 of taxable value, consisting of a Maintenance and Operations (M&O) tax rate of \$0.7723 and a Debt Service (I&S) tax rate of \$0.162610. The combined rate reflects the District's continued commitment to balancing fiscal responsibility with the need to invest in programs, staffing, and facilities for students.

For fiscal year 2025-26, the District adopted a balanced General Fund budget totaling \$188.7 million in revenues and \$188.7 million in expenditures and other sources. This budget supports ongoing instructional services, district operations, and required state and federal mandates while maintaining a structurally balanced financial position.

The Debt Service Fund includes \$28.28 million in budgeted revenues and expenditures supporting annual bond principal and interest requirements, along with targeted defeasance to proactively reduce long-term debt service costs.

BEAUMONT INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

The Child Nutrition Program adopted a budget of \$14.6 million in revenues and \$19.1 million in expenditures. The planned use of fund balance aligns with the District's approved spend-down plan, allowing the department to address needs that support student health, safety, and meal delivery efficiency.

Despite inflationary pressures and state funding constraints, the District remains committed to responsible stewardship of taxpayer resources. BISD strategically allocates funds to ensure safe learning environments, support student achievement, and meet the high standards and expectations of the Beaumont community.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Chief Financial Officer, Beaumont Independent School District Beaumont Independent School District, 3395 Harrison Avenue, Beaumont, Texas 77706.



BASIC FINANCIAL STATEMENTS

BEAUMONT INDEPENDENT SCHOOL DISTRICT

STATEMENT OF NET POSITION

June 30, 2025

Exhibit A-1

<u>Data Control Codes</u>		<u>Governmental Activities</u>
Assets		
1110	Cash and cash equivalents	\$ 94,023,102
1220	Property taxes receivables, net	7,219,063
1240	Due from other governments	27,559,057
1290	Other receivables, net	1,284,547
1300	Inventories	126,382
1410	Prepaid items	5,389,717
	Capital assets not subject to depreciation:	
1510	Land	15,781,232
1580	Construction in progress	5,008,691
	Capital assets net of depreciation:	
1520	Buildings and improvements, net	350,336,175
1530	Furniture and equipment, net	26,799,641
1531	Vehicles, net	5,010,545
1000	Total Assets	538,538,152
Deferred Outflows of Resources		
	Deferred charge on refunding	1,800,580
	Deferred outflows - pension	11,565,537
	Deferred outflows - OPEB	17,011,171
1700	Total Deferred Outflows of Resources	30,377,288
Liabilities		
2110	Accounts payable	6,210,350
2140	Interest payable	2,700,135
2150	Payroll deductions and withholdings	1,526,164
2160	Accrued wages payable	15,371,755
2180	Due to other governments	792,213
2300	Unearned revenue	850,572
	Noncurrent Liabilities:	
2501	Due within one year	13,942,816
2502	Due in more than one year	171,573,713
2540	Net Pension Liability	51,596,843
2545	Net Other Post-Employment Benefits (OPEB) Liability	37,293,468
2000	Total Liabilities	301,858,029
Deferred Inflows of Resources		
	Deferred inflows - pension	4,948,281
	Deferred inflows - OPEB	39,166,556
2600	Deferred Inflows of Resources	44,114,837
Net Position		
3200	Net investment in capital assets	220,248,358
	Restricted for:	
3820	Federal and state programs	8,354,584
3850	Debt service	12,892,161
3900	Unrestricted	(18,552,529)
3000	Total Net Position	\$ 222,942,574

BEAUMONT INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

Exhibit B-1

Data Control Codes	Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Primary Governmental Activities
Governmental Activities:					
11	Instruction	\$ 108,323,612	\$ 12,354,339	\$ 20,916,921	\$ (75,052,352)
12	Instructional resources and media services	1,162,134	-	83,953	(1,078,181)
13	Curriculum and staff development	1,425,382	-	971,097	(454,285)
21	Instructional leadership	7,115,885	-	2,812,982	(4,302,903)
23	School leadership	10,695,130	446,684	469,574	(9,778,872)
31	Guidance, counseling, and evaluation services	9,208,052	-	1,749,099	(7,458,953)
32	Social work services	800,852	-	629,999	(170,853)
33	Health services	2,424,805	-	513,394	(1,911,411)
34	Student transportation	5,317,487	-	185,523	(5,131,964)
35	Food service	14,291,730	720,089	13,480,595	(91,046)
36	Extracurricular activities	6,097,989	338,649	36,982	(5,722,358)
41	General administration	7,035,887	-	1,116,805	(5,919,082)
51	Facilities maintenance and operations	30,026,362	39,079	2,605,305	(27,381,978)
52	Security and monitoring services	5,646,108	-	276,989	(5,369,119)
53	Data processing services	3,914,945	-	326,724	(3,588,221)
61	Community services	1,086,117	32,314	629,384	(424,419)
72	Interest on long-term debt	6,896,849	-	-	(6,896,849)
73	Debt issuance costs and fees	151,236	-	-	(151,236)
93	Payments to fiscal agent/member districts of SSA	380,944	-	-	(380,944)
95	Payments to Juvenile Justice Alternative Education Programs	161,860	-	-	(161,860)
99	Other intergovernmental charges	1,139,443	-	-	(1,139,443)
TG	Total Governmental Activities	\$ 223,302,809	\$ 13,931,154	\$ 46,805,326	\$ (162,566,329)

Data Control Codes		
General revenues:		
Taxes:		
MT	Property taxes, levied for general purposes	104,911,805
DT	Property taxes, levied for debt service	25,744,899
SF	State-aid formula grants	51,560,053
IE	Investment earnings	4,489,327
MI	Miscellaneous	1,689,445
TR	Total General Revenues	188,395,529
CN	Change in net position	25,829,200
NB	Net Position - Beginning	197,123,140
	Restatement for Change in Accounting Principle	(9,766)
	Beginning Net Position, As Restated	197,113,374
NE	Net Position - Ending	\$ 222,942,574

BEAUMONT INDEPENDENT SCHOOL DISTRICT

Exhibit C-1

**BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2025**

Data Control Codes		General Fund	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
1110	Cash and cash equivalents	\$ 61,025,591	\$ 14,237,780	\$ 14,260,019	\$ 89,523,390
Receivables:					
1220	Property taxes - delinquent	18,732,258	5,123,619	-	23,855,877
1230	Allowance for uncollectible taxes (credit)	(12,820,282)	(3,816,532)	-	(16,636,814)
1240	Receivables from other governments	19,125,031	-	8,434,026	27,559,057
1260	Due from other funds	4,898,918	10,398	5,159,527	10,068,843
1290	Other receivables	396,778	74,627	813,142	1,284,547
1300	Inventories	-	-	126,382	126,382
1410	Prepaid items	5,255,000	-	-	5,255,000
1000	Total Assets	<u>\$ 96,613,294</u>	<u>\$ 15,629,892</u>	<u>\$ 28,793,096</u>	<u>\$ 141,036,282</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities					
2110	Accounts payable	\$ 3,325,860	\$ -	\$ 1,791,898	\$ 5,117,758
2150	Payroll deduction and withholdings	1,421,210	-	104,954	1,526,164
2160	Accrued wages payable	13,043,152	-	2,328,603	15,371,755
2170	Due to other funds	5,169,925	-	4,898,918	10,068,843
2180	Payable to other governments	-	-	792,213	792,213
2300	Unearned revenue	1,500	37,596	811,476	850,572
2000	Total Liabilities	<u>22,961,647</u>	<u>37,596</u>	<u>10,728,062</u>	<u>33,727,305</u>
Deferred Inflows of Resources					
	Unavailable revenues - property taxes	5,416,250	1,198,889	-	6,615,139
2600	Total Deferred Inflows of Resources	<u>5,416,250</u>	<u>1,198,889</u>	<u>-</u>	<u>6,615,139</u>
Fund Balance					
Non-Spendable:					
3410	Inventories	-	-	126,382	126,382
3430	Prepaid items	5,255,000	-	-	5,255,000
Restricted:					
3450	Federal/State funds grant restrictions	-	-	8,228,202	8,228,202
3470	Capital acquisitions and contractual obligation:	-	-	9,474,955	9,474,955
3480	Retirement of long-term debt	-	14,393,407	-	14,393,407
Committed:					
3545	Other purposes	-	-	235,495	235,495
Assigned					
3600	Unassigned	62,980,397	-	-	62,980,397
3000	Total Fund Balances	<u>68,235,397</u>	<u>14,393,407</u>	<u>18,065,034</u>	<u>100,693,838</u>
4000	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 96,613,294</u>	<u>\$ 15,629,892</u>	<u>\$ 28,793,096</u>	<u>\$ 141,036,282</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF BALANCE SHEET FOR GOVERNMENTAL FUNDS TO
STATEMENT OF NET POSITION
June 30, 2025

Exhibit C-1R

<u>Data Control Codes</u>	Total Fund Balance, Governmental Funds	\$	100,693,838
	Amounts reported for governmental activities in the statements of net position are different because:		
1	Capital assets used in governmental activities are not financial resources and therefore, are not reported as assets in governmental funds. Capital assets at historical cost, net of accumulated depreciation, where applicable.		402,936,284
2	Property taxes receivable have been levied and are due this year, but are not available soon enough to pay for the current period's expenditures, these property taxes and related penalty and interest amounts (net of allowance for uncollectible accounts.)		6,615,139
3	Deferred charge on refunding		1,800,580
4	Deferred outflows relating to pension activities		11,565,537
5	Deferred outflows relating to other post employment benefits		17,011,171
	Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:		
6	General obligation bonds		(173,320,000)
7	Premium/Discount on issuance		(7,519,537)
8	Accumulated accretion on capital appreciation bonds		(1,500,199)
9	Loan payable		(2,148,770)
10	Accrued compensated absences		(1,028,023)
11	Accrued interest payable		(2,700,135)
12	Net pension liability		(51,596,843)
13	Net other post employment benefit liability		(37,293,468)
14	Deferred inflows relating to pension activities		(4,948,281)
15	Deferred inflows relating to other post-employment benefits		(39,166,556)
16	Addition of Internal Service fund net position (see D-1)		<u>3,541,837</u>
29	Total Net Position-Governmental Activities	\$	<u><u>222,942,574</u></u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

Exhibit C-2

Data Control Codes		General Fund	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
5700	Local, intermediate, and out-of-state	\$ 122,323,174	\$ 26,446,714	\$ 2,875,865	\$ 151,645,753
5800	State program revenues	58,147,736	1,959,267	2,696,637	62,803,640
5900	Federal program revenues	2,653,912	-	38,343,839	40,997,751
5020	Total Revenues	<u>183,124,822</u>	<u>28,405,981</u>	<u>43,916,341</u>	<u>255,447,144</u>
Expenditures					
Current:					
0011	Instruction	89,161,372	-	18,867,900	108,029,272
0012	Instruction resources and media services	1,100,500	-	70,560	1,171,060
0013	Curriculum and instructional staff development	407,233	-	965,132	1,372,365
0021	Instructional leadership	4,492,469	-	2,724,028	7,216,497
0023	School leadership	9,831,310	-	847,743	10,679,053
0031	Guidance, counseling and evaluation services	7,622,834	-	1,647,184	9,270,018
0032	Social work services	215,827	-	613,005	828,832
0033	Health services	2,152,949	-	259,919	2,412,868
0034	Student transportation	5,458,577	-	149,350	5,607,927
0035	Food services	-	-	14,235,654	14,235,654
0036	Extracurricular activities	5,972,339	-	55,155	6,027,494
0041	General administration	6,821,691	-	24,670	6,846,361
0051	Facilities maintenance and operations	26,962,386	-	7,663,594	34,625,980
0052	Security and monitoring services	5,434,835	-	247,806	5,682,641
0053	Data processing services	3,645,134	-	112,585	3,757,719
0061	Community services	550,410	-	648,232	1,198,642
Debt Service:					
0071	Principal on long-term debt	1,045,890	21,510,000	-	22,555,890
0072	Interest on long-term debt	69,074	8,110,365	-	8,179,439
0073	Debt issuance costs and fees	-	151,236	-	151,236
Capital Outlay:					
0081	Facilities acquisition and construction	-	-	3,623,852	3,623,852
Intergovernmental:					
0093	Payments to Fiscal Agent/Member Districts of SSA	380,944	-	-	380,944
0095	Payments to Juvenile Justice Alt. Ed. Prgm.	161,860	-	-	161,860
0099	Other intergovernmental charges	1,139,443	-	-	1,139,443
6030	Total Expenditures	<u>172,627,077</u>	<u>29,771,601</u>	<u>52,756,369</u>	<u>255,155,047</u>
1100	Excess (deficiency) of revenues over expenditures	<u>10,497,745</u>	<u>(1,365,620)</u>	<u>(8,840,028)</u>	<u>292,097</u>
Other Financing Sources (Uses)					
7912	Sale of real or personal property	149,425	-	18,879	168,304
7915	Transfers in	-	-	9,724,724	9,724,724
8911	Transfers out	(9,724,724)	-	-	(9,724,724)
7080	Total Other Financing Sources (Uses)	<u>(9,575,299)</u>	<u>-</u>	<u>9,743,603</u>	<u>168,304</u>
1200	Net change in fund balances	922,446	(1,365,620)	903,575	460,401
0100	Fund Balance - July 1 (Beginning)	<u>67,312,951</u>	<u>15,759,027</u>	<u>17,161,459</u>	<u>100,233,437</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ 68,235,397</u>	<u>\$ 14,393,407</u>	<u>\$ 18,065,034</u>	<u>\$ 100,693,838</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

Exhibit C-2R

<u>Data Control</u> <u>Codes</u>		
	Net change in fund balances - total governmental funds (from C-3)	\$ 460,401
	Amounts reported for <i>governmental activities</i> in the statement of activities (B-1) are different because:	
	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
1	Governmental funds capital outlays	11,624,840
2	Governmental funds depreciation expense	(15,122,937)
3	Net effect of other retirements and adjustments to capital assets	(46,320)
4	Property tax revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	487,695
5	Repayment of long-term debt principal is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the statement of net position.	21,510,000
6	Repayment of loan payable is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the statement of net position.	1,045,890
	Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:	
8	Decrease in interest payable not recognized in fund statements	341,252
9	Decrease in accrued compensated absences	195,825
10	Amortization of premium/discount	1,233,745
11	Increase in accumulated accretion on capital appreciation bonds	(34,997)
12	Amortization of deferred charge on refunding	(257,402)
13	Changes in net pension liabilities and related deferred outflows and inflows of resources	(1,589,353)
14	Changes in net OPEB liabilities and related deferred outflows and inflows of resources	5,636,916
15	Internal service funds are used by management to charge the costs of certain activities, such as insurance to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities (see D-2).	343,645
		<hr/>
	Change in Net Position of Governmental Activities (See B-1)	\$ 25,829,200
		<hr/> <hr/>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2025

Exhibit D-2

	Governmental Activities - Internal Service Fund
Operating Revenues	
Miscellaneous revenue from local sources	\$ 125,507
Interfund services provided	<u>787,584</u>
Total Operating Revenues	<u>913,091</u>
Operating Expenses	
Claims expense and other operating expenses	<u>569,446</u>
Total Operating Expenses	<u>569,446</u>
Change in Net Position	343,645
Net Position - July 1 (Beginning)	<u>3,198,192</u>
Net Position - June 30 (Ending)	<u><u>\$ 3,541,837</u></u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2025

Exhibit D-3

	<u>Governmental Activities - Internal Service Fund</u>
Increase (Decrease) in Cash and Cash Equivalents	
Cash Flows from Operating Activities:	
Cash receipts from interfund services provided	\$ 913,091
Cash payments for insurance claims	<u>(1,195,210)</u>
Net Cash (Used for) Operating Activities	<u>(282,119)</u>
Net change in Cash and Cash Equivalents	(282,119)
Cash and Cash Equivalents at Beginning of Year	<u>4,781,831</u>
Cash and Cash Equivalents at End of Year	<u>\$ 4,499,712</u>
Reconciliation of Operating Income to Net Cash	
Provided by Operating Activities:	
Operating (Loss)	\$ 343,645
Change in Assets and Liabilities:	
(Increase) in Prepaid Items	(3,915)
(Decrease) Increase in Accrued Expenses	<u>(621,849)</u>
Net Cash (Used for) Operating Activities	<u>\$ (282,119)</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2025

Exhibit E-1

	<u>Private Purpose Trust Funds</u>	<u>Custodial Fund</u>
Assets		
Current Assets:		
Cash and cash equivalents	\$ 52,154	\$ 387,978
Receivables:		
Other receivables	-	1,172
Total Assets	<u>\$ 52,154</u>	<u>\$ 389,150</u>
Liabilities		
Accounts payable	\$ -	\$ 4,154
Total Liabilities	<u>\$ -</u>	<u>\$ 4,154</u>
Net Position		
Restricted for student scholarships and other activities	\$ 52,154	\$ 384,996
Total Net Position	<u>\$ 52,154</u>	<u>\$ 384,996</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended June 30, 2025

Exhibit E-2

	<u>Private Purpose Trust Funds</u>	<u>Custodial Fund</u>
Contributions		
Gifts and contributions	\$ -	\$ 24,764
Revenues from student activities	-	614,212
Total Contributions	<u>-</u>	<u>638,976</u>
Deductions		
Payments for student activities	-	585,801
Total Deductions	<u>-</u>	<u>585,801</u>
Change in net position	-	53,175
Net Position Beginning of Year	<u>52,154</u>	<u>331,821</u>
Net Position - Ending	<u>\$ 52,154</u>	<u>\$ 384,996</u>

Note 1 - Summary of Significant Accounting Policies

The Beaumont Independent School District (the "District") is an independent public educational agency operating under the applicable laws and regulations of the State of Texas. It is governed by a seven-member Board of Trustees (the "Board") elected by the registered voters of the District and has fiscal accountability over all activities within the jurisdiction of the District. The District prepares its basic financial statements in conformity with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB) and other authoritative sources identified in the Statement of Auditing Standards of the American Institute of Certified Public Accountants; and it complies with the requirements of the appropriate version of Texas Education Agency's *Financial Accountability System Resource Guide* (the "Resource Guide") and the requirements of contracts and grants of agencies from which it receives funds.

The following is a summary of the most significant accounting policies.

A. Reporting Entity

The District's Board is elected by the public and it has the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the District is considered an independent entity for financial reporting purposes and is considered a primary government as defined by GASB. As the District is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other, type of reporting entity.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* include programs supported primarily by taxes, charges to school districts for services, state funds, grants, and other intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment, are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to students or users who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Interfund activities between governmental funds and between governmental and proprietary funds appear as due to or due from on the Governmental Fund Balance Sheet and Proprietary Fund Statement of Net Position and as other resources and other uses on the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance and on the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position. All interfund transactions between governmental funds and between governmental and internal service funds are eliminated on the government-wide statements. Interfund activities between governmental funds and fiduciary funds remain as due to or due from on the government-wide Statement of Net Position.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Note 1 - Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements while the custodial funds have no measurement of focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the 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.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. With this measurement focus, only current assets, current liabilities, deferred inflows of resources, and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets (i.e., revenues and other financing sources and expenditures and other financing uses).

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest and principal on long-term debt, which is recognized when due. The expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Revenues from local sources consist primarily of property taxes and are recorded as revenue when received. The District considers property tax revenue available if they expect the revenue to be collected within 60 days of the end of the fiscal year. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the District to refund all or part of the unused amount.

The District reports the following major governmental funds:

- General Fund - The general fund is the District's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.
- Debt Service Fund - The District accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds in a debt service fund. This is a budgeted fund and separate bank accounts are maintained.

Note 1 - Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

The District reports the following nonmajor governmental funds:

- Special Revenue Funds - These funds account for resources restricted to or committed for specific purposes by a grantor, or for resources that are committed for specific purposes by the Board. Most federal and some state financial assistance is accounted for in a special revenue fund and sometimes unused balances must be returned to the grantor at the close of specified project periods.
- Capital Projects Funds – The proceeds from long-term financing and revenues and expenditures related to the acquisition, construction, or renovations as well as furnishing and equipping capital facilities are accounted for in this fund.

Additionally, the District reports the following fund types:

- Internal Service Funds - These funds are used to account for financing of goods or services provided by one department to other departments of the District on a cost-reimbursement basis. The District operates the Workers' Compensation internal service fund.
- Private purpose trust funds – These funds are used to account for donations for scholarships funds that are received by the District that are to be awarded to current and former students for post-secondary education purposes.
- Custodial Funds - The District accounts for resources held for others in custodial funds. This fund uses the economic resources measurement focus and accrual basis. The District's Custodial Fund is the Student Activity.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service fund are charges to the funds and/or employees for self-funded health services. Operating expenses for the internal service fund include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit, investment pools, and short-term investments with original maturities of one year or less from the date of acquisition.

For purposes of the statement of cash flows for proprietary funds, the District considers highly liquid investments to be cash equivalents if they have a maturity of three months or less when purchased.

The District's investment pools are valued and reported at amortized cost, which approximates fair value. The District categorizes fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District's local government investment pools are recorded at amortized costs as permitted by GASB Statement No. 79, *Certain Investment Pools and Pool Participants*.

Note 1 - Summary of Significant Accounting Policies (continued)

E. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the District in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 31 of each year, a tax lien attaches to the property to secure the payment of all taxes, penalties, and interest ultimately imposed.

Property tax revenues are considered available (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the fiscal year.

Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible tax receivables within the General and Debt Service Funds are based on historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

F. Inventories and Prepaid Items

Inventories of supplies on the balance sheet are stated at weighted average cost and they include consumable maintenance, instructional, office, athletic, and transportation items. Supplies are recorded as expenditures when they are consumed. Inventories of food commodities which are received at no cost are recorded as revenue at market value supplied by the Texas Department of Agriculture when received, and as expenditure when consumed. At year end, the commodities inventory is recorded to inventory. A portion of fund balance is classified as nonspendable to reflect minimum inventory quantities considered necessary for the District's continuing operations.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

If there is a constraint on how the eventual proceeds can be spent, the fund balance is classified to reflect that constraint (restricted, committed, or assigned), rather than included as part of nonspendable fund balance.

G. Capital Assets

Capital assets, which include land, buildings, furniture and equipment, and right to use SBITA assets are reported in the applicable governmental activities column in the government-wide financial statements. 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 one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Note 1 - Summary of Significant Accounting Policies (continued)

G. Capital Assets (continued)

Buildings, and furniture and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Building	20 - 60
Buildings and Improvements	*
Furniture and Equipment	5 - 10
Automobiles and Trucks	3 - 5
Buses	10 - 12
Right to use SBITA assets	> 1 year

* Remaining life of building or 20 years whichever is less

H. Compensated Absences

Compensated absences are absences for which employees will be paid, such as sick leave. A liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the government and its employees is accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the government and its employees are accounted for in the period in which such services are rendered or such events take place.

The District has a vacation pay policy for twelve-month employees whereby eligible employees hired prior to July 1, 2001, shall receive vacation of ten to twenty days dependent upon the number of years of service. Effective July 1, 2001, a person hired by the District, or promoted by the District to a position normally requiring 240 days of service, earns vacation days during the first full year of employment on a pro rata basis depending on the date of hire; thereafter, 12 days of paid vacation are earned between July 1 to June 30 of each school year. All vacation days are forfeited if not taken by December 31 of each year; therefore, management believes that the liability for unused vacation days on June 30, 2024 is not material to the financial statements.

I. Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type Statement of Net Position. Premiums and discounts are presented as a component of liabilities while deferred charges on refundings are presented as deferred outflows of resources. Both items are deferred and amortized over the life of the related debt using the straight-line method. Long-term debt is reported net of the applicable premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Note 1 - Summary of Significant Accounting Policies (continued)

J. Subscription Based Information Technology Arrangements (SBITAs)

The District is under contract for SBITAs for the right to use subscription assets (software). The SBITAs are noncancellable, and the District recognizes a SBITA liability and an intangible right to use SBITA asset in the government-wide financial statements. The District recognizes SBITA liabilities with an initial, individual value of \$50,000 or more. None exceeded the threshold during the fiscal year 2025.

At the commencement of the SBITA, the District initially measures the SBITA liability at the present value of payments expected to be made during the SBITA term. Subsequently, the SBITA liability is reduced by the principal portion of SBITA payments made. The SBITA asset is initially measured as the sum of (1) the initial SBITA liability amount, (2) payments made to the SBITA vendor before commencement of the subscription term, and (3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. Key estimates and judgments related to SBITA include how the District determines (1) the discount rate it uses to discount the expected SBITA payments to present value, (2) SBITA term, and (3) SBITA payments.

- The District uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for SBITAs.
- The SBITA term includes the noncancellable period of the SBITA and payments included in the measurement of the SBITA liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its SBITA and will remeasure the SBITA asset and liability if certain changes occur that are expected to significantly affect the amount of the SBITA liability. SBITA assets are reported with other capital assets and SBITA liabilities are reported with long-term debt on the statement of net position.

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of a government's net position (a decrease in assets in excess of any related decrease in liabilities or an increase in liabilities in excess of any related increase in assets) by the government that is applicable to a future reporting period. The District has three items that qualify for reporting in this category:

- Deferred outflows of resources for refunding – Reported in the government-wide financial statement of net position, this deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Deferred outflows of resources for pension – Reported in the government-wide financial statement of net position, this deferred outflow results from pension plan contributions made after the measurement date of the net pension liability and the results 1) changes in actuarial assumptions; 2) differences between expected and actual actuarial experiences and 3) changes in the District's proportional share of pension liabilities. The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. The remaining pension related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan.

Note 1 - Summary of Significant Accounting Policies (continued)

K. Deferred Outflows/Inflows of Resources (continued)

- Deferred outflows of resources for post-employment benefits – Reported in the government wide financial statement of net position, this deferred outflow results from OPEB plan contributions made after the measurement date of the net OPEB liability and the results of 1) differences between projected and actual earnings on pension plan investments and 2) changes in the District’s proportional share of pension liabilities. The deferred outflows of resources related to post-employment benefits resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net post-employment benefit liability in the next fiscal year. The deferred outflows resulting from differences between projected and actual earnings on OPEB plan investments will be amortized over a closed five-year period. The remaining deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with post-employment benefits through the post-employment benefit plan.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position (an increase in assets in excess of any related increase in liabilities or a decrease in liabilities in excess of any related decrease in assets) by the government that is applicable to a future reporting period. The District has three items that qualify for reporting in this category:

- Deferred inflows of resources for unavailable revenues – Reported only in the governmental funds balance sheet, unavailable revenues from property taxes arise under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow or resources in the period that the amounts become available.
- Deferred inflows of resources for pension – reported in the government-wide financial statement of net position, these deferred inflows result primarily from 1) differences between projected and actual earnings on pension plan investments; 2) changes in actuarial assumptions; 3) differences between expected and actual actuarial experiences and 4) changes in the District’s proportional share of pension liabilities. The deferred inflows resulting from differences between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The remaining pension related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan.
- Deferred inflows of resources for post-employment benefits – Reported in the government wide financial statement of net position, these deferred inflows result primarily from 1) changes in actuarial assumptions and 2) differences between expected and actual actuarial experiences. These post-employment related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with post-employment benefits through the post-employment benefit plan.

L. Pensions

The fiduciary net position of the Teacher Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities, and additions to/deductions from TRS’s fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 1 - Summary of Significant Accounting Policies (continued)

M. Other Post-Employment Benefits.

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

N. Net Position

Net Position on the Statement of Net Position includes the following:

- Net investment in capital assets - this component of net position consists of capital assets, net accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt will be included in this component of net position.
- Restricted for federal and state programs - this component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets, which are restricted by federal and state granting agencies.
- Restricted for Debt Service - this component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. The assets arise from bond issuances which have constraints placed on them by the bond covenants for the purpose of future debt service payments.
- Unrestricted net position - this component of net position is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

O. Fund Balance

The fund balance in governmental funds has been classified as follows to describe the nature and relative strength of the spending constraints:

- *Non-spendable fund balance* - Represents amounts that are not in spendable form, such as inventory and prepaids, or are required to be maintained intact.
- *Restricted fund balance* - Represents amounts constrained to specific purposes by their providers, such as grantors, bondholders, and higher levels of government, through constitutional provisions, or by enabling legislation. The fund balance of the capital projects fund is restricted for ongoing capital projects approved by the Board.
- *Committed fund balance* - Represents amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority, i.e., Board of Trustees. To be reported as committed, amounts cannot be used for any other purpose unless the District's Board of Trustees approves the changes by Board Resolution. The fund balance of the campus activity fund is committed for use at the campuses per board policy.

Note 1 - Summary of Significant Accounting Policies (continued)

O. Fund Balance (continued)

- *Assigned fund balance* - Represents amounts the District intends to use for a specific purpose. Intent can be expressed by the District or by an official or body to which the Board of Trustees delegates the authority. The Board of Trustees has delegated this authority. The fund balance of the General Fund is assigned for programs and initiatives to promote student achievement once ESSER funds have been expended.
- *Unassigned fund balance* - Represents amounts that are available for any purpose. Positive amounts are reported only in the general fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Trustees or the District Fund Managers have provided otherwise in their commitment or assignment actions.

In the fund financial statements, certain governmental funds report restrictions of the entire fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Since the entire fund balance is restricted for these funds, all assets are in essence restricted for their specified purpose.

When the District incurs an expense for which it may use either restricted or unrestricted resources, it uses the restricted resources first unless unrestricted resources will have to be returned because they were not used. Since Internal Service Funds support the operations of governmental funds, they are consolidated with the governmental funds in the government-wide financial statements. The expenditures of governmental funds that create the revenues of internal service funds are eliminated to avoid "grossing up" the revenues and expenses of the District as a whole.

The District sponsors self-insured plans to provide workers' compensation benefits to employees. Revenues of these Internal Service Funds are received from both the District's governmental and proprietary funds. Expenses are comprised of claims incurred during the fiscal year, professional and contracted services, and other miscellaneous expenses.

The General Fund is contingently liable for liabilities of these funds.

P. Data Control Codes

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

In accordance with the Resource Guide, the District has adopted and installed an accounting system which meets at least the minimum requirements prescribed by the Texas State Board of Education and approved by the State Auditor. Specifically, the District's accounting system uses codes and the code structure presented in the Resource Guide. Mandatory codes are recorded in the order provided in the Resource Guide.

Note 1 - Summary of Significant Accounting Policies (continued)

Q. 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.

R. Implementation of New Accounting Standards

The following GASB pronouncements were effective during fiscal year 2025:

GASB issued Statement No. 101, *Compensated Absences*, was issued in June 2022. The primary objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. The requirements of this statement were implemented in 2025 and the impact is reflected in the financial statements. See Note 17 for more information.

GASB issued Statement No. 102, *Certain Risk Disclosures*, in December 2023. The primary objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. The requirements of this statement were implemented in fiscal year 2025 and assessed to not have an impact to the financial statements.

Note 2 - Deposits and Investments

Cash Deposits: The funds of the District must be deposited and invested under the terms of a contract, contents of which are set out in the Depository Contract Law. The depository bank places approved pledged securities for safekeeping and trust with the District's agent bank in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

On June 30, 2025, the carrying amount of the District's cash deposits (cash and interest-bearing accounts) was \$4,738,114 and the bank balance was \$5,441,350. The District's cash deposits on June 30, 2025, were entirely covered by FDIC Insurance or by pledged collateral held by the District's agent bank in the District's name.

Investments: The District's investment policy is in accordance with the Public Funds Investment Act (Government Code Chapter 2256). Statutes authorize the District to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers' acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, (10) and common trust funds.

The State Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. It requires the District to adopt, implement, and publicize an investment policy. The investment policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit. Statutes authorize the District to invest in (1) obligations of the United States Treasury, certain United States agencies, and obligations of the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers' acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds. Management of the District believes it is in compliance with the requirements of the Act and with local policies. The District's temporary investments consist of balances held by the Texas Local Government Investment Pool (TexPool) and Lone Star Investment Pool (LSIP).

TexPool is a public funds investment pool created by the Texas Treasury Safekeeping Trust Company (Trust Company) to provide a safe environment for the placement of local government funds in authorized short-term, fully collateralized investments, including direct obligations of, or obligations guaranteed by, the United States or State of Texas or their agencies; federally insured certificates of deposit issued by Texas banks or savings and loans; and fully collateralized direct repurchase agreements secured by United States Government agency securities and placed through a primary government securities dealer.

The Trust Company was incorporated by the State Treasurer by authority of the Texas Legislature as a special purpose trust company with direct access to the services of the Federal Reserve Bank to manage, disburse, transfer, safe keep, and invest public funds and securities more efficiently and economically. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. TexPool uses amortized cost rather than fair value to report net position to compute share prices. The fair value of the position in TexPool is the same as the value of TexPool shares. Accordingly, the District's investments in TexPool are stated at amortized cost, which approximates fair value. TexPool is currently rated AAAM by Standard and Poor's. This rating indicates excellent safety and a superior capacity to maintain principal value and limit exposure to loss.

Note 2 - Deposits and Investments (continued)

LSIP is a Texas public investment pool sponsored by the Texas Association of School Boards (TASB) for investment of funds by state and local government entities, primarily local school districts. The Board has entered into an agreement with First Public, LLC (First Public), a Texas limited liability company and a member of the National Association of Securities Dealers, Securities Investor Protection Corporation, and Municipal Securities Rulemaking Board, pursuant to which First Public serves as administrator of LSIP's operations. American Beacon Advisors, Fort Worth, Texas, and Standish Mellon Asset Management Company, LLC, Pittsburgh, Pennsylvania, provide investment management services to LSIP regarding the investment and reinvestment of the pool's assets. The fund's credit quality is excellent as its portfolio is composed of U. S. government and U. S. agency securities. Investments in LSIP provide for investment in securities with maturities and returns generally greater than money market instruments. LSIP is marked-to-market daily to maintain an accurate net asset value. The District's fair value in LSIP is the same as the value of the pool shares. LSIP is currently rated AAA by Standard and Poor's. This rating indicates excellent safety and a superior capacity to maintain principal value and limit exposure to loss.

At June 30, 2025, the District's cash and investment balances, the weighted average maturity, and the credit ratings of these investments were as follows:

	Carrying Value	Weighted Average Maturity (Days)	Credit Rating
Governmental Activities			
Cash and deposits	\$ 4,297,982	1	N/A
Investments			
Local Government Investment Pools			
TexPool	4,687,346	38	AAAm
Lone Star Corporate Overnight Fund	7,023,042	52	AAAm
Lone Star Corporate Overnight Plus Fund	67,857,925	68	AAAm
Lone Star Government Overnight Fund	10,156,807	100	AAAm
Total Investments	89,725,120	69	
Total Governmental Activities	94,023,102		
Fiduciary Funds			
Cash and Deposits	440,132	N/A	N/A
Total Fiduciary Funds	440,132		
Total	\$ 94,463,234		

Due to the immediate availability of the funds, the District's temporary investments at June 30, 2025 are included in cash and cash equivalents. Local government investment pools are recorded at amortized cost which approximates fair value. TexPool and Lone Star do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. The pools do not impose any liquidity fees or redemption gates.

Note 2 - Deposits and Investments (continued)

Additional policies and contractual provisions governing deposits and investments for the District are specified below:

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates may adversely affect the value of investments. To limit the risk that changes in interest rates will adversely affect the fair value of the investments. The district monitors interest rate risk utilizing weighted average maturity (WAM) analysis. The District requires its investment portfolio to have maturities of less than one year on a WAM basis. However, specific to the District’s debt service funds, maturities longer than one year are authorized within legal limits and as long as sufficient investment liquidity to timely meet debt service payment obligations is maintained. The long-term investment the District currently holds, which has no call options, is due when the debt instrument is due and the District intends to hold the investment until maturity, thereby reducing its risk of loss due to changes in the fair value of the investment.

At June 30, 2025, the District’s exposure to interest risk as measured by the segmented time distribution by investment type is summarized below:

	Amortized Cost	Investment Maturity in Years	
		Less than 1	
Local Government Investment Pools:			
TexPool	\$ 4,687,346	\$	4,687,346
Lone Star Corporate Overnight Fund	7,023,042		7,023,042
Lone Star Corporate Overnight Plus Fund	67,857,925		67,857,925
Lone Star Government Overnight Fund	10,156,807		10,156,807
	<u>\$ 89,725,120</u>	<u>\$</u>	<u>89,725,120</u>

Credit Risk: To limit the risk that an issuer or other counterparty to an investment will not fulfill its obligations, the District limits investments in commercial paper, corporate bonds, mutual bond funds, public funds investment pools to those that have received top ratings issued by nationally recognized statistical rating organizations (NRSROs). As of June 30, 2025, the District’s investments in Texas Pool and Lone Star were rated AAAM.

Custodial Credit Risk: State law requires governmental entities to contract with financial institutions in which funds will be deposited to secure those deposits with insurance or pledged securities with a fair value equaling or exceeding the amount on deposit at the end of each business day. The District’s policy regarding deposits is in accordance with this law.

Concentration of Credit Risk: For temporary investments, to limit the risk of loss attributed to the magnitude of a government’s investment in a single issuer, the District’s policy states that the portfolio must be diversified. Concentration of Credit Risk is not applicable to investment pools since the purpose of these pools is to diversify the District’s investment portfolio.

Note 3 - Receivables and Unearned Revenue

Receivables as of June 30, 2025, for the District's individual major and non-major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Debt Service	Nonmajor Governmental Funds	Total
Property Taxes	\$ 18,732,258	\$ 5,123,619	\$ -	\$ 23,855,877
Due from other governments	19,125,031	-	8,434,026	27,559,057
Other	396,778	74,627	813,142	1,284,547
Gross Receivables	38,254,067	5,198,246	9,247,168	52,699,481
Less allowance for doubtful accounts	(12,820,282)	(3,816,532)	-	(16,636,814)
Net Total Receivables	\$ 25,433,785	\$ 1,381,714	\$ 9,247,168	\$ 36,062,667

Other receivables are reported at gross value. Management has determined that an allowance for doubtful accounts is not necessary for fair presentation.

Governmental funds report unearned revenue in connection with resources that have been received but not yet earned. At the end of the fiscal year 2025, the various components of unearned revenues reported in the governmental funds were as follows:

	Unearned
Unearned federal revenue	\$ 48,921
Unearned state and local revenue	801,651
	\$ 850,572

Note 4 - Interfund Receivables, Payables, and Transfers

Interfund balances consist of short-term lending/borrowing arrangements that result from normal operations and are cleared out periodically. Additionally, some lending/borrowing may occur between two or more nonmajor governmental funds.

The composition of interfund balances and transfers as of June 30, 2025, is as follows:

	Interfund Receivable	Interfund Payable	Net
Governmental Activities:			
General Fund	\$ 4,898,918	\$ 5,169,925	\$ (271,007)
Debt Service	10,398	-	10,398
Nonmajor Governmental Funds	5,159,527	4,898,918	260,609
Total Governmental Activities	\$ 10,068,843	\$ 10,068,843	\$ -

Transfer Out	Transfer In	Amount
General Fund	Nonmajor Governmental Funds	\$ 9,724,724
Total		\$ 9,724,724

The purpose of the transfer from General Fund to Capital Projects Fund is to use Chapter 313 funds for ongoing District capital projects.

Note 5 - Capital Assets

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

Governmental Activities:

	Balance July 01, 2024	Additions	Transfers	(Retirements)	Balance June 30, 2025
Governmental Capital Assets					
Capital assets, not being depreciated:					
Land	\$ 14,059,880	\$ 620,652	\$ 1,100,700	\$ -	\$ 15,781,232
Construction in progress	12,756,787	7,307,259	(15,055,355)	-	5,008,691
Total capital assets, not being depreciated	<u>26,816,667</u>	<u>7,927,911</u>	<u>(13,954,655)</u>	<u>-</u>	<u>20,789,923</u>
Capital assets, being depreciated:					
Buildings and improvements	545,230,195	1,162,073	368,805	-	546,761,073
Furniture and equipment	29,655,033	2,084,195	13,585,850	(69,689)	45,255,389
Vehicles	19,317,184	450,661	-	(169,281)	19,598,564
Total capital assets, being depreciated	<u>594,202,412</u>	<u>3,696,929</u>	<u>13,954,655</u>	<u>(238,970)</u>	<u>611,615,026</u>
Less accumulated depreciation for:					
Buildings and improvements	(186,435,513)	(9,989,385)	-	-	(196,424,898)
Furniture and equipment	(14,784,855)	(3,718,031)	-	47,138	(18,455,748)
Vehicles	<u>(13,318,010)</u>	<u>(1,415,521)</u>	<u>-</u>	<u>145,512</u>	<u>(14,588,019)</u>
Total accumulated depreciation	<u>(214,538,378)</u>	<u>(15,122,937)</u>	<u>-</u>	<u>192,650</u>	<u>(229,468,665)</u>
Governmental Capital Assets	<u>\$ 406,480,701</u>	<u>\$ (3,498,097)</u>	<u>\$ -</u>	<u>\$ (46,320)</u>	<u>\$ 402,936,284</u>
				Less associated bonds and loans	\$ (184,488,506)
				Plus deferred charge on refunding	1,800,580
				Net Investment in Capital Assets	<u>\$ 220,248,358</u>

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

Function	Depreciation Expense
Governmental Activities:	
Instruction	\$ 7,480,466
Instructional resources and media services	81,559
Curriculum and staff development	95,578
Instructional leadership	502,594
School leadership	743,743
Guidance, counseling and evaluation services	645,612
Social work services	57,724
Health services	164,133
Student transportation	390,564
Food Services	991,117
Extracurricular activities	419,785
General administration	480,727
Plant maintenance and operations	2,411,531
Security and monitoring services	395,768
Data processing services	262,036
Total Governmental Activities	<u>\$ 15,122,937</u>

Note 6 - Long-term Liabilities

The District's long-term liabilities consist of bonds, loans, and compensated absences. The current requirements for general obligation bonds principal and interest expenditures are accounted for in the debt service fund. Loans payable are paid from the general fund.

Changes in Long-term Liabilities

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

	Balance July 1, 2024	Additions	Retirements	Balance June 30, 2025	Due Within One Year
General Obligation Bonds	\$ 194,830,000	\$ -	\$ 21,510,000	\$ 173,320,000	\$ 12,945,000
Premiums on bonds	8,753,282	-	1,233,745	7,519,537	-
Accumulated accretion on capital appreciation bonds	1,465,202	34,997	-	1,500,199	-
Loan payable	3,194,660	-	1,045,890	2,148,770	997,816
Accrued compensated absences	1,214,082	9,766	195,825	1,028,023	-
Total Governmental Long-term Liabilities	\$ 209,457,226	\$ 44,763	\$ 23,985,460	\$ 185,516,529	\$ 13,942,816

General Obligation Bonds

General Obligation Bonds outstanding, at June 30, 2025, are comprised of the following:

Issue	Original Issuance Amount	Interest Rate (%)	Maturity Date	Debt Outstanding
Unlimited Tax Qualified School Construction Bonds, Series 2010	\$ 14,450,000	0.00%	2/15/2026	\$ 965,000
Unlimited Tax School Building Bonds, Series 2010B	59,490,000	4.49% to 5.81%	2/15/2038	48,410,000
Unlimited Tax Refunding Bonds, Series 2012	8,070,000	2.00% to 3.00%	2/15/2038	40,000
Unlimited Tax Refunding Bonds, Series 2016	132,155,000	3.00% to 5.00%	2/15/2037	54,955,000
Unlimited Tax Refunding Bonds, Series 2017	107,040,000	3.00% to 5.00%	2/15/2038	68,950,000
				<u>\$ 173,320,000</u>

On May 5, 2025, the District defeased \$8,500,000 of the Unlimited Tax Refunding Bonds, Series 2017. A total of \$8,628,501 was placed into escrow. The related deferred loss on refunding and premium were removed along with the principal of these bonds. The current period net gain on the defeasance of bonds amounted to \$1,885,223. The defeasance decreased the aggregate debt service payments by \$11,914,063 with a present value of \$3,266,311.

The defeased bonds will be paid off on February 15, 2027. \$8,500,000 of Series 2017 will be called on that date.

Note 6 - Long-term Liabilities (continued)

General Obligation Bonds (continued)

Debt service requirements to maturity for the General Obligation Bonds are as follows:

<u>Year Ending</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2026	\$ 12,945,000	\$ 8,000,515	\$ 20,945,515
2027	10,660,000	7,382,373	18,042,373
2028	11,140,000	6,092,581	17,232,581
2029	15,630,000	5,517,465	21,147,465
2030	16,215,000	4,836,572	21,051,572
2031-2035	80,525,000	14,518,683	95,043,683
2036-2038	26,205,000	2,167,636	28,372,636
	<u>\$ 173,320,000</u>	<u>\$ 48,515,825</u>	<u>\$ 221,835,825</u>

Loan Payable

The District also entered into a loan payable agreement for the purchase of buses in the amount of \$9,943,273. Interest accrues at a rate of 2.245% annually and the maturity date is fiscal year 2027. Principal and interest requirements are as follows:

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>
2026	\$ 997,816	\$ 48,425
2027	1,150,954	24,481
	<u>\$ 2,148,770</u>	<u>\$ 72,906</u>

Capital Appreciation Bonds

A portion of the bonds sold in the Series 2012 bond issues were capital appreciation bonds commonly referred to as “premium compound interest bonds.” The District annually records the appreciation of the bond principal for the accreted value of the bonds through maturity of the issue. The interest of these bond series will be paid upon maturity. The following table summarizes the significant features of the individual bonds, by issue:

<u>Series</u>	<u>Accreted Value</u>	<u>Original Bond Principal</u>	<u>Accreted Interest</u>	<u>Maturity Value</u>	<u>Maturity Dates</u>
2012 Refunding	\$ 1,591,342	\$ 40,000	\$ 1,500,199	\$ 1,545,000	2026 and 2027

Prior Years’ Refunding of Long-Term Debt

In prior years, the District defeased certain general obligation debt by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payments on the refunded debt. Accordingly, the trust account assets and the liability for the defeased debt are not included in the District’s financial statements.

Note 7 - Revenues from Local, Intermediate, and Out-of-State Sources

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

	<u>General Fund</u>	<u>Debt Service</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Property Taxes	\$ 104,502,355	\$ 25,666,654	\$ -	\$ 130,169,009
Foreign Trade Zone Revenue	1,291,396	-	-	1,291,396
Chapter 313 Agreement Revenue	10,622,141	-	-	10,622,141
Campus Activity	-	-	446,684	446,684
Food Service Activity	-	-	720,089	720,089
Extracurricular Activities	283,422	-	-	283,422
Tuition and Fees	63,735	-	-	63,735
Investment Income	3,678,299	780,060	30,968	4,489,327
Local Grants	-	-	1,678,124	1,678,124
Rent	39,079	-	-	39,079
Other	1,842,747	-	-	1,842,747
	<u>\$ 122,323,174</u>	<u>\$ 26,446,714</u>	<u>2,875,865</u>	<u>\$ 151,645,753</u>

Note 8 - General Fund Federal Revenues

For the fiscal year ended June 30, 2025, the General Fund reports the following federal revenues:

<u>Program or Source</u>	<u>ALN</u>	<u>Amount</u>
SHARS	N/A	\$ 230,389
Build America Bonds - Federal Interest Subsidy	N/A	958,779
Navy JROTC	12.000	201,688
E-Rate	N/A	202,554
Indirect Costs:		
IDEA-B Formula	84.027A	240,479
IDEA-B Preschool	84.173A	7,870
IDEA-B Discretionary - Deaf	84.027A	5,101
ESEA, Title I, Part A - Improving Basic Programs	84.010A	427,335
Title I 1003 School Improvement	84.010A	3,905
Title I 1003 ESF-Focused Support Grant	84.010A	15,285
School Action Fund Continuation Grant GY 23	84.010A	5,254
Career and Technical - Basic Grant	84.048A	8,020
IDEA-C ECI	84.181A	37
Title II, Part A, Supporting Effective Instruction	84.367A	31,798
Title III, Part A, ELA	84.365A	12,891
American Rescue Plan Elementary and Secondary School Emergency	84.425U	232,847
ARP Homeless, II	84.425D	17,111
Title IV Part A Subpart 1	84.424A	31,247
Texas COVID Learning Acceleration Supports (TCLAS) Program - ESSER III (COVID-19)	84.425U	21,322
		<u>\$ 2,653,912</u>

Note 9 - Defined Benefit Pension Plan

A. Plan Description

The District participates in a multiple-employer, cost-sharing, defined benefit pension plan that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas (TRS). TRS's defined benefit pension plan is established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The pension's Board of Trustees does not have the authority to establish or amend benefit terms.

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard workload and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

B. Pension Plan Fiduciary Net Position

Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately issued Comprehensive Annual 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>, or by writing to TRS at attention Finance Division, PO BOX 149676, Austin, TX, 78714-0185, or by calling 1-800-223-8778

C. Benefits Provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 percent (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic postemployment benefit changes, including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description above. Accordingly, the 2023 Texas Legislature passed Senate Bill (SB) 10 and House Joint Resolution (HJR) 2 to provide eligible retirees with a one-time stipend and an ad hoc cost-of-living-adjustment (COLA).

One-Time Stipends

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

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

Note 9 - Defined Benefit Pension Plan (continued)

C. Benefits Provided (continued)

Cost-of-Living Adjustment

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

- 2% COLA for eligible retirees who retired between September 1, 2013 through August 31, 2020.
- 4% COLA for eligible retirees who retired between September 1, 2001 through August 31, 2013.
- 6% COLA for eligible retirees who retired on or before August 31, 2001.

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

D. Contributions

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year.

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 through 2025.

	Contribution Rates		Contribution Amounts
	September 1, 2024 to June 30, 2025	July 1, 2024 to August 31, 2024	
Active Employee	8.25%	8.25%	\$ 9,113,965
Non-Employer Contributing Entity (State)	8.25%	8.25%	6,507,154
District	8.25%	8.25%	4,871,204

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 (GAA).

Note 9 - Defined Benefit Pension Plan (continued)

D. Contributions (continued)

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate, times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year, reduced by the amounts described below which are paid by the employers. Employers (public schools, junior colleges, 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 part or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

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

- All public schools, charter schools, and regional education service centers must contribute 1.9 percent of the member's salary beginning in fiscal year 2024, gradually increasing to 2 percent in fiscal year 2025.
- When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.

Note 9 - Defined Benefit Pension Plan (continued)

E. Actuarial Assumptions

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

Component	Result
Valuation Date	August 31, 2023, rolled forward to August 31, 2024
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Long-term Expected Rate	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
Benefit changes during the year	None
Ad hoc post-employment benefit changes	None

The actuarial assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2023. For a full description of these assumptions see the actuarial valuation report described the 2024 TRS ACFR, which includes actuarial valuation report dated November 20, 2024.

Discount Rate

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

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

The long-term rate of return on pension plan investments is 7.00%. 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.

Note 9 - Defined Benefit Pension Plan (continued)

F. Actuarial Assumptions (continued)

Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of August 31, 2024 are summarized below:

Asset Class	Target Allocation ²	Long-Term Expected Geometric Real Rate of Return ³	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
USA	18.00%	4.40%	1.00%
Non-U.S. Developed	13.00%	4.20%	0.80%
Emerging Markets	9.00%	5.20%	0.70%
Private Equity ¹	14.00%	6.70%	1.20%
Stable Value			
Government Bonds	16.00%	1.90%	0.40%
Absolute Return ¹	0.00%	4.00%	0.00%
Stable Value Hedge Funds	5.00%	3.00%	0.20%
Real Return			
Real Estate	15.00%	6.60%	1.20%
Energy, Natural Resources & Infrastructure	6.00%	5.60%	0.40%
Commodities	0.00%	2.50%	0.00%
Risk Parity	8.00%	4.00%	0.40%
Asset Allocation Leverage			
Cash	2.00%	1.00%	0.00%
Asset Allocation Leverage	-6.00%	1.30%	-0.10%
Inflation Expectation			2.40%
Volatility Drag ⁴			-0.70%
Expected Return	100.00%		7.90%

¹ Absolute Return includes Credit Sensitive Investments.

² Target allocations are based on the fiscal year 2024 policy model.

³ Capital Market Assumptions (CMA) come from 2024 AAA Study CMA Survey (as of 12/31/2023)

⁴ The volatility drag results from the conversion between arithmetic and geometric mean returns.

Note 9 - Defined Benefit Pension Plan (continued)

F. Discount Rate Sensitivity Analysis

The following schedule shows the impact of the net pension liability if the discount rate used was 1 percentage point lower than and 1 percentage point higher than the discount rate that was used (7.00%) in measuring the Net pension liability:

	Discount Rate		
	1% Decrease (6.00%)	Current Rate (7.00%)	1% Increase (8.00%)
District's proportional share of the net pension liability	\$ 82,413,233	\$ 51,596,843	\$ 26,063,274

G. Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions

At June 30, 2025, the District reported a liability of \$51,596,843 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 51,596,843
State's proportionate share that is associated with the District	<u>64,392,176</u>
Total	<u>\$ 115,989,019</u>

The net pension liability was measured as of August 31, 2023 and rolled forward to August 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2023 through August 31, 2024.

At August 31, 2024, the District's proportion of the collective net pension liability was 0.0845% which was a decrease of 0.0081% of from its proportion measured as of August 31, 2023.

All future statutorily required contributions will be made from the General Fund.

Changes in Assumptions and Benefits Since the Prior Actuarial Valuation

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

The 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 the year ended June 30, 2025, the District recognized pension expense of \$6,508,857. The District also recognized on-behalf pension expense and revenue of \$7,695,941 for support provided by the State.

Note 9 - Defined Benefit Pension Plan (continued)

G. Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Changes in Assumptions and Benefits Since the Prior Actuarial Valuation (continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 2,843,948	\$ (402,843)
Changes of assumption	2,664,055	(357,159)
Net difference between projected and actual earnings on pension plan investments	313,639	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,655,515	(4,188,279)
District contributions subsequent to the measurement date of the net pension liability	4,088,380	-
Total	<u>\$ 11,565,537</u>	<u>\$ (4,948,281)</u>

The District recognized \$4,088,380 as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the measurement year ended August 31, 2025. The other amounts of the District's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year</u>	<u>Pension Expense</u>	<u>Balance of Deferred Outflows (Inflows)</u>
2026	\$ (304,093)	\$ 2,832,969
2027	4,882,465	(2,049,496)
2028	105,556	(2,155,052)
2029	(1,843,462)	(311,590)
2030	(311,590)	-
	<u>\$ 2,528,876</u>	

Note 10 - Defined Other Post-Employment Benefit Plans

A. Plan Description

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing, defined benefit OPEB plan with a special funding situation. The TRS-Care program was established in 1986 by the Texas Legislature.

The TRS Board of Trustees administers the TRS-Care program and the related fund in accordance with Texas Insurance Code Chapter 1575. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. The Board may adopt rules, plans, procedures, and orders reasonably necessary to administer the program, including minimum benefits and financing standards.

B. OPEB Plan Fiduciary Net Position

Detail information about the Teacher Retirement System’s fiduciary net position is available in a separately issued Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the internet at <https://www.trs.texas.gov/learning-resources/publications>, or by writing to TRS at attention Finance Division, PO BOX 149676, Austin, TX, 78714-0185, or by calling 1-800-223-8778.

C. Benefits Provided

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

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

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

	TRS-Care Monthly Premium Rates	
	Medicare	Non-Medicare
Retiree or Surviving Spouse	\$ 135	\$ 200
Retiree and Spouse	529	689
Retiree or Surviving Spouse and Children	468	408
Retiree and Family	1,020	999

D. Contributions

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

Note 10 - Defined Other Post-Employment Benefit Plans (continued)

D. Contributions (continued)

Texas Insurance Code, section 1575.202 establishes the state’s contribution rate which is 1.25% of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is 0.65% of salary. Section 1575.204 establishes a public school contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the employer. The actual public school contribution rate is prescribed by the Legislature in the General Appropriations Act, which is 0.75% of each active employee’s pay for fiscal year 2025. The following table shows contributions to the TRS-Care plan by type of contributor.

	Contribution Rates		Contribution Amounts
	September 1, 2024 to June 30, 2025	July 1, 2024 to August 31, 2024	
Active Employee	0.65%	0.65%	\$ 717,617
Non-Employer Contributing Entity (State)	1.25%	1.25%	2,057,847
District:			
District, Excluding Federal/Private Funding	0.75%	0.75%	995,885
Federal/Private Funding	1.25%	1.25%	124,079
Total District			<u>1,119,964</u>
Total			<u>\$ 3,895,428</u>

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.

E. Actuarial Assumptions

The actuarial valuation 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 was determined using the following actuarial assumptions:

Component	Result
Valuation Date	August 31, 2023, rolled forward to August 31, 2024
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	3.87% as of August 31, 2024
Aging Factors	Based on the Society of Actuaries' 2013 Study "Health Care Costs - From Birth to Death".
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claim costs.
Projected Salary Increases	2.95% to 8.95% including inflation
Healthcare Trend Rates	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.
Election Rates	Normal Retirement: 62% participation rate prior to age 65 and 25% participation rate after age 65. Pre-65 retirees: 30% of pre-65 retirees are assumed to discontinue coverage at age 65.
Ad hoc post-employment benefit changes	None

Note 10 - Defined Other Post-Employment Benefit Plans (continued)

E. Actuarial Assumptions (continued)

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The demographic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2021. The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2023 TRS pension actuarial valuation that was rolled forward to August 31, 2024: (a) Rates of Mortality, (b) Rates of Retirement, (c) Rates of Termination, (d) Rates of Disability, (e) General Inflation, and (f) Wage Inflation.

The active mortality rates were based on PUB(2010), Amount-Weighted, Below-Median Income, Teacher male and female tables (with a two-year set forward for males). The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioner Mortality Tables. The rates were projected on a fully generational basis using the ultimate improvement rates from mortality projection scale MP-2021.

Discount Rate

A single discount rate of 3.87% was used to measure the total OPEB liability. There was a decrease of 0.26% in the discount rate since the previous year.

Because the investments are held in cash and there is no intentional objective to advance fund the benefits, the Single Discount Rate is equal to the prevailing municipal bond rate.

The source of the municipal bond rate is the Bond Buyer’s “20-Bond GO Index” as of August 31, 2024 using the Fixed Income Market Data/Yield Curve/ Data Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

F. Discount Rate Sensitivity Analysis

The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (3.87%) in measuring the net OPEB Liability.

	Discount Rate		
	1% Decrease 2.87%	Current Rate 3.87%	1% Increase 4.87%
District's proportional share of the net OPEB liability	\$ 44,306,382	\$ 37,293,468	\$ 31,626,927

Note 10 - Defined Other Post-Employment Benefit Plans (continued)

G. Healthcare Trend Rate Sensitivity Analysis

The following schedule shows the impact of the Net OPEB Liability if a healthcare trend rate that is 1% less than and 1% greater than the assumed healthcare cost trend rate:

	Healthcare Cost Trend Rate		
	1% Decrease	Current Rate	1% Increase
District's proportional share of the net OPEB liability	\$ 30,369,993	\$ 37,293,468	\$ 46,315,446

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

At June 30, 2025, the District reported a liability of \$37,293,468 for its proportionate share of the TRS's Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collective net OPEB liability	\$ 37,293,468
State's proportionate share that is associated with the District	<u>46,728,209</u>
Total	<u><u>\$ 84,021,677</u></u>

The Net OPEB Liability was measured as of August 31, 2023 and rolled forward to August 31, 2024 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The District's proportion of the Net OPEB Liability was based on the District's contributions to OPEB relative to the contributions of all employers to the plan for the period September 1, 2023 through August 31, 2024.

On August 31, 2024, the District's proportion of the collective Net OPEB Liability was 0.1229% which was a decrease of 0.0105% from its proportion measured as of August 31, 2023.

Changes Since the Prior Actuarial Valuation

The following were changes to the actuarial assumptions or other inputs that affected measurement of the Total OPEB liability (TOL) since the prior measurement period:

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

Note 10 - Defined Other Post-Employment Benefit Plans (continued)

H. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs (continued)

Changes of Benefit Terms Since the Prior Measurement Date

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

For the year ended June 30, 2025, the District recognized negative OPEB expense of \$4,502,574. The District also recognized negative on-behalf OPEB expense and revenue of \$6,073,805 for support provided by the State.

On June 30, 2025, the District reported its proportionate share of the TRS’s deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 7,147,906	\$ (18,611,462)
Changes of assumption	4,773,123	(12,168,427)
Net difference between projected and actual earnings on OPEB plan investments	-	(104,434)
Changes in proportion and differences between District contributions and proportionate share of contributions	4,154,948	(8,282,233)
District contributions subsequent to the measurement date of the net OPEB liability	935,194	-
Total	<u>\$ 17,011,171</u>	<u>\$ (39,166,556)</u>

The District recognized \$935,194 as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date, which will be recognized as a reduction of the net OPEB liability in the measurement year ended August 31, 2025. The other amounts of the employer’s balances of deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year</u>	<u>OPEB Expense</u>	<u>Balance of Deferred Outflows (Inflows)</u>
2026	\$ (5,473,283)	\$ (17,617,296)
2027	(3,784,226)	(13,833,070)
2028	(4,909,693)	(8,923,377)
2029	(4,216,594)	(4,706,783)
2030	(2,832,248)	(1,874,535)
Thereafter	(1,874,535)	-
	<u>\$ (23,090,579)</u>	

I. Medicare Part D

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the fiscal years ended June 30, 2025, 2024, and 2023 the subsidy payments received by TRS-Care on-behalf of the District were \$801,041, \$582,028 and \$604,775, respectively. These payments are recorded as equal revenues and expenditures in the governmental funds financial statements of the District.

Note 11 - Risk Management

Property/Liability

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District’s risk management program encompasses various means of protecting the District against loss by obtaining property, casualty, and liability coverage through commercial insurance carriers, and from participation in a risk pool. The District’s participation in the risk pool is limited to payment of premiums.

Health Insurance

The Board of Trustees approved the District’s participation with Blue Cross Blue Shield. This is a premium-based plan; payments are made on a monthly basis for all covered employees.

Workers’ Compensation

The District also provides workers’ compensation to its employees through a self-insured plan which is accounted for in the Internal Service Fund. The Internal Service Fund charges the General Fund and other funds for premiums for the District’s contribution. The District has an excess workers’ compensation insurance policy that takes over after the District reaches its \$400,000 self-insured retention level and covers the District up to the statutory required limit. The District established the self-insurance plan for workers’ compensation benefits as authorized by Section 504.011 of the Labor Code.

The costs associated with these self-insurance plans are reported as interfund transactions to the extent of amounts determined by the third-party administrators. Accordingly, they are treated as operating revenues of the Internal Service Funds and operating expenditures of the governmental and proprietary funds.

Estimates of claims payable and of claims incurred but not reported at June 30, 2025, are reflected as accrued expenses of the Fund. The liabilities include an amount for claims that have been incurred but were not reported until after June 30, 2025. Liability for claims is reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines and damage awards, the process used in computing the liabilities is an estimate. Claims liabilities are reevaluated periodically to take into consideration recently settled claims, the frequency of claims and other economic and social factors.

Changes in the balances of claims liabilities are as follows:

Fiscal Year	Beginning of Year Accrual	Current Year Estimates	Claims Payments	End of Year Accrual
June 30, 2025	\$ 1,714,441	573,361	\$ 1,195,210	\$ 1,092,592
June 30, 2024	1,783,963	884,675	954,197	1,714,441
June 30, 2023	1,333,666	1,699,733	1,249,436	1,783,963

Note 12 - Shared Service Arrangements

The District is fiscal agent for a Shared Service Arrangement (“SSA”), which provides services to the member districts listed below. All services are provided by the fiscal agents. The member districts provide the funds to the fiscal agents. According to guidance provided in TEA’s Resource Guide, the District has accounted for the fiscal agent’s activities of the SSA in the appropriate Special Revenue Funds and has accounted for these funds using Model 2 in the SSA section of the Resource Guide. Expenditures of the SSA are summarized below:

	Local Services for the Deaf
Beaumont ISD	\$ 376,679
Bob Hope School	28,888
Bridge City ISD	23,261
Buna ISD	12,006
Burkeville ISD	346
Deweyville ISD	16,882
East Chambers ISD	28,136
Hamshire-Fannett ISD	11,255
Hardin-Jefferson ISD	79,534
Kountze ISD	11,255
Little Cypress-Mauriceville CISD	50,646
Lumberton ISD	91,540
Nederland ISD	51,397
Newton ISD	5,627
Orangefield ISD	52,900
Port Arthur ISD	245,071
Port Neches-Groves ISD	86,825
Silsbee ISD	62,726
Spurger ISD	47,273
The Ehrhart School	5,701
Vidor ISD	122,756
Warren ISD	23,261
West Orange-Cove CISD	29,639
Woodville ISD	23,262
	<u>\$ 1,486,866</u>

Note 13 - Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

The District is a defendant in various lawsuit arising in the normal course of operations. Although the outcome of these lawsuits is not presently determinable, in the opinion of management and the District's counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

Note 14 - Arbitrage

In accordance with the provisions of Section 148(f) of the Internal Revenue Code of 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. The District has estimated that it has no arbitrage liability as of June 30, 2025.

Note 15 - Tax Abatements

Currently, the District has seven (8) active Chapter 313 Agreements with several corporations for Limitation On Appraised Value of Property for School District Maintenance and Operations Taxes pursuant to the Chapter 313 of the Texas Tax Code, i.e., the Texas Economic Development Act, as set forth in Chapter 313 of the Texas Tax Code, as amended.

Value limitation agreements are a part of a state program, originally created in 2001 which allows school districts to limit the taxable value of an approved project for Maintenance and Operations (M&O) for a period of years specified in statute. The project(s) under the Chapter 313 agreement must be consistent with the state's goal to "encourage large scale capital investments in this state." Chapter 313 of the Tax Code grants eligibility to companies engaged in manufacturing, research and development, renewable electric energy production, clean coal projects, nuclear power generation and data centers.

In order to qualify for a value limitation agreement, each applicant has been required to meet a series of capital investment, job creation, and wage requirements specified by state law. At the time of the application's approval, the agreement was found to have done so by both the District's Board of trustees and the Texas Comptroller's Office, which recommended approval of the project. The application, the agreements and state reporting requirement documentation can be viewed at the Texas Comptroller's website: <https://www.comptroller.texas.gov/economy/local/ch313/agreement-docs.php>. The agreement and all supporting documentation was assigned Texas Comptroller Application number.

The following Chapter 313 Agreements are in effect:

Natgasoline LLC's (Application No. 311) first year's value limitation was tax year 2017. The net benefit to the District is \$915,345 for fiscal year June 30, 2025. The project value's value limitation is \$26,778,095 with a total project value of \$766,664,600. The applicant's M&O taxes have been reduced by \$5,114,612.

Air Liquide (assignment by Natgasoline) first year's value limitation was tax year 2020. The net benefit to the District is \$108,416 for fiscal year June 30, 2025. The project value's value limitation is \$3,221,905, with a total project value of \$92,244,082. The applicant's M&O taxes have been reduced by \$605,809.

BASF Corporation (Application No. 375) first year's value limitation was tax year 2017. The net benefit to the District is \$46,007 for fiscal year June 30, 2025. The project value's value limitation is \$30,000,000, with a total project value of \$61,857,900. The applicant's M&O taxes have been reduced by \$209,589.

Exxon (Application No. 1118) first year's value limitation was fiscal year 2020 . The net benefit to the District is \$835,555 for fiscal year June 30, 2025. The project value's value limitation is \$30,000,000, with a total project value of \$170,298,300. The applicant's M&O taxes have been reduced by \$290,058.

Exxon (Application No. 1119) first year's value limitation was fiscal year 2021. The net benefit to the District is \$1,447,500 for fiscal year June 30, 2025. The project value's value limitation is \$30,000,000, with a total project value of \$618,493,600. The applicant's M&O taxes have been reduced by \$3,273,984.

Exxon (Application No. 1163) first year's value limitation is fiscal year 2025. The net benefit to the District is \$5,794,904 for fiscal year June 30, 2025. The project value's value limitation is \$30,000,000, with a total project value of \$1,151,253,600. The applicant's M&O taxes have been reduced by \$3,200,914.

The total supplemental payments made to the District during fiscal year 2025 was \$9,147,727.

Note 16 - Restatement of Beginning Balances

During the current year, the District implemented GASB Statement No. 101, *Compensated Absences*. The District now recognizes an estimated amount of compensation for State Personal and Local Leave and Local Leave Hourly pay earned as of the year-end that will be paid out in future years as part of the liability for compensated absences. The effects of the change in accounting principle are summarized below in the “Restatement - GASB 101 implementation” column in the table below.

	<u>Net Position at</u> <u>6/30/2024 as</u> <u>Previously Reported</u>	<u>Restatement - GASB</u> <u>101 Implementation</u>	<u>Net Position</u> <u>6/30/2024 as</u> <u>Restated</u>
Government-Wide			
Governmental activities	\$ 197,123,140	\$ (9,766)	\$ 197,113,374

REQUIRED SUPPLEMENTARY INFORMATION



BEAUMONT INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2025

Exhibit G-1

Data Control Codes	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance	
Revenues					
5700	Local revenues	\$ 115,175,120	\$ 126,187,968	\$ 122,323,174	\$ (3,864,794)
5800	State program revenues	61,368,150	55,519,895	58,147,736	2,627,841
5900	Federal program revenues	6,779,502	7,114,949	2,653,912	(4,461,037)
5020	Total Revenues	183,322,772	188,822,812	183,124,822	(5,697,990)
Expenditures					
Current:					
0011	Instruction	94,504,904	93,376,438	89,161,372	4,215,066
0012	Instruction resources and media services	1,071,902	1,164,954	1,100,500	64,454
0013	Curriculum and instructional staff development	577,260	602,598	407,233	195,365
0021	Instructional leadership	4,672,590	4,594,530	4,492,469	102,061
0023	School leadership	9,698,029	10,043,660	9,831,310	212,350
0031	Guidance, counseling and evaluation services	8,231,295	7,916,770	7,622,834	293,936
0032	Social work services	296,808	282,745	215,827	66,918
0033	Health services	2,081,417	2,274,016	2,152,949	121,067
0034	Student transportation	5,914,164	5,956,194	5,458,577	497,617
0036	Extracurricular activities	5,437,522	6,287,596	5,972,339	315,257
0041	General administration	7,185,130	7,263,237	6,821,691	441,546
0051	Facilities maintenance and operations	28,979,926	29,568,599	26,962,386	2,606,213
0052	Security and monitoring services	3,756,810	5,787,557	5,434,835	352,722
0053	Data processing services	3,352,361	3,956,358	3,645,134	311,224
0061	Community services	854,466	788,616	550,410	238,206
Debt Service:					
0071	Principal on long-term debt	950,645	1,200,645	1,045,890	154,755
0072	Interest on long-term debt	164,320	164,320	69,074	95,246
Intergovernmental:					
0093	Payments to Fiscal Agent/Member Districts of SSA	401,950	401,950	380,944	21,006
0095	Payments to Juvenile Justice Alt. Ed. Prgm.	161,860	161,860	161,860	-
0099	Other Intergovernmental Charges	1,541,001	1,541,001	1,139,443	401,558
6030	Total Expenditures	179,834,360	183,333,644	172,627,077	10,706,567
1100	Excess (deficiency) of revenues over expenditures	3,488,412	5,489,168	10,497,745	5,008,577
Other Financing Sources (Uses)					
7912	Sale of property	130,000	130,000	149,425	19,425
8911	Transfers Out	(3,618,412)	(9,724,724)	(9,724,724)	-
7080	Total Other Financing Sources (Uses)	(3,488,412)	(9,594,724)	(9,575,299)	19,425
1200	Net change in fund balances	-	(4,105,556)	922,446	5,028,002
0100	Fund Balances - Beginning	67,312,951	67,312,951	67,312,951	-
3000	Fund Balances - Ending	\$ 67,312,951	\$ 63,207,395	\$ 68,235,397	\$ 5,028,002

BEAUMONT INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY SCHEDULE
BUDGETARY COMPARISON SCHEDULE

A. Budgets and Budgetary Accounting

The District adopts annual appropriations type budgets for the General Fund, Child Nutrition Program Special Revenue Fund, and the Debt Service Fund using the same method of accounting as for financial reporting, as required by law. The remaining Special Revenue Funds (primarily federal grant programs) utilize a managerial type budget approved at the fund level by the Board of Trustees upon acceptance of the grants. These grants are subject to federal, state and locally imposed project length budgets and monitoring through submission of reimbursement reports. The General Fund Budget report is presented on Exhibit G-1, the Child Nutrition Program Special Revenue fund budget report and the Debt Service Fund budget report appear on Exhibit J-2 and J-3, respectively.

Expenditures may not legally exceed budgeted appropriations at the function or activity level. Expenditure requests which would require an increase in total budgeted appropriations must be approved by the Trustees through formal budget amendment. State law prohibits trustees from making budget appropriations in excess of funds available and estimated revenues. State law also prohibits amendment of the budget after fiscal year end. Supplemental appropriations were made to the General Fund during the fiscal year ended June 30, 2025, the Board of Trustees approved budget amendments to decrease or supplement appropriations as follows:

		<u>General Fund</u>
Amendments Approved	\$	5,500,040

The amendments approved for the General Fund other than those to transfer funds between functions were to carry forward purchase orders from the prior fiscal year. In addition, there were various amendments approved to increase department and campus budgets due to increased costs as a result of inflation. There was an increase to the operating transfers out to the local capital projects fund for new building and maintenance projects, and an increase to the operating transfers out to Child Nutrition for the District’s transition from the Summer Food Service Program to the Seamless Summer Option Program.

The administrative level at which responsibility for control of budgeted appropriations begins is at the organizational level within each function of operations. The finance department reviews closely the expenditure requests submitted by the various organizational heads (principal and department heads) throughout the year to ensure proper spending compliance. No public funds of the District shall be expended in any manner other than as provided for in the budget adopted by the Board of Trustees. The official school budget was prepared for adoption for budgeted governmental fund types by June 30, 2024. The budget was formally adopted by the Board of Trustees at a duly advertised public meeting prior to the expenditure of funds. The final amended budget is filed with the Texas Education Agency (TEA) through inclusion in the annual financial and compliance report.

B. Expenditures in Excess of Appropriations

At the end of the current fiscal year, the District did not have expenditures in excess of appropriations for the legally adopted budgets.

BEAUMONT INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
For the Last Ten Measurement Years Ended August 31

Exhibit G-2

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
District's proportion of the net pension liability	0.08447%	0.09261%	0.08829%	0.08704%	0.09110%
District's proportionate share of the net pension liability	\$ 51,596,843	\$ 63,614,094	\$ 52,418,268	\$ 22,168,095	\$ 48,796,352
State's proportionate share of the net pension liability associated with the District	64,392,176	79,500,652	71,400,994	35,584,879	73,637,438
Total	<u>\$ 115,989,019</u>	<u>\$ 143,114,746</u>	<u>\$ 123,819,262</u>	<u>\$ 57,752,974</u>	<u>\$ 122,433,790</u>
District's covered payroll (for Measurement Year)	\$ 106,510,521	\$ 110,781,514	\$ 104,210,518	\$ 137,900,137	\$ 104,672,783
District's proportionate share of the net pension liability as a percentage of its covered payroll	48.44%	57.42%	50.30%	16.08%	46.62%
Plan fiduciary net position as a percentage of the total pension liability *	77.51%	73.15%	75.65%	88.79%	75.54%
Plan's net pension liability as a percentage of covered payroll *	102.39%	122.32%	112.72%	51.08%	110.36%
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
District's proportion of the net pension liability	0.09030%	0.08820%	0.09660%	0.08520%	0.07820%
District's proportionate share of the net pension liability	\$ 46,931,929	\$ 48,541,296	\$ 30,883,522	\$ 32,197,755	\$ 27,627,919
State's proportionate share of the net pension liability associated with the District	72,192,659	82,093,947	51,387,432	65,439,366	62,807,388
Total	<u>\$ 119,124,588</u>	<u>\$ 130,635,243</u>	<u>\$ 82,270,954</u>	<u>\$ 97,637,121</u>	<u>\$ 90,435,307</u>
District's covered payroll (for Measurement Year)	\$ 98,328,720	\$ 97,745,584	\$ 101,644,863	\$ 98,619,316	\$ 93,463,819
District's proportionate share of the net pension liability as a percentage of its covered payroll	47.73%	49.66%	30.38%	32.65%	29.56%
Plan fiduciary net position as a percentage of the total pension liability *	75.24%	73.74%	82.17%	78.00%	78.43%
Plan's net pension liability as a percentage of covered payroll *	114.93%	126.11%	75.93%	92.75%	91.94%

The amounts presented are for each Plan year which ends the preceding August 31 of the District's fiscal year.

* Per Teacher Retirement System of Texas' Annual Comprehensive Financial Report.

BEAUMONT INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT PENSION CONTRIBUTIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
Last Ten Fiscal Years Ended June 30

Exhibit G-3

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Contractually required contributions	\$ 4,871,204	\$ 4,725,209	\$ 4,779,273	\$ 3,908,491	\$ 3,732,411
Contributions in relation to the contractual required contributions	<u>4,871,204</u>	<u>4,725,209</u>	<u>4,779,273</u>	<u>3,908,491</u>	<u>3,732,411</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 110,470,804	\$ 107,877,890	\$ 110,699,372	\$ 103,811,001	\$ 104,947,801
Contributions as a percentage of covered payroll	4.41%	4.38%	4.32%	3.77%	3.56%

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>* 2017</u>	<u>2016</u>
Contractually required contributions	\$ 3,648,946	\$ 2,670,678	\$ 2,951,597	\$ 2,652,811	\$ 2,702,669
Contributions in relation to the contractual required contributions	<u>3,648,946</u>	<u>2,670,678</u>	<u>2,951,597</u>	<u>2,652,811</u>	<u>2,702,669</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 103,934,656	\$ 98,273,936	\$ 98,549,158	\$ 84,255,425	\$ 98,619,316
Contributions as a percentage of covered payroll	3.51%	2.72%	3.00%	3.15%	2.74%

* The District converted to a June 30th year-end during fiscal year 2017.
As such, 2017 only reflects ten months of contributions. Fiscal years 2016 and prior ended August 31st.

BEAUMONT INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY PENSION INFORMATION
TEACHER RETIREMENT SYSTEM OF TEXAS

Changes of Assumptions

Measurement	
Year	Changes
2017	None
2018	The discount rate changed from 8.0% as of August 31, 2017 to a blended rate of 6.907% as of August 31, 2018. The long-term assumed rate of return changed from 8.0% as of August 31, 2017 to 7.25% as of August 31, 2018. Demographic and economic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2017. The total pension liability as of August 31, 2018 was developed using a roll-forward method from the August 31, 2017 valuation.
2019	None
2020	The state and employer contribution rate changed from 6.8% to 7.5%. The 1.5% public education employer contribution applied to just employers whose employees were not covered by OASDI in 2019 and it changed in 2020 to apply to all public schools, charter schools and regional education centers irrespective of participation in OASDI.
2021	The public education employer contribution rate changed from 1.5% in 2020 to 1.6% in 2021.
2022	The discount rate changed from 7.25% to 7.00%.
2023	None
2024	None

BEAUMONT INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF
THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
For the Last Eight Measurement Years Ended August 31

Exhibit G-4

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
District's proportion of the net OPEB liability	0.12290%	0.13335%	0.12807%	0.13310%
District's proportionate share of the net OPEB liability	\$ 37,293,468	\$ 29,521,543	\$ 30,665,519	\$ 51,332,827
State's proportionate share of the net OPEB liability associated with the District	<u>46,728,209</u>	<u>35,622,279</u>	<u>37,407,116</u>	<u>68,774,548</u>
Total	<u>\$ 84,021,677</u>	<u>\$ 65,143,822</u>	<u>\$ 68,072,635</u>	<u>\$ 120,107,375</u>
District's covered payroll (for Measurement Year)	\$ 106,510,521	\$ 110,781,514	\$ 138,299,654	\$ 137,900,137
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	35.0%	26.6%	22.2%	37.2%
Plan fiduciary net position as a percentage of the total OPEB liability	13.70%	14.94%	11.52%	6.18%
Plan's net OPEB liability as a percentage of covered payroll	67.98%	51.86%	59.10%	100.13%

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
District's proportion of the net OPEB liability	0.13760%	0.13590%	0.13540%	0.12620%
District's proportionate share of the net OPEB liability	\$ 52,303,666	\$ 64,287,844	\$ 67,585,798	\$ 54,875,362
State's proportionate share of the net OPEB liability associated with the District	<u>70,283,589</u>	<u>85,424,165</u>	<u>81,680,446</u>	<u>78,005,031</u>
Total	<u>\$ 122,587,255</u>	<u>\$ 149,712,009</u>	<u>\$ 149,266,244</u>	<u>\$ 132,880,393</u>
District's covered payroll (for Measurement Year)	\$ 104,672,783	\$ 98,328,720	\$ 97,745,584	\$ 101,644,863
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	50.0%	65.4%	69.1%	54.0%
Plan fiduciary net position as a percentage of the total OPEB liability	4.99%	2.66%	1.57%	0.91%
Plan's net OPEB liability as a percentage of covered payroll	101.46%	135.21%	146.64%	132.55%

Note: Ten years of data should be presented in this schedule, but data is unavailable prior to 2017.

BEAUMONT INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT OPEB CONTRIBUTIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
Last Eight Fiscal Years Ended June 30

Exhibit G-5

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Contractually required contributions	\$ 1,119,964	\$ 1,107,738	\$ 1,175,835	\$ 1,013,909
Contributions in relation to the contractual required contributions	<u>1,119,964</u>	<u>1,107,738</u>	<u>1,175,835</u>	<u>1,013,909</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 110,470,804	\$ 107,877,890	\$ 110,699,372	\$ 103,811,001
Contributions as a percentage of covered payroll	1.01%	1.03%	1.06%	0.98%
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contributions	\$ 1,030,791	\$ 1,029,189	\$ 908,872	\$ 945,863
Contributions in relation to the contractual required contributions	<u>1,030,791</u>	<u>1,029,189</u>	<u>908,872</u>	<u>945,863</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 104,947,801	\$ 103,934,656	\$ 98,273,936	\$ 98,549,158
Contributions as a percentage of covered payroll	0.98%	0.99%	0.92%	0.96%

Note: Ten years of data should be presented in this schedule, but data is unavailable prior to fiscal year 2018.

BEAUMONT INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY OPEB INFORMATION
TEACHER RETIREMENT SYSTEM OF TEXAS

Changes of Assumptions

Measurement Year	Discount Rate	Other Changes
2017	3.42%	Updated the health care trend rate assumption, and revised demographic and economic assumptions based on the TRS experience study.
2018	3.69%	Lowered the participation rates and updated the health care trend rate assumption.
2019	2.63%	Lowered the participation rate assumption for employees who retire after the age of 65, and lowered the ultimate health care trend rate assumption to reflect the repeal of the excise (Cadillac) tax on high-cost employer health plans.
2020	2.33%	Lowered the participation rate assumption for employees who retire after the age of 65, and lowered the ultimate health care trend rate assumption to reflect the repeal of the excise (Cadillac) tax on high-cost employer health plans.
2021	1.95%	N/A
2022	3.91%	Lowered the participation rates, and updated the healthcare trend rate assumption.
2023	4.13%	Revised demographic and economic assumptions based on the TRS experience study.
2024	3.87%	The tables used to model the impact of aging on the underlying claims were revised.

OTHER SUPPLEMENTARY INFORMATION

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2025

Exhibit H-1
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Data Control Codes		205	211	224	225
		ESEA Title I, A -			
		Head Start	Improving Basic Ed.	IDEA B - Formula	IDEA B - Preschool
Assets					
1110	Cash and temporary investments	\$ 61,500	\$ -	\$ -	\$ -
Receivables:					
1240	Receivables from other governments	1,215,921	2,422,935	1,383,385	15,918
1260	Due from other funds	-	-	-	-
1290	Other receivables	2,448	8,143	1,688	-
1310	Inventories, at cost	-	-	-	-
1000	Total Assets	<u>\$ 1,279,869</u>	<u>\$ 2,431,078</u>	<u>\$ 1,385,073</u>	<u>\$ 15,918</u>
Liabilities and Fund Balances					
Liabilities:					
Current Liabilities:					
2110	Accounts payable	\$ 90,682	\$ 327,290	\$ 151,011	\$ -
2150	Payroll deduction and withholdings payable	-	-	-	-
2160	Accrued wages payable	394,404	686,803	258,601	7,195
2170	Due to other funds	794,783	1,416,985	975,461	8,723
2180	Due to other governments	-	-	-	-
2300	Unearned revenues	-	-	-	-
2000	Total Liabilities	<u>1,279,869</u>	<u>2,431,078</u>	<u>1,385,073</u>	<u>15,918</u>
Fund Balance:					
Non-Spendable:					
3410	Inventories	-	-	-	-
Restricted:					
3450	Federal/State funds grant restrictions	-	-	-	-
3470	Capital acquisitions and contractual obligations	-	-	-	-
Committed:					
3545	Other purposes	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities and Fund Balance	<u>\$ 1,279,869</u>	<u>\$ 2,431,078</u>	<u>\$ 1,385,073</u>	<u>\$ 15,918</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2025

Exhibit H-1
Page 2 of 9

Data Control Codes		240	244	255	258
		Child Nutrition	Vocational Ed. - Basic	ESEA Title II, A - Training and Recruiting	Public Charter School
Assets					
1110	Cash and temporary investments	\$ 2,584,418	\$ -	\$ -	\$ -
Receivables:					
1240	Receivables from other governments	1,462,289	111,963	249,726	379,543
1260	Due from other funds	5,109,880	-	-	-
1290	Other receivables	7,365	-	-	792,213
1310	Inventories, at cost	126,382	-	-	-
1000	Total Assets	\$ 9,290,334	\$ 111,963	\$ 249,726	\$ 1,171,756
Liabilities and Fund Balances					
Liabilities:					
Current Liabilities:					
2110	Accounts payable	\$ 223,537	\$ 9,667	\$ 13,784	\$ -
2150	Payroll deduction and withholdings payable	104,954	-	-	-
2160	Accrued wages payable	588,452	6,120	51,907	-
2170	Due to other funds	-	96,176	184,035	379,543
2180	Due to other governments	-	-	-	792,213
2300	Unearned revenues	33,662	-	-	-
2000	Total Liabilities	950,605	111,963	249,726	1,171,756
Fund Balance:					
Non-Spendable:					
3410	Inventories	126,382	-	-	-
Restricted:					
3450	Federal/State funds grant restrictions	8,213,347	-	-	-
3470	Capital acquisitions and contractual obligations	-	-	-	-
Committed:					
3545	Other purposes	-	-	-	-
3000	Total Fund Balances	8,339,729	-	-	-
4000	Total Liabilities and Fund Balance	\$ 9,290,334	\$ 111,963	\$ 249,726	\$ 1,171,756

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2025

Exhibit H-1
Page 3 of 9

Data Control Codes		263	272	279	280
		ESEA Title III, A - English Lang. Acquisition	Medicaid Administrative Claiming Program - MAC	TCLAS - ESSER III	ARP - Education for Homeless Children & Youth - ESSER III
Assets					
1110	Cash and temporary investments	\$ -	\$ 8,105	\$ -	\$ -
Receivables:					
1240	Receivables from other governments	69,582	6,304	-	-
1260	Due from other funds	-	-	-	-
1290	Other receivables	1	-	-	-
1310	Inventories, at cost	-	-	-	-
1000	Total Assets	<u>\$ 69,583</u>	<u>\$ 14,409</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities and Fund Balances					
Liabilities:					
Current Liabilities:					
2110	Accounts payable	\$ 4,009	\$ -	\$ -	\$ -
2150	Payroll deduction and withholdings payable	-	-	-	-
2160	Accrued wages payable	6,312	-	-	-
2170	Due to other funds	59,262	-	-	-
2180	Due to other governments	-	-	-	-
2300	Unearned revenues	-	14,409	-	-
2000	Total Liabilities	<u>69,583</u>	<u>14,409</u>	<u>-</u>	<u>-</u>
Fund Balance:					
Non-Spendable:					
3410	Inventories	-	-	-	-
Restricted:					
3450	Federal/State funds grant restrictions	-	-	-	-
3470	Capital acquisitions and contractual obligations	-	-	-	-
Committed:					
3545	Other purposes	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities and Fund Balance	<u>\$ 69,583</u>	<u>\$ 14,409</u>	<u>\$ -</u>	<u>\$ -</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2025

Exhibit H-1
Page 4 of 9

Data Control Codes		282	289	315	340
		ESSER III	Other Federally Funded Special Revenue Funds	SSA - IDEA - Part B, Discretionary	SSA - IDEA, Part C, Early Intervention (Deaf)
Assets					
1110	Cash and temporary investments	\$ -	\$ -	\$ -	\$ -
Receivables:					
1240	Receivables from other governments	-	46,976	40,940	764
1260	Due from other funds	-	-	-	-
1290	Other receivables	-	633	-	-
1310	Inventories, at cost	-	-	-	-
1000	Total Assets	<u>\$ -</u>	<u>\$ 47,609</u>	<u>\$ 40,940</u>	<u>\$ 764</u>
Liabilities and Fund Balances					
Liabilities:					
Current Liabilities:					
2110	Accounts payable	\$ -	\$ 11,496	\$ 259	\$ 431
2150	Payroll deduction and withholdings payable	-	-	-	-
2160	Accrued wages payable	-	14,648	17,942	-
2170	Due to other funds	-	21,465	22,093	327
2180	Due to other governments	-	-	-	-
2300	Unearned revenues	-	-	646	-
2000	Total Liabilities	<u>-</u>	<u>47,609</u>	<u>40,940</u>	<u>758</u>
Fund Balance:					
Non-Spendable:					
3410	Inventories	-	-	-	-
Restricted:					
3450	Federal/State funds grant restrictions	-	-	-	6
3470	Capital acquisitions and contractual obligations	-	-	-	-
Committed:					
3545	Other purposes	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>6</u>
4000	Total Liabilities and Fund Balance	<u>\$ -</u>	<u>\$ 47,609</u>	<u>\$ 40,940</u>	<u>\$ 764</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2025

Exhibit H-1
Page 5 of 9

Data Control Codes		397	410	429	435
		Advanced Placement Incentive	Instructional Materials Allotment	Technology Lending Grant	SSA - Regional Day School for the Deaf State
Assets					
1110	Cash and temporary investments	\$ 204	\$ -	\$ 27,186	\$ -
Receivables:					
1240	Receivables from other governments	-	406,750	227,985	393,045
1260	Due from other funds	-	-	-	-
1290	Other receivables	-	-	-	-
1310	Inventories, at cost	-	-	-	-
1000	Total Assets	\$ 204	\$ 406,750	\$ 255,171	\$ 393,045
Liabilities and Fund Balances					
Liabilities:					
Current Liabilities:					
2110	Accounts payable	\$ -	\$ 244,202	\$ 2,500	\$ -
2150	Payroll deduction and withholdings payable	-	-	-	-
2160	Accrued wages payable	-	-	6,473	179,051
2170	Due to other funds	-	114,807	218,686	210,943
2180	Due to other governments	-	-	-	-
2300	Unearned revenues	204	47,741	27,512	-
2000	Total Liabilities	204	406,750	255,171	389,994
Fund Balance:					
Non-Spendable:					
3410	Inventories	-	-	-	-
Restricted:					
3450	Federal/State funds grant restrictions	-	-	-	3,051
3470	Capital acquisitions and contractual obligations	-	-	-	-
Committed:					
3545	Other purposes	-	-	-	-
3000	Total Fund Balances	-	-	-	3,051
4000	Total Liabilities and Fund Balance	\$ 204	\$ 406,750	\$ 255,171	\$ 393,045

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2025

Exhibit H-1
Page 6 of 9

Data Control Codes		446	461	481	484
		State Local Funded	Campus Activity	BASF Foundation -	Campus After
		Regional Day School Deaf - Local	Fund	Science	School Program
Assets					
1110	Cash and temporary investments	\$ 241,451	\$ 253,215	\$ 4,050	\$ 25,832
Receivables:					
1240	Receivables from other governments	-	-	-	-
1260	Due from other funds	15	-	-	-
1290	Other receivables	-	-	-	-
1310	Inventories, at cost	-	-	-	-
1000	Total Assets	<u>\$ 241,466</u>	<u>\$ 253,215</u>	<u>\$ 4,050</u>	<u>\$ 25,832</u>
Liabilities and Fund Balances					
Liabilities:					
Current Liabilities:					
2110	Accounts payable	\$ 3,319	\$ 9,154	\$ -	\$ -
2150	Payroll deduction and withholdings payable	-	-	-	-
2160	Accrued wages payable	110,695	-	-	-
2170	Due to other funds	-	8,566	-	-
2180	Due to other governments	-	-	-	-
2300	Unearned revenues	127,452	-	4,050	25,832
2000	Total Liabilities	<u>241,466</u>	<u>17,720</u>	<u>4,050</u>	<u>25,832</u>
Fund Balance:					
Non-Spendable:					
3410	Inventories	-	-	-	-
Restricted:					
3450	Federal/State funds grant restrictions	-	-	-	-
3470	Capital acquisitions and contractual obligations	-	-	-	-
Committed:					
3545	Other purposes	-	235,495	-	-
3000	Total Fund Balances	<u>-</u>	<u>235,495</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities and Fund Balance	<u>\$ 241,466</u>	<u>\$ 253,215</u>	<u>\$ 4,050</u>	<u>\$ 25,832</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2025

Exhibit H-1
Page 7 of 9

Data Control Codes		485	487	488	489
		Exxon-Mobil Future Leaders	Exxon-Mobil Reading Initiative	Texas School Ready	Community Education Program
Assets					
1110	Cash and temporary investments	\$ 2,242	\$ 163,262	\$ -	\$ 8,846
Receivables:					
1240	Receivables from other governments	-	-	-	-
1260	Due from other funds	3,807	1,640	8,365	-
1290	Other receivables	-	651	-	-
1310	Inventories, at cost	-	-	-	-
1000	Total Assets	<u>\$ 6,049</u>	<u>\$ 165,553</u>	<u>\$ 8,365</u>	<u>\$ 8,846</u>
Liabilities and Fund Balances					
Liabilities:					
Current Liabilities:					
2110	Accounts payable	\$ -	\$ 20,704	\$ -	\$ -
2150	Payroll deduction and withholdings payable	-	-	-	-
2160	Accrued wages payable	-	-	-	-
2170	Due to other funds	1,571	7,500	-	-
2180	Due to other governments	-	-	-	-
2300	Unearned revenues	4,478	137,349	8,365	8,846
2000	Total Liabilities	<u>6,049</u>	<u>165,553</u>	<u>8,365</u>	<u>8,846</u>
Fund Balance:					
Non-Spendable:					
3410	Inventories	-	-	-	-
Restricted:					
3450	Federal/State funds grant restrictions	-	-	-	-
3470	Capital acquisitions and contractual obligations	-	-	-	-
Committed:					
3545	Other purposes	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities and Fund Balance	<u>\$ 6,049</u>	<u>\$ 165,553</u>	<u>\$ 8,365</u>	<u>\$ 8,846</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2025

Exhibit H-1
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	492	493	495	498	
Data Control Codes	Doggett Stadium - Scoreboard	DaVinci Minds Grant	Texas Data Champions	District Incentive Program	
Assets					
1110	Cash and temporary investments	\$ 219,400	\$ 76,951	\$ 2,648	\$ 23,700
Receivables:					
1240	Receivables from other governments	-	-	-	-
1260	Due from other funds	-	-	-	-
1290	Other receivables	-	-	-	-
1310	Inventories, at cost	-	-	-	-
1000	Total Assets	\$ 219,400	\$ 76,951	\$ 2,648	\$ 23,700
Liabilities and Fund Balances					
Liabilities:					
Current Liabilities:					
2110	Accounts payable	\$ -	\$ -	\$ -	\$ -
2150	Payroll deduction and withholdings payable	-	-	-	-
2160	Accrued wages payable	-	-	-	-
2170	Due to other funds	1,800	-	-	-
2180	Due to other governments	-	-	-	-
2300	Unearned revenues	217,600	76,951	2,648	23,700
2000	Total Liabilities	219,400	76,951	2,648	23,700
Fund Balance:					
Non-Spendable:					
3410	Inventories	-	-	-	-
Restricted:					
3450	Federal/State funds grant restrictions	-	-	-	-
3470	Capital acquisitions and contractual obligations	-	-	-	-
Committed:					
3545	Other purposes	-	-	-	-
3000	Total Fund Balances	-	-	-	-
4000	Total Liabilities and Fund Balance	\$ 219,400	\$ 76,951	\$ 2,648	\$ 23,700

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
June 30, 2025

Exhibit H-1
Page 9 of 9

Data Control Codes		499		699	
		Other Local Special Revenue Funds	Special Revenue Funds	Capital Projects	Total Nonmajor Governmental Funds
Assets					
1110	Cash and temporary investments	\$ 48,927	\$ 3,751,937	\$ 10,508,082	\$ 14,260,019
Receivables:					
1240	Receivables from other governments	-	8,434,026	-	8,434,026
1260	Due from other funds	35,820	5,159,527	-	5,159,527
1290	Other receivables	-	813,142	-	813,142
1310	Inventories, at cost	-	126,382	-	126,382
1000	Total Assets	<u>\$ 84,747</u>	<u>\$ 18,285,014</u>	<u>\$ 10,508,082</u>	<u>\$ 28,793,096</u>
Liabilities and Fund Balances					
Liabilities:					
Current Liabilities:					
2110	Accounts payable	\$ -	\$ 1,112,045	\$ 679,853	\$ 1,791,898
2150	Payroll deduction and withholdings payable	-	104,954	-	104,954
2160	Accrued wages payable	-	2,328,603	-	2,328,603
2170	Due to other funds	22,918	4,545,644	353,274	4,898,918
2180	Due to other governments	-	792,213	-	792,213
2300	Unearned revenues	50,031	811,476	-	811,476
2000	Total Liabilities	<u>72,949</u>	<u>9,694,935</u>	<u>1,033,127</u>	<u>10,728,062</u>
Fund Balance:					
Non-Spendable:					
3410	Inventories	-	126,382	-	126,382
Restricted:					
3450	Federal/State funds grant restrictions	11,798	8,228,202	-	8,228,202
3470	Capital acquisitions and contractual obligations	-	-	9,474,955	9,474,955
Committed:					
3545	Other purposes	-	235,495	-	235,495
3000	Total Fund Balances	<u>11,798</u>	<u>8,590,079</u>	<u>9,474,955</u>	<u>18,065,034</u>
4000	Total Liabilities and Fund Balance	<u>\$ 84,747</u>	<u>\$ 18,285,014</u>	<u>\$ 10,508,082</u>	<u>\$ 28,793,096</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

Exhibit H-2
Page 1 of 9

		205	211	224	225
Data Control Codes			ESEA Title I, A -		
		Head Start	Improving Basic Ed.	IDEA B - Formula	IDEA B - Preschool
Revenues					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	4,377,369	9,017,817	4,603,232	145,672
5020	Total Revenues	<u>4,377,369</u>	<u>9,017,817</u>	<u>4,603,232</u>	<u>145,672</u>
Expenditures					
Current:					
0011	Instruction	3,080,146	6,913,844	3,966,700	145,672
0012	Instruction resources and media services	45,559	24,996	-	-
0013	Curriculum and instructional staff development	22,887	30,629	1,843	-
0021	Instructional leadership	196,294	1,213,530	143,642	-
0023	School leadership	278,555	89,085	-	-
0031	Guidance, counseling and evaluation services	-	455,927	491,047	-
0032	Social work services	459,689	-	-	-
0033	Health services	139,602	-	-	-
0034	Student transportation	149,350	-	-	-
0035	Food service	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	22,944	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	1,222	289,806	-	-
Capital Outlay:					
0081	Facilities acquisition and construction	-	-	-	-
6030	Total Expenditures	<u>4,396,248</u>	<u>9,017,817</u>	<u>4,603,232</u>	<u>145,672</u>
1100	Excess (deficiency) of revenues over expenditures	<u>(18,879)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)					
7912	Sale of real or personal property	18,879	-	-	-
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources and Uses	<u>18,879</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	-	-	-	-
0100	Fund Balance - July 1 (Beginning)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

Data Control Codes		240	244	255	258
		Child Nutrition	Vocational Ed. - Basic	ESEA Title II, A - Training and Recruiting	Public Charter School
Revenues					
5700	Local, intermediate, and out-of-state	\$ 751,057	\$ -	\$ -	\$ -
5800	State program revenues	55,422	-	-	-
5900	Federal program revenues	13,717,605	285,845	1,022,001	379,543
5020	Total Revenues	<u>14,524,084</u>	<u>285,845</u>	<u>1,022,001</u>	<u>379,543</u>
Expenditures					
Current:					
0011	Instruction	-	174,870	348,819	-
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	-	494,204	-
0021	Instructional leadership	-	110,975	178,978	379,543
0023	School leadership	-	-	-	-
0031	Guidance, counseling and evaluation services	-	-	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food service	14,235,654	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	348,901	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	-	-	-
Capital Outlay:					
0081	Facilities acquisition and construction	-	-	-	-
6030	Total Expenditures	<u>14,584,555</u>	<u>285,845</u>	<u>1,022,001</u>	<u>379,543</u>
1100	Excess (deficiency) of revenues over expenditures	<u>(60,471)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)					
7912	Sale of real or personal property	-	-	-	-
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	(60,471)	-	-	-
0100	Fund Balance - July 1 (Beginning)	<u>8,400,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ 8,339,729</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

Exhibit H-2
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Data Control Codes	263 ESEA Title III, A - English Lang. Acquisition	272 Medicaid Administrative Claiming Program - MAC	279 TCLAS - ESSER III	280 ARP - Education for Homeless Children & Youth - ESSER III
Revenues				
5700	\$ -	\$ -	\$ -	\$ -
5800	-	-	-	-
5900	225,459	36,991	156,969	137,689
5020	225,459	36,991	156,969	137,689
Expenditures				
Current:				
0011	50,059	-	19,980	-
0012	-	-	-	-
0013	64,184	-	108,902	-
0021	8,365	-	28,087	-
0023	-	-	-	-
0031	-	-	-	-
0032	-	-	-	137,689
0033	-	36,991	-	-
0034	-	-	-	-
0035	-	-	-	-
0036	-	-	-	-
0041	-	-	-	-
0051	-	-	-	-
0052	-	-	-	-
0053	-	-	-	-
0061	102,851	-	-	-
Capital Outlay:				
0081	-	-	-	-
6030	225,459	36,991	156,969	137,689
1100	-	-	-	-
Other Financing Sources (Uses)				
7912	-	-	-	-
7915	-	-	-	-
7080	-	-	-	-
1200	-	-	-	-
0100	-	-	-	-
3000	\$ -	\$ -	\$ -	\$ -

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

Data Control Codes		282	289	315	340
		ESSER III	Other Federally Funded Special Revenue Funds	SSA - IDEA - Part B, Discretionary	SSA - IDEA, Part C, Early Intervention (Deaf)
Revenues					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	3,466,121	638,600	129,589	3,337
5020	Total Revenues	<u>3,466,121</u>	<u>638,600</u>	<u>129,589</u>	<u>3,337</u>
Expenditures					
Current:					
0011	Instruction	508,559	425,984	129,589	3,337
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	48,926	-	-
0021	Instructional leadership	178,708	3,824	-	-
0023	School leadership	-	-	-	-
0031	Guidance, counseling and evaluation services	369,028	159,866	-	-
0032	Social work services	15,627	-	-	-
0033	Health services	673	-	-	-
0034	Student transportation	-	-	-	-
0035	Food service	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	17,612	-	-	-
0051	Facilities maintenance and operations	2,188,342	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	187,572	-	-	-
Capital Outlay:					
0081	Facilities acquisition and construction	-	-	-	-
6030	Total Expenditures	<u>3,466,121</u>	<u>638,600</u>	<u>129,589</u>	<u>3,337</u>
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
Other Financing Sources (Uses)					
7912	Sale of real or personal property	-	-	-	-
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	-	-	-	-
0100	Fund Balance - July 1 (Beginning)	<u>-</u>	<u>-</u>	<u>-</u>	<u>6</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

Data Control Codes	397 Advanced Placement Incentive	410 Instructional Materials Allotment	429 Technology Lending Grant	435 SSA - Regional Day School for the Deaf State	
Revenues					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ 1,936	\$ -
5800	State program revenues	-	849,905	539,386	1,251,924
5900	Federal program revenues	-	-	-	-
5020	Total Revenues	<u>-</u>	<u>849,905</u>	<u>541,322</u>	<u>1,251,924</u>
Expenditures					
Current:					
0011	Instruction	-	849,905	3,794	1,042,760
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	-	177,137	-
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	-	-
0031	Guidance, counseling and evaluation services	-	-	-	94,924
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	82,454
0034	Student transportation	-	-	-	-
0035	Food service	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	247,806	-
0053	Data processing services	-	-	112,585	-
0061	Community services	-	-	-	31,786
Capital Outlay:					
0081	Facilities acquisition and construction	-	-	-	-
6030	Total Expenditures	<u>-</u>	<u>849,905</u>	<u>541,322</u>	<u>1,251,924</u>
1100	Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)					
7912	Sale of real or personal property	-	-	-	-
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	-	-	-	-
0100	Fund Balance - July 1 (Beginning)	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,051</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,051</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

Exhibit H-2
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Data Control Codes		446	461	481	484
		State Local Funded Regional Day School Deaf - Local	Campus Activity Fund	BASF Foundation - Science	Campus After School Program
Revenues					
5700	Local, intermediate, and out-of-state	\$ 1,486,866	\$ 446,684	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	-	-	-	-
5020	Total Revenues	<u>1,486,866</u>	<u>446,684</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
0011	Instruction	1,111,548	-	-	-
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	16,420	-	-	-
0021	Instructional leadership	282,082	-	-	-
0023	School leadership	-	480,103	-	-
0031	Guidance, counseling and evaluation services	76,392	-	-	-
0032	Social work services	-	-	-	-
0033	Health services	199	-	-	-
0034	Student transportation	-	-	-	-
0035	Food service	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	225	-	-	-
Capital Outlay:					
0081	Facilities acquisition and construction	-	-	-	-
6030	Total Expenditures	<u>1,486,866</u>	<u>480,103</u>	<u>-</u>	<u>-</u>
1100	Excess (deficiency) of revenues over expenditures	-	(33,419)	-	-
Other Financing Sources (Uses)					
7912	Sale of real or personal property	-	-	-	-
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	-	(33,419)	-	-
0100	Fund Balance - July 1 (Beginning)	<u>-</u>	<u>268,914</u>	<u>-</u>	<u>-</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ 235,495</u>	<u>\$ -</u>	<u>\$ -</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

		485	487	488	489
Data Control Codes		Exxon-Mobil Future Leaders	Exxon-Mobil Reading Initiative	Texas School Ready	Community Education Program
Revenues					
5700	Local, intermediate, and out-of-state	\$ 1,900	\$ 104,086	\$ 3,627	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	-	-	-	-
5020	Total Revenues	<u>1,900</u>	<u>104,086</u>	<u>3,627</u>	<u>-</u>
Expenditures					
Current:					
0011	Instruction	1,900	72,943	-	-
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	-	-	-
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	-	-
0031	Guidance, counseling and evaluation services	-	-	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food service	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	31,143	3,627	-
Capital Outlay:					
0081	Facilities acquisition and construction	-	-	-	-
6030	Total Expenditures	<u>1,900</u>	<u>104,086</u>	<u>3,627</u>	<u>-</u>
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
Other Financing Sources (Uses)					
7912	Sale of real or personal property	-	-	-	-
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	-	-	-	-
0100	Fund Balance - July 1 (Beginning)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

		492	493	495	498
Data Control Codes		Doggett Stadium - Scoreboard	DaVinci Minds Grant	Texas Data Champions	District Incentive Program
Revenues					
5700	Local, intermediate, and out-of-state	\$ 5,636	\$ -	\$ -	\$ 7,058
5800	State program revenues	-	-	-	-
5900	Federal program revenues	-	-	-	-
5020	Total Revenues	<u>5,636</u>	<u>-</u>	<u>-</u>	<u>7,058</u>
Expenditures					
Current:					
0011	Instruction	-	-	-	-
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	-	-	-
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	-	-
0031	Guidance, counseling and evaluation services	-	-	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food service	-	-	-	-
0036	Extracurricular activities	5,636	-	-	-
0041	General administration	-	-	-	7,058
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	-	-	-
Capital Outlay:					
0081	Facilities acquisition and construction	-	-	-	-
6030	Total Expenditures	<u>5,636</u>	<u>-</u>	<u>-</u>	<u>7,058</u>
1100	Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)					
7912	Sale of real or personal property	-	-	-	-
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	-	-	-	-
0100	Fund Balance - July 1 (Beginning)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

Exhibit H-2
Page 9 of 9

Data Control Codes		499		699	
		Other Local Special Revenue Funds	Total Nonmajor Special Revenue Funds	Capital Projects	Total Nonmajor Governmental Funds
Revenues					
5700	Local, intermediate, and out-of-state	\$ 67,015	\$ 2,875,865	\$ -	\$ 2,875,865
5800	State program revenues	-	2,696,637	-	2,696,637
5900	Federal program revenues	-	38,343,839	-	38,343,839
5020	Total Revenues	<u>67,015</u>	<u>43,916,341</u>	<u>-</u>	<u>43,916,341</u>
Expenditures					
Current:					
0011	Instruction	17,491	18,867,900	-	18,867,900
0012	Instruction resources and media services	5	70,560	-	70,560
0013	Curriculum and instructional staff development	-	965,132	-	965,132
0021	Instructional leadership	-	2,724,028	-	2,724,028
0023	School leadership	-	847,743	-	847,743
0031	Guidance, counseling and evaluation services	-	1,647,184	-	1,647,184
0032	Social work services	-	613,005	-	613,005
0033	Health services	-	259,919	-	259,919
0034	Student transportation	-	149,350	-	149,350
0035	Food service	-	14,235,654	-	14,235,654
0036	Extracurricular activities	49,519	55,155	-	55,155
0041	General administration	-	24,670	-	24,670
0051	Facilities maintenance and operations	-	2,560,187	5,103,407	7,663,594
0052	Security and monitoring services	-	247,806	-	247,806
0053	Data processing services	-	112,585	-	112,585
0061	Community services	-	648,232	-	648,232
Capital Outlay:					
0081	Facilities acquisition and construction	-	-	3,623,852	3,623,852
6030	Total Expenditures	<u>67,015</u>	<u>44,029,110</u>	<u>8,727,259</u>	<u>52,756,369</u>
1100	Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(112,769)</u>	<u>(8,727,259)</u>	<u>(8,840,028)</u>
Other Financing Sources (Uses)					
7912	Sale of real or personal property	-	18,879	-	18,879
7915	Transfers in	-	-	9,724,724	9,724,724
7080	Total Other Financing Sources and Uses	<u>-</u>	<u>18,879</u>	<u>9,724,724</u>	<u>9,743,603</u>
1200	Net change in fund balances	-	(93,890)	997,465	903,575
0100	Fund Balance - July 1 (Beginning)	<u>11,798</u>	<u>8,683,969</u>	<u>8,477,490</u>	<u>17,161,459</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ 11,798</u>	<u>\$ 8,590,079</u>	<u>\$ 9,474,955</u>	<u>\$ 18,065,034</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF FIDUCIARY NET POSITION
June 30, 2025

Exhibit H-3
Page 1 of 2

Data Control Codes	836	837	838	839	841	
	Alex Durley Scholarship	Joe H Tonahill Scholarship	Mike Taylor Scholarship	Charles Weinbaum Scholarship	Paul A Brown Scholarship	
Assets						
Current Assets:						
1110	Cash and cash equivalents	\$ 17,819	\$ 20,491	\$ 3,553	\$ 1,058	\$ 5,733
Receivables:						
1260	Due from other Funds	-	-	-	-	-
1290	Other receivables	-	-	-	-	-
1000	Total Assets	<u>\$ 17,819</u>	<u>\$ 20,491</u>	<u>\$ 3,553</u>	<u>\$ 1,058</u>	<u>\$ 5,733</u>
Liabilities						
Current Liabilities:						
2110	Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
2000	Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Position						
Restricted for student scholarships and other activities						
3800	Total Net Position	<u>\$ 17,819</u>	<u>\$ 20,491</u>	<u>\$ 3,553</u>	<u>\$ 1,058</u>	<u>\$ 5,733</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF FIDUCIARY NET POSITION
June 30, 2025

Exhibit H-3
Page 2 of 2

<u>Data Control Codes</u>	<u>842 Wells, Peyton, Greenburg & Hunt</u>	<u>843 Gulf Coast Area Association of School Boards</u>	<u>Total Private Purpose Trust Funds</u>
Assets			
Current Assets:			
1110	\$ 1,500	\$ 2,000	\$ 52,154
Receivables:			
1260	-	-	-
1290	-	-	-
1000	<u>\$ 1,500</u>	<u>\$ 2,000</u>	<u>\$ 52,154</u>
Liabilities			
Current Liabilities:			
2110	\$ -	\$ -	\$ -
2000	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Position			
Restricted for student scholarships and other activities			
3800	\$ 1,500	\$ 2,000	\$ 52,154
3800	<u>\$ 1,500</u>	<u>\$ 2,000</u>	<u>\$ 52,154</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended June 30, 2025

Exhibit H-4
Page 1 of 2

	836	837	838	839	841
	Alex Durley Scholarship	Joe H Tonahill Scholarship	Mike Taylor Scholarship	Charles Weinbaum Scholarship	Paul A Brown Scholarship
Contributions					
Gifts and contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from student activities	-	-	-	-	-
Total Contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deductions					
Payments for student activities	-	-	-	-	-
Total Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	-	-	-	-	-
Net Position Beginning of Year	<u>17,819</u>	<u>20,491</u>	<u>3,553</u>	<u>1,058</u>	<u>5,733</u>
Net Position - Ending	<u>\$ 17,819</u>	<u>\$ 20,491</u>	<u>\$ 3,553</u>	<u>\$ 1,058</u>	<u>\$ 5,733</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended June 30, 2025

Exhibit H-4
Page 2 of 2

	842	843		865	
	Wells, Peyton, Greenburg & Hunt	Gulf Coast Area Association of School Boards	Total Private Purpose Trust Funds	Student Activity Account	Total Custodial Fund
Contributions					
Gifts and contributions	\$ -	\$ -	\$ -	\$ 24,764	\$ 24,764
Revenues from student activities	-	-	-	614,212	614,212
Total Contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>638,976</u>	<u>638,976</u>
Deductions					
Payments for student activities	-	-	-	585,801	585,801
Total Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>585,801</u>	<u>585,801</u>
Change in net position	-	-	-	53,175	53,175
Net Position Beginning of Year	<u>1,500</u>	<u>2,000</u>	<u>52,154</u>	<u>331,821</u>	<u>331,821</u>
Net Position - Ending	<u>\$ 1,500</u>	<u>\$ 2,000</u>	<u>\$ 52,154</u>	<u>\$ 384,996</u>	<u>\$ 384,996</u>



REQUIRED TEA SCHEDULES

BEAUMONT INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
For the Year Ended June 30, 2025

Exhibit J-1
Page 1 of 2

Last Ten Fiscal Years	Tax Rates		Net Assessed/Appraised Value For School Tax Purposes	10 Beginning Balance 7/1/2024	20 Current Year's Total Levy
	Maintenance	Debt Service			
2016 and prior	Various	Various	Various	\$ 3,037,330	\$ -
2017	\$1.040000	\$0.275000	\$ 9,871,550,494	534,123	-
2018	1.040000	0.254050	10,268,422,996	552,057	-
2019	1.040000	0.254050	10,406,282,292	661,846	-
2020	0.970000	0.254050	11,237,308,760	741,899	-
2021	0.9664	0.254050	11,348,705,039	803,023	-
2022	0.908900	0.252610	11,829,425,735	1,108,632	-
2023	0.908900	0.252610	14,514,599,524	1,930,159	-
2024	0.733800	0.252610	14,820,138,195	3,589,751	-
2025	0.802300	0.162610	13,327,263,268	-	131,459,947
1000 Totals				<u>\$ 12,958,820</u>	<u>\$ 131,459,947</u>

8000 Taxes Refunded

BEAUMONT INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
For the Year Ended June 30, 2025

Exhibit J-1
Page 2 of 2

	31	32	40	50	99
<u>Last Ten Fiscal Years</u>	<u>Maintenance Total Collections</u>	<u>Debt Service Total Collections</u>	<u>Entire Year's Adjustments</u>	<u>Ending Balance 6/30/2025</u>	<u>Total Taxes Refunded Under Section 26.1115(c)</u>
2016 and prior	\$ 110,777	\$ 24,990	\$ (438,692)	\$ 2,462,871	
2017	26,584	7,030	(30,227)	470,282	
2018	35,719	8,725	(12,880)	494,733	
2019	58,171	14,210	(11,435)	578,030	
2020	87,991	23,046	(26,089)	604,773	
2021	73,848	19,413	(29,582)	680,180	
2022	130,799	36,353	(62,402)	879,078	
2023	61,995	17,230	(429,012)	1,421,922	
2024	385,892	132,843	(1,407,708)	1,663,308	
2025	<u>102,327,062</u>	<u>25,147,678</u>		<u>3,985,207</u>	
1000 Totals	<u>\$ 103,298,838</u>	<u>\$ 25,431,518</u>	<u>\$ (2,448,027)</u>	<u>\$ 13,240,384</u>	
Penalty and interest receivable on taxes				<u>10,615,493</u>	
Total Taxes Receivable Per Exhibit C-1				<u>\$ 23,855,877</u>	
8000 Taxes Refunded					<u>\$ 59,616</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
CHILD NUTRITION PROGRAM FUND
For the Year Ended June 30, 2025

Exhibit J-2

	<u>Budgeted Amounts</u>			Variance with Final Budget
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Local revenues	\$ 527,547	\$ 527,547	\$ 751,057	\$ 223,510
State program revenues	51,219	51,219	55,422	4,203
Federal program revenues	13,777,112	13,777,112	13,717,605	(59,507)
Total Revenues	<u>14,355,878</u>	<u>14,355,878</u>	<u>14,524,084</u>	<u>168,206</u>
Expenditures				
Current:				
Food services	18,701,720	18,535,184	14,235,654	4,299,530
Facilities maintenance and operations	290,445	497,196	348,901	148,295
Total Expenditures	<u>18,992,165</u>	<u>19,032,380</u>	<u>14,584,555</u>	<u>4,447,825</u>
Net change in fund balances	(4,636,287)	(4,676,502)	(60,471)	4,616,031
Fund Balances - Beginning	8,400,200	8,400,200	8,400,200	-
Fund Balances - Ending	<u>\$ 3,763,913</u>	<u>\$ 3,723,698</u>	<u>\$ 8,339,729</u>	<u>\$ 4,616,031</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT

Exhibit J-3

BUDGETARY COMPARISON SCHEDULE

DEBT SERVICE FUND

For the Year Ended June 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Local and intermediate sources	\$ 25,320,734	\$ 26,287,727	\$ 26,446,714	\$ 158,987
State program revenues	410,444	1,957,728	1,959,267	1,539
Total Revenues	<u>25,731,178</u>	<u>28,245,455</u>	<u>28,405,981</u>	<u>160,526</u>
Expenditures				
Debt Service:				
Principal on long-term debt	17,600,813	21,522,113	21,510,000	12,113
Interest on long-term debt	8,110,365	8,110,365	8,110,365	-
Bond issuance costs and fees	20,000	160,000	151,236	8,764
Total Expenditures	<u>25,731,178</u>	<u>29,792,478</u>	<u>29,771,601</u>	<u>20,877</u>
Excess (deficiency) of revenues over expenditures	-	(1,547,023)	(1,365,620)	181,403
Net change in fund balances	-	(1,547,023)	(1,365,620)	181,403
Fund Balances - Beginning	15,759,027	15,759,027	15,759,027	-
Fund Balances - Ending	<u>\$ 15,759,027</u>	<u>\$ 14,212,004</u>	<u>\$ 14,393,407</u>	<u>\$ 181,403</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT*Exhibit J-4***COMPENSATORY EDUCATION PROGRAM AND BILINGUAL EDUCATION PROGRAM COMPLIANCE RESPONSES***For the Year Ended June 30, 2025*

Data Codes	Section A: Compensatory Education Programs	Responses
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.	\$ 21,479,117
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30)	\$ 23,637,959
Section B: Bilingual Education Programs		
AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	\$ 1,421,269
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PIC 25)	\$ 849,601

BEAUMONT INDEPENDENT SCHOOL DISTRICT
REQUIRED RESPONSES TO SELECTED SCHOOL FIRST INDICATORS
For the Year Ended June 30, 2025

Schedule L-1

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.) 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.	Yes
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.	\$ 1,500,199

NOTE: This schedule is to be included as part of the annual financial audit report (AFR) submission on the required due date and published as a part of the school district's AFR. This schedule should be submitted in the data feed file and submitted as an Adobe Acrobat portable document file (pdf).



FEDERAL AWARDS SECTION



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Trustees
Beaumont Independent School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Beaumont 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 District's basic financial statements, and have issued our report thereon dated December 16, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

To the Board of Trustees
Beaumont Independent School District

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Houston, Texas
December 16, 2025

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees
Beaumont Independent School District

Report on Compliance for Each Major Federal Program

Opinion On Each Major Federal Program

We have audited Beaumont 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's 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.

To the Board of Trustees
Beaumont 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.

Whitley Penn LLP

Houston, Texas
December 16, 2025

BEAUMONT INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2025

I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance with major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) ?	No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number (ALN)</u>
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U.S. Department of Education:

Title I Part A

<i>ESEA, Title I, Part A - Improving Basic Programs</i>	84.010A
<i>Title I 1003 School Improvement</i>	84.010A
<i>Title I 1003 ESF-Focused Support Grant</i>	84.010A
<i>Title I, Part D, Subpart D - Delinquent Programs</i>	84.010A
<i>School Action Fund Continuation Grant</i>	84.010A

Dollar Threshold Considered Between Type A and Type B Federal Programs	\$1,188,181
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Auditee qualified as low risk auditee?	Yes
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BEAUMONT INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For the Year Ended June 30, 2025

II. Financial Statement Findings

No current findings were noted.

III. Federal Award Findings and Questioned Costs

There are no federal awards findings during the current fiscal year.

BEAUMONT INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025

Exhibit K-1
Page 1 of 2

(2A)	(1)	(2)	(3)
Pass Through Entity Identifying Number	Federal Grantor/ Pass-Through Grantor/ Program Title	District Fund Number	Federal Assistance Listing Number Federal Expenditures and Indirect Costs
	U.S. Department of Defense		
	Direct Program:		
N/A	<i>Naval JROTC</i>	199	\$ 201,688
	Total U.S. Department of Defense		<u>201,688</u>
	U.S. Department of Education		
	Passed Through Texas Education Agency:		
246600011239106000	<i>IDEA-B Formula</i>	224	990,700
256600011239106000	<i>IDEA-B Formula</i>	224	3,853,011
246610011239106000	<i>IDEA-B Preschool</i>	225	47,287
256610011239106000	<i>IDEA-B Preschool</i>	225	106,255
246600111239106673	<i>IDEA-B Discretionary - Deaf</i>	315	9,246
256600111239106673	<i>IDEA-B Discretionary - Deaf</i>	315	125,444
	<i>Total Special Education Cluster (ALN 84.027, 84.173)</i>		<u>5,131,943</u>
	Title I Part A and Title I Part D:		
24610101123910	<i>ESEA, Title I, Part A - Improving Basic Programs</i>	211	1,878,552
25610101123910	<i>ESEA, Title I, Part A - Improving Basic Programs</i>	211	7,056,416
24610141123910	<i>Title I 1003 School Improvement</i>	211	76,444
24610103123910	<i>Title I, Part D, Subpart D - Delinquent Programs</i>	211	2,866
25610103123910	<i>Title I, Part D, Subpart D - Delinquent Programs</i>	211	47,607
236101627110002	<i>School Action Fund Continuation Grant GY 23</i>	211	29,058
236101627110003	<i>School Action Fund Continuation Grant GY 23</i>	211	115,354
246101397110086	<i>Title I 1003 ESF-Focused Support Grant</i>	211	263,299
	<i>Total ALN 84.010</i>		<u>9,469,596</u>
24420006123910	<i>Career and Technical - Basic Grant</i>	244	21,985
25420006123910	<i>Career and Technical - Basic Grant</i>	244	271,880
	<i>Total ALN 84.048</i>		<u>293,865</u>
243911011239103911	<i>IDEA-C ECI</i>	340	2,610
253911011239103911	<i>IDEA-C ECI</i>	340	764
	<i>Total ALN 84.181</i>		<u>3,374</u>
24694501123910	<i>Title II, Part A, Supporting Effective Instruction</i>	255	185,532
25694501123910	<i>Title II, Part A, Supporting Effective Instruction</i>	255	868,267
	<i>Total ALN 84.367</i>		<u>1,053,799</u>
235901077110004	<i>Charter School Program (Subchapter C) 042</i>	258	162,932
235901077110003	<i>Charter School Program (Subchapter C) 129</i>	258	76,729
235901077110002	<i>Charter School Program (Subchapter C) 131</i>	258	139,882
	<i>Total ALN 84.282</i>		<u>379,543</u>
24671001123910	<i>Title III, Part A, ELA</i>	263	59,976
25671001123910	<i>Title III, Part A, ELA</i>	263	178,374
	<i>Total ALN 84.365</i>		<u>238,350</u>
21528042123910	<i>Texas COVID Learning Acceleration Supports (TCLAS) Program - ESSER III (COVID-19)</i>	279	178,291
21533002123910	<i>ARP Homeless, II</i>	280	154,800
21528001123910	<i>American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER III) Fund (COVID-19)</i>	282	3,698,968
	<i>Total ALN 84.425</i>		<u>4,032,059</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025

Exhibit K-1
Page 2 of 2

(2A)	(1)	(2)	(3)
Pass Through Entity Identifying Number	Federal Grantor/ Pass-Through Grantor/ Program Title	District Fund Number	Federal Assistance Listing Number Federal Expenditures and Indirect Costs
U.S. Department of Education (continued)			
Passed Through Texas Education Agency: (continued)			
Title I Part A and Title I Part D: (continued)			
69552402	<i>LEP Summer School</i>	289	84.369A \$ 8,181
24680101123910	<i>Title IV Part A Subpart 1</i>	289	84.424A 177,409
25680101123910	<i>Title IV Part A Subpart 1</i>	289	84.424A 484,257
	<i>Total ALN 84.424</i>		<u>669,847</u>
	Total U.S. Department of Education		<u>21,272,376</u>
U.S. Department of Health & Human Services			
Direct Program:			
06CH011239	<i>Head Start - 2023</i>	205	93.600 810,186
06CH011239	<i>Head Start - 2024</i>	205	93.600 3,567,183
	<i>Total Head Start Cluster (ALN 93.600)</i>		<u>4,377,369</u>
Passed Through Texas Health and Human Services:			
HHS000537900024	<i>Medicaid Administrative Claiming Program – MAC</i>	272	93.778 36,991
	<i>Total Medicaid Cluster (ALN 93.778)</i>		<u>36,991</u>
	Total U.S. Department of Health & Human Services		<u>4,414,360</u>
U.S. Department of Agriculture			
Passed Through the Texas Department of Agriculture:			
Non Cash Assistance (Commodities):			
NT4XL1YGLGC5	<i>National School Lunch Program</i>	240	10.555 778,927
Cash Assistance:			
NT4XL1YGLGC5	<i>Fresh Fruits and Vegetable</i>	240	10.582 97,258
Passed Through Texas Education Agency:			
Cash assistance:			
71402501	<i>School Breakfast Program</i>	240	10.553 3,117,056
71402501	<i>School Breakfast Program - SSO</i>	240	10.553 39,275
71302501	<i>National School Lunch Program</i>	240	10.555 9,588,836
71302501	<i>National School Lunch Program - SSO</i>	240	10.555 96,253
	<i>Total Child Nutrition Cluster (ALN 10.553, 10.555, 10.582)</i>		<u>13,717,605</u>
	Total U.S. Department of Agriculture		<u>13,717,605</u>
	Total Expenditures of Federal Awards		<u>\$ 39,606,029</u>

Note 1 - Basis of Accounting

The District accounts for all awards under federal programs in the General and Certain Special Revenue Funds in accordance with the Texas Education Agency's Financial Accountability System Resource Guide. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement. Pass-through entity identifying numbers are presented where available.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as unearned revenues until earned. Generally, unused balances are returned to the grantor at the close of specified project periods. The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 2 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the District under programs of the federal government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

Note 3 - Reconciliation to Basic Financial Statements

The following is a reconciliation of expenditures of federal awards program per Exhibit K-1 and expenditures reported on Exhibit C-2:

Total Expenditures of Federal Awards on Exhibit K-1	\$ 39,606,029
Build America Bonds - Federal Interest Subsidy	958,779
SHARS	230,389
E-Rate	202,554
Total Federal Revenue - Exhibit C-2	<u>\$ 40,997,751</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)

Exhibit K-2

Note 4 - General Fund Expenditures

Federal Awards reported in the general fund are summarized as follows:

Federal Revenue Reported in the General Fund

SHARS	\$ 230,389
Build America Bonds - Federal Interest Subsidy	958,779
Naval JROTC	201,688
E-Rate	202,554
Indirect Costs:	
IDEA-B Formula	240,479
IDEA-B Preschool	7,870
IDEA-B Discretionary - Deaf	5,101
ESEA, Title I, Part A - Improving Basic Programs	427,335
Title I 1003 School Improvement	3,905
Career and Technical - Basic Grant	8,020
Title I 1003 ESF-Focused Support Grant	15,285
School Action Fund Continuation Grant GY 23	5,254
IDEA-C ECI	37
Title II, Part A, Supporting Effective Instruction	31,798
Title III, Part A, ELA	12,891
American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER III) Fund (COVID-19)	232,847
ARP Homeless, II	17,111
Title IV Part A Subpart 1	31,247
Texas COVID Learning Acceleration Supports (TCLAS) Program - ESSER III (COVID-19)	21,322
Total Federal Revenue Reported in the General Fund	<u>\$ 2,653,912</u>

BEAUMONT INDEPENDENT SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 2025

Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511 states, "The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings." The summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs and
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

I. Prior Year Findings

There were no findings in fiscal year 2024.

BEAUMONT INDEPENDENT SCHOOL DISTRICT

CORRECTIVE ACTION PLAN

For the Year Ended June 30, 2025

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 states, "At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan to address each audit finding included in the current year auditor's reports."

I. Corrective Action Plan

Not Applicable



III. ADJOURNMENT