

**Medina Valley Independent School District  
Board of Trustees  
Regular Meeting on Thursday, December 18, 2025 at 6:00 PM  
Medina Valley ISD Central Office Board Room**

**A Regular Board Meeting of the MVISD Board of Trustees was held on Thursday, December 18, 2025, beginning at 6:00 PM at/on Medina Valley ISD Central Office Board Room.**

**I. First Order of Business**

- A Call Meeting to Order
- B Establish a Quorum
- C Pledge of Allegiance to the Flag followed by a moment of silence

**II. Student/Staff Recognition**

- A "Star Students" - LaCoste Elementary
- B "Outstanding PLC Team" - LaCoste Elementary
- C Student Recognition - FFA Nationals
- D VFW District #13, Medina Valley VFW Post 8134, LaCoste Texas Presents  
Voices of Democracy Winner: Conner Haby, 1st Place District Level

**III. Public Comment**

*At Regular Board Meetings the Board shall permit public comment on any topic. At all other Board Meetings public comments will be limited to items on the agenda posted with the notice of the meeting. Consistent with Board Policy BEC (Local), when necessary for meeting management, the following will apply: When 1 to 3 individuals sign up to address the Board, they will each be given 5 minutes. When 4 to 6 individuals sign up to address the Board, they will each be given 3 minutes. When 7 or more individuals sign up to address the Board, they will each be given 2 minutes.*

**IV. Announcements/Communications/Presentations**

- A Board Committee Reports
  - Finance Committee
  - Construction Committee
  - Safety & Security Committee
  - Curriculum & Instruction Committee
- B Construction Briefing
  - Creek View High School
  - MVISD MS #3
- C Financial Briefing
  - General Fund Financial Statement
  - Child Nutrition Financial Statement
  - Debt Service Fund Financial Statement
  - Bond 2023 Capital Projects Report
- D Superintendent Briefing 3
  - Student Achievements
  - Staff Achievements
  - Legislative Update
  - District Enrollment Numbers
- E Announcement of District Integrated Pest Management Coordinator (IPM) 11
- F First Reading for Board Policy UPDATE 126 12
- G Teacher Incentive Allotment Presentation - ESC 20
- H Student Handbook Presentation 90

**V. Discussion and Possible Action Items**

- A Consider Approval of Consent Agenda Items 92
  - Minutes for Regular Board Meeting on November 20, 2025
  - Minutes for Special Board Meeting on November 20, 2025
  - Dell servers from ReDesign Group
  - Supplemental Civil Engineering and Surveying Services for Elementary #7
  - Resolution Authorizing Execution of an Advanced Funding Agreement with the Texas Department of Transportation
  - Creek View Purchases
  - Classroom Furniture
  - Cafeteria Furniture
  - Band Instruments
- B Consider Approval of the Independent Financial Audit Report for the Fiscal Year ending August 31, 2025 157

C Consider Approval of an Order Authorizing the Remarketing of the Variable Rate Portion of the District's Fixed and Variable Rate Unlimited Tax School Building Bonds, Series 2021 in the Maximum Amount of \$20,000,000.00; Delegating the Authority to Certain District Staff to Approve and Execute Certain Documents; And other Matters in Connection Therewith	275
D Consider Approval of Budget Amendment	288
E Consider Approval of the 2026-2027 Academic Calendar	290
<b>VI. Closed Session</b>	
A Consultation with Attorney (TX Govt. Code Section 551.071)	
B Personnel Matters: Resignations, Retirements, Leaves of Absence, Reassignments, New Employment, New Personnel Position, Duties/Responsibilities of Employees (TX Govt. Code Section 551.074)	
• Athletic Director	
C Considering the deployment, specific occasions for, or implementation of, security personnel or devices (TX Govt. Code Section 551.076 and 551.089)	
D Deliberation Regarding Real Property (TX Govt. Code Section 551.072)	
<b>VII. Continued Discussion and Possible Action Items</b>	
A Consider Approval of the Superintendent's Recommendation to Hire the MVISD Athletic Director	
B Consideration of future meeting dates	
<b>VIII. Adjournment</b>	

(Items do not have to be taken in the same order as shown on the meeting agenda.)



**MEDINA VALLEY ISD**

**EST. 1959**

# Superintendent Briefing

**December 18, 2025**

# 2025-2026 District Teachers of the Year

## CAMPUS TEACHERS OF THE YEAR 2025-2026



**RILEY JONES**  
DISTRICT SECONDARY WINNER  
*Loma Alta MS*



**PAMELA FLORES**  
DISTRICT ELEMENTARY WINNER  
*Potranco ES*



**VICTORIA CISNEROS**  
*Silos ES*



**KELLY HIGHTOWER-BROWN**  
*LaCoste ES*



**JENNIFER CALDWELL**  
*Medina Valley HS*



**NICOLE MCCULLOUGH**  
*Ladera ES*



**KIM ARTHUR**  
*Luckey Ranch ES*



**BREE FERGUSON**  
*Medina Valley MS*



**KATHARYN ANDERMATT**  
*Castroville ES*

- **Loma Alta MS (District Secondary Winner) - Riley Jones**
- **Potranco ES (District Elementary Winner) - Pamela Flores**
- **Silos ES - Victoria Cisneros**
- **LaCoste ES - Kelly Hightower-Brown**
- **Medina Valley HS - Jennifer Caldwell**
- **Ladera ES - Nicole McCullough**
- **Luckey Ranch ES - Kim Arthur**
- **Medina Valley MS - Bree Ferguson**
- **Castroville ES - Katharyn Andermatt**

Medina Valley ISD is proud to celebrate these outstanding educators from each campus who go above and beyond every day to inspire, support, and empower our students.

# MVHS and Loma Alta MS groups perform during Spurs game



Our fine arts groups delivered outstanding performances at the San Antonio Spurs game on December 2.

Participants included MVHS JROTC, Choir, Band, Dance, and Cheer, along with the Loma<sup>5</sup> Alta Middle School and Medina Valley Middle School bands.

## Medina Valley Middle Schooler wins holiday card contest for Region 20



MVMS 8th student, Brooke Woodbury was announced as the Middle School winner for Region 20's Holiday Card Contest. This award was in addition to our MVISD Secondary<sub>6</sub> Holiday Art Contest winner!

# Two MVSD Campuses become 2025 CREST Winners



**Silos Elementary:**  
Leah Luna and  
Vanessa Molina

**LaCoste  
Elementary:**  
Cara Rakowitz and  
Angela Ortiz



Our incredible counselor teams at Silos Elementary and LaCoste Elementary were awarded the 2025 CREST Counseling Award. They will be honored at TSCA Conference at Fort Worth in February.

## Employees of the Month - December 2025

### Castroville

- Professional - Katherine Soto
- Paraprofessional - Aloudra Lepe

### Potranco

- Professional - Kristi Smith
- Paraprofessional - Erica Counts

### LaCoste

- Professional - Charisse Frank
- Paraprofessional - Jessica Hernandez

### Luckey Ranch

- Professional - Emily Petsch
- Paraprofessional - Stephanie Loiseau

### Ladera

- Professional - Samantha Sanchez
- Paraprofessional - Maitee Ramon

### Silos

- Professional - Dulce Irizarry
- Paraprofessional - Melissa Vanvalkenburgh

### Loma Alta MS

- Professional - Carlos Garcia
- Paraprofessional - Stephanie Adams

### Medina Valley MS

- Professional - Ms. Sanchez
- Paraprofessional - Dana Alvarado

### Medina Valley HS

- Professional - Jordan Bussey
- Paraprofessional - Kaylyn Salazar

### Child Nutrition

- Mirey Alfaro

### Transportation

- Denise Ransom

### Facilities & Maintenance

- Benjamin Delavega

### Central Office

- Misty Lara

# MVISD Gold Card

- Tanner Lange
- Vessa Dodd
- Dr. Brandon Spencer
- Randy Gordon
- Mistyl Zinsmeyer
- Keisha Vocke
- Daniel Cichowicz
- Cody Duty
- Brandon Spencer
- Gregg Gustafson
- Lisa Dickinson
- Brittany Traugh
- Ashleigh Weeaks

# DISTRICT ENROLLMENT

<u>Campus</u>	<b>5/23/25</b>	<b>11/19/25</b>
Castroville Elementary	<b>599</b>	<b>652</b>
LaCoste Elementary	<b>626</b>	<b>753</b>
Ladera Elementary	<b>853</b>	<b>944</b>
Luckey Ranch Elementary	<b>938</b>	<b>935</b>
Potranco Elementary	<b>899</b>	<b>914</b>
Silos Elementary	<b>1,037</b>	<b>1,005</b>
Medina Valley Middle School	<b>1,157</b>	<b>1,201</b>
Loma Alta Middle School	<b>1,086</b>	<b>1,241</b>
Medina Valley High School	<b>2,629</b>	<b>2,873</b>
<b>DISTRICT</b>	<b>9,824</b>	<b>10,502</b>

**Integrated Pest  
Management  
Program**

The District is committed to following integrated pest management (IPM) guidelines as required by Chapter 1951 of the Occupations Code and Title 4, Chapter 7 of the Administrative Code in all pest control activities that take place on District property.

Definition

IPM is a pest management strategy that relies on accurate identification and scientific knowledge of target pests, reliable monitoring methods to assess pest presence, preventative measures to limit pest problems, and thresholds to determine when corrective control measures are needed. Under IPM, whenever economical and practical, multiple control tactics shall be used to achieve the best control of pests. These tactics shall include, but are not limited to, the judicious use of pesticides.

Standards

The District's IPM program shall govern the District's use of pesticides, herbicides, and other chemical agents for the purpose of controlling pests, rodents, insects, and weeds in and around District facilities, including residential property primarily used as student housing.

IPM Coordinator

The Superintendent shall designate the IPM coordinator(s), who shall be registered with the Texas Department of Agriculture. The IPM coordinator(s) shall receive training in accordance with law and shall provide training to District employees, as necessary.

Application Time  
Frame

The IPM coordinator(s), in addition to the responsibilities set out in CLB(LEGAL), shall coordinate with appropriate District administrators or other designated and trained employees regarding pesticide or herbicide applications in accordance with law. The IPM coordinator(s) shall determine when an emergency situation exists and an exception to the 48-hour notice requirement may be made.

No Unauthorized  
Application

If the IPM coordinator is a licensed applicator, the IPM coordinator may apply pesticides in accordance with law. No other employee or other person or entity shall be permitted to apply a pesticide or herbicide at a District facility, including residential property primarily used as student housing, without the prior approval of the IPM coordinator and other than in the manner prescribed by law and the District's IPM program.

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Medina Valley ISD

#### **ATTN(NOTE)**

#### **GENERAL INFORMATION ABOUT THIS UPDATE**

##### **Please note:**

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

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

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

#### **AE(LEGAL)**

#### **EDUCATIONAL PHILOSOPHY**

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

#### **AF(LEGAL)**

#### **INNOVATION DISTRICTS**

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

#### **AG(LEGAL)**

#### **HOME-RULE DISTRICTS**

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

#### **AIA(LEGAL)**

#### **ACCOUNTABILITY: ACCREDITATION AND PERFORMANCE INDICATORS**

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

#### **AIB(LEGAL)**

#### **ACCOUNTABILITY: PERFORMANCE REPORTING**

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

#### **AIC(LEGAL)**

#### **ACCOUNTABILITY: INTERVENTIONS AND SANCTIONS**

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

#### **AIE(LEGAL)**

#### **ACCOUNTABILITY: INVESTIGATIONS**

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

#### **B(LEGAL)**

#### **LOCAL GOVERNANCE**

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

#### **BBA(LEGAL)**

#### **BOARD MEMBERS: ELIGIBILITY/QUALIFICATIONS**

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

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Medina Valley ISD

#### **BBB(LEGAL) BOARD MEMBERS: ELECTIONS**

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

#### **BBBA(LEGAL) ELECTIONS: CONDUCTING ELECTIONS**

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

#### **BBD(LEGAL) BOARD MEMBERS: TRAINING AND ORIENTATION**

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

#### **BBE(LEGAL) BOARD MEMBERS: AUTHORITY**

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

#### **BE(LEGAL) BOARD MEETINGS**

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

#### **BE(LOCAL) BOARD MEETINGS**

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

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

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

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

#### **BEC(LEGAL) BOARD MEETINGS: CLOSED MEETINGS**

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

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Medina Valley ISD

#### **BED(LEGAL) BOARD MEETINGS: PUBLIC PARTICIPATION**

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

#### **BED(LOCAL) BOARD MEETINGS: PUBLIC PARTICIPATION**

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

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

#### **BF(LEGAL) BOARD POLICIES**

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

#### **BJA(LEGAL) SUPERINTENDENT: QUALIFICATIONS AND DUTIES**

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

#### **BJB(LEGAL) SUPERINTENDENT: RECRUITMENT AND APPOINTMENT**

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

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

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

#### **C(LEGAL) BUSINESS AND SUPPORT SERVICES**

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

#### **CBA(LEGAL) STATE AND FEDERAL REVENUE SOURCES: STATE**

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

#### **CCA(LEGAL) LOCAL REVENUE SOURCES: BOND ISSUES**

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

#### **CCG(LEGAL) LOCAL REVENUE SOURCES: AD VALOREM TAXES**

HB 1522 requires specific notices to be provided when the board will discuss or adopt the budget, and HB 1453 allows districts to approve an interest and sinking (I & S) rate that exceeds the rate to maintain the

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Medina Valley ISD

same level of maintenance and operations revenue and pay debt service under specific conditions. Sections have been added to address these requirements. A deletion at Voter-Approval Tax Rate is due to HB 2. SB 1502 restricts a district's ability to approve disaster pennies. At Proposition, SB 1025 requires a proposition that increases a tax to include the statement "THIS IS A TAX INCREASE."

#### **CCGA(LLEGAL) AD VALOREM TAXES: EXEMPTIONS AND PAYMENTS**

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

#### **CCGB(LLEGAL) AD VALOREM TAXES: ECONOMIC DEVELOPMENT**

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

#### **CE(LLEGAL) ANNUAL OPERATING BUDGET**

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

#### **CFEA(LLEGAL) PAYROLL PROCEDURES: SALARY DEDUCTIONS AND REDUCTIONS**

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

#### **CH(LLEGAL) PURCHASING AND ACQUISITION**

SB 1173 changes the competitive procurement threshold from \$50,000 to \$100,000.

**Please note:** In many districts' CH(LOCAL), the purchasing authority of the superintendent is established. This is a different threshold from what has been changed statutorily. For that reason, CH(LOCAL) is not included in this update. Please review your CH(LOCAL) and, if any revisions are necessary, please contact your policy consultant.

#### **CHE(LLEGAL) PURCHASING AND ACQUISITION: VENDOR DISCLOSURES AND CONTRACTS**

HB 210 creates a criminal offense for a vendor to bid or contract with the district if it has a close relationship with a trustee. A new section called Prohibited Activities by Vendors has been created to reflect this change. SB 33 adds to the prohibition against using taxpayer resource transactions for abortion-related expenses.

#### **CHF(LLEGAL) PURCHASING AND ACQUISITION: PAYMENT PROCEDURES**

Language has been added to reflect an exception to the Exception for bona fide disputes between a district and vendor for purposes of prompt payment in construction projects, in accordance with HB 3005.

#### **CJ(LLEGAL) CONTRACTED SERVICES**

A section on Severance Pay has been added to address HB 762, which restricts severance agreements for independent contractors. The provisions also apply to employees, as reflected in policy DEA.

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Medina Valley ISD

#### **CJ(LOCAL) CONTRACTED SERVICES**

Recommended new provisions reflect that contractors may not engage in or assign instructional activities prohibited by law or diversity, equity, and inclusion (DEI) duties under SB 12. Violations will result in termination of the contract.

#### **CJA(LEGAL) CONTRACTED SERVICES: BACKGROUND CHECKS AND REQUIRED REPORTING**

The subtopic of this code, previously Criminal History, has been renamed Background Checks and Required Reporting. SB 571 transferred Education Code 22.085 to Chapter 22A and redesignated it as 22A.157. That change is reflected at Disqualifying Conviction and District Responsibility to Ensure Compliance. Extensive new sections on Requirement to Report Service Provider Misconduct and Consent for Release of Records and Preservice Affidavit have been added pursuant to SB 571.

#### **CJA(LOCAL) CONTRACTED SERVICES: BACKGROUND CHECKS AND REQUIRED REPORTING**

The subtopic name has been adjusted to Background Checks and Required Reporting to more accurately describe the contents of the legal framework at this code. No changes have been made to the local text, and the district has not been charged for this revision.

#### **CK(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT**

SB 57 changes at the Responsibilities subsection under Safety and Security Committee reflect the need to recommend accommodations for a student with an IEP or 504 plan. Additional changes from SB 57 are reflected in the Meetings subsection. HB 33 and HB 121 both speak to Sheriff-Led School Safety Meetings, which apply differently depending on the size of the county. A section about Public Information Officer for Emergency Communications has been added based on new requirements in HB 33. A clerical error in a citation as well as codes that were redesignated during the legislative session have been corrected.

#### **CKA(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT: SAFETY AND SECURITY AUDITS AND MONITORING**

Revisions throughout are in compliance with HB 33, HB 2, and HB 121.

#### **CKC(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT: EMERGENCY PLANS**

At Emergency Response Map and Walk-Through, the requirement to provide a map to the Department of Public Safety has been included in compliance with HB 121. Changes in the Emergency Operations Plan section are due to changes from HB 33, HB 131, SB 57, and HB 121. SB 57 made significant changes to Education Code 37.1086, as reflected in the Recommendations and Guidelines for Individuals with Disabilities or Impairments section. The requirement to provide information to parents about safe firearm storage three times per year pursuant to HB 121 is in the Safe Firearm Storage section. At Confidential Information under the Texas Disaster Act, the language has been amended to reflect changes from HB 132.

#### **CKD(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT: EMERGENCY MEDICAL EQUIPMENT AND PROCEDURES**

The Automated External Defibrillators section has been amended to include, amongst other changes, an Inspection subsection that is required under SB 865. The Cardiac Emergency Response Plan has also been amended to meet the requirements of that bill. A section on Airway Clearance Devices has been added pursuant to HB 549.

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Medina Valley ISD

#### **CKE(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT: SECURITY PERSONNEL**

Retired and reserve police officers are addressed in the Armed Security Officer Required section pursuant to HB 1458. Language regarding the expiration and renewal of good cause exceptions to the armed security officer requirement is included from HB 121. HB 121 also necessitated additional language in the Alternative Standard section.

#### **CKEA(LEGAL) SECURITY PERSONNEL: COMMISSIONED PEACE OFFICERS**

Language has been added pursuant to HB 33, which requires law enforcement agencies to have a Public Information Officer for Emergency Communications. Reserve police officers, as allowed in HB 1458, are similarly addressed in a new section. In accordance with HB 33, an Active Shooter Incident subsection has been added under Required Policies, along with a section requiring Access to a Breaching Tool and Ballistic Shield. A section on Donation of Surplus Law Enforcement Equipment to a School District has been included pursuant to HB 1851. Law enforcement agencies are authorized to acquire and possess epinephrine delivery systems, and that section has been updated due to changes in SB 1619. HB 4504 from the 88th Regular Legislative Session necessitated an update to the Code of Criminal Procedure citations throughout.

#### **CKEB(LEGAL) SECURITY PERSONNEL: SCHOOL MARSHALS**

Language at Board Regulations has been revised to reflect that uniformed school marshals may now open carry a firearm on campus pursuant to SB 870. HB 4504 from the 88th Regular Legislative Session necessitated an update to the Code of Criminal Procedure citations throughout.

#### **CL(LEGAL) BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT**

HB 2 creates a requirement for districts to report facility usage to TEA.

#### **CLB(LEGAL) BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT: MAINTENANCE**

A section on Fire Safety Inspection Reports has been included to reflect that SB 1177 requires fire safety inspections to include inspections of automated external defibrillators (AEDs) and that fire safety reports be filed at the campus level.

#### **CLE(LEGAL) BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT: REQUIRED DISPLAYS**

The subtopic name has been adjusted to Required Displays to more accurately describe the contents at this code. A section heading for Flags has been added for clarity. SB 10's requirements regarding conspicuously displaying the Ten Commandments have been added.

#### **CLE(LOCAL) BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT: REQUIRED DISPLAYS**

The subtopic name has been adjusted to Required Displays to more accurately describe the contents of the legal framework at this code. No changes have been made to the local text, and the district has not been charged for this revision.

#### **CMD(LEGAL) EQUIPMENT AND SUPPLIES MANAGEMENT: INSTRUCTIONAL MATERIALS CARE AND ACCOUNTING**

19 Administrative Code 67.1003(i), which became effective June 8, 2025, relates to district entitlement to state aid regardless of whether the district uses the amount provided during the school year, and has been included here. Extensive additions regarding open education resource instructional materials has

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Medina Valley ISD

been added pursuant to 19 Administrative Code 67.1004, which also became effective June 8, 2025. SB 13 allows instructional material and technology allotment funds to be used for costs associated with complying with Education Code 33.023, which is set out more fully in EFB, and is referenced here. Beginning in the 2026-27 school year, districts may not adopt or use instructional material included on the list of rejected instructional materials maintained by the SBOE, and that has been included at Prohibited Expenditures. New provisions regarding commissioner's rules relating to the Instructional Materials and Technology Allotment have been added in accordance with 19 Administrative Code 67.1001, which became effective June 8, 2025. Changes at Requisitions, Use, and Distribution have been made pursuant to HB 2.

#### **CNA(LEGAL)                      TRANSPORTATION MANAGEMENT: STUDENT TRANSPORTATION**

A section on Special Transportation Services has been added after HB 2 amended Education Code 48.151(g).

#### **CNC(LEGAL)                      TRANSPORTATION MANAGEMENT: TRANSPORTATION SAFETY**

School buses are required to be equipped with three-point seat belts by 2029 in accordance with SB 546. Language to that effect has been added, including required reports that must be submitted to TEA if a board determines that the district's budget does not permit the district to purchase a bus equipped with the required seat belts.

#### **COB(LEGAL)                      FOOD AND NUTRITION MANAGEMENT: FREE AND REDUCED-PRICE MEALS**

SB 314 applies beginning with the 2026-27 school year, which necessitated a section on Prohibition on Certain Additives.

#### **CQA(LEGAL)                      TECHNOLOGY RESOURCES: DISTRICT, CAMPUS, AND CLASSROOM WEBSITES**

SB 12 creates a deadline for updating board information online and adds annual updating to TEA. Those changes are reflected in the Required Trustee Information subsection. Rule changes also necessitated an update to a citation in the Required Website Postings section. Additional required postings listed come from SB 12 and SB 13.

#### **CQB(LEGAL)                      TECHNOLOGY RESOURCES: CYBERSECURITY**

HB 150 moves cybersecurity duties from the Department of Information Resources (DIR) to Texas Cyber Command. Both HB 150 and HB 1500 amend the requirements relating to training. HB 1500 also changes who takes cybersecurity training. HB 150 provides a definition of "cybersecurity incident." Finally, HB 5331 affects contracts for cybersecurity insurance.

#### **CQB(LOCAL)                      TECHNOLOGY RESOURCES: CYBERSECURITY**

Recommended revisions comply with HB 150, which moves cybersecurity training requirements from the Department of Information Resources to the Texas Cyber Command and includes details about notifications for cybersecurity incidents in addition to security breaches.

#### **CQD(LEGAL)                      TECHNOLOGY RESOURCES: ARTIFICIAL INTELLIGENCE**

This new code includes information relating to artificial intelligence (AI) based on new laws from SB 1964 (regulating the use of AI by governmental entities), HB 149 (regulating the use of AI), and HB 150 and HB 1500 (addressing training related to AI).

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Medina Valley ISD

#### **QCD(LOCAL) TECHNOLOGY RESOURCES: ARTIFICIAL INTELLIGENCE**

This new recommended policy addresses artificial intelligence training requirements based on HB 150 and HB 1500, as well as the use of artificial intelligence by district employees and students.

#### **CRD(LEGAL) INSURANCE AND ANNUITIES MANAGEMENT: HEALTH AND LIFE INSURANCE**

Qualifying districts that discontinued participation in TRS-ActiveCare may elect to participate based on HB 3126.

#### **CS(LEGAL) FACILITY STANDARDS**

The date of the International Energy Conservation Code is no longer relevant and has been removed.

#### **CSA(LEGAL) FACILITY STANDARDS: SAFETY AND SECURITY**

HB 121 puts an expiration date on the HB 3 good cause exception relating to Safety and Security Requirements for Facilities, so the requirement to renew the exception at least every five years has been included, in addition to a subsection on Security Review. The requirement to have at least one breaching tool and one ballistic shield available for use at each campus has also been included. SB 1620 necessitated a citation adjustment.

SB 8 from the Second Special Session becomes effective December 4, 2025. In addition to providing definitions, it requires districts to designate each multiple-occupancy private space for use only by individuals of one sex and to take every reasonable step to ensure an individual does not enter the wrong private space. SB 8 also provides for investigations by the attorney general, private causes of action, and civil penalties.

#### **CSA(LOCAL) FACILITY STANDARDS: SAFETY AND SECURITY**

SB 8 from the Second Special Session prompted the inclusion of a section on Designation and Use of Private Spaces. The superintendent is directed to designate private spaces in accordance with law and to develop regulations to ensure compliance.

#### **CV(LEGAL) FACILITIES CONSTRUCTION**

The procurement threshold for contracts has increased to \$100,000. HB 1620 required a citation adjustment. SB 687 adds land surveyors to the statute pertaining to architects and engineers.

#### **CV(LOCAL) FACILITIES CONSTRUCTION**

As reflected in CH(LEGAL), the competitive purchasing threshold established in law has changed from \$50,000 to \$100,000. The language at Construction Contracts is recommended for revision here to refer to the legal threshold rather than a specific dollar amount. Policy BJA(LOCAL) establishes the superintendent's delegation authority; therefore "or designee" is recommended for deletion at Project Administration.

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

**Please note:** The superintendent's authority to approve construction contracts is reflected with a dollar amount in many districts' CV(LOCAL) that matched the previous competitive purchasing threshold. We have not revised the provisions reflecting the superintendent's authority to approve construction contracts. If the board wishes to update the superintendent's authority to approve contracts, please contact your policy consultant.

Explanatory Notes  
TASB Localized Policy Manual Update 126

**Medina Valley ISD**

**DBA(LLEGAL)                      EMPLOYMENT REQUIREMENTS AND RESTRICTIONS: CREDENTIALS AND RECORDS**

Under Notice to Parents, HB 2 requires the superintendent to use, if available, the model notice provided by TEA. HB 2 also prohibits using a District of Innovation plan to exempt from the notice requirement. Teacher certification requirements were impacted heavily by HB 2, which required additional language at Professional Personnel. HB 2 also impacted the School District Teaching Permit section. SB 865 amends the requirement for cardiopulmonary resuscitation (CPR) certifications, which has been updated at CPR and AED Certification.

**DBAA(LLEGAL)                      EMPLOYMENT REQUIREMENTS AND RESTRICTIONS: PRE-EMPLOYMENT REVIEWS**

Revisions throughout are due to SB 571. New language reflects additional offenses included in the crimes prohibiting employment with the district and removes the victim age requirement.

**DBD(LLEGAL)                      EMPLOYMENT REQUIREMENTS AND RESTRICTIONS: CONFLICT OF INTEREST**

A section on Personal Services Performed by Administrators, often referred to as "moonlighting," has been added to reflect changes from HB 3372.

**DBD(LOCAL)                      EMPLOYMENT REQUIREMENTS AND RESTRICTIONS: CONFLICT OF INTEREST**

A new recommended section on Personal Services Performed by an Administrator includes language relating to administrator work from HB 3372.

**DC(LLEGAL)                      EMPLOYMENT PRACTICES**

HB 2 amends Education Code 11.1513 to change the requirement for posting of vacancies from 10 days to five days. HB 2 also requires an employment policy relating to daily rate of pay, which is found in DEC(LOCAL).

**DEA(LLEGAL)                      COMPENSATION AND BENEFITS: COMPENSATION PLAN**

The Increase in Basic Allotment and Maintenance of Salary sections have been deleted after HB 2 repealed those provisions. A section on Severance Pay has been added based on HB 762. Under TRS Surcharge for Rehired Retirees, the No Recovery of Costs subsection has been deleted pursuant to HB 2. The Temporary Exception subsection has been deleted as that provision has expired.

**DEAA(LLEGAL)                      COMPENSATION PLAN: INCENTIVES AND STIPENDS**

Extensive revisions throughout this policy reflect changes from HB 2.

**DEC(LLEGAL)                      COMPENSATION AND BENEFITS: LEAVES AND ABSENCES**

A subsection addressing the option for classroom teachers to use noncurrent use of Family Medical Leave has been added pursuant to HB 2. A section on Daily Rate of Pay has also been added pursuant to HB 2.

**DEC(LOCAL)                      COMPENSATION AND BENEFITS: LEAVES AND ABSENCES**

HB 2 prompted recommended revisions to include Daily Rate of Pay under the Definitions section, as well as a section regarding Concurrent Use of Paid Leave during Family and Medical Leave for classroom teachers.

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Medina Valley ISD

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

#### **DF(LEGAL)                      TERMINATION OF EMPLOYMENT**

SB 12 adds sanctions through the State Board for Educator Certification for encouraging a child to withhold evidence. SB 571 renumbered the provisions regarding the do-not-hire registry and expanded the misconduct included. SB 571 also changes the offenses requiring termination, which is reflected here. Based on SB 12, sections addressing Prohibition on DEI and Prohibited Classroom Instruction have also been included.

#### **DFBA(LEGAL)                      TERM CONTRACTS: SUSPENSION/TERMINATION DURING CONTRACT**

SB 571 renumbered the statute and changed timelines for principals to report misconduct to the superintendent.

#### **DFBB(LOCAL)                      TERM CONTRACTS: NONRENEWAL**

Based on SB 12, engaging or assigning diversity, equity, and inclusion duties, as well as instructional activities prohibited by law, are recommended for inclusion in the list of reasons a term contract employee may be nonrenewed. The item related to disability and the ability to perform the essential functions of the job has been amended for clarity.

#### **DFD(LEGAL)                      TERMINATION OF EMPLOYMENT: HEARINGS BEFORE HEARING EXAMINER**

A section on Dismissal of hearings before a hearing examiner has been included to reflect changes in HB 2.

#### **DFE(LEGAL)                      TERMINATION OF EMPLOYMENT: RESIGNATION**

Under Contract Abandonment, a subsection on Sanctions Prohibited has been included pursuant to HB 2. The Good Cause subsection has been removed as the rule it is based on conflicts with provisions in HB 2. Revisions in the Mitigating Factors section are due to rule changes found in 19 Administrative Code 249.17 that were published on May 18, 2025. Revisions in Required Report to SBEC, Investigation, and Report by Principal are due to SB 571.

#### **DG(LEGAL)                      EMPLOYEE RIGHTS AND PRIVILEGES**

In response to SB 11, new provisions are included to address the option of a board to adopt a policy designating a time for prayer and reading of the Bible or other religious text. The new law requires the board to take a vote on whether to permit this activity within six months of the legislation's effective date. Since the law was effective on September 1, the board would need to take a vote prior to March 1, 2026. [See also FNA(LEGAL), below.]

Also, a section on Right to Engage in Religious Speech or Prayer has been included pursuant to SB 965.

#### **DGA(LEGAL)                      EMPLOYEE RIGHTS AND PRIVILEGES: FREEDOM OF ASSOCIATION**

HB 2 tasks TEA with providing services for a classroom teacher and prohibits districts from interfering.

Explanatory Notes  
TASB Localized Policy Manual Update 126

**Medina Valley ISD**

**DGBA(LLEGAL)**

**PERSONNEL-MANAGEMENT RELATIONS: EMPLOYEE COMPLAINTS/GRIEVANCES**

All of the revisions in this policy reflect applicable changes from SB 12. Substantially similar revisions are being made to the grievance policies at FNG, regarding student and parent complaints, and GF, regarding public complaints.

~~**DGBA(LOCAL)**~~

~~**PERSONNEL MANAGEMENT RELATIONS: EMPLOYEE COMPLAINTS/GRIEVANCES**~~

~~We recommend for your consideration this revised policy regarding employee complaints, which includes revisions prompted by the applicable portions of SB 12. Please contact your policy consultant if additional revisions are necessary.~~

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

**DGC(LLEGAL)**

**EMPLOYEE RIGHTS AND PRIVILEGES: IMMUNITY**

SB 920 necessitated a revision related to immunities under Administration of Medication. HB 6 led to the addition of the section on Immunity for Disciplinary Actions.

**DH(LLEGAL)**

**EMPLOYEE STANDARDS OF CONDUCT**

Provisions regarding Duty to Report have always been in FFG(LLEGAL) but have been duplicated here to ensure prominent placement and understanding. Sections on Retaliation Against Grievant and Social Transitioning have been included pursuant to SB 12. In the Low-THC Cannabis section, storage has been added pursuant to HB 46.

**DH(LOCAL)**

**EMPLOYEE STANDARDS OF CONDUCT**

The recommended revision to the text at Weapons Prohibited – Exceptions reflects changes under SB 706 regarding reciprocity with a handgun license from another state. Sections on Prohibited Classroom Instruction or Activities; Prohibited Diversity, Equity, and Inclusion Duties; and Social Transitioning are recommended for inclusion pursuant to SB 12. At Relationships with Students, the recommended revision addresses the requirement under SB 571 regarding notice of suspected misconduct by an educator or district service provider.

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

**DHB(LLEGAL)**

**EMPLOYEE STANDARDS OF CONDUCT: REPORTS TO STATE BOARD FOR EDUCATOR CERTIFICATION**

Substantial revisions throughout this code are required pursuant to SB 571. Revisions relating to Solicitation of a Romantic Relationship are due to rule changes at 19 Administrative Code 249.3.

**DHC(LLEGAL)**

**EMPLOYEE STANDARDS OF CONDUCT: REPORTS TO TEXAS EDUCATION AGENCY**

Substantial revisions throughout reflect changes from SB 571.

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Medina Valley ISD

#### **DMA(LLEGAL)                      PROFESSIONAL DEVELOPMENT: REQUIRED STAFF DEVELOPMENT**

Revisions at Cybersecurity are due to HB 150. A new section on Artificial Intelligence Training is included in accordance with HB 3512. A new section for Mathematics Achievement Academies is included to reflect changes in HB 2. Information relating to CPR has been included pursuant to SB 865.

#### **DP(LLEGAL)                      PERSONNEL POSITIONS**

Changes relating to school psychologists result from HB 2598. All other revisions are due to SB 571.

#### **EA(LLEGAL)                      INSTRUCTIONAL GOALS AND OBJECTIVES**

Revisions at College, Career, and Military Readiness Plans as well as at Website Posting are due to HB 2.

#### **EEP(LLEGAL)                      INSTRUCTIONAL ARRANGEMENTS: LESSON PLANS**

This new legal framework document contains the SB 12 legal requirements for Disclosure of Instructional Plans.

#### **EEP(LOCAL)                      INSTRUCTIONAL ARRANGEMENTS: LESSON PLANS**

This new local policy includes recommended language from SB 12 on instructional plans and course syllabi.

#### **EFA(LLEGAL)                      INSTRUCTIONAL RESOURCES: INSTRUCTIONAL MATERIALS**

A subsection on Notice of Entitlement to Review Materials has been added pursuant to SB 12. Provisions at Parent Request for Instructional Material Review, including Mandatory Review on Petition by Group of Parents, have been added based on a new rule at 19 Administrative Code 67.69.

#### **EFA(LOCAL)                      INSTRUCTIONAL RESOURCES: INSTRUCTIONAL MATERIALS**

In accordance with SB 12, a section on Parent Request for Instructional Material Review is recommended for inclusion. The policy requires the superintendent to develop administrative regulations to ensure that parents or guardians can request review of instructional materials individually or through a petition process with other parents.

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

#### **EFB(LLEGAL)                      INSTRUCTIONAL RESOURCES: LIBRARY MATERIALS**

The School Library section has been deleted based on the 5th Circuit decision in *Little v. Llano County* and new provisions in SB 13 related to removal of library materials during challenges. The remaining revisions regarding the procurement of library materials are also in response to SB 13.

#### **EHA(LLEGAL)                      CURRICULUM DESIGN: BASIC INSTRUCTIONAL PROGRAM**

Changes to Videotape or Recording to include "or contractor" are from SB 12.

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Medina Valley ISD

**EHAA(LEGAL)                      BASIC INSTRUCTIONAL PROGRAM: REQUIRED INSTRUCTION (ALL LEVELS)**

A subsection on Parent Consent within the Human Sexuality Instruction section has been added due to SB 12. A cross-reference to EEP(LEGAL) has been added at Scope and Sequence and Instructional Materials for clarity after SB 12 revisions.

**EHAC(LEGAL)                      BASIC INSTRUCTIONAL PROGRAM: REQUIRED INSTRUCTION (SECONDARY)**

A change relating to substituting AP courses has been added at Personal Financial Literacy, pursuant to HB 27. Nutrition and Wellness information has also been included, based on SB 25.

**EHB(LEGAL)                        CURRICULUM DESIGN: SPECIAL PROGRAMS**

Removal of the definitions of dyslexia and related disorders and changes at Screening, Testing, and Identification and at Talking Book Program Notification are all based on HB 2.

**EHBA(LEGAL)                      SPECIAL PROGRAMS: SPECIAL EDUCATION**

HB 2 prompted new language related to specialized technical assistance at Interventions and Sanctions as well as the removal of a parenthetical at State-Supported Living Center referring to state schools.

**EHBAA(LEGAL)                    SPECIAL EDUCATION: IDENTIFICATION, EVALUATION, AND ELIGIBILITY**

SB 2 prompted the addition of a Students Not Enrolled in District section, which contains full and individual initial evaluation requirements. The language at Psychological Examinations was repealed by HB 2 and has been removed. A new section at Children with Visual Impairments and revisions at Eligibility and Reevaluations and at Visual and Auditory Impairments are also due to HB 2.

**EHBAB(LEGAL)                    SPECIAL EDUCATION: ARD COMMITTEE AND INDIVIDUALIZED EDUCATION PROGRAM**

Language at Intellectual Disability and Developmental Delay Information has been added as a result of HB 1188. All other revisions have been made pursuant to HB 2.

**EHBAC(LEGAL)                    SPECIAL EDUCATION: STUDENTS IN NONDISTRICT PLACEMENT**

HB 2 prompted revisions at Residential Placement as well as at Grant for Community-Based Support Services.

**EHBAF(LEGAL)                    SPECIAL EDUCATION: VIDEO/AUDIO MONITORING**

The term "contractor" has been added at Parent Consent Not Required due to SB 12. The definition of "self-contained" has been deleted and that term has been replaced with "special educational classroom" throughout in accordance with HB 2. A definition of "special education classroom or other special education setting" has been added.

**EHBAF(LOCAL)                    SPECIAL EDUCATION: VIDEO/AUDIO MONITORING**

The enclosed revisions are recommended to update language regarding special education classrooms in accordance with HB 2 and to update the timeframe for reporting suspected misconduct or child abuse as required by SB 571.

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Medina Valley ISD

**EHBC(LLEGAL) SPECIAL PROGRAMS: COMPENSATORY SERVICES AND INTENSIVE PROGRAMS**

The Use subsection under Compensatory Education Allotment has been deleted due to HB 2, which repealed Education Code 48.104(k). The provision on Virtual School Network has also been deleted, as it was repealed by SB 569. Amendments at At-Risk Student are due to SB 991. The Accelerated Instruction Program section has been deleted due to the repeal of Education Code 28.006(g) and (g-1) by HB 2.

**EHBCA(LLEGAL) COMPENSATORY SERVICES AND INTENSIVE PROGRAMS: ACCELERATED INSTRUCTION**

HB 2 prompted the addition of language at High-Impact Tutoring Providers.

**EHBE(LLEGAL) SPECIAL PROGRAMS: BILINGUAL EDUCATION/ESL**

Revisions at Exceptions and Waivers under the Bilingual and ESL Programs section are due to HB 2.

**EHBF(LLEGAL) SPECIAL PROGRAMS: CAREER AND TECHNICAL EDUCATION**

Revisions at Certification Subsidy are due to HB 2. A section on Applied Sciences Pathway Program has been added pursuant to HB 20.

**EHBG(LLEGAL) SPECIAL PROGRAMS: PREKINDERGARTEN**

Revisions throughout are due to HB 2.

**EBBH(LLEGAL) SPECIAL PROGRAMS: OTHER SPECIAL POPULATIONS**

Revisions throughout are pursuant to HB 2.

**EBBK(LLEGAL) SPECIAL PROGRAMS: OTHER INSTRUCTIONAL INITIATIVES**

A section on Gifted and Talented Week has been added pursuant to HCR 64.

**EHDD(LLEGAL) ALTERNATIVE METHODS FOR EARNING CREDIT: COLLEGE COURSE WORK/DUAL CREDIT**

A note referencing the Texas Virtual School Network (TXVSN) has been removed pursuant to a repeal by SB 569. Language added at the FAST Program section is from HB 2, and other revisions to that section are due to SB 1786.

**EHDE(LLEGAL) ALTERNATIVE METHODS FOR EARNING CREDIT: DISTANCE LEARNING**

Substantial additions to this legal framework document have been made related to Virtual and Hybrid Courses due to SB 569. Provisions related to the TXVSN have been removed, also due to SB 569.

**EIA(LLEGAL) ACADEMIC ACHIEVEMENT: GRADING/PROGRESS REPORTS TO PARENTS**

SB 12 prompted amended language at Progress Reports and Conferences.

**EIA(LOCAL) ACADEMIC ACHIEVEMENT: GRADING/PROGRESS REPORTS TO PARENTS**

Recommended revisions reflect the SB 12 requirement that each parent of a student be afforded the opportunity for at least two in-person conferences with the student's teacher per year. At Academic Dishon-

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Medina Valley ISD

esty, language is recommended that indicates the use of artificial intelligence without permission constitutes academic dishonesty.

#### **EIF(LLEGAL)                      ACADEMIC ACHIEVEMENT: GRADUATION**

SB 2314 prompted amendments at High School Diploma as well as an additional section on Direct Admissions Data Sharing Election. Revisions in the Endorsements section are due to HB 2.

#### **EK(LLEGAL)                      TESTING PROGRAMS**

Amended language at Benchmark Assessment Instruments is due to terminology changes found in SB 1418. College Preparation Assessments revisions were prompted by HB 2.

#### **EKB(LLEGAL)                      TESTING PROGRAMS: STATE ASSESSMENT**

Revisions at Accountability Testing are due to rule changes found at 19 Administrative Code 101.4002.

#### **EKC(LLEGAL)                      TESTING PROGRAMS: READING ASSESSMENT**

Substantial revisions throughout are due to HB 2.

#### **EKD(LLEGAL)                      TESTING PROGRAMS: MATHEMATICS ASSESSMENT**

The Mathematics Diagnosis section has been removed since Education Code 28.007 was repealed by HB 2. A section on Mathematics Instruments has been added based on the same bill.

#### **EL(LLEGAL)                      CAMPUS OR PROGRAM CHARTERS**

The Failure to Discharge or Refuse to Hire section has been amended based on SB 571.

#### **EMB(LLEGAL)                      MISCELLANEOUS INSTRUCTIONAL POLICIES: TEACHING ABOUT CONTROVERSIAL ISSUES**

Revisions throughout are due to SB 12.

#### **F(LLEGAL)                      STUDENTS**

The section F table of contents has been revised to update the subtopic name for policy code FOB from Out-of-School Suspension to Suspension since that code now houses provisions on in-school and out-of-school suspension. In addition, the subtopic for policy code FNCE has been updated from Personal Telecommunications/Electronic Devices to Personal Communication Devices/Electronic Devices.

#### **FA(LLEGAL)                      PARENT RIGHTS AND RESPONSIBILITIES**

A section on Right to Select School has been added pursuant to HB 2495. A statement prohibiting boards from adopting rules or policy regulating home schools has been added due to HB 2674. All other revisions have been made because of SB 12, including the addition of a Policy on Parental Engagement section. A district's policy on parental engagement must provide for an internet portal through which parents may submit comments to administrators and the board, require the board to prioritize public comments by presenting those comments at the beginning of the meeting, and require board meetings to be held outside of typical work hours.

#### **FA(LOCAL)                      PARENT RIGHTS AND RESPONSIBILITIES**

This new local policy is recommended for inclusion in the district's manual to address the SB 12 requirement to establish a parent portal on the district's website, through which parents may submit comments to administrators or the board.

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Medina Valley ISD

#### **FD(LLEGAL)                      ADMISSIONS**

A section on Parental Child Safety Placement has been added pursuant to SB 226. The section on Foreign Military Force Parent has been added due to HB 2757.

#### **FEA(LLEGAL)                      ATTENDANCE: COMPULSORY ATTENDANCE**

Revisions and citation changes at Accelerated, Intervention, and Compensatory Programs are due to HB 2. Under Excused Absences for Compulsory Attendance Determinations, attending a released time course has been added pursuant to SB 1049. SB 207 made clear that Health-Care Appointments includes appointments with mental health professionals, which has been added. HB 367 added specific requirements relating to Serious or Life-Threatening Illness and the form that the district must use for this purpose.

#### **FEB(LLEGAL)                      ATTENDANCE: ATTENDANCE ACCOUNTING**

A new section on Emergency or Crisis has been added pursuant to SB 569.

#### **FED(LLEGAL)                      ATTENDANCE: ATTENDANCE ENFORCEMENT**

HB 4504 from the 2023 88th Regular Legislative Session necessitated an update to the Code of Criminal Procedure citation relating to expunction of records.

#### **FEF(LLEGAL)                      ATTENDANCE: RELEASED TIME**

This new legal framework document reflects the requirements around released time courses in SB 1049.

#### **FEF(LOCAL)                      ATTENDANCE: RELEASED TIME**

This local policy is recommended for inclusion in the district's manual to reflect SB 1049 requirements regarding released time courses.

#### **FFA(LLEGAL)                      STUDENT WELFARE: WELLNESS AND HEALTH SERVICES**

Substantial revisions throughout are due to SB 12.

#### **FFAC(LLEGAL)                      WELLNESS AND HEALTH SERVICES: MEDICAL TREATMENT**

SB 9 permits employees, including nurses, to administer nonprescription medication to a student without receiving additional documentation from that student's health care provider if the parent consents. Revisions at Administering Medication reflect those changes. SB 1619 required adding a definition of epinephrine delivery system and replacing "epinephrine auto-injector" with "epinephrine delivery system" throughout the policy. New Concussion Response Policy and Academic Accommodations sections were added in response to SB 2398. A citation error has been corrected at Maintenance and Administration of Medication for Respiratory Distress.

#### **FFAC(LOCAL)                      WELLNESS AND HEALTH SERVICES: MEDICAL TREATMENT**

A recommended revision at Medication Provided by Parent has been made due to SB 920, which now allows school employees, including nurses, to administer nonprescription medication in accordance with legal requirements.

At Epinephrine, references to "epinephrine auto-injector" have been updated to "epinephrine delivery system" in accordance with SB 1619.

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Medina Valley ISD

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

#### **FFB(LEGAL)                      STUDENT WELFARE: CRISIS INTERVENTION**

A new item 6 at Threat Assessment and Safe and Supportive Schools Team has been added due to HB 2. Revisions to the General Team Composition subsection under Membership have been made pursuant to HB 6. All other revisions are due to HB 121.

#### **FFB(LOCAL)                      STUDENT WELFARE: CRISIS INTERVENTION**

As required by HB 2, a provision is recommended for inclusion addressing the required notification that must be provided to teaching staff when a threat is made against the campus.

#### **FFEA(LEGAL)                      COUNSELING AND MENTAL HEALTH: COUNSELING**

Additional text at Higher Education Counseling has been included due to HB 2. The citation adjustment at Automatic Admission is due to rule redesignation to 19 Administrative Code 78.2001.

#### **FFEB(LEGAL)                      COUNSELING AND MENTAL HEALTH: MENTAL HEALTH**

Changes have been made at Consent to Examinations, Tests, and Treatment and a cross-reference to materials regarding parental consent for psychological and psychiatric exams, tests, and treatment has been added in response to changes made by SB 12.

#### **FFF(LEGAL)                      STUDENT WELFARE: STUDENT SAFETY**

A section on Notice of Suspected Criminal Offense has been added due to SB 12. All other revisions and additions have been made pursuant to SB 571.

#### **FFF(LOCAL)                      STUDENT WELFARE: STUDENT SAFETY**

HB 2 prompted recommended revisions to this local policy regarding notifying a parent of a student with whom an employee or service provider is alleged to have engaged in misconduct.

#### **FFG(LEGAL)                      STUDENT WELFARE: CHILD ABUSE AND NEGLECT**

Definition changes are due to HB 1106, HB 1151, and SB 571. Reports of suspected abuse or neglect must now be made within 24, rather than 48, hours pursuant to SB 571. SB 571 additionally defined the law enforcement agencies to which such a report may be made at Abuse and Neglect Involving School Personnel and Those Responsible for Care. A section on Civil Liability has been included due to HB 4623. Citation changes at SBEC Disciplinary Action have been made pursuant to SB 571. The new 24 hour reporting requirement from SB 571 is also reflected in the Reporting Policy section.

#### **FFG(LOCAL)                      STUDENT WELFARE: CHILD ABUSE AND NEGLECT**

A recommended change at Reporting Child Abuse or Neglect reflects that SB 571 requires reporting within 24 hours of learning of the facts giving rise to suspicion of abuse or neglect of a child. The revision to item 1 at Making a Report also comes from SB 571.

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

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Medina Valley ISD

#### FFH(LLEGAL)

#### STUDENT WELFARE: FREEDOM FROM DISCRIMINATION, HARASSMENT, AND RETALIATION

A section on Civil Liability has been added pursuant to HB 4623.

#### FL(LLEGAL)

#### STUDENT RECORDS

A section on Vital Statistics Records has been added due to changes in HB 229. Under Disclosure with Consent, a reference to FFA has been added for clarity in light of SB 12 requirements. SB 12 also prompted changes relating to Access by Parents. A new section on My Texas Future Admissions Data Sharing has been added to reflect changes in SB 2314. A section on Records Requests Under Education Savings Account Program has been added pursuant to SB 2.

#### FM(LLEGAL)

#### STUDENT ACTIVITIES

A cross-reference to FFAC has been included to ensure clarity around the rules surrounding concussions from SB 2398. Revisions in Parental Notice and Consent are due to SB 12. SB 401 prompted additional information at Participation by Homeschooled Students.

**Please note:** Information and a survey was emailed to districts in July regarding homeschool student participation in UIL activities. Districts that responded they were opting out of permitting homeschool students to participate in UIL activities received a draft of FD(LOCAL) with that opt-out language; a cross reference to FD(LOCAL) was placed at FM(LOCAL) for those same districts. Please contact your policy consultant if you have questions.

#### FNA(LLEGAL)

#### STUDENT RIGHTS AND RESPONSIBILITIES: STUDENT EXPRESSION

The word "encouraged" has been deleted under Prayer at School Activities pursuant to SB 11. A section on Designated Time for Prayer and Religious Reading has been included in alignment with SB 11.

In response to SB 11, new provisions are included to address the option of a board to adopt a policy designating a time for prayer and reading of the Bible or other religious text. The new law requires the board to take a vote on whether to permit this activity within six months of the legislation's effective date. Since the law was effective on September 1, the board would need to take a vote prior to March 1, 2026.

#### FNAB(LLEGAL)

#### STUDENT EXPRESSION: USE OF SCHOOL FACILITIES FOR NONSCHOOL PURPOSES

A section on Student Clubs has been added pursuant to SB 12.

#### FNCD(LLEGAL)

#### STUDENT CONDUCT: TOBACCO USE AND POSSESSION

Revisions to this code are due to SB 2024.

#### FNCE(LLEGAL)

#### STUDENT CONDUCT: PERSONAL COMMUNICATION DEVICES/ELECTRONIC DEVICES

Extensive revisions throughout are due to HB 1481. In addition, the subtopic for this policy code has been updated from Personal Telecommunications/Electronic Devices to Personal Communication Devices/Electronic Devices.

#### FNCG(LLEGAL)

#### STUDENT CONDUCT: WEAPONS

SB 1596 repealed short-barrel firearms as a prohibited weapon in the Penal Code, so that provision has been deleted.

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Medina Valley ISD

#### **FNG(LEGAL)                      STUDENT RIGHTS AND RESPONSIBILITIES: STUDENT AND PARENT COMPLAINTS/GRIEVANCES**

A section on Notice to Teacher or Employee has been added pursuant to HB 2. The provisions at Disruption have been removed at this code but remain in BED(LEGAL). All other revisions are due to SB 12.

#### ~~**FNG(LOCAL)                      STUDENT RIGHTS AND RESPONSIBILITIES: STUDENT AND PARENT COMPLAINTS/GRIEVANCES**~~

~~We recommend for your consideration this revised student and parent complaint policy, which includes revisions prompted by the applicable portions of SB 12. Please contact your policy consultant if you wish to make additional revisions to this policy.~~

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

#### **FO(LEGAL)                      STUDENT DISCIPLINE**

Requirements relating to discipline for first-time vape offenses and information about parental involvement policies for school disciplinary placements have been added pursuant to HB 6. A section on Determination of Antisemitism has been added due to SB 326. Substantial revisions in the section on Campus Behavior Coordinators and the Parent Involvement Policy are due to HB 6. A section called No Restriction of Recess or Physical Activity has been added pursuant to SB 25. Inclusion of contractors in Video-tapes and Recordings is due to SB 12.

#### **FO(LOCAL)                      STUDENT DISCIPLINE**

Minor edits are recommended to the language regarding Video and Audio Monitoring that make such monitoring permissive and clarify what should happen when video and audio recording equipment is in use.

#### **FOA(LEGAL)                      STUDENT DISCIPLINE: REMOVAL BY TEACHER OR BUS DRIVER**

Extensive revisions throughout this legal framework are due to HB 6.

#### **FOB(LEGAL)                      STUDENT DISCIPLINE: SUSPENSION**

Revisions throughout are due to HB 6, including changes regarding both in- and out-of-school suspension, necessitating a change to the policy subtopic name.

#### **FOC(LEGAL)                      STUDENT DISCIPLINE: PLACEMENT IN A DISCIPLINARY ALTERNATIVE EDUCATION SETTING**

HB 1422 changed the victim age relating to the crime of voyeurism from younger than 14 to younger than 18. All other revisions are pursuant to HB 6.

#### **FOD(LEGAL)                      STUDENT DISCIPLINE: EXPULSION**

The section on Consideration of Virtual Education as Alternative to Expulsion is included pursuant to SB 569. All other revisions are due to HB 6.

#### **FODA(LEGAL)                      EXPULSION: JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM**

A citation adjustment has been made at Court-Ordered Placement after HB 6 repealed Education Code 37.007(d).

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Medina Valley ISD

#### **FOE(LEGAL)                      STUDENT DISCIPLINE: EMERGENCY AND ALTERNATIVE PLACEMENT**

A subsection called Single Incident has been added under Emergency Placements due to changes from HB 6.

#### **FOF(LEGAL)                      STUDENT DISCIPLINE: STUDENTS WITH DISABILITIES**

HB 6 amended Education Code 37.001(b-1), and a slight revision under ARD Committee Required has been made as a result.

#### **FP(LEGAL)                      STUDENT FEES, FINES, AND CHARGES**

The section on TXVSN has been retitled Hybrid or Virtual Course with language revised in accordance with SB 569. Attorney general guidance regarding Authorized Fees has also been added.

#### **GBA(LEGAL)                      PUBLIC INFORMATION PROGRAM: ACCESS TO PUBLIC INFORMATION**

In the Information That Must Be Disclosed section, a subsection on Personal Services Contract has been added pursuant to HB 3372. A citation at Student Victim Information has been revised based on SB 571. Employee Victims has been amended based on revisions in SB 2601. Language has been added at Cybersecurity Information pursuant to HB 3112. HB 150 Cyber Command revisions prompted language and citation changes in the Texas VIRT Information section. SB 1540 adds election officials to the list of individuals who have the option to restrict access to some personal information. Additional language is included in Board Member and Employee Personnel Information due to SB 370.

#### **GBAA(LEGAL)                      ACCESS TO PUBLIC INFORMATION: REQUESTS FOR INFORMATION**

Changes throughout are due to HB 4219.

#### **GC(LEGAL)                      PUBLIC NOTICES**

A section on Digital Newspaper has been added due to SB 1062.

#### **GF(LEGAL)                      PUBLIC COMPLAINTS**

Revisions throughout are the result of SB 12.

#### ~~**GF(LOCAL)                      PUBLIC COMPLAINTS**~~

~~We recommend for your consideration this revised public complaint policy, which includes revisions prompted by the applicable portions of SB 12.~~

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

#### **GKA(LEGAL)                      COMMUNITY RELATIONS: CONDUCT ON SCHOOL PREMISES**

Additional language at Refusal of Entry or Ejection of Unauthorized Persons has been included pursuant to SB 2929.

#### **GKA(LOCAL)                      COMMUNITY RELATIONS: CONDUCT ON SCHOOL PREMISES**

Language regarding handguns is recommended for revision due to SB 706.

Explanatory Notes  
TASB Localized Policy Manual Update 126

**Medina Valley ISD**

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

**GNB(LLEGAL)                      RELATIONS WITH EDUCATIONAL ENTITIES: REGIONAL EDUCATION SERVICE CENTERS**

The revisions relating to special education service group and dyslexia are due to HB 2.

**GRAA(LLEGAL)                      STATE AND LOCAL GOVERNMENTAL AUTHORITIES: LAW ENFORCEMENT AGENCIES**

Citation revisions are due to HB 6 and to correct a formatting issue.

**Meeting Place and Time**

Board meetings shall be held during a time that is outside of typical work hours. [See FA(LEGAL)]

The notice for a Board meeting shall reflect the date, time, and location of the meeting.

**Regular Meetings**

Regular meetings of the Board shall normally be held on the fourth Monday of each month at 6:00 p.m. When determined necessary and for the convenience of Board members, the Board President may change the date, time, or location of a regular meeting with proper notice.

**Special or Emergency Meetings**

The Board President shall call special meetings at the Board President's discretion or on request by two members of the Board.

The Board President shall call an emergency meeting when it is determined by the Board President or two members of the Board that an emergency or urgent public necessity, as defined by law, warrants the meeting.

**Agenda**

Deadline

The deadline for submitting items for inclusion on the agenda is the ~~seventh business~~10th calendar day before regular meetings and the ~~third business~~10th calendar day before special meetings.

Preparation

In consultation with the Board President, the Superintendent shall prepare the agenda for all Board meetings. Any Board member may request that a subject be included on the agenda for a meeting, and the Superintendent shall include on the preliminary agenda of the meeting all topics that have been timely submitted by a Board member.

Before the official agenda is finalized for any meeting, the Superintendent shall consult the Board President to ensure that the agenda and the topics included meet with the Board President's approval. In reviewing the preliminary agenda, the Board President shall ensure that any topics the Board or individual Board members have requested to be addressed are either on that agenda or scheduled for deliberation at an appropriate time in the near future. The Board President shall not have authority to remove from the agenda a subject requested by a Board member without that Board member's specific authorization.

**Notice to Members**

Members of the Board shall be given notice of regular and special meetings at least ~~72-hour~~three business days prior to the scheduled ~~time~~date of the meeting and at least one hour prior to the time of an emergency meeting.

**Closed Meeting**

Notice of all meetings shall provide for the possibility of a closed meeting during an open meeting, in accordance with law.

The Board may conduct a closed meeting when the agenda subject is one that may properly be discussed in closed meeting. [See BEC]

**Order of Business**

The order of business for regular Board meetings shall be as set out in the agenda accompanying the notice of the meeting. At the meeting, the order in which posted agenda items are taken may be changed by consensus of Board members.

**Rules of Order**

The Board shall observe the parliamentary procedures as found in *Robert's Rules of Order, Newly Revised*, except as otherwise provided in Board procedural rules or by law. Procedural rules may be suspended at any Board meeting by majority vote of the members present.

~~Voting Record Vote~~

Voting ~~on any item~~ shall be ~~by voice~~ by record vote ~~or by~~ show of hands or roll call, as directed by the Board President. Any member may abstain from voting on an item, and a member's vote or failure to vote shall be recorded ~~upon that member's request in the~~ minutes. [See BDAA(LOCAL) for the Board President's voting rights]

Consent Agenda

When the agenda is prepared, the Board President shall determine items, if any, that qualify to be placed on the consent agenda. A consent agenda shall include items of a routine and/or recurring nature grouped together under one action item. For each item listed as part of a consent agenda, the Board shall be furnished with background material. All such items shall be acted upon by one vote without separate discussion, unless a Board member requests that an item be withdrawn for individual consideration. The remaining items shall be adopted under a single motion and vote.

**Minutes**

Board action shall be carefully recorded by the Board Secretary or clerk; when approved, these minutes shall serve as the legal record of official Board actions. The written minutes of all meetings shall be approved by vote of the Board and signed by the Board President and the Board Secretary.

~~The official minutes of the Board shall be retained on file in the office of the Superintendent and shall be available for examination during regular office hours. [See CPC regarding retention of records.]~~

**Discussions and Limitation**

Discussions shall be addressed to the Board President and then the entire membership. Discussion shall be directed solely to the business currently under deliberation, and the Board President shall halt discussion that does not apply to the business before the Board.

The Board President shall also halt discussion if the Board has agreed to a time limitation for discussion of an item, and that time limit has expired. Aside from these limitations, the Board President shall not interfere with debate so long as members wish to address themselves to an item under consideration.

<b>Limit on Participation</b>	Audience participation at a Board meeting is limited to the portion of the meeting designated to receive public comment in accordance with this policy. At all other times during a Board meeting, the audience shall not enter into discussion or debate on matters being considered by the Board, unless requested by the presiding officer.
<b>Public Comment</b>	<u>Public comment shall occur at the beginning of the meeting. [See FA]</u>
Regular Meetings	At regular Board meetings, the Board shall permit public comment, regardless of whether the topic is an item on the agenda posted with notice of the meeting.
Special Meetings	At all other Board meetings, public comment shall be limited to items on the agenda posted with notice of the meeting.
Procedures	Individuals who wish to participate during the portion of the meeting designated for public comment shall sign up with the presiding officer or designee before the meeting begins as specified in the Board's procedures on public comment and shall indicate the agenda item or topic on which they wish to address the Board.  <del>Public comment shall occur at the beginning of the meeting.</del> Except as permitted by this policy and the Board's procedures on public comment, an individual's comments to the Board shall not exceed five minutes per meeting.
Meeting Management	When necessary for effective meeting management or to accommodate large numbers of individuals wishing to address the Board, the presiding officer may <del>make adjustments to public comment procedures, including adjusting when public comment will occur during the meeting, reordering agenda items, deferring public comment on nonagenda items, continuing agenda items to a later meeting, providing expanded opportunity for public comment, or establishing an overall time limit for public comment and adjusting</del> <u>adjust</u> the time allotted to each speaker. However, no individual shall be given less than one minute to make comments.
Board's Response	Specific factual information or recitation of existing policy may be furnished in response to inquiries, but the Board shall not deliberate or decide regarding any subject that is not included on the agenda posted with notice of the meeting.
<b>Complaints and Concerns</b>	The presiding officer or designee shall determine whether an individual addressing the Board has attempted to solve a matter administratively through resolution channels established by policy. If not, the individual shall be referred to the appropriate policy to seek resolution:

- Employee complaints: DGBA
- Student or parent complaints: FNG
- Public complaints: GF

**Disruption**

The Board shall not tolerate disruption of the meeting by members of the audience. If, after at least one warning from the presiding officer, any individual continues to disrupt the meeting by his or her words or actions, the presiding officer may request assistance from law enforcement officials to have the individual removed from the meeting.

CONTRACTED SERVICES

CJ  
(LOCAL)

**Employment  
Assistance  
Prohibited**

No District employee shall assist a contractor or agent of the District or of any other school district in obtaining a new job if the employee knows, or has probable cause to believe, that the contractor or agent engaged in sexual misconduct regarding a minor or student in violation of the law. Routine transmission of an administrative file does not violate this prohibition.

No District contractor or agent shall assist an employee, contractor, or agent of the District or of any other school district in obtaining a new job if the contractor or agent knows, or has probable cause to believe, that the individual engaged in sexual misconduct regarding a minor or student in violation of the law. Routine transmission of an administrative or personnel file does not violate this prohibition.

[See also DC for prohibitions relating to employees.]

**Prohibited  
Classroom  
Instruction or  
Activities**

A District contractor is prohibited from intentionally or knowingly engaging in or assigning to another individual instruction, guidance, activities, or programming prohibited by law [see EMB(LEGAL)]. Violation of this policy shall result in termination of the contract. A District contractor shall be permitted to appeal this action in accordance with GF(LOCAL).

**Prohibition on  
Diversity, Equity,  
and Inclusion**

A contract is subject to termination if the District contractor intentionally or knowingly:

- Engages in diversity, equity, and inclusion (DEI) duties.
- Assigns to another individual DEI duties.

A District contractor shall be permitted to appeal this action in accordance with GF(LOCAL).

[See BT(LEGAL)]

CONTRACTED SERVICES

CRIMINAL HISTORY BACKGROUND CHECKS AND REQUIRED REPORTING

CJA  
(LOCAL)

**Emergencies**

In an emergency due to a health or safety concern, a reasonably unforeseeable situation, or other exigent circumstance, the District employee who is in charge of the facility shall be authorized to determine whether an employee of a contracting or subcontracting entity who does not have the required criminal history record information (CHRI) review or who has a disqualifying conviction will be permitted to enter a District facility.

If allowed to enter the facility, the employee of the contracting or subcontracting entity shall be accompanied by a District employee at all times.

BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT  
~~FLAGREQUIRED~~ DISPLAYS

CLE  
(LOCAL)

The U.S. and Texas flags shall be prominently displayed in each classroom to which a student is assigned during the time that the pledges of allegiance to those flags are recited.

TECHNOLOGY RESOURCES  
CYBERSECURITY

CQB  
(LOCAL)

**Plan** The District shall develop a cybersecurity plan to secure the District's cyberinfrastructure against a cyberattack or any other cybersecurity incidents, determine cybersecurity risk, and implement appropriate mitigation planning.

**Coordinator** The Superintendent shall designate a cybersecurity coordinator. The cybersecurity coordinator shall serve as the liaison between the District and the Texas Education Agency in cybersecurity matters.

**Training** The Board delegates to the Superintendent the authority to:

1. Determine the cybersecurity training program to be used in the District;
2. Verify and report compliance with training requirements in accordance with guidance from the Department of Information Resources Texas Cyber Command; and
3. Remove access to the District's computer systems and databases for noncompliance with training requirements as appropriate.

The District shall complete periodic audits to ensure compliance with the cybersecurity training requirements.

**Security Breach and Cybersecurity Incident Notifications** Upon discovering or receiving notification of a breach of system security or a security/cybersecurity incident, as defined by law, the District shall disclose the breach or incident to affected persons or entities and provide any other notices in accordance with the time frames established by law. The District shall give notice by using one or more of the following methods:

1. Written notice.
2. Email, if the District has email addresses for the affected persons.
3. Conspicuous posting on the District's websites.
4. Publication through broadcast media.

The District shall disclose a breach or incident involving sensitive, protected, or confidential student information as required by law.

**Training**

The Board delegates to the Superintendent the authority to:

1. Determine the artificial intelligence (AI) training program to be used in the District;
2. Verify and report compliance with training requirements in accordance with guidance from the Department of Information Resources; and
3. Remove access to the District's computer systems and databases for noncompliance with training requirements as appropriate.

The District shall complete periodic audits to ensure compliance with the AI training requirements.

**Use in District**

Employees and students shall be permitted to explore AI and implement its use in and out of the classroom in accordance with policy and administrative regulations. The use of AI shall only be as a support tool to enhance student outcomes and shall never take the place of teacher and student decision-making. Any use of AI must comply with law, policy, and administrative regulations relating to student and employee privacy and data security.

A student shall only use AI tools with teacher permission and shall be expected to produce original work and properly credit sources, including AI tools used in creating the work. Students who use AI tools to deceptively harm, bully, or harass others shall be disciplined in accordance with the Student Code of Conduct and policy. [See EIA(LOCAL), FFH, FFI, and the FO series]

**Building Access  
Control**

Audits of building access control shall include weekly inspections of instructional facilities during school hours to certify all exterior doors are, by default, set to closed, latched, and locked status and cannot be opened from the outside without a key.

The Superintendent shall ensure that the findings of the weekly inspections are:

1. Reported to the District safety and security committee; and
2. Reported to the campus principal or lead administrator of the instructional facility to ensure awareness of any deficiencies identified.

The campus principal or lead administrator shall assign appropriate staff to take action to reduce the likelihood of similar deficiencies in the future.

The results of the weekly reports shall be kept for review as part of the required safety and security audit.

The District's building access control procedures shall not be interpreted as discouraging parents or guardians who have been properly verified as authorized visitors from visiting their student's campus. [See GKC]

**Designation and Use  
of Private Spaces**

The Board shall ensure that the Superintendent, or appropriate staff as determined by the Superintendent, designates private spaces in accordance with law.

The Superintendent shall develop administrative regulations to ensure compliance with law and policy regarding the use of private spaces in District facilities.

FACILITIES CONSTRUCTION

CV  
(LOCAL)

**Compliance with Law**

The Superintendent shall establish procedures that ensure that all school facilities within the District comply with applicable laws and local building codes.

**Construction Contracts**

Prior to advertising, the Board shall determine the project delivery/contract award method to be used for each construction contract valued at or above ~~\$50,000~~ the competitive purchasing threshold established in law. To assist the Board, the Superintendent shall recommend the project delivery/contract award method that he or she determines provides the best value to the District. [See CV series generally and CBB(LEGAL) for requirements if federal funds are involved.]

For construction contracts valued at or above ~~\$50,000~~ \$50,000, the Superintendent shall also submit the resulting contract to the Board for approval. Lesser expenditures for construction and construction-related materials or services shall be at the discretion of the Superintendent and consistent with law and policy. [See also CH and CBB(LEGAL)]

---

**Note:** For provisions regarding delegation of authority for construction contracts in the event of a catastrophe, emergency, or natural disaster affecting the District, see CH(LOCAL).

---

**Change Orders**

Change orders permitted by law shall be approved by the Board or its designee prior to any changes being made in the approved plans or the actual construction of the facility.

**Project Administration**

All construction projects shall be administered by the Superintendent ~~or designee~~.

The Superintendent shall keep the Board informed concerning construction projects and also shall provide information to the general public.

**Final Payment**

The District shall not make final payments for construction or the supervision of construction until the work has been completed and the Board has accepted the work.

EMPLOYMENT REQUIREMENTS AND RESTRICTIONS  
CONFLICT OF INTEREST

DBD  
(LOCAL)

---

**Note:** For conflicts of interest and gifts and gratuities related to federal grants and awards, see CB and CBB.

---

~~Disclosure~~ —  
~~General Disclosure~~ —  
General Standard

An employee shall disclose to his or her immediate supervisor a personal financial interest, a business interest, or any other obligation or relationship that in any way creates a potential conflict of interest with the proper discharge of assigned duties and responsibilities or with the best interest of the District.

**Specific Disclosures**  
Substantial Interest

The Superintendent shall file an affidavit with the Board President disclosing a substantial interest, as defined by Local Government Code 171.002, in any business or real property that the Superintendent or any of his or her relatives in the first degree may have.

Any other employee who is in a position to affect a financial decision involving any business entity or real property in which the employee has a substantial interest, as defined by Local Government Code 171.002, shall file an affidavit with the Superintendent; however, the employee shall not be required to file an affidavit for the substantial interest of a relative.

Interest in Property

The Superintendent shall be required to file an affidavit disclosing interest in property in accordance with Government Code 553.002.

Annual Financial  
Management  
Report

The Superintendent, as the executive officer of the District, shall provide to the District in a timely manner information necessary for the District's annual financial management report.

[See BBFA]

**Gifts**

An employee shall not accept or solicit any gift, favor, service, or other benefit that could reasonably be construed to influence the employee's discharge of assigned duties and responsibilities. [See CAA, CB, and CBB]

**Endorsements**

An employee shall not recommend, endorse, or require students to purchase any product, material, or service in which the employee has a financial interest or that is sold by a company that employs or retains the District employee during nonschool hours. No employee shall require students to purchase a specific brand of school supplies if other brands are equal and suitable for the intended instructional purpose.

**Sales**

An employee shall not use his or her position with the District to attempt to sell products or services.

EMPLOYMENT REQUIREMENTS AND RESTRICTIONS  
CONFLICT OF INTEREST

DBD  
(LOCAL)

**Nonschool  
Employment**

An employee shall disclose in writing to his or her immediate supervisor any outside employment that in any way creates a potential conflict of interest with the proper discharge of assigned duties and responsibilities or with the best interest of the District.

Private Tutoring

An employee shall disclose in writing to his or her immediate supervisor any private tutoring of District students for pay.

Personal Services  
Performed by an  
Administrator

An administrator, as defined in law, shall not receive any financial benefit for the performance of personal services except as permitted by and in accordance with law.

An administrator, other than a Superintendent or an assistant superintendent, who wishes to seek Board approval to perform personal services permitted by law shall submit that request to the Superintendent in accordance with administrative regulations.

COMPENSATION AND BENEFITS  
LEAVES AND ABSENCES

DEC  
(LOCAL)

**Leave  
Administration**

The Superintendent shall develop administrative regulations addressing employee leaves and absences to implement the provisions of this policy.

**Definitions**

The term "immediate family" is defined as:

Immediate Family

1. Spouse.
2. Son or daughter, including a biological, adopted, or foster child, a son- or daughter-in-law, a stepchild, a legal ward, or a child for whom the employee stands *in loco parentis*.
3. Parent, stepparent, parent-in-law, or other individual who stands *in loco parentis* to the employee.
4. Sibling, stepsibling, and sibling-in-law.
5. Grandparent and grandchild.
6. Any person residing in the employee's household at the time of illness or death.

For purposes of the Family and Medical Leave Act (FMLA), the definitions of spouse, parent, son or daughter, and next of kin are found in DECA(LEGAL).

Family Emergency

The term "family emergency" shall be limited to disasters and life-threatening situations involving the employee or a member of the employee's immediate family.

Leave Day

A "leave day" for purposes of earning, using, or recording leave shall mean the number of hours per day equivalent to the employee's usual assignment, whether full-time or part-time.

School Year

A "school year" for purposes of earning, using, or recording leave shall mean the term of the employee's annual employment as set by the District for the employee's usual assignment, whether full-time or part-time.

Daily Rate of Pay

The "daily rate" of a contract employee, including a teacher, school counselor, or librarian, shall be computed by dividing the employee's annual salary by the number of duty days in the employee's contract year.

Catastrophic Illness  
or Injury

A catastrophic illness or injury is a severe condition or combination of conditions affecting the mental or physical health of the employee or a member of the employee's immediate family that requires the services of a licensed practitioner for a prolonged period of time and that forces the employee to exhaust all leave time earned by that employee and to lose compensation from the District. Such conditions typically require prolonged hospitalization or recovery or are expected to result in disability or death. Conditions

relating to pregnancy or childbirth shall be considered catastrophic if they meet the requirements of this paragraph.

---

**Note:** For District contribution to employee insurance during leave, see CRD(LOCAL).

---

**Availability**

The District shall make state personal leave and local leave for the current year available for use at the beginning of the school year.

**State Leave Proration**

If an employee separates from employment with the District before his or her last duty day of the school year or begins employment after the first duty day of the school year, state personal leave shall be prorated based on the actual time employed.

If an employee separates from employment before the last duty day of the school year, the employee's final paycheck shall be reduced for state personal leave the employee used beyond his or her pro rata entitlement for the school year.

**Medical Certification**

An employee shall submit medical certification of the need for leave if:

1. The employee is absent more than three consecutive work-days because of personal illness or illness in the immediate family;
2. The District requires medical certification due to a questionable pattern of absences or when deemed necessary by the supervisor or Superintendent; or
3. The employee requests FMLA leave for the employee's serious health condition; a serious health condition of the employee's spouse, parent, or child; or for military caregiver leave.

In each case, medical certification shall be made by a health-care provider as defined by the FMLA. [See DECA(LEGAL)]

**State Personal Leave**

The Board requires employees to differentiate the manner in which state personal leave is used.

**Nondiscretionary Use**

Nondiscretionary use of leave shall be for the same reasons and in the same manner as state sick leave accumulated before May 30, 1995. [See DEC(LEGAL)]

Nondiscretionary use includes leave related to the birth or placement of a child and taken within the first year after the child's birth, adoption, or foster placement.

COMPENSATION AND BENEFITS  
LEAVES AND ABSENCES

DEC  
(LOCAL)

<b>Discretionary Use</b>	<p>Discretionary use of leave is at the individual employee's discretion, subject to limitations set out below.</p>
<i>Request for Leave</i>	<p>In deciding whether to approve or deny a request for discretionary use of state personal leave, the supervisor shall not seek or consider the reasons for which an employee requests to use leave. The supervisor shall, however, consider the duration of the requested absence in conjunction with the effect of the employee's absence on the educational program and District operations, as well as the availability of substitutes.</p> <p>Discretionary use of state personal leave or local leave shall not exceed five consecutive workdays.</p>
<b>Local Leave</b>	<p>Each employee shall earn five, six, or seven paid local leave days per school year in accordance with administrative regulations.</p> <p>Local leave shall accumulate without limit.</p> <p>Local leave shall be used according to the terms and conditions of state personal leave. [See State Personal Leave, above]</p>
<b>Sick Leave Bank</b>	<p>The District shall establish a sick leave bank that employees may join through contribution of local leave.</p> <p>Leave contributed to the bank shall be solely for the use of participating employees. An employee who is a member of the bank may request leave from the bank if the employee experiences a catastrophic illness or injury and has exhausted all paid leave and any applicable compensatory time.</p> <p>The Superintendent shall develop regulations for the operation of the sick leave bank that address the following:</p> <ol style="list-style-type: none"><li>1. Membership in the sick leave bank, including the number of days an employee must contribute to become a member;</li><li>2. Procedures to request leave from the sick leave bank;</li><li>3. The maximum number of days per school year a member employee may receive from the sick leave bank;</li><li>4. The committee or administrator authorized to consider requests for leave from the sick leave bank and criteria for granting requests; and</li><li>5. Other procedures deemed necessary for the operation of the sick leave bank.</li></ol>
<b>Appeal</b>	<p>An employee may appeal a decision regarding the sick leave bank in accordance with DGBA(LOCAL), beginning with the Superintendent or appropriate administrator.</p>

COMPENSATION AND BENEFITS  
LEAVES AND ABSENCES

DEC  
(LOCAL)

**Family and Medical  
Leave**

Concurrent Use of  
Paid Leave

Note: — See  
DECA(LEGAL)  
for provisions  
addressing  
Twelve-Month  
Period

The District shall make FMLA leave available to employees in accordance with DECA(LEGAL) and the following provisions.

FMLA leave shall run concurrently with applicable paid leave and compensatory time, as applicable, except as provided below.

A teacher shall notify the appropriate administrator if they choose not to use paid leave concurrently with FMLA leave for an absence related to pregnancy or the birth or adoption of child.

For purposes of an employee's entitlement to FMLA leave, the 12-month period shall begin on the first duty day of the school year.

Combined Leave for  
Spouses

When both spouses are employed by the District, the District shall limit FMLA leave for the birth, adoption, or placement of a child, or to care for a parent with a serious health condition, to a combined total of 12 weeks. The District shall limit military caregiver leave to a combined total of 26 weeks.

Intermittent or  
Reduced Schedule  
Leave

The District shall not permit use of intermittent or reduced schedule FMLA leave for the care of a newborn child or for the adoption or placement of a child with the employee.

Certification of  
Leave

When an employee requests leave, the employee shall provide certification, in accordance with FMLA regulations, of the need for leave.

Fitness-for-Duty  
Certification

In accordance with administrative regulations, when an employee takes FMLA leave due to the employee's own serious health condition, the employee shall provide, before resuming work, a fitness-for-duty certification.

Leave at the End of  
Semester

When a teacher takes leave near the end of the semester, the District may require the teacher to continue leave until the end of the semester.

**Temporary Disability  
Leave**

Any full-time employee whose position requires educator certification by the State Board for Educator Certification or by the District shall be eligible for temporary disability leave. The maximum length of temporary disability leave shall be 180 calendar days. [See DBB(LOCAL) for temporary disability leave placement and DEC(LEGAL) for return to active duty.]

An employee's notification of need for extended absence due to the employee's own medical condition shall be forwarded to the Superintendent as a request for temporary disability leave.

The District shall require the employee to use temporary disability leave and paid leave, including any compensatory time, concurrently with FMLA leave.

COMPENSATION AND BENEFITS  
LEAVES AND ABSENCES

DEC  
(LOCAL)

**Workers'  
Compensation**

---

**Note:** Workers' compensation is not a form of leave. The workers' compensation law does not require the continuation of the District's contribution to health insurance.

---

An absence due to a work-related injury or illness shall be designated as FMLA leave, temporary disability leave, and/or assault leave, as applicable.

No Paid Leave  
Offset

The District shall not permit the option for paid leave offset in conjunction with workers' compensation income benefits. [See CRE]

**Court Appearances**

Absences due to compliance with a valid subpoena or for jury duty shall be fully compensated by the District and shall not be deducted from the employee's pay or leave balance.

**Payment for  
Accumulated Leave  
Upon Separation**

The following leave provisions shall apply to local leave accumulated beginning on the original effective date of this program.

An employee who separates from employment with the District shall be eligible for payment for accumulated local leave under the following conditions:

1. The employee's separation from employment is voluntary, i.e., the employee is retiring or resigning and is not being discharged or nonrenewed.
2. The employee provides advance written notice of intent to separate from employment. Contract employees must provide written notice at least 90 days before the last day of employment. Noncontract employees must provide written notice at least two weeks before the last day of employment.
3. The employee has at least ten years of service with the District.
4. The employee has at least 15 days of available local leave.

The employee shall receive payment for each day of accumulated local leave, to a maximum of \$5,000. If the employee is reemployed with the District, days for which the employee received payment shall not be available to that employee.

The rate established by the Board shall be in effect until the Board adopts a new rate. Any changes to the rate shall apply beginning with the school year following the adoption of the rate change.

**Reasons**

The recommendation to the Board and its decision not to renew a contract under this policy shall not be based on an employee's exercise of Constitutional rights or based unlawfully on an employee's race, color, religion, sex, gender, national origin, age, disability, or any other basis prohibited by law. Reasons for proposed nonrenewal of an employee's term contract shall be:

1. Deficiencies pointed out in observation reports, appraisals or evaluations, supplemental memoranda, or other communications.
2. Failure to fulfill duties or responsibilities.
3. Incompetency or inefficiency in the performance of duties.
4. Inability to maintain discipline in any situation in which the employee is responsible for the oversight and supervision of students.
5. Insubordination or failure to comply with official directives.
6. Failure to comply with Board policies or administrative regulations.
7. Excessive absences.
8. Conducting personal business during school hours when it results in neglect of duties.
9. Reduction in force because of financial exigency. [See DFFA]
10. Reduction in force because of a program change. [See DFFB]
11. The employee is not retained at a campus in accordance with the provisions of a campus turnaround plan. [See AIC]
12. Drunkenness or excessive use of alcoholic beverages; or possession, use, or being under the influence of alcohol or alcoholic beverages while on District property, while working in the scope of the employee's duties, or while attending any school- or District-sponsored activity.
13. The illegal possession, use, manufacture, or distribution of a controlled substance, a drug, a dangerous drug, hallucinogens, or other substances regulated by state statutes.
14. Failure to meet the District's standards of professional conduct.
15. Failure to report any arrest, indictment, conviction, no contest or guilty plea, or other adjudication for any felony, any crime

involving moral turpitude, or other offense listed at DH(LOCAL). [See DH]

16. Conviction of or deferred adjudication for any felony, any crime involving moral turpitude, or other offense listed at DH(LOCAL); or conviction of a lesser included offense pursuant to a plea when the original charged offense is a felony. [See DH]
17. Failure to comply with reasonable District requirements regarding advanced coursework or professional improvement and growth.
18. Disability, not otherwise protected by law, that prevents the employee from performing the essential functions of the job, with or without reasonable accommodation.
19. Any activity, school-connected or otherwise, that, because of publicity given it, or knowledge of it among students, faculty, or the community, impairs or diminishes the employee's effectiveness in the District.
20. Any breach by the employee of an employment contract or any reason specified in the employee's employment contract.
21. Failure to maintain an effective working relationship, or maintain good rapport, with parents, the community, or colleagues.
22. A significant lack of student progress attributable to the educator.
23. Behavior that presents a danger of physical harm to a student or to other individuals.
24. Assault on a person on District property or at a school-related function, or on an employee, student, or student's parent regardless of time or place.
25. Use of profanity in the course of performing any duties of employment, whether on or off school premises, in the presence of students, staff, or members of the public, if reasonably characterized as unprofessional.
26. Falsification of records or other documents related to the District's activities.
27. Falsification or omission of required information on an employment application.
28. Misrepresentation of facts to a supervisor or other District official in the conduct of District business.

TERM CONTRACTS  
NONRENEWAL

DFBB  
(LOCAL)

29. Failure to fulfill requirements for state licensure or certification, including passing certification or licensing examinations required by state or federal law or by the District, for the employee's assignment.
30. Failure to maintain licensing and certification requirements, including the completion of required continuing education hours, for the employee's assignment.
31. Failure to complete certification or permit renewal requirements, or failure to fulfill the requirements of a deficiency plan, under an Emergency Permit or a Temporary Classroom Assignment Permit.
32. Any attempt to encourage or coerce a child to withhold information from the child's parent or from other District personnel.
33. Any reason that makes the employment relationship void or voidable, such as a violation of federal, state, or local law.
34. Engaging in or assigning to another individual, whether intentionally or knowingly, an instruction, guidance, activities, or programming prohibited by law. [See EMB]
35. Engaging in or assigning to another individual, whether intentionally or knowingly, diversity, equity, and inclusion duties prohibited by law.
- 34:36. Any reason constituting good cause for terminating the contract during its term.

Recommendations  
from Administration

Administrative recommendations for renewal or proposed nonrenewal of term contracts shall be submitted to the Superintendent. A recommendation for proposed nonrenewal shall be supported by any relevant documentation. The final decision on the administrative recommendation to the Board on each employee's contract rests with the Superintendent.

Superintendent's  
Recommendation

The Superintendent shall prepare lists of employees whose contracts are recommended for renewal or proposed nonrenewal by the Board. Supporting documentation, if any, and reasons for the recommendation shall be submitted for each employee recommended for proposed nonrenewal.

The Board shall consider such information, as appropriate, in support of recommendations for proposed nonrenewal and shall then act on all recommendations.

Notice of Proposed  
Nonrenewal

After the Board votes to propose nonrenewal, the Superintendent or designee shall deliver written notice of proposed nonrenewal in accordance with law.

If the notice of proposed nonrenewal does not contain a statement of the reason or all the reasons for the proposed action, and the employee requests a hearing, the District shall give the employee notice of all reasons for the proposed nonrenewal at a reasonable time before the hearing. The initial notice or any subsequent notice shall contain the hearing procedures.

**Request for Hearing**

If the employee desires a hearing after receiving the notice of proposed nonrenewal, the employee shall notify the Board in writing not later than the 15th day after the date the employee received the notice of proposed nonrenewal.

When a timely request for a hearing on a proposed nonrenewal is received by the presiding officer, the Board shall notify the employee whether the hearing will be conducted by the Board [see Hearing by the Board, below] or an attorney designated by the Board [see Hearing by an Attorney Designated by the Board, below].

In either case, the hearing shall be held not later than the 15th day after receipt of the request, unless the parties mutually agree to a delay. The employee shall be given notice of the hearing date as soon as it is set.

**Hearing by the Board**

Unless the employee requests that the hearing be open, the hearing shall be conducted in closed meeting with only the members of the Board, the employee, the Superintendent, their representatives, and such witnesses as may be called in attendance. Witnesses may be excluded from the hearing until called to present evidence. The employee and the administration may choose a representative. Notice, at least five days in advance of the hearing, shall be given by each party intending to be represented, including the name of the representative. Failure to give such notice may result in postponement of the hearing.

**Hearing Procedures**

The conduct of the hearing shall be under the presiding officer's control and shall generally follow the steps listed below:

1. After consultation with the parties, the presiding officer shall impose reasonable time limits for presentation of evidence and closing arguments.
2. The hearing shall begin with the administration's presentation, supported by such proof as it desires to offer.
3. The employee may cross-examine any witnesses for the administration.

4. The employee may then present such testimonial or documentary proof, as desired, to offer in rebuttal or general support of the contention that the contract be renewed.
5. The administration may cross-examine any witnesses for the employee and offer rebuttal to the testimony of the employee's witnesses.
6. Closing arguments may be made by each party.

A record of the hearing shall be made so that a certified transcript can be prepared, if required.

**Board Decision**

The Board may consider only evidence presented at the hearing. After all the evidence has been presented, if the Board determines that the reasons given in support of the recommendation to not renew the employee's contract are lawful, supported by the evidence, and not arbitrary or capricious, it shall so notify the employee by a written notice not later than the 15th day after the date on which the hearing is concluded. This notice shall also include the Board's decision on renewal, which decision shall be final.

**Hearing by an  
Attorney Designated  
by the Board**

The hearing must be private unless the employee requests in writing that the hearing be public, except that the attorney may close the hearing to maintain decorum. If the employee does not request a public hearing, only the attorney designated by the Board, the employee, the Superintendent, their representatives, and witnesses shall be permitted to be in attendance, and witnesses may be excluded from the hearing until called to present evidence. The employee and the administration may choose a representative. Notice, at least five days in advance of the hearing, shall be given by each party intending to be represented, including the name of the representative. Failure to give such notice may result in postponement of the hearing.

The conduct of the hearing shall be under the control of the attorney designated by the Board and shall generally follow the steps listed at Hearing by the Board.

Not later than the 15th day after the completion of the hearing, the attorney shall provide to the Board a record of the hearing and his or her recommendation on renewal.

**Board Review**

The Board shall consider the record of the hearing and the attorney's recommendation at the first Board meeting for which notice can be posted, unless the parties agree in writing to a different date. The Board shall notify the employee of the meeting date as soon as it is set. At the meeting, the Board shall allow each party an equal amount of time to present oral arguments. The Board

shall notify the employee in writing of the Board's decision on re-  
newal not later than the 15th day after the date of the meeting.

**No Hearing**

If the employee fails to request a hearing, the Board shall take the  
appropriate action and notify the employee in writing of that action  
not later than the 30th day after the date the notice of proposed  
nonrenewal was sent.

EMPLOYEE STANDARDS OF CONDUCT

DH  
(LOCAL)

Each District employee shall perform his or her duties in accordance with state and federal law, District policy, and ethical standards. The District holds all employees accountable to the Educators' Code of Ethics. [See DH(EXHIBIT)]

Each District employee shall recognize and respect the rights of students, parents, other employees, and members of the community and shall work cooperatively with others to serve the best interests of the District.

An employee wishing to express concern, complaints, or criticism shall do so through appropriate channels. [See DGBA]

**Violations of Standards of Conduct**

Each employee shall comply with the standards of conduct set out in this policy and with any other policies, regulations, and guidelines that impose duties, requirements, or standards attendant to his or her status as a District employee. Violation of any policies, regulations, or guidelines, including intentionally making a false claim, offering a false statement, or refusing to cooperate with a District investigation, may result in disciplinary action, including termination of employment. [See DCD, DCE, and DF series]

**Weapons Prohibited**

The District prohibits the use, possession, or display of any firearm, location-restricted knife, club, or prohibited weapon, as defined at FNCG, on District property at all times.

Exceptions

No violation of this policy occurs when:

1. Use or possession of a firearm by a specific employee is authorized by Board action [see the CKE series];
2. A District employee who holds a ~~Texas~~ handgun license in accordance with state law stores a handgun or other firearm in a locked vehicle in a parking lot, parking garage, or other parking area provided by the District, provided the handgun or other firearm is not in plain view; or
3. The use, possession, or display of an otherwise prohibited weapon takes place as part of a District-approved activity supervised by proper authorities. [See FOD]

**Electronic Communication**

Use with Students

A certified employee, licensed employee, or any other employee designated in writing by the Superintendent or a campus principal may use electronic communication, as this term is defined by law, with currently enrolled students only about matters within the scope of the employee's professional responsibilities.

Unless an exception has been made in accordance with the employee handbook or other administrative regulations, an employee

EMPLOYEE STANDARDS OF CONDUCT

DH  
(LOCAL)

shall not use a personal electronic communication platform, application, or account to communicate with currently enrolled students.

Unless authorized above, all other employees are prohibited from using electronic communication directly with students who are currently enrolled in the District. The employee handbook or other administrative regulations shall further detail:

1. Exceptions for family and social relationships;
2. The circumstances under which an employee may use text messaging to communicate with individual students or student groups;
3. Hours of the day during which electronic communication is discouraged or prohibited; and
4. Other matters deemed appropriate by the Superintendent.

In accordance with ethical standards applicable to all District employees [see DH(EXHIBIT)], an employee shall be prohibited from using electronic communications in a manner that constitutes prohibited harassment or abuse of a District student; adversely affects the student's learning, mental health, or safety; includes threats of violence against the student; reveals confidential information about the student; or constitutes an inappropriate communication with a student, as described in the Educators' Code of Ethics.

An employee shall have no expectation of privacy in electronic communications with students. Each employee shall comply with the District's requirements for records retention and destruction to the extent those requirements apply to electronic communication. [See CPC]

Personal Use	All employees shall be held to the same professional standards in their public use of electronic communication as for any other public conduct. If an employee's use of electronic communication violates state or federal law or District policy, or interferes with the employee's ability to effectively perform his or her job duties, the employee is subject to disciplinary action, up to and including termination of employment.
Reporting Improper Communication	In accordance with administrative regulations, an employee shall notify his or her supervisor when a student engages in improper electronic communication with the employee.
Disclosing Personal Information	An employee shall not be required to disclose his or her personal email address or personal phone number to a student.

EMPLOYEE STANDARDS OF CONDUCT

DH  
(LOCAL)

<u>Prohibited Classroom Instruction or Activities</u>	<u>An employee is prohibited from intentionally or knowingly engaging in or assigning to another individual instruction, guidance, activities, or programming prohibited by law [see EMB].</u>
<u>Prohibited Diversity, Equity, and Inclusion Duties</u>	<u>An employee shall be subject to disciplinary action, including termination of employment, if the employee, intentionally or knowingly:</u> <ul style="list-style-type: none"><li>• <u>Engages in diversity, equity, and inclusion (DEI) duties.</u></li><li>• <u>Assigns to another individual DEI duties.</u></li></ul> <u>[See BT(LEGAL)]</u>
<u>Social Transitioning</u>	<u>An employee shall be prohibited from assisting a District student with social transitioning, as the term is defined in law. This prohibition includes providing any information to a District student about social transitioning or guidelines intended to assist a District student with social transitioning.</u>
<b>Safety Requirements</b>	Each employee shall adhere to District safety rules and regulations and shall report unsafe conditions or practices to the appropriate supervisor.
<b>Harassment or Abuse</b>	An employee shall not engage in prohibited harassment, including sexual harassment, of: <ol style="list-style-type: none"><li>1. Other employees. [See DIA]</li><li>2. Students. [See FFH; see FFG regarding child abuse and neglect.]</li></ol> While acting in the course of employment, an employee shall not engage in prohibited harassment, including sexual harassment, of other persons, including Board members, vendors, contractors, volunteers, or parents. An employee shall report child abuse or neglect as required by law. [See FFG]
<b>Relationships with Students</b>	An employee shall not form romantic or other inappropriate social relationships with students. Any sexual relationship between a student and a District employee is always prohibited, even if consensual. <del>[See FFH]</del> As required by law, the District shall notify the parent of a student with whom <del>an educator</del> <u>a District employee or person acting as a service provider for the District</u> is alleged to have engaged in certain misconduct. <del>[See FFF]</del> <u>[See FFF for parent notification requirements and DHB and DHC for reporting requirements.]</u>

EMPLOYEE STANDARDS OF CONDUCT

DH  
(LOCAL)

**Tobacco and  
Nicotine Products  
and E-Cigarettes**

An employee is prohibited from possessing or using any type of tobacco product, e-cigarette, or any other electronic vaporizing device while on school property, in a District vehicle, or while attending an off-campus school-related activity. An employee is also prohibited from possessing or using any type of nicotine product, including nicotine pouches, regardless of whether the product contains tobacco, while on District property, in a District vehicle, or while attending an off-campus school-related activity.

An employee's supervisor is authorized to approve an exception to this policy for a smoking cessation product.

**Alcohol and Drugs /  
Notice of Drug-Free  
Workplace**

As a condition of employment, an employee shall abide by the terms of the following drug-free workplace provisions. An employee shall notify the Superintendent in writing if the employee is convicted for a violation of a criminal drug statute occurring in the workplace in accordance with Arrests, Indictments, Convictions, and Other Adjudications, below.

An employee shall not manufacture, distribute, dispense, possess, use, or be under the influence of any of the following substances during working hours while on District property or at school-related activities during or outside of usual working hours:

1. Any controlled substance or dangerous drug as defined by law, including but not limited to marijuana, any narcotic drug, hallucinogen, stimulant, depressant, amphetamine, or barbiturate.
2. Alcohol or any alcoholic beverage.
3. Any abusable glue, aerosol paint, or any other chemical substance for inhalation.
4. Any other intoxicant or mood-changing, mind-altering, or behavior-altering drug.

An employee need not be legally intoxicated to be considered "under the influence" of a controlled substance.

Exceptions

It shall not be considered a violation of this policy if the employee:

1. Manufactures, possesses, or dispenses a substance listed above as part of the employee's job responsibilities;
2. Uses or possesses a controlled substance or drug authorized by a licensed physician prescribed for the employee's personal use; or

EMPLOYEE STANDARDS OF CONDUCT

DH  
(LOCAL)

3. Possesses a controlled substance or drug that a licensed physician has prescribed for the employee's child or other individual for whom the employee is a legal guardian.

Sanctions

An employee who violates these drug-free workplace provisions shall be subject to disciplinary sanctions. Sanctions may include:

1. Referral to drug and alcohol counseling or rehabilitation programs;
2. Referral to employee assistance programs;
3. Termination from employment with the District; and
4. Referral to appropriate law enforcement officials for prosecution.

Notice

Employees shall receive a copy of this policy.

**Arrests, Indictments,  
Convictions, and  
Other Adjudications**

An employee shall notify his or her principal or immediate supervisor within three calendar days of any arrest, indictment, conviction, no contest or guilty plea, or other adjudication of the employee for any felony, any offense involving moral turpitude, and any of the other offenses as indicated below:

1. Crimes involving school property or funds;
2. Crimes involving attempt by fraudulent or unauthorized means to obtain or alter any certificate or permit that would entitle any person to hold or obtain a position as an educator;
3. Crimes that occur wholly or in part on school property or at a school-sponsored activity; or
4. Crimes involving moral turpitude, which include:
  - Dishonesty; fraud; deceit; theft; misrepresentation;
  - Deliberate violence;
  - Base, vile, or depraved acts that are intended to arouse or gratify the sexual desire of the actor;
  - Felony possession or conspiracy to possess, or any misdemeanor or felony transfer, sale, distribution, or conspiracy to transfer, sell, or distribute any controlled substance defined in Chapter 481 of the Health and Safety Code;
  - Felony driving while intoxicated (DWI); or
  - Acts constituting abuse or neglect under the Texas Family Code.

EMPLOYEE STANDARDS OF CONDUCT

DH  
(LOCAL)

**Dress and Grooming** An employee's dress and grooming shall be clean, neat, in a manner appropriate for his or her assignment, and in accordance with any additional standards established by his or her supervisor and approved by the Superintendent.

INSTRUCTIONAL ARRANGEMENTS  
LESSON PLANS

EEP  
(LOCAL)

**Instructional Plan  
and Course Syllabus**

Prior to the beginning of each semester, each teacher shall provide a copy of the teacher's instructional plan or course syllabus for each class for which the teacher provides instruction.

The teacher shall provide this information to the District administration and the parent of each student enrolled in the teacher's class. Additional copies of the instructional plan or course syllabus shall be made available to a parent of a student enrolled upon that parent's request.

District Website

The Superintendent shall develop administrative procedures for the posting of the instructional plans and course syllabi for each class offered in the District on the District's website.

---

**Note:** For information related to the accounting of instructional materials, as this term is defined by state law and rule, see CMD.

For information related to the selection process of library materials, see EFB.

---

The District shall provide instructional materials designed to teach the Texas Essential Knowledge and Skills and further the District's educational mission. Although the Superintendent shall ensure that professional staff select instructional materials in accordance with District policy and administrative regulations, the ultimate authority for determining and approving the curriculum and instructional program of the District lies with the Board.

**Objectives**

In this policy, "instructional materials" may include textbooks, supplementary resources for classroom use, and any other instructional resources, including electronic resources, used for formal or informal teaching and learning purposes. The primary objectives of instructional materials are to implement, enrich, and support the District's educational program.

**Selection**

Instructional materials that are textbooks and related supplemental materials, which may include items from the list of resources adopted by the State Board of Education, shall be chosen in accordance with administrative regulations and the objectives above.

The Board shall rely on District professional staff to select and acquire instructional materials that:

1. Enrich and support the curriculum consistent with the general educational goals of the state and District, the aims and objectives of individual schools and specific courses, and the District and campus improvement plans.
2. Are appropriate for the subject area and for the age, ability level, learning styles, interests, and social and emotional development of the students for whom they are selected.
3. Meet high standards for artistic quality, literary style, authenticity, educational significance, factual content, physical format, presentation, readability, and technical quality.
4. Present various sides of controversial issues so that students have an opportunity to develop, under guidance, skills in critical analysis and in making informed judgments in their daily lives. [See also EMB regarding instruction about controversial issues.]
5. Promote literacy.

District professional staff may select additional instructional materials in accordance with administrative regulations and the criteria above.

Administrators, teachers, other District personnel, parents, and community members, as appropriate, may recommend instructional materials for selection. Gifts of instructional materials shall be evaluated according to these criteria and accepted or rejected in accordance with CDC(LOCAL).

Selection of instructional materials is an ongoing process that includes the removal of materials no longer appropriate and the periodic replacement or repair of materials that still have educational value.

**Parent Request for Instructional Material Review**

The Superintendent shall develop administrative regulations to ensure compliance with state law and rules that a parent or guardian of a District student may request an instructional materials review for a subject area in the grade level in which their student is enrolled on the basis of the following:

1. The material is not aligned with District-adopted materials; or
2. The material does not have the appropriate rigor for the grade level for the subject area in which the instructional material is used.

The regulations shall also address procedures for submitting a parent petition to review instructional materials, the appeal process if a petition for review is denied, criteria for reviewing any appeal, and timelines for each step in the process.

**Reconsideration of Instructional Materials**

A District employee or a parent or guardian of a District student may request reconsideration of instructional material used in the District's educational program on the basis that the instructional material fails to meet the standards set forth in this policy.

**Guiding Principles**

The following principles shall guide the Board and staff in responding to a request for reconsideration of instructional materials:

1. A complainant may raise an objection to an instructional material used in a school's educational program, despite the fact that the professional staff selecting the materials were qualified to make the selection, followed the proper procedure, and adhered to the objectives for instructional materials set out in this policy.
2. A parent's ability to exercise control over instruction extends only to his or her own child as set forth in Education Code Chapter 26.

INSTRUCTIONAL RESOURCES  
INSTRUCTIONAL MATERIALS

EFA  
(LOCAL)

3. Access to a challenged material shall not be restricted during the reconsideration process, except the District may deny access to a child if requested by the child's parent.

The major criterion for the final decision on challenged instructional materials is the appropriateness of the material for its intended educational use. No challenged instructional material shall be removed solely because of the ideas expressed therein.

Informal  
Reconsideration

When the District or a campus receives an objection to the appropriateness of an instructional material, the appropriate administrator shall try to resolve the matter informally. The administrator shall explain the selection process and discuss the intended educational purpose for the instructional material. If appropriate, the administrator may offer a concerned parent an alternative instructional material to be used by that parent's child in place of the challenged material.

If the complainant wishes to make a formal challenge, the administrator shall provide the complainant a copy of this policy and a form to request a formal reconsideration of the instructional material.

Formal Request for  
Reconsideration

A complainant shall make any formal request to reconsider an instructional material on the form provided by the District and shall submit the completed and signed form to the principal. Upon receipt of the form, the principal shall appoint a reconsideration committee.

The reconsideration committee shall include at least one member of the instructional staff who has experience using the challenged material with students or is familiar with the challenged material's content. Other members of the committee may include District-level staff, secondary-level students, parents, and any other appropriate individuals.

All members of the committee shall review the challenged instructional material in its entirety. As soon as reasonably possible, the committee shall meet and determine whether the challenged material conforms to the principles of selection set out in this policy and whether the challenged material will continue to be used in the educational program. The committee shall prepare a written report of its findings. The Superintendent, other appropriate administrators, and the complainant shall receive copies of the report.

*Frequency of  
Review*

After an instructional material has been reviewed through formal reconsideration, it shall not be reviewed again until it is evaluated in the periodic local selection process.

Appeal

The complainant may appeal the decision of the reconsideration committee in accordance with appropriate complaint policies, starting at the appropriate level. [See DGBA, FNG, and GF]

---

**Note:** Unless otherwise noted, the terms “video recording,” “video surveillance,” and “video monitoring” shall also include any associated audio recordings. In addition, the term “classroom” shall also include other special education settings subject to video and audio recording required by law.

---

To promote student safety, the District shall comply with requests for video and audio monitoring of certain ~~self-contained~~ special education classrooms as required by law. Regular or continual monitoring of video recordings shall be prohibited. Video recordings shall not be used for teacher evaluation or monitoring or for any purpose other than the promotion of student safety.

The ~~Superintendent~~ Superintendent is responsible for coordinating the provision of equipment to campuses in compliance with the law.

The Superintendent shall ensure that administrative regulations are developed to implement this policy.

**Requests**

For Following Year

A parent of a student receiving special education services and whose placement for the following school year will be in a ~~self-contained~~ special education classroom eligible for video surveillance may request in writing that a video camera be placed in the classroom by the end of the current school year or by the ~~tenth~~ 10th business day after the student’s admission, review, and dismissal (ARD) committee determines the student’s placement, whichever is later. If such a request is made, the campus shall begin operation of the camera by the deadlines in law.

For Current Year

Written requests from a parent, assistant principal, principal, staff member, or the Board shall be submitted and processed in accordance with the procedures in law.

Response

As required by law, the District shall provide a response to the requester not later than the seventh business day after receipt of the request.

**Notice**

Before a camera is activated, the principal shall provide advance written notice to staff on the campus and to parents of the students assigned to or engaging in school activities in the classroom that video and audio surveillance will be conducted in the classroom.

**Installation and Operation**

The classroom subject to the request shall begin operation of video surveillance not later than the time frames required in law, except when the District is granted an extension of time.

When the District has installed video cameras in a classroom as required by law, the District shall operate the cameras during the instructional day at all times when one or more students are in the classroom. For purposes of this policy, the instructional day shall be defined as the portion of a school day during which instruction is taking place in the classroom.

For the school year in which a campus receives a request for video and audio surveillance, the campus shall continue to operate and maintain any video cameras placed in the classroom for as long as the classroom continues to satisfy the requirements in Education Code 29.022(a). However, the campus may discontinue operation of the video camera during the year if the requester withdraws the request in writing and no request is submitted to continue the surveillance. Before a camera is deactivated, the principal shall provide advance written notice to staff on the campus and to parents of the students assigned to or engaging in school activities in the classroom that video and audio surveillance will be discontinued in the classroom and of the opportunity to request continued video and audio surveillance.

Video cameras must be capable of recording video and audio of all areas of the classroom, including a room attached to the classroom used for time out as defined by law. No visual monitoring, other than incidental coverage, shall be conducted of the inside of a bathroom or other area used for changing a student's clothes.

The District shall post notice at the entrance to a classroom in which video cameras are placed stating that video and audio surveillance is conducted in that classroom.

**Retention of Recordings**

Video recordings shall be retained for at least three months after the date of the recording but may be retained for a longer period in accordance with the District's records management program, or as required by law. [See CPC]

**Confidentiality of Recordings**

Video recordings made in accordance with this policy shall be confidential and shall only be released or viewed by the individuals and in the limited circumstances permitted by law. The following individuals shall have authority to view video recordings to the extent permitted by the Family Educational Rights and Privacy Act (FERPA):

1. A District employee or a parent of a student who is involved in an alleged incident documented by a recording and reported to the District;
2. Appropriate Department of Family and Protective Services (DFPS) personnel as part of an investigation of alleged abuse or neglect of a child;

3. A peace officer, school nurse, District administrator trained in de-escalation and restraint techniques, or human resource staff member in response to a report of an alleged incident or an investigation of an employee or a report of alleged abuse committed by a student; and
4. Appropriate Texas Education Agency or State Board for Educator Certification personnel or their agents as part of an investigation.

For purposes of this policy, the term “human resource staff member” shall include the Superintendent, a principal, an assistant principal or other campus administrator, and any supervisory position within the District’s human resources office. If an individual listed in items ~~2-42-4~~, above, believes that a recording shows a violation of District policy or campus procedures, the individual may allow access to the recording by appropriate legal and human resources personnel designated by the District for the purpose of determining whether a policy or procedure has been violated.

Any person who suspects that child abuse or neglect has occurred shall report this suspicion as required by law and District policy. [See FFG]

#### Reporting an Incident

A person alleging that an incident, as defined by law, has occurred in a classroom in which video surveillance is conducted shall file a report on the form provided by the District with the principal as soon as possible after the person suspects the alleged incident. If possible, an incident report form shall be filed within ~~48~~<sup>24</sup> hours of the facts giving rise to the allegation. The principal shall promptly view, or direct an authorized individual to view, the video surveillance footage to identify the relevant portion of the recording. No later than ~~ten District business days~~<sup>10 District business days</sup> after the report is filed, the principal or designee shall respond by notifying the person whether the alleged incident was recorded in the District’s video surveillance footage and shall initiate other steps as required by law, District policy, or local procedures.

#### Complaints

Complaints related to video and audio recordings under this policy shall be filed in accordance with DGBA, FNG, or GF, as applicable. A complainant who is dissatisfied with the outcome of the District’s complaint process may appeal in writing to the commissioner of education in accordance with Education Code 7.057 and 19 Administrative Code 103.1303. A parent, staff member, or District administrator may request an expedited review in accordance with 19 Administrative Code 103.1303.

**Relation to Essential Knowledge and Skills**

The District shall establish instructional objectives that relate to the essential knowledge and skills for grade-level subjects or courses. These objectives shall address the skills needed for successful performance in the next grade or next course in a sequence of courses.

Assignments, tests, projects, classroom activities, and other instructional activities shall be designed so that each student's performance indicates the level of mastery of the designated District objectives.

**Guidelines for Grading**

The Superintendent or designee shall ensure that each campus or instructional level develops guidelines for teachers to follow in determining grades for students. These guidelines shall ensure that grading reflects a student's relative mastery of an assignment and that a sufficient number of grades are taken to support the grade average assigned. Guidelines for grading shall be clearly communicated to students and parents.

The District shall permit a student who meets the criteria detailed in the grading guidelines a reasonable opportunity to redo an assignment or retake a test for which the student received a failing grade.

**Progress Reporting**

The District shall issue grade reports/report cards every ~~six~~<sup>six</sup> weeks on a form approved by the Superintendent or designee. Performance shall be measured in accordance with this policy and the standards established in EIE.

Interim Reports

Interim progress reports shall be issued for all students after the ~~third~~<sup>third</sup> week of each grading period. Supplemental progress reports may be issued at the teacher's discretion.

Conferences

~~In addition to conferences scheduled on the campus calendar, Each year, the District shall provide at least two opportunities for in-person conferences between each parent and the student's teacher.~~ **Additional** conferences may be requested by a teacher or parent as needed.

**Academic Dishonesty**

A student found to have engaged in academic dishonesty shall be subject to grade penalties on assignments or tests and disciplinary penalties in accordance with the Student Code of Conduct. Academic dishonesty includes cheating or copying the work of another student, plagiarism, the use of artificial intelligence to complete an assignment in part or in whole unless approved by the classroom teacher [see CQD], and unauthorized communication between students during an examination. The determination that a student has engaged in academic dishonesty shall be based on the judgment of the classroom teacher or another supervising professional employee, taking into consideration written materials, observation, or

information from students, or the use of an artificial intelligence de-  
tection tool selected by the District.

PARENT RIGHTS AND RESPONSIBILITIES

FA  
(LOCAL)

**Parent Portal**

The District shall establish a parent portal on the District's website through which parents may submit comments to campus administrators, District administrators, and the Board.

The Superintendent shall develop administrative regulations related to the portal, including placement on the District or campus websites and how campus or District administrators are to address comments received from parents through the portal.

**Release from School**

A student shall not be released from school at times other than regular dismissal hours except with the permission of the principal of the school. The teacher shall determine that such permission has been granted before allowing the student to leave.

Exception for  
Released Time  
Course

For purposes of this policy, a “released time course” shall have the same definition as provided in law.

A student shall be permitted to attend a released time course in accordance with the following requirements:

1. The parent or guardian has provided written consent for the student to attend the released time course;
2. The private entity offering the released time course maintains attendance records and will make those records available to the District;
3. The private entity, parent or guardian, or student assumes responsibility for transportation, including transportation for a student with a disability, to and from the location at which the released course is offered;
4. The private entity assumes liability for the student enrolled in the released time course while the student is under the private entity’s care; and
5. The student is responsible for any school work and assignments issued during the student’s absence from the District.

The District shall be prohibited from using District funds, excluding de minimis costs, to facilitate the student attending a released time course.

A private entity shall be prohibited from offering the released time course on District property unless the use is in accordance with policy GKD.

The District shall not interfere with a parent’s or guardian’s ability to request or access a released time course for the student.

No employee shall give any student prescription medication, non-prescription medication, herbal substances, anabolic steroids, or dietary supplements of any type, except as authorized by this or other District policy.

**Medication Provided  
by Parent**

The Superintendent shall designate the employees who are authorized to administer medication that has been provided by a student's parent. An authorized employee is permitted to administer the following medication in accordance with administrative regulations:

1. Prescription medication in accordance with legal requirements.
2. Nonprescription medication, ~~upon a parent's written request, when properly labeled and in the original container in accordance with legal requirements.~~
3. Herbal substances or dietary supplements provided by the parent and only if required by the individualized education program or Section 504 plan for a student with disabilities.

**Medication Provided  
by District**

Except as required by law and provided by this policy, the District shall not purchase medication to administer to a student.

Emergency Basis

The District shall purchase certain nonprescription medications to administer to students only on an emergency basis and in accordance with:

1. Protocols established by the District's medical adviser who must be licensed to practice medicine in the state of Texas; and
2. Parental consent given on the emergency treatment form.

The Superintendent shall designate the employees who are authorized to administer nonprescription medication under these protocols and permissions.

First-Aid

The District shall purchase certain topical nonprescription medications for use when administering first-aid to students in accordance with administrative regulations.

The Superintendent shall designate the employees who are authorized to administer nonprescription medication under this provision.

Athletic Program

The District shall purchase nonprescription medication that may be used to prevent or treat illness or injury in the District's athletic program. Only a licensed athletic trainer or a physician licensed to

practice medicine in the state of Texas may administer this medication and may do so only if:

1. The District has prior written consent for medication to be administered [see Medical Treatment, below]; and
2. The administration of a medication by an athletic trainer is in accordance with a standing order or procedures approved by a physician licensed to practice medicine in the state of Texas.

Epinephrine | The District authorizes school personnel who have agreed in writing and been adequately trained to administer an unassigned epinephrine delivery system, such as an auto-injector or nasal spray, in accordance with law and this policy. Administration of epinephrine shall only be permitted when an authorized and trained individual reasonably believes a person is experiencing anaphylaxis.

*On Campus* | Authorized and trained individuals may administer an unassigned epinephrine auto-injector/delivery system at any time to a person experiencing anaphylaxis on a school campus.

The District shall ensure that at each campus a sufficient number of authorized individuals are trained to administer epinephrine so that at least one trained individual is present on campus during all hours the campus is open. In accordance with state rules, the campus shall be considered open for this purpose during regular on-campus school hours and whenever school personnel are physically on site for school-sponsored activities.

*Off Campus* | Authorized and trained individuals may administer an unassigned epinephrine auto-injector/delivery system to a person experiencing anaphylaxis at an off-campus school event or while in transit to or from a school event when an unassigned epinephrine auto-injector/delivery system is available.

*Maintenance, Availability, and Training* | The Superintendent shall develop administrative regulations designating a coordinator to manage policy implementation and addressing annual training of authorized individuals in accordance with law; procedures for auto-injector/delivery system use; and acquisition or purchase, maintenance, expiration, disposal, and availability of unassigned epinephrine auto-injectors at each campus, at off-campus events, and while in transit to and from a school event.

*Notice to Parents* | In accordance with law, the District shall provide notice of the policy to parents regarding the epinephrine program, including notice of any change to or discontinuation of this program.

Opioid Antagonist | This provision shall be applicable to every campus.

WELLNESS AND HEALTH SERVICES  
MEDICAL TREATMENT

FFAC  
(LOCAL)

*On Campus*

The District authorizes school personnel who have been adequately trained to administer an opioid antagonist in accordance with law and this policy. Administration of an opioid antagonist shall only be permitted when an authorized and trained individual reasonably believes a person is experiencing an opioid-related overdose.

Each applicable campus shall have at least one individual who is authorized and trained to administer an opioid antagonist present during regular school hours.

*Maintenance,  
Availability,  
Training, and  
Reporting*

Each applicable campus shall have at least two unused, unexpired opioid antagonist doses available.

All opioid antagonists shall be stored in a secure location and shall be easily accessible by individuals who are authorized and trained to administer an opioid antagonist.

The Superintendent shall develop administrative regulations addressing acquisition, maintenance, expiration, and disposal of opioid antagonists in the District, as well as reporting, employee training, and emergency notification requirements.

**Psychotropics**

Except as permitted by law, an employee shall not:

1. Recommend to a student or a parent that the student use a psychotropic drug;
2. Suggest a particular diagnosis; or
3. Exclude the student from a class or a school-related activity because of the parent's refusal to consent to psychiatric evaluation or examination or treatment of the student.

**Medical Treatment**

A student's parent, legal guardian, or other person having lawful control shall annually complete and sign a form that provides emergency information and addresses authorization regarding medical treatment. A student who has reached age 18 shall be permitted to complete this form.

The District shall seek appropriate emergency care for a student as required or deemed necessary.

**Threat Assessment  
and Safe and  
Supportive Team**

In compliance with law, the Superintendent shall ensure that a multidisciplinary threat assessment and safe and supportive team is established to serve each campus. The Superintendent shall appoint team members. The team shall be responsible for developing and implementing a safe and supportive school program at each campus served by the team and shall support the District in implementing its multi-hazard emergency operations plan.

Training

Each team shall complete training provided by an approved provider on evidence-based threat assessment programs.

Student Reports

Each campus shall establish a clear procedure for a student to report concerning behavior exhibited by another student for assessment by the team or other appropriate District employee.

Employee  
Confidentiality

A District employee who reports a potential threat may elect for the employee's identity to remain confidential and not be subject to disclosure under the state's public information law. The employee's identity shall only be revealed when necessary for the team, the District, or law enforcement to investigate the reported threat.

The District shall maintain a record of the identity of a District employee who elects for the employee's identity to remain confidential.

Notification to  
Teaching Staff of  
Threat

As soon as safe and practicable after an administrator or team receives information regarding a threat against a campus, including a threat made through social media, the appropriate administrator or the team shall immediately provide to each member of the teaching staff, including teacher aides, who may be directly affected by the threat a statement containing the following information:

1. The existence of the threat;
2. The nature of the threat; and
3. Any other pertinent detail to ensure student and staff safety.

The Superintendent shall develop administrative regulations to ensure that the required notice is provided to the teaching staff in accordance with law. The administrative regulations may also address notification of other appropriate employees on the affected campus.

Imminent Threats or  
Emergencies

A member of the team or any District employee may act immediately to prevent an imminent threat or respond to an emergency, including contacting law enforcement directly.

Threat Assessment  
Process

The District shall develop procedures as recommended by the Texas School Safety Center. In accordance with those procedures,

the threat assessment and safe and supportive team shall conduct threat assessments using a process that includes:

1. Identifying individuals, based on referrals, tips, or observations, whose behavior has raised concerns due to threats of violence or exhibition of behavior that is harmful, threatening, or violent.
2. Conducting an individualized assessment based on reasonably available information to determine whether the individual poses a threat of violence or poses a risk of harm to self or others and the level of risk.
3. Implementing appropriate intervention and monitoring strategies, if the team determines an individual poses a threat of harm to self or others. These strategies may include referral of a student for a mental health assessment and escalation procedures as appropriate.

For a student or other individual the team determines poses a serious risk of violence to self or others, the team shall immediately report to the Superintendent, who shall immediately attempt to contact the student's parent or guardian. Additionally, the Superintendent shall coordinate with law enforcement authorities as necessary and take other appropriate action in accordance with the District's multihazard emergency operations plan.

For a student the team identifies as at risk of suicide, the team shall follow the District's suicide prevention program.

For a student the team identifies as having a substance abuse issue, the team shall follow the District's substance abuse program.

For a student whose conduct may constitute a violation of the District's Student Code of Conduct, the team shall make a referral to the campus behavior coordinator or other appropriate administrator to consider disciplinary action.

As appropriate, the team may refer a student:

1. To a local mental health authority or health-care provider for evaluation or treatment; or
2. For a full individualized and initial evaluation for special education services.

The team shall not provide any mental health-care services, except as permitted by law.

STUDENT WELFARE  
CRISIS INTERVENTION

FFB  
(LOCAL)

Guidance to School  
Community

The team shall provide guidance to students and District employees on recognizing harmful, threatening, or violent behavior that may pose a threat to another person, the campus, or the community and methods to report such behavior to the team, including through anonymous reporting.

Reports

The team shall provide reports to the Texas Education Agency as required by law.

---

Note: See policies DHB and DHC for information on other required reports regarding alleged misconduct against a student.

---

The District shall notify a parent of a student with whom ~~an educator~~ District employee or a person acting as a service provider for the District is alleged to have engaged in misconduct, informing the parent:

1. As soon as feasible that the alleged misconduct may have occurred;
2. Whether the ~~educator~~ individual was terminated following an investigation of the alleged misconduct or resigned before completion of the investigation; and
3. Whether a report was submitted to the Texas Education Agency or State Board for Educator Certification (~~SBEC~~) concerning the alleged misconduct.

For purposes of this policy, misconduct is defined as an ~~educator's individual's~~ alleged abuse or commission of an otherwise unlawful act with ~~the~~ student or involvement in a romantic relationship, or soliciting or engaging in sexual contact with ~~the~~ student.

Notice of Suspected  
Criminal Offense

Except as provided by state law regarding child abuse investigations, the District shall notify a parent not later than one business day after the date an employee first suspects that a criminal offense has been committed against the parent's child.

[See also FFG for reporting requirements related to child abuse and FFH for parental notification requirements regarding prohibited conduct as defined by that policy.]

**Program to Address  
Child Sexual Abuse,  
Trafficking, and  
Maltreatment**

The District's program to address child sexual abuse, trafficking, and other maltreatment of children, as included in the District improvement plan and the student handbook, shall include:

1. Methods for increasing staff, student, and parent awareness regarding these issues, including prevention techniques and knowledge of likely warning signs indicating that a child may be a victim;
2. Age-appropriate, research-based antivictimization programs for students;
3. Actions that a child who is a victim should take to obtain assistance and intervention; and
4. Available counseling options for affected students.

Training

The District shall provide training to employees as required by law and District policy. Training shall address techniques to prevent and recognize sexual abuse, trafficking, and all other maltreatment of children, including children with significant cognitive disabilities. [See DMA]

[See BBD for Board member training requirements and BJCB for Superintendent continuing education requirements.]

**Reporting Child  
Abuse and Neglect**

Any person who has reasonable cause to believe that a child's physical or mental health or welfare has been adversely affected by abuse or neglect has a legal responsibility, under state law, to immediately report the suspected abuse or neglect to an appropriate authority.

As defined in state law, child abuse and neglect include both sex and labor trafficking of a child.

The following individuals have an additional legal obligation to submit a written or oral report within 4824 hours of learning of the facts giving rise to the suspicion of abuse or neglect:

1. Any District employee, agent, or contractor who suspects a child's physical or mental health or welfare has been adversely affected by abuse or neglect.
2. A professional who has reasonable cause to believe that a child has been or may be abused or neglected or may have been a victim of indecency with a child. A professional is anyone licensed or certified by the state who has direct contact with children in the normal course of duties for which the individual is licensed or certified.

A person is required to make a report if the person has reasonable cause to believe that an adult was a victim of abuse or neglect as a

child and the person determines in good faith that disclosure of the information is necessary to protect the health and safety of another child or an elderly or disabled person.

Oral Reports

[For parental notification requirements regarding an allegation of ~~educator~~ misconduct with a student, see FFF.]

As required by law, an oral report made to the Texas Department of Family and Protective Services (DFPS) is recorded.

Restrictions on Reporting

In accordance with law, an employee is prohibited from using or threatening to use a parent's refusal to consent to administration of a psychotropic drug or to any other psychiatric or psychological testing or treatment of a child as the sole basis for making a report of neglect, unless the employee has cause to believe that the refusal:

1. Presents a substantial risk of death, disfigurement, or bodily injury to the child; or
2. Has resulted in an observable and material impairment to the growth, development, or functioning of the child.

Making a Report

Reports may be made to any of the following:

1. A ~~state or local~~ law enforcement agency, as defined in law;
2. The Child Protective Services (CPS) division of DFPS at 800-252-5400 or the [Texas Abuse Hotline website](#)<sup>1</sup>;
3. A local CPS office; or
4. If applicable, the state agency operating, licensing, certifying, or registering the facility in which the suspected abuse or neglect occurred.

However, if the suspected abuse or neglect involves a person responsible for the care, custody, or welfare of the child, the report must be made to DFPS, unless the report is to the state agency that operates, licenses, certifies, or registers the facility where the suspected abuse or neglect took place; or the report is to the Texas Juvenile Justice Department as a report of suspected abuse or neglect in a juvenile justice program or facility. As defined by law, a person responsible for the care, custody, or welfare of a child includes school personnel and volunteers and day-care workers. [See FFG(LEGAL)]

An individual does not fulfill his or her responsibilities under the law by only reporting suspicion of abuse or neglect to a campus principal, school counselor, or another District staff member. Furthermore, the District is prohibited from requiring an employee to first report his or her suspicion to a District or campus administrator.

In accordance with law, an individual must provide their name and telephone number when making a report. If the individual making the report is a school employee, agent, or contractor, they must also provide their business address and profession.

**Confidentiality**

The identity of a person making a report of suspected child abuse or neglect shall be kept confidential and disclosed only in accordance with the law and the rules of the investigating agency.

**Immunity**

A person who in good faith reports or assists in the investigation of a report of child abuse or neglect is immune from civil or criminal liability.

**Failing to Report Suspected Child Abuse or Neglect**

By failing to report suspicion of child abuse or neglect, an employee:

1. May be placing a child at risk of continued abuse or neglect;
2. Violates the law and may be subject to legal penalties, including criminal sanctions for knowingly failing to make a required report;
3. Violates Board policy and may be subject to disciplinary action, including possible termination of employment; and
4. May have his or her certification from the State Board for Educator Certification suspended, revoked, or canceled in accordance with 19 Administrative Code Chapter 249.

It is a criminal offense to coerce someone into suppressing or failing to report child abuse or neglect.

**Responsibilities Regarding Investigations**

In accordance with law, District officials shall be prohibited from:

1. Denying an investigator's request to interview a child at school in connection with an investigation of child abuse or neglect;
2. Requiring that a parent or school employee be present during the interview; or
3. Coercing someone into suppressing or failing to report child abuse or neglect.

District personnel shall cooperate fully and without parental consent, if necessary, with an investigation of reported child abuse or neglect. [See GKA]

---

<sup>1</sup> Texas Abuse Hotline website: <http://www.txabusehotline.org>

**Student Code of Conduct**

The District's rules of discipline are maintained in the Board-adopted Student Code of Conduct and are established to support an environment conducive to teaching and learning.

Rules of conduct and discipline shall not have the effect of discriminating on the basis of gender, race, color, disability, religion, ethnicity, or national origin.

At the beginning of the school year and throughout the school year as necessary, the Student Code of Conduct shall be:

1. Posted and prominently displayed at each campus or made available for review in the principal's office, as required by law; and
2. Made available on the District's website and/or as a hard copy to students, parents, teachers, administrators, and others on request.

Revisions

Revisions to the Student Code of Conduct approved by the Board during the year shall be made available promptly to students and parents, teachers, administrators, and others.

**Extracurricular Standards of Behavior**

With the approval of the principal and Superintendent, sponsors and coaches of extracurricular activities may develop and enforce standards of behavior that are higher than the District-developed Student Code of Conduct and may condition membership or participation in the activity on adherence to those standards. Extracurricular standards of behavior may take into consideration conduct that occurs at any time, on or off school property.

A student shall be informed of any extracurricular behavior standards at the beginning of each school year or when the student first begins participation in the activity. A student and his or her parent shall sign and return to the sponsor or coach a statement that they have read the extracurricular behavior standards and consent to them as a condition of participation in the activity.

Standards of behavior for an extracurricular activity are independent of the Student Code of Conduct. Violations of these standards of behavior that are also violations of the Student Code of Conduct may result in independent disciplinary actions.

A student may be removed from participation in extracurricular activities or may be excluded from school honors for violation of extracurricular standards of behavior for an activity or for violation of the Student Code of Conduct.

STUDENT DISCIPLINE

FO  
(LOCAL)

**“Parent” Defined**

Throughout the Student Code of Conduct and discipline policies, the term “parent” includes a parent, legal guardian, or other person having lawful control of the child.

**General Discipline Guidelines**

A District employee shall adhere to the following general guidelines when imposing discipline:

1. A student shall be disciplined when necessary to improve the student’s behavior, to maintain order, or to protect other students, school employees, or property.
2. A student shall be treated fairly and equitably. Discipline shall be based on an assessment of the circumstances of each case. Factors to consider shall include:
  - a. The seriousness of the offense;
  - b. The student’s age;
  - c. The frequency of misconduct;
  - d. The student’s attitude;
  - e. The potential effect of the misconduct on the school environment;
  - f. Requirements of Chapter 37 of the Education Code; and
  - g. The Student Code of Conduct adopted by the Board.
3. Before a student under 18 is assigned to detention outside regular school hours, notice shall be given to the student’s parent to inform him or her of the reason for the detention and permit arrangements for necessary transportation.

**Corporal Punishment**

The Board prohibits the use of corporal punishment in the District. Students shall not be spanked, paddled, or subjected to other physical force as a means of discipline for violations of the Student Code of Conduct.

**Physical Restraint**

---

**Note:** A District employee may restrain a student with a disability who receives special education services only in accordance with law. [See FOF(LEGAL)]

---

Within the scope of an employee’s duties, a District employee may physically restrain a student if the employee reasonably believes restraint is necessary in order to:

1. Protect a person, including the person using physical restraint, from physical injury.

STUDENT DISCIPLINE

FO  
(LOCAL)

2. Obtain possession of a weapon or other dangerous object.
3. Protect property from serious damage.
4. Remove a student refusing a lawful command of a school employee from a specific location, including a classroom or other school property, in order to restore order or to impose disciplinary measures.

**Video and Audio  
Monitoring**

Video and audio recording equipment ~~shall~~may be used for safety purposes to monitor student behavior on District property.

~~The~~When video and audio recording equipment is in use, the District shall post signs notifying students and parents about the District's use of video and audio recording equipment. Students shall not be notified when the equipment is turned on.

Use of Recordings

The principal shall review recordings as needed, and evidence of student misconduct shall be documented. A student found to be in violation of the District's Student Code of Conduct shall be subject to appropriate discipline.

Access to  
Recordings

Recordings shall remain in the custody of the campus principal and shall be maintained as required by law. A parent or student who wishes to view a recording in response to disciplinary action taken against the student may request such access under the procedures set out by law. [See FL(LEGAL)]

COMMUNITY RELATIONS  
CONDUCT ON SCHOOL PREMISES

GKA  
(LOCAL)

**Access to District Property**

Authorized District officials, including school resource officers and District police officers if applicable, may refuse to allow a person access to property under the District's control in accordance with law.

District officials may request assistance from law enforcement in an emergency or when a person is engaging in behavior rising to the level of criminal conduct.

**Ejection or Exclusion under Education Code 37.105**

In accordance with Education Code 37.105, a District official shall provide a person refused entry to or ejected from property under the District's control written information explaining the right to appeal such refusal of entry or ejection under the District's grievance process.

A person appealing under the District's grievance process shall be permitted to address the Board in person within 90 calendar days of filing the initial complaint, unless the complaint is resolved before the Board considers it. [See FNG and GF]

**Off-Campus Activities**

Employees shall be designated to ensure appropriate conduct of participants and others attending a school-related activity at non-District or out-of-District facilities. Those so designated shall coordinate their efforts with persons in charge of the facilities.

**Prohibitions**

Tobacco and  
E-Cigarettes

The District prohibits smoking and the use of tobacco products, e-cigarettes, or other electronic vaporizing devices on District property, in District vehicles, or at school-related activities.

Weapons

The District prohibits the unlawful use, possession, or display of any firearm, location-restricted knife, club, or prohibited weapon, as defined at FNCG, on all District property at all times.

*Exceptions*

No violation of this policy occurs when:

1. A Texas An individual who holds a handgun license holder in accordance with state law stores a handgun or other firearm in a locked vehicle in a parking lot, parking garage, or other parking area provided by the District, as long as the handgun or other firearm is not in plain view; or
2. The use, possession, or display of an otherwise prohibited weapon takes place as part of a District-approved activity supervised by proper authorities. [See FOD]

# 2025-2026 Code of Conduct

## TASB MODEL CODE OF CONDUCT

### Possession of Personal Communication Devices

Students shall not:

- Bring or use a personal communication device, including a cell phone, or other electronic device on school property during the school day. [See Glossary]

#### [OR]

- Use a personal communication device, including a cell phone, or other electronic device on school property during the school day and shall store the device in accordance with the method of storage established by the district. [See Glossary]
- The district may authorize the use of a personal communication device for the following reasons:
  - To implement an individualized education program (IEP) or for a plan created under [Section 504, Rehabilitation Act of 1973 \(29 U.S.C Section 794\)](#) or a similar program or plan;
  - With documented need based on a directive from a qualified physician; or
  - To comply with a health or safety requirement imposed by law or as part of the district's safety protocols.

Inappropriate use of a personal communication device during the school day will result in disciplinary action in accordance with this Code of Conduct.

## MVISD CODE OF CONDUCT

### Possession of Telecommunications or Other Electronic Devices

Students shall not:

- Use a personal communication device, including a cell phone, or other electronic device on school property during the school day and shall store the device in accordance with the method of storage established by the district. [See Glossary]
- The district may authorize the use of a personal communication device for the following reasons:
  - To implement an individualized education program (IEP) or for a plan created under [Section 504, Rehabilitation Act of 1973 \(29 U.S.C Section 794\)](#) or a similar program or plan;
  - With documented need based on a directive from a qualified physician; or
  - To comply with a health or safety requirement imposed by law or as part of the district's safety protocols.

Inappropriate use of a personal communication device during the school day will result in disciplinary action in accordance with this Code of Conduct and Student Handbook.

## MVISD HANDBOOK

“In accordance with state law, the district prohibits the use of a personal communication device (such as cell phones, tablets, and smartwatches) while on school property (see glossary) during the school day (see glossary) and shall store the device in accordance with the method of storage established by the district. For more information about permitted use in certain circumstances and disciplinary measures that apply to this prohibition, see the Student Code of

Conduct and policy FNCE(LOCAL). If a student uses a telecommunications device without authorization during the school day, the device will be confiscated.”

### **Secondary Disciplinary Consequences**

- **1st Offense:** Device is confiscated and stored for student pick-up at the end of the school day. The student will serve two days of lunch detention.
- **2nd Offense:** Device is confiscated and stored for parent/guardian pick-up after school. The student will serve one day of after-school detention.
- **3rd Offense:** Device is confiscated and stored for parent/guardian pick-up after school. The student will serve one day of in-school suspension (ISS) and may lose the opportunity for semester exemptions. A parent/guardian conference with campus administration will be required.
- **4th and Subsequent Offenses:** Device is confiscated and stored for parent/guardian pick-up after school. The student will serve additional day(s) of ISS for each offense, in addition to the requirements outlined for a third offense.

Repeat Offenders may be placed in DAEP.

### **UPDATED Secondary Disciplinary Consequences**

- **1st Offense:** Device is confiscated and stored for student pick-up at the end of the school day. The student will serve two days of lunch detention.
- **2nd Offense:** Device is confiscated and stored for parent/guardian pick-up after school. The student will serve one day of after-school detention.
- **3rd Offense:** Device is confiscated and stored for parent/guardian pick-up after school. The student will serve one day of in-school suspension (ISS) and may lose the opportunity for semester exemptions. A parent/guardian conference with campus administration will be required.
- **4th Offense:** Device is confiscated and stored for parent/guardian pick-up after school. The student will serve three days of ISS, in addition to the requirements outlined for a third offense.
- **5th Offense:** Device is confiscated and stored for parent/guardian pick-up after school. The student will be assigned DAEP for 15 days.

**\*\*A Personal Communications Device document was communicated to all parents through parent square throughout the year outlining the updated secondary disciplinary consequences below. The updated consequences was also published to the MVISD website.**



## ***Agenda Item Memorandum***

**To:** MVISD Board of Trustees

**Date:** Regular Monthly Board Meeting

**Agenda item:** Consider approval of Consent Agenda Items

### **Background Information and Administrative Consideration**

Consent agenda items are presented to the Board as a single bundled action, requiring only one motion for approval. These typically include budgeted purchases over \$50,000, annual contracts, and routine matters that require Board authorization. All consent items are thoroughly vetted by the administration and reviewed during Board Committee Meetings, and/or Board Updates.

### **Supporting Documents**

Each item has attached supporting documents.

### **Recommendation**

Administration recommends that the Board approves the Consent Agenda as presented.

# Medina Valley Independent School District

## Official Minutes

### Regular Board Meeting

Thursday, November 20, 2025, 6:00 PM

Medina Valley ISD Central Office Board Room

A **Regular Board Meeting** of the Board of Trustees was held Thursday, November 20, 2025, beginning at 6:00 PM at the Medina Valley ISD Central Office Board Room.

#### I. **First Order of Business**

##### A Call Meeting to Order

Nathan Fillinger, Board President, called the Medina Valley ISD Regular Board Meeting to order at 6:00 pm on November 20, 2025.

##### B Establish a Quorum

A quorum of the Board Members were present Matt Castiglione, Joe Biediger, Ben Juarez, Suzanne Lee, Blane Nash, and Nathan Fillinger. Jason Bonney was absent.

##### C Pledge of Allegiance to the Flag followed by a moment of silence

Everyone joined in the Pledge of Allegiance to the American Flag and the Texas Flag, followed by a moment of silence.

#### II. **Public Hearing Concerning the Financial Integrity Rating System of Texas (FIRST)**

##### A Discussion Concerning the Financial Integrity Rating System of Texas (FIRST)

##### B Public Comments Regarding FIRST Report - none

#### III. **Student/Staff Recognition**

##### A "Star Students" - Loma Alta Middle School

##### B "Outstanding PLC Team" - Loma Alta Middle School

##### C District Holiday Card Artwork Winners

- Adriel Guajardo, Potranco Elementary 2nd grade
- Brooke Woodbury, Medina Valley Middle School 8th grade

##### D Texas Association for the Gifted & Talented (TAGT), 2025 Educator of the Gifted Award Winner: Denise Robertson, LaCoste Elementary

#### IV. **Public Comment**

Kelly Van Sickle, Topic: HB 1481-MVISD Cell Policy

# Medina Valley Independent School District

## Official Minutes

### Regular Board Meeting

Thursday, November 20, 2025, 6:00 PM

Medina Valley ISD Central Office Board Room

#### V. **Announcements/Communications/Presentations**

##### A Board Committee Reports

- Finance Committee presented by Blane Nash, Committee Chair
- Construction Committee presented by Joe Biediger, Committee Chair
- Safety & Security Committee presented by Ben Juarez, Committee Chair
- Curriculum Committee presented by Suzanne Lee, Committee Chair

##### B Construction Briefing presented by Mr. Barajas

- Creek View High School
- Medina Valley High School AG & JROTC Building
- Medina Valley Middle School #3

##### C Financial Briefing presented by Ms. Hermesch

- General Fund Financial Statement
- Child Nutrition Financial Statement
- Debt Service Fund Financial Statement
- Bond 2023 Capital Projects Report
- Bond 2024 Capital Projects Report

##### D Superintendent Briefing presented by Dr. Caloss

- Student Achievements
- Staff Achievements
- District Enrollment Numbers

#### VI. **Discussion and Possible Action Items**

##### A Consider Approval of Consent Agenda Items presented by Dr. Caloss

- Minutes for Regular Board Meeting on October 27, 2025
- DR Horton road work and escrow agreement
- Creek View High School Purchases
- Fall Sports (Football, Volleyball & Cross Country) Equipment purchase
- Band Instruments & Uniforms
- CTE Welding equipment

Joe Biediger made a Motion, seconded by Ben Juarez, to approve the Consent Agenda Items as presented. All of the Board Members voted for and the Motion passed.

# Medina Valley Independent School District

## Official Minutes

### Regular Board Meeting

Thursday, November 20, 2025, 6:00 PM

Medina Valley ISD Central Office Board Room

- B Consider Adoption of Resolution for a One-Time Retention Stipend of \$750.00 for employees that were Full-Time Prior to October 31, 2025 and do not Separate Service Prior to May 29, 2026

Blane Nash made a Motion, seconded by Matt Castiglione to adopt the Resolution for a One-Time Retention Stipend of \$750.00 for employees that were Full-Time Prior to October 31, 2025 and do not separate Service Prior to May 29, 2026 as presented. All of the Board Members voted for and the Motion passed.

- C Consider Approval of November Budget Amendment

Matt Castiglione made a Motion, seconded by Joe Biediger, to approve the Budget Amendment as presented. All of the Board Members voted for and the Motion passed.

- D Consider Approval for the purchase of 10 General Education Buses and 3 Special Needs Buses

Blane Nash made a Motion, seconded by Joe Biediger, to approve the purchase of 10 General Education Buses and 3 Special Needs Buses as presented. All of the Board Members voted for and the Motion passed.

- E Consider Approval for the purchase of 2 Suburbans

Matt Castiglione made a Motion, seconded by Ben Juarez, to approve the purchase of 2 Suburbans as presented. All of the Board Members voted for and the Motion passed.

- F Consider Approval for the purchase of 2 F-250 Maintenance Vehicles

Joe Biediger made a Motion, seconded by Matt Castiglione, to approve the purchase of 2 F-250 Maintenance Vehicles as presented. All of the Board Members voted for and the Motion passed.

- G Consider Approval of the Medina Central Appraisal District Resolution to Cast 1575 Votes to Elect Directors for the Years 2026 and 2027

Matt Castiglione made a Motion, seconded by Ben Juarez, to cast the Medina Valley ISD 1575 votes to elect a Medina Central Appraisal District Director for the Years 2026 and 2027 for Cynthia Malone. All of the Board Members voted for and the Motion passed.

# Medina Valley Independent School District

## Official Minutes

### Regular Board Meeting

Thursday, November 20, 2025, 6:00 PM

Medina Valley ISD Central Office Board Room

#### VII. Closed Session

Nathan Fillinger, Board President announced at 7:15 pm that the Board of Trustees would convene in closed session as authorized by Section 551.071, 551.074, 551.076, 551.089, and 551.072 of the Texas Open Meetings Act to discuss agenda items VII - A, B, C and D. No action took place in closed session.

- A Consultation with Attorney (TX Govt. Code Section 551.071)
- B Personnel Matters: Resignations, Retirements, Leaves of Absence, Reassignments, New Employment, New Personnel Position, Duties/Responsibilities of Employees (TX Govt. Code Section 551.074)
- C Considering the deployment, specific occasions for, or implementation of, security personnel or devices (TX Govt. Code Section 551.076 and 551.089)
  - Discussion regarding Purchases for Safety and Security
- D Deliberation Regarding Real Property (TX Govt. Code Section 551.072)

Board President Nathan Fillinger announced that the Board would reconvene into Open Session on November 20, 2025 at 9:23 pm.

#### VIII. Continued Discussion and Possible Action Items

- A Consider Approval for the Purchases for Safety and Security as presented in Closed Session

No action was taken for this item.

- B Consideration of future meeting dates

The next Regular Board Meeting is scheduled for Thursday, December 18, 2025 at 6 pm.

#### IX. Adjournment

Matt Castiglione made a Motion, seconded by Joe Biediger, to adjourn the Regular Board Meeting at 9:24 pm on November 20, 2025. All of the Board Members voted for and the Motion passed.

---

Nathan Fillinger, Board President

---

Joe Biediger, Board Secretary

Board Approved \_\_\_\_\_

# Medina Valley Independent School District

## Special Board Meeting

### Official Minutes

Expressly for the Purpose of Considering the Use of Unspent 2023 Bond Proceeds

Thursday, November 20, 2025, 5:30 PM

Medina Valley ISD Central Office Board Room

A Special Board Meeting Expressly for the Purpose of Considering the Use of Unspent 2023 Bond Proceeds of the Board of Trustees was held Thursday, November 20, 2025, beginning at 5:30 PM at the Medina Valley ISD Central Office Board Room.

#### I. **First Order of Business**

##### A Call Meeting to Order

Nathan Fillinger, Board President, called the Medina Valley ISD Special Board Meeting to order at 5:30 pm on November 20, 2025.

##### B Establish a Quorum

A quorum of the Board Members were present Matt Castiglione, Joe Biediger, Blane Nash, Suzanne Lee, Ben Juarez, and Nathan Fillinger. Jason Bonney was absent.

##### C Pledge of Allegiance to the Flag followed by a Moment of Silence

Everyone joined in the Pledge of Allegiance to the American Flag and the Texas Flag, followed by a moment of silence.

#### II. **Public Comment** - none

#### III. **Discussion and Possible Action Items**

##### A Consider Approval of Engineering Services with MEP Engineering Inc. for Medina Valley High School HVAC Systems, utilizing Bond 2023 funds and authorize the Superintendent to Negotiate the terms of the contract

Blane Nash made a Motion, seconded by Matt Castiglione, to approve the agreement with MEP Engineering Inc. for Engineering Services for Medina Valley High School HVAC Systems, utilizing Bond 2023 funds and authorize the Superintendent to negotiate the terms of the contract. All of the Board Members voted for and the Motion passed.

#### IV. **Adjournment**

Matt Castiglione made a Motion, seconded by Joe Biediger, to adjourn the Special Board Meeting at 5:33 pm on November 20, 2025. All of the Board Members voted for and the Motion passed.

---

Nathan Fillinger, Board President

---

Joe Biediger, Board Secretary



## ***Agenda Item Memorandum***

**To:** MVISD Board of Trustees

**Date:** December 18, 2025

**Agenda item:** Consider approval of purchase of Dell servers from ReDesign Group.

### **Background Information**

The District purchased Dell servers in February of last year to replace ageing virtual server infrastructure in our data center. At that time, we budgeted for a second, identical hardware purchase to place at Creek View as a disaster recovery site.

### **Administrative Consideration**

Our virtual server setup will be replicated at Creek View HS as a disaster recovery site. The site was chosen because of its geographic location in relation to the current district data center, and this project is not related to the bond project. These servers are being purchased with local funds.

The servers will be purchased from The ReDesign Group, which is part of the DIR purchasing cooperative under contract #CPO-5371 at a cost of \$101,843. An additional \$18,732 will be added to the purchase for VMware by Broadcom licenses.

### **Supporting Documents**

- Quotes

### **Funding Source**

This is a budgeted expense from the 199 General Fund.

### **Recommendation**

Administration recommends that the Board approve the purchase of Dell servers from the ReDesign Group as presented.

# **Medina Valley ISD DR Build Out SOW**

**Project Proposal**

## A. Description of Services

---

The Drala Project, Inc. doing business as The [RE]DESIGN Group (“[RE]DESIGN”) shall provide **MEDINA VALLEY IND SCHOOL DIST** with the following services:

Product Name	Product Description	QTY
[WG] Compute - Deployment - VMware ESXi	[WG] Compute - Deployment - VMware ESXi	1.00
[WG] Networking - Deployment - TOR/Management Switching	[WG] Networking - Deployment - TOR/Management Switching	1.00
[WG] Software - Deployment - CloudIQ Integration	[WG] Software - Deployment - CloudIQ Integration	1.00
[WG] Storage - Deployment - Powerstore - iSCSI / Qty: 1	[WG] Storage - Deployment - Powerstore - iSCSI / Qty: 1	1.00
[WG] Software - Deployment - OpenManage OVA	[WG] Software - Deployment - OpenManage OVA	1.00

## B. Payment Terms

---

Client shall pay a one-time fee of **USD 0.00** for the services detailed above

Payment shall be made to [RE]DESIGN and is due on net 30 terms upon signing this agreement.

## C. SOW Term

---

Client will have the following allotment of time to schedule and complete the services:

- START DATE :
- END DATE :

## D. Acceptance and Incorporation by Reference

---

This Order together with the Master Services Agreement and Service Attachments and other terms and conditions identified on Exhibit A, all of which are incorporated herein by reference (collectively, the “Agreement”) is between REDESIGN Group (sometimes referred to as “we,” “us,” “our,” or

“Provider”), and the customer found on the signature block at the end of this Order (sometimes referred to as “you,” “your,” or “Client”). This Agreement is effective as of the date both parties have signed below (the “Effective Date”). Both Provider and Client are sometimes referred to individually as a “Party”, or together as the “Parties”. Any capitalized terms in this Order not directly defined are referred to in the applicable document identified on Exhibit A of this Order. If there is a conflict between this Order, the Master Services Agreement, any Service Attachment, or Exhibit, this Order will control.

By signing or accepting this Order, Client acknowledges, represents, and warrants that it has read and agrees to the terms and conditions identified on Exhibit A to this Order which are incorporated as if fully set forth herein.

The parties hereby agree that electronic signatures to this Order shall be relied upon and will bind them to the obligations stated herein. Each party hereby warrants and represents that it has the express authority to execute this Agreement(s). This Order supersedes all prior negotiations, proposals, orders, agreements and communications between the parties regarding Provider’s Services.

Provider may make changes to the Agreement at any time with the prior written consent of Client. Client should review the terms and conditions regularly.

The parties, acting through their authorized officers, hereby execute this Agreement.

IN WITNESS WHEREOF, this Order Form is agreed to by the parties below and entered into as of the Order Effective Date.

**The [RE]DESIGN Group**

Signature

---

Name

---

Date

---

**MEDINA VALLEY IND SCHOOL  
DIST**

Signature

---

Name

---

Date

---

## Exhibit A

---

[Master Services Agreement](#)

[Services Attachment for Managed Services](#)

[Data Processing Agreement](#)

[Service Level Objectives](#)

[Schedule of Services](#)

[Schedule of Third-Party Services](#)

# The Future Belongs to the Curious

[redesign-group.com](https://redesign-group.com)

# VMware by Broadcom Licenses

MEDINA VALLEY IND SCHOOL DIST

**BROADCOM**

Description		Price	Qty	Ext. Price
<b>BUILD</b>	<b>(96) Cores of VMware vSphere Foundation - 1 YR subscription</b>	<b>\$18,732.00</b>	<b>1</b>	<b>\$18,732.00</b>
VCF-VSP-FND-1Y	<b>VMware vSphere Foundation 1-Year</b> Service Start Date: 12/19/2025  Service End Date: 12/18/2026		96	
<b>Subtotal:</b>				<b>\$18,732.00</b>

**Mandatory Flow Down and Additional Terms for End Users**

Partner shall, either itself or cause its resellers to flow down the following additional terms to the end user (the "Additional Terms"). For any Order for a Symantec/VMware offering for an end user utilizing a fully executed agreement by and between such end user and Symantec/VMware as the successor in interest to Symantec/VMware. For any Order for a Broadcom offering for an end user utilizing a fully executed agreement by and between Broadcom and such end-user, the common party to Your fully executed Broadcom agreement shall be replaced, if not already the contracting party with the following entity: (a) North America – CA, Inc.; (b) Latin America excluding Brazil – CA, Inc.; (c) Brazil – CA Programas de Computador, Part e Serv Ltda; and (d) Europe, Middle East and Africa, and Asia Pacific and Japan – VMware International Unlimited Company. The use of these offerings is governed by these ordering terms and conditions as well as: (i) the Broadcom terms and conditions published at <https://www.broadcom.com/licensing>, or (ii) the fully executed agreement by and between the End User and an applicable Broadcom entity regarding the CA, Symantec, or VMware branded offerings ordered in this Order (provided that any terms that purport to protect any future pricing between the parties and any purported rights to Broadcom's pricing on the behalf of an unrelated third party shall be deemed null and void for purposes of this Order), (c) the Specific Program Documentation (the "SPD"), or (d) the then-current Broadcom SAAS Listing applicable to the Broadcom Software, SaaS and Maintenance located at <https://www.broadcom.com/licensing>, and (e) the additional terms herein. Partner shall work with Partner's end users to ensure such terms are presented to and agreed by the End User along with the additional flow down terms noted below before or at the time of closing the purchase. Any terms that may appear on Partner's purchase order that vary from or purport to add to the End User Terms (including, without limitation, pre-printed terms) are deemed rejected, inapplicable, and void. End User may terminate any Order (direct or an indirect reseller) for Broadcom Offerings (but in all cases excluding any hardware offerings and associated support contracts thereof) between the parties so long as such Order is governed by these terms as of the date of termination, without cause and without further charge or expense at any time. The End User's termination shall be effective immediately upon written notice to Broadcom sent to [usage.reporting@broadcom.com](mailto:usage.reporting@broadcom.com).

On or after the termination date, with the exception of any Fully Paid-Up perpetual licenses, the number of "Fully Paid-Up" licenses will equal the total whole number of licenses earned prior to the termination and are assumed to be paid for equally with respect to the associated Support Services. The End User must either: a) delete all full or partial copies of the Broadcom, Symantec, or VMware branded software (collectively "Broadcom Software") from all of its computing devices, or b) certify such deletion in a statement signed by a Vice-President or a duly authorized representative and sent to [usage.reporting@broadcom.com](mailto:usage.reporting@broadcom.com), or c) return to Broadcom all full and partial copies. Once End User's verification or the Broadcom software copies are received, Broadcom will pay End User, or Broadcom Partner, a pro-rata refund of any License, SaaS/Cloud Service, Support Services, or other fees End User or Broadcom Partner pre-paid ("Refund Fees") in accordance with the paragraph below. Refund Fees will be calculated on the number of days remaining in the term (which for the avoidance of doubt will be deemed to commence from the date End User's verification or the Broadcom software copies are received) of the offering eligible for the refund. If the offering is a perpetual license and the associated Support Services is in its initial term, End User, or Broadcom Partner as appropriate, will receive a pro-rated refund of the Support Services fee based on the initial payment schedule and shall be entitled to keep the whole number of perpetual licenses Fully Paid-Up through such initial term as of the date of the order. Notwithstanding the foregoing paragraph, if the Order is terminated without cause, the Partner shall have further obligations under the Agreement with respect to such Order, except that the Parties shall remain bound by the obligations within the survival sections of the Order. Refund Fees will be paid within sixty (60) days to End User or Broadcom Partner who will process the invoicing or reimbursement of fees to End User as appropriate and under the commercial terms between the Broadcom Partner and End User), from the date End User's verification of the Broadcom software copies are received, and any unpaid fees reflecting the Broadcom offerings delivered prior to the termination date shall become immediately due.

Broadcom is authorized to use the End User trademarks, service marks, logos, certifications, designations, and insignias in connection with press and earnings releases. In addition, CA is authorized to use a specific designation (such as preferred business partner etc.) it may have in describing its relationship to End User.

**ASSIGNMENT**

Neither Party shall assign the End User Terms or any of its rights or delegate any of its duties under the End User Terms, either by operation of law, agreement, or any other process, without the prior written consent of the other Party, except that Broadcom shall have the right to assign the End User Terms or any of its rights or delegate any of its duties under the Agreement at any time to any Broadcom Affiliate(s), or to a successor in interest of all or substantially all of the business to which the End User Terms relate. Subject to the foregoing, the End User Terms will be binding upon, enforceable by, and inure to the benefit of the parties and their respective successors and assigns. Any attempted assignment in violation of this section shall be null and void. "Affiliate" shall mean any person or entity which directly or indirectly owns, controls, is controlled by, or is under common control with a party, where control is defined as owning or directing more than fifty percent (50%) of the voting equity securities or a similar ownership interest in the controlled entity.

**MIGRATION**

End User understands that Broadcom may migrate a previously licensed software (the "Original Product(s)") to a new software product (the "Migrated Product(s)"). It is the End User's responsibility to understand which products herein may be migrated products. Any migrated products are provided in consideration of Original Product(s) being terminated. End User shall cease using and de-install the Original Product(s) following a transition period of ninety (90) days, as of the date of receipt of the Migrated Product(s). The Migrated Product(s) are subject to the Agreement, the Specific Program Documentation (the "SPD") applicable to the Broadcom Software and Maintenance, located at Broadcom's website address at <https://www.broadcom.com/licensing> and this transaction document including all financial obligations related to Original Product(s) which remain valid and enforceable and are applicable to the Migrated

Product(s). Prior to signature of this Order or generation of a PO for this Order, End User should ensure it understands the migration for the products licensed herein. Execution of this order or generation of a PO for this Order shall constitute acceptance of such migration and shall also constitute a representation and warranty by End User that it has reviewed and fully understands the same. Migration path for licensed products can be obtained at <https://www.broadcom.com/docs/product-migration>.

#### SOFTWARE SUPPORT AVAILABILITY

End User understands that Broadcom may either (i) stabilize software in which no future enhancements, versions, releases, development, or service packs are planned, or (ii) the software may be end of life or a particular version is end of service in which Broadcom will no longer provide (a) operational or technical support and (b) develop and provide new enhancements, features, upgrades, service packs, and fixes for the software offering (the "Software Support Availability"). Prior to acceptance of this Order, End User should ensure it understands the support for the products licensed herein. Acceptance of this order shall constitute acceptance of such support and shall also constitute a representation and warranty by End User that it has reviewed and fully understands the same. Software Support Availability for licensed products can be obtained at <https://www.broadcom.com/docs/end-of-support>.

#### PERSONAL DATA

End User acknowledges and agrees that Broadcom uses Personal Data as part of the provision of the Broadcom Offerings in accordance with Broadcom's Privacy Policy located at: <https://www.broadcom.com/company/legal/privacy>. Where Broadcom is a data processor for End User under the applicable local legislation, Broadcom's processing shall be subject to and in accordance with Broadcom's global Data Processing Addendum ("DPA"), including the relevant Standard Contracting Clauses ("SCC") located at: <https://www.broadcom.com/company/legal/privacy/data-transfers> for international data transfer incorporated therein. End User has been advised that during the term of this Order Broadcom will collect Personal Data and process it as a Controller pursuant to the Privacy Policy and to the extent permitted by GDPR, and/or the Swiss Federal Data Protection Act and/or other applicable local legislation.

#### END OF MANDATORY FLOW DOWN AND ADDITIONAL TERMS FOR END USERS

# VMware by Broadcom Licenses

Prepared by:  
**The [RE]DESIGN Group**  
Shaynia Ogburn  
(424) 207-1600  
sogburn@redesign-group.com

Prepared for:  
**MEDINA VALLEY IND SCHOOL DIST**  
8449 FM 471 S  
Castroville, TX 78009  
Scott Laleman  
scott.laleman@mvisd.org

Quote Information:  
**Quote #: 013063**  
Version: 1  
Delivery Date: 12/09/2025  
Expiration Date: 12/17/2025

---

## Quote Summary

Description	Amount
BROADCOM	\$18,732.00
Total:	<b>\$18,732.00</b>

### Acceptance and Incorporation by Reference

Acceptance of this Order is binding and the above item(s) will be purchased in reliance thereon. All sales are final. Payment Terms are Net 30. After orders are placed, a final invoice will be provided that shall include all applicable taxes and shipping charges not included herein.

This Order together with the Redesign Terms and Conditions located at <https://www.redesign-group.com/legal> (the "Agreement") is between REDESIGN Group (sometimes referred to as "we," "us," "our," or "Provider"), and the Customer found on the signature block at the end of this Quote (sometimes referred to as "you," "your," or "Client"). This Agreement is effective as of the date both parties have signed below (the "Effective Date"). Customer may issue a purchase order for administrative purposes only. Additional or different terms and conditions contained in any such purchase order will be null and void. If there is a conflict between this Order and the Agreement, this Order will take precedence.

By signing or accepting this Order, Client acknowledges, represents, and warrants that it has read and agrees to the terms and conditions identified above. The parties hereby agree that electronic signatures to this Order shall be relied upon and will bind them to the obligations stated herein. Each party hereby warrants and represents that it has the express authority to execute this Agreement(s). This Order supersedes all prior negotiations, proposals, orders, agreements and communications between the parties with respect to the matters contained herein.

The parties, acting through their authorized officers, hereby execute this Agreement.

### Is a PO Required?

Yes - PO# \_\_\_\_\_  No

The [RE]DESIGN Group

MEDINA VALLEY IND SCHOOL DIST

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

# The Future Belongs to the Curious

[redesign-group.com](https://redesign-group.com)

# DR Build Out

MEDINA VALLEY IND SCHOOL DIST

## Contract Code

Description

Master Contract Code: DIR-CPO-5371

Contractor Name: Dell Marketing, L.P. Expires 5/14/30

[Texas DIR Website with documents](#)

## COMPUTE: (3) PowerEdge R660 Servers With 5 Years ProSupport NBD

Description	Price	Qty	Ext. Price
210-BEQQ <b>PowerEdge R660 Server</b>	\$1,313.90	3	\$3,941.71
461-AAIG <b>Trusted Platform Module 2.0 V6</b>	\$24.72	3	\$74.16
321-BKFF <b>2.5" Chassis with up to 10 Hard Drives (SAS/SATA), PERC11, 1CPU</b>	\$107.35	3	\$322.05
338-CPBV <b>Intel Xeon Gold 6526Y 2.8G, 16C/32T, 20GT/s, 37.5M Cache, Turbo, HT (195W) DDR5-5200</b>	\$786.17	3	\$2,358.51
374-BBBX <b>No Additional Processor</b>	\$0.00	3	\$0.00
379-BFFD <b>No HBM</b>	\$0.00	3	\$0.00
412-ABEH <b>Performance Heatsink for 1 CPU Configuration (CPU less than 250W)</b>	\$26.53	3	\$79.59
370-AAIP <b>Performance Optimized</b>	\$0.00	3	\$0.00
370-BBRX <b>5600MT/s RDIMMs</b>	\$0.00	3	\$0.00
780-BCDS <b>Unconfigured RAID</b>	\$0.00	3	\$0.00
405-AAZB <b>PERC H755 SAS Front</b>	\$687.81	3	\$2,063.43
750-ADRI <b>Front PERC Mechanical Parts, rear load</b>	\$12.49	3	\$37.47
750-AABF <b>Power Saving Dell Active Power Controller</b>	\$0.00	3	\$0.00
800-BBDM <b>UEFI BIOS Boot Mode with GPT Partition</b>	\$0.00	3	\$0.00
387-BBEY <b>No Energy Star</b>	\$0.00	3	\$0.00
384-BCUJ <b>4 Very High Performance Fans</b>	\$74.64	3	\$223.92
450-AKLF <b>Dual, Redundant(1+1), Hot-Plug Power Supply,1100W MM(100-240Vac) Titanium</b>	\$356.76	3	\$1,070.28
330-BBZB <b>Riser Config 4, Low Profile, 2x8 LP Slots (Gen5) + 1x16 LP Slot (Gen4), 1CPU</b>	\$221.57	3	\$664.71
329-BKBR <b>Motherboard MLK supports ONLY CPUs below 250W. Cannot upgrade to CPUs 250W and above</b>	\$0.00	3	\$0.00

COMPUTE: (3) PowerEdge R660 Servers With 5 Years ProSupport NBD

Description	Price	Qty	Ext. Price
540-BCOC <b>Broadcom 57414 Dual Port 10/25GbE SFP28, OCP NIC 3.0</b>	\$177.01	3	\$531.03
540-BDKD <b>Broadcom 5720 Dual Port 1GbE LOM</b>	\$34.71	3	\$104.13
470-AEYU <b>No Cables Required</b>	\$0.00	3	\$0.00
325-BEVE <b>Standard Bezel</b>	\$12.23	3	\$36.69
350-BCKC <b>Dell Luggage Tag</b>	\$0.00	3	\$0.00
403-BCID <b>BOSS Blank</b>	\$0.00	3	\$0.00
350-BBXM <b>No Quick Sync</b>	\$0.00	3	\$0.00
379-BCSG <b>iDRAC,Legacy Password</b>	\$0.00	3	\$0.00
379-BCQY <b>iDRAC Group Manager, Disabled</b>	\$0.00	3	\$0.00
611-BBBF <b>No Operating System</b>	\$0.00	3	\$0.00
605-BBFN <b>No Media Required</b>	\$0.00	3	\$0.00
379-BFXT <b>Dell Connectivity Client - Disabled</b>	\$0.00	3	\$0.00
634-CYDF <b>Dell Connectivity Module</b>	\$0.00	3	\$0.00
528-COYT <b>Secured Component Verification</b>	\$29.25	3	\$87.75
528-CTID <b>iDRAC9, Datacenter 16G</b>	\$292.35	3	\$877.05
528-CTZH <b>OpenManage Enterprise Advanced Plus</b>	\$149.54	3	\$448.62
634-CZRQ <b>Dell Secure Onboarding Client Disabled</b>	\$0.00	3	\$0.00
770-BDMT <b>Cable Management Arm</b>	\$16.65	3	\$49.95
770-BECD <b>ReadyRails Sliding Rails (A15)</b>	\$30.18	3	\$90.54
631-AACK <b>No Systems Documentation, No OpenManage DVD Kit</b>	\$0.00	3	\$0.00
340-DBXZ <b>PowerEdge R660 Shipping</b>	\$12.23	3	\$36.69
340-DBYC <b>PowerEdge R660 Shipping Material, 10x2.5", 8x2.5" Smart Flow or 16xEDSFF</b>	\$37.19	3	\$111.57
343-BBTS <b>R660 Dell label (BIS) for 2.5" Chassis</b>	\$0.00	3	\$0.00
343-BBUB <b>PowerEdge R660 CE, CCC Marking</b>	\$0.00	3	\$0.00
817-BBBP <b>None Required</b>	\$0.00	3	\$0.00
887-1064 <b>ProSupport 7x24 Technical Support and Assistance 5 Years</b>	\$893.95	3	\$2,681.85

COMPUTE: (3) PowerEdge R660 Servers With 5 Years ProSupport NBD

Description	Price	Qty	Ext. Price
887-1073 <b>ProSupport Next Business Day On-Site Service After Problem Diagnosis 5 Years</b>	\$613.38	3	\$1,840.14
887-1076 <b>Dell Hardware Limited Warranty Plus On-Site Service</b>	\$0.00	3	\$0.00
989-3439 <b>Thank you choosing Dell ProSupport. For tech support, visit //www.dell.com/support or call 1-800- 945-3355</b>	\$0.00	3	\$0.00
825-8624 <b>Certified Deployment Partner T2</b>	\$0.00	3	\$0.00
370-BBRY <b>32GB RDIMM, 5600MT/s, Dual Rank</b>	\$717.50	24	\$17,220.00
400-AXTV <b>480GB SSD SATA Read Intensive 6Gbps 512e 2.5in Hot-plug AG Drive, 1 DWPD</b>	\$331.32	3	\$993.96
450-AALV <b>Power Cord - NEMA 5-15P to C13, 3M, 125V, 15A (North America, Guam, North Marianas, Philippines, Samoa, Vietnam)</b>	\$4.00	6	\$24.00
492-BBDI <b>C13 to C14, PDU Style, 12 AMP, 6.5 Feet (2m) Power Cord, North America</b>	\$2.99	6	\$17.94
470-AAGP <b>Dell Networking, Cable, SFP+ to SFP+, 10GbE, Copper Twinax Direct Attach Cable, 3 Meter</b>	\$26.21	6	\$157.26
Subtotal:			<b>\$36,145.00</b>

STORAGE: (1) PowerStore 500T NVMe Array with 5 Years ProSupport NBD

Description	Price	Qty	Ext. Price
210-AXXJ <b>PowerStore 500T Dell Customer Racked</b>	\$3,791.32	1	\$3,791.32
370-AFXQ <b>192GB Appliance DIMM 96GB Per Node</b>	\$3,668.25	1	\$3,668.25
379-BEIO <b>Thank you for choosing Dell</b>	\$0.00	1	\$0.00
800-BBQV <b>Informational Purposes Only</b>	\$0.00	1	\$0.00
528-BTZK <b>PowerStore Base SW</b>	\$0.00	1	\$0.00
406-BBOO <b>25GBE OPTICAL 4 PORT CARD PAIR</b>	\$651.63	1	\$651.63
450-AKHM <b>Dual 1450W (200-240V) HIGH Line Only Power Supply</b>	\$599.54	1	\$599.54
343-BBMR <b>BASE UNIT CONFIG KIT</b>	\$145.86	1	\$145.86
384-BFBB <b>Single Drive Failure 4+1</b>	\$0.00	1	\$0.00
379-BDPD <b>ISG Product (info)</b>	\$0.00	1	\$0.00
876-3336 <b>Dell Hardware Limited Warranty</b>	\$0.00	1	\$0.00
876-3449 <b>ProSupport 7x24 Technical Support and Assistance 5 Years</b>	\$1,238.21	1	\$1,238.21

## STORAGE: (1) PowerStore 500T NVMe Array with 5 Years ProSupport NBD

Description	Price	Qty	Ext. Price
876-3587 <b>ProSupport Next Business Day Onsite Service After Problem Diagnosis 3 Years</b>	\$449.00	1	\$449.00
876-3622 <b>ProSupport Next Business Day Onsite Service After Problem Diagnosis 2 Years Extended</b>	\$688.07	1	\$688.07
955-9041 <b>Dell Hardware Limited Warranty Plus On Site Service Extended Year</b>	\$0.00	1	\$0.00
989-3439 <b>Thank you choosing Dell ProSupport. For tech support, visit //www.dell.com/support or call 1-800- 945-3355</b>	\$0.00	1	\$0.00
800-BBQV <b>Informational Purposes Only</b>	\$0.00	1	\$0.00
825-8624 <b>Certified Deployment Partner T2</b>	\$0.00	1	\$0.00
400-BRXQ <b>P1 NVME SED NON-FIPS SSD 3.84TB</b>	\$6,719.62	6	\$40,317.72
407-BCGB <b>25GBE OPTICAL SFP PAIR</b>	\$651.63	2	\$1,303.26
470-ADUJ <b>3M OM4 FIBRE CABLE QTY2</b>	\$232.66	4	\$930.64
828-4817 <b>ProSupport: Next Business Day On-Site Low Capacity SSD Add-On, 5 Years</b>	\$1,985.75	6	\$11,914.50
		Subtotal:	<b>\$65,698.00</b>

# DR Build Out

Prepared by:  
**The [RE]DESIGN Group**  
Shaynia Ogburn  
(424) 207-1600  
sogburn@redesign-group.com

Prepared for:  
**MEDINA VALLEY IND SCHOOL DIST**  
8449 FM 471 S  
Castroville, TX 78009  
Scott Laleman  
scott.laleman@mvisd.org

Quote Information:  
**Quote #: 013064**  
Version: 1  
Delivery Date: 12/11/2025  
Expiration Date: 01/05/2026

---

## Quote Summary

Description	Amount
COMPUTE: (3) PowerEdge R660 Servers With 5 Years ProSupport NBD	\$36,145.00
STORAGE: (1) PowerStore 500T NVMe Array with 5 Years ProSupport NBD	\$65,698.00
<b>Total:</b>	<b>\$101,843.00</b>

### Acceptance and Incorporation by Reference

Acceptance of this Order is binding and the above item(s) will be purchased in reliance thereon. All sales are final. Payment Terms are Net 30. After orders are placed, a final invoice will be provided that shall include all applicable taxes and shipping charges not included herein.

This Order together with the Redesign Terms and Conditions located at <https://www.redesign-group.com/legal> (the "Agreement") is between REDESIGN Group (sometimes referred to as "we," "us," "our," or "Provider"), and the Customer found on the signature block at the end of this Quote (sometimes referred to as "you," "your," or "Client") shall be governed by TX DIR, Master Contract Code: DIR-CPO-5371. This Agreement is effective as of the date both parties have signed below (the "Effective Date"). Customer may issue a purchase order for administrative purposes only. Additional or different terms and conditions contained in any such purchase order will be null and void. If there is a conflict between this Order, the Master Contract, and the Agreement, the Master Contract shall take precedence, followed by the Agreement, and finally this Order.

By signing or accepting this Order, Client acknowledges, represents, and warrants that it has read and agrees to the terms and conditions identified above. The parties hereby agree that electronic signatures to this Order shall be relied upon and will bind them to the obligations stated herein. Each party hereby warrants and represents that it has the express authority to execute this Agreement(s). This Order supersedes all prior negotiations, proposals, orders, agreements and communications between the parties with respect to the matters contained herein.

The parties, acting through their authorized officers, hereby execute this Agreement.

### Is a PO Required?

Yes - PO# \_\_\_\_\_  No

The [RE]DESIGN Group

MEDINA VALLEY IND SCHOOL DIST

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_



# The Future Belongs to the Curious

[redesign-group.com](https://redesign-group.com)



## ***Agenda Item Memorandum***

**To:** MVIDS Board of Trustees

**Date:** December 18, 2025

**Agenda item:** Consideration Approval of Supplemental Civil Engineering and Surveying Services for MVIDS Elementary School #7 and Allow the Superintendent to Negotiate the Terms of the Contract.

### **Background Information**

CDS Muery will be the civil engineering firm providing basic design services for the new elementary #7 campus under Alamo Architects. Additional civil services are required for the project such as boundary, topography and tree surveying, storm water management reporting, fire protection analysis, Traffic Impact analysis, permitting support, and utility easement platting and recording.

### **Administrative Consideration**

District staff requested and reviewed the scope of services submitted by CDS Muery. The project service fee is set at \$93,500.00

### **Funding Source:**

2024 Bond Funds

### **Recommendation:**

It is recommended that the Board approved CDS Muery for the supplemental engineering and surveying services for MVIDS Elementary School #7 in the amount of \$93,500.00 and allow the Superintendent to negotiate the terms of the contract.



## ***Agenda Item Memorandum***

**To:** MVIDS Board of Trustees

**Date:** December 18, 2025

**Agenda item:** Consideration Resolution Authorizing Execution of an Advanced Funding Agreement (AFA) with the Texas Department of Transportation.

### **Background Information**

This resolution will replace the previous approved LOSA agreement by the Board for the road improvements were required by the Texas Department of Transportation (TxDOT) along FM 1957 as well as the intersection of Potranco Road and CR 381. The scope of the work is being performed in TxDOT's right-of-way.

### **Administrative Consideration**

The district's legal counsel (Walsh Gallegos) and TxDOT's legal counsel have both reviewed the Advanced Funding Agreement attached.

### **Funding Source:**

Creek View High School GMP Budget

### **Recommendation:**

It is recommended that the Board adopt the Resolution Authorizing Execution of an Advanced Funding Agreement (AFA) with the Texas Department of Transportation., for the development of the ROW Project at FM 1957 and CR 381, authorizing payment of \$3,414,807.00 as part of an agreement with TxDOT.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT  
BOARD OF TRUSTEES**

**RESOLUTION AUTHORIZING EXECUTION OF AN  
ADVANCE FUNDING AGREEMENT (AFA)  
WITH  
THE TEXAS DEPARTMENT OF TRANSPORTATION**

WHICH WILL ALLOW FOR CONSTRUCTION OF INTERSECTION AND OPERATIONAL IMPROVEMENTS INCLUDING TRAFFIC SIGNALS AT FM 1957, DRAINAGE IMPROVEMENTS WITHIN THE TXDOT RIGHT-OF-WAY AND ADDITIONAL PAVEMENT ON FM 1957 FOR TURN LANES, IMPROVEMENTS WILL BE BETWEEN 910 LINEAR FEET EAST TO 1585 LINEAR FEET WEST OF THE INTERSECTION OF FM 1957 AND CR 381.

**WHEREAS**, on the 28<sup>th</sup> day of April 2025, the Board of Trustees adopted a Resolution authorizing the District to enter into an Agreement with the State, by and through the Texas Department of Transportation for an Advance Funding Agreement Project (“Agreement”); and

**WHEREAS**, on the 21<sup>st</sup> day of August 2025, the Texas Transportation Commission passed Minute Order 116997, authorizing the Texas Department of Transportation (“TxDOT”) to accept Local Government funded projects performed on the state highway system; and

**WHEREAS**, the Board desires to enter into an agreement with the State, by and through the Texas Department of Transportation (“TxDOT”) for the acceptance of the Project;

**WHEREAS**, the District will pay three million, four hundred fourteen thousand, eight-hundred seven dollars and no/100 (\$3,414,807.00) as part of an agreement with the Texas Department of Transportation (“TxDOT”) for an Advance Funding Agreement (the “Agreement”) for the development of the Project, including utilities (including adjustment, removal or relocation of utility facilities for the Project), environmental assessment and remediation, preliminary engineering and design, and construction and construction management (the “Project”); and

**WHEREAS**, the Medina Valley Independent School District will design, construct, and fully fund the Project from the 2023 MVISD Construction Bond Funds and is responsible for all design and construction costs and 100% of overruns, if any; and

**NOW, THEREFORE, BE IT RESOLVED** BY THE MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT BOARD OF TRUSTEES THAT the Superintendent is authorized to execute the Agreement and any documents necessary in a form approved by the District's counsel to enter into a LOSA with TxDOT for this Project.

FINALLY PASSED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_ 2025.

By: \_\_\_\_\_  
President  
Board of Trustees of the  
Medina Valley Independent School District

ATTEST:

By: \_\_\_\_\_  
Secretary  
Board of Trustees of the  
Medina Valley Independent School District



***Agenda Item Memorandum***

**To:** MVIDS Board of Trustees

**Date:** December 18, 2025

**Agenda item:** Consider approval of Creek View High School FF&E Purchases

**Background Information**

The opening of Creek View High School requires multiple purchases to be made in the coming months. Single purchases over \$50,000 are brought to the Board for consideration and possible approval as required by Board Policy. The items presented are those that require the longest lead times.

**Administrative Consideration**

The District issued requests for quotes as needed for the goods and services in accordance with prescribed requirements specifically of Texas Education Code Section 44.031 Purchasing Contracts, including purchasing through cooperative contracts. The items and vendors being presented for board consideration and approval are:

<b>Vendor</b>	<b>Goods</b>	<b>Contract</b>	<b>Amount</b>
Meteor Education	Classroom Furniture	Equalis R10-1176K	\$2,572,329.64
EduSource	Cafeteria Furniture	BuyBoard #781-25 and #789-25	\$211,427.13
Sweeterwater	Percussion Keyboards	BuyBoard \$712-23	\$58,182.73

**Funding Source**

Bond 2023 (624)

**Recommendation**

Administration is recommending that the Board of Trustees approve the purchase of various furniture, fixtures, and equipment for Creek View High School. The purchases will be made from the identified vendors through various purchasing cooperative contracts.

Meteor Education, LLC  
690 NE 23rd Avenue  
Gainesville, FL 32609  
www.meteored.com

**Prepared For:**  
Medina Valley Independent School Dist  
8449 FM 471 S, Castroville, Texas, 78009

**Site:**  
Creek View High School  
308 County Road 381, San Antonio, TX, 78253

**Quote ID**  
Q-07611  
12/12/2025  
AMANDA W

**Terms**  
Net 30 Days  
Prices Good Through 12/31/2025

**Quote Contact**  
Liz Bolton  
4093320552  
lbolton@meteored.com

**Site Contact**  
Rafael Barajas  
8309312243  
rafael.barajas@mvisd.org

<b>9 to 5 Seating - Equalis (Region 10) - Equalis (Region 10) - Zone 1 Installed</b>	<b>Equalis (Region 10) - Zone 1 Installed R10-1176K</b>	Discount: 45.50%	Install: 15.00%	Freight: Quoted Freight
--------------------------------------------------------------------------------------	---------------------------------------------------------	------------------	-----------------	-------------------------

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	36	<b>1310-FRM-A00-4LGS-US-A-M11-C5S</b>	\$608.58	\$331.68	\$11,940.48
<p><b>Description:</b> GUEST NESTING CHAIR, MESH BACK, UPHOLSTERED SEAT, GRA</p> <ul style="list-style-type: none"> <li>* Bella Series</li> <li>* 26"D x 25"W x 33"H</li> <li>* 18" Seat Height</li> <li>* Mesh Back Finish</li> <li>* Mesh Back Frame</li> <li>* Upholstered Seat Finish</li> <li>* Frame Finish</li> <li>* Casters</li> </ul> <p>ArmOption: A00 - No Arms (qty 1 each) (srp \$0.00) Casters: Hooded Hard Floor &amp; Carpet Casters (qty 1 each) (srp \$0.00) FabricGRA: Pauly - Black (qty 1 each) (srp \$0.00) FrameFinish: Silver - 4LGS (qty 1 each) (srp \$0.00) Mesh: M11 - Black (qty 1 each) (srp \$0.00)</p>					
2	4	<b>1310-TST-CY30-B2-A12-TSKB-AP-P01-M11-BA11B-C6S</b>	\$840.11	\$457.86	\$1,831.44
<p><b>Description:</b> BELLA TASK CHAIR, MESH BACK &amp; PLASTIC SEAT</p> <ul style="list-style-type: none"> <li>* Bella Series</li> <li>* 26"D x 26"W x 32-1/2-37-1/2" Adj. Ht</li> <li>* Mesh back</li> <li>* Frame finish</li> <li>* Base finish</li> <li>* Casters</li> </ul> <p>ArmOption: FixedArm (qty 1 each) (srp \$0.00) Base: 27" Mid-Profile Nylon Base - Black (qty 1 each) (srp \$0.00) FrameFinish: Black (qty 1 each) (srp \$0.00) Mesh: Black (qty 1 each) (srp \$0.00) PlasticColor: P01 - Black Swan (qty 1 each) (srp \$0.00) Stool: 8" Stool (Seat Ht.: 18.2 - 26.2) (qty 1 each) (srp \$0.00) Casters: C6S - Large Diameter Hard Floor Carpet Casters (qty 1 each) (srp \$0.00)</p>					
3	28	<b>2170-Y1-A8B-T01-M11-BA11B-C6S</b>	\$1,056.20	\$575.63	\$16,117.64
<p><b>Description:</b> MID-BACK CHAIR, SIMPLE SYNCHRO TILT</p> <ul style="list-style-type: none"> <li>* Theory Series</li> <li>* 26-1/2"D x 26-1/2"W x 38-1/2"-45-1/2"Adj. Ht.</li> <li>* 17"-20-1/2" Adj. seat height</li> <li>* Mesh seat and back</li> <li>* Casters</li> </ul> <p>ArmOption: Height Adjustable Arm, Black (qty 1 each) (srp \$0.00) Base: 27" Mid-Profile Nylon Base - Black (qty 1 each) (srp \$0.00) Casters: C6S - Large Diameter Hard Floor Carpet Casters (qty 1 each) (srp \$0.00) Mesh: M11 - Black (qty 1 each) (srp \$0.00)</p>					

4	1	<b>3150-Y1-PBK-A00-M31-A-BA11B-C6S</b>	\$640.55	\$349.10	\$349.10
---	---	----------------------------------------	----------	----------	----------

**Description:**  
NEO LITE SIMPLE SYNCHRO TILT, MESH BACK, GRA  
\* Neo Lite Series  
\* 26"D x 25"W x 38" - 42-1/2" Adj. Ht.  
\* 18" - 22-1/2" seat height  
\* Upholstered seat finish  
\* Plastic/mesh finish  
\* Base finish  
\* Casters  
ArmOption: A00 - No Arms (qty 1 each) (srp \$0.00)  
Base: 27" Mid-Profile Nylon Base - Black (qty 1 each) (srp \$0.00)  
Casters: C6S - Large Diameter Hard Floor Carpet Casters (qty 1 each) (srp \$0.00)  
FabricGRA: Pauly Black (qty 1 each) (srp \$0.00)  
Plastic/Mesh Co: Black Plastic - Graphite Mesh - NC (qty 1 each) (srp \$0.00)

5	135	<b>3150-Y1-PBK-A23B-M31-A-BA11B-C6S</b>	\$745.29	\$406.18	\$54,834.30
---	-----	-----------------------------------------	----------	----------	-------------

**Description:**  
NEO LITE SIMPLE SYNCHRO TILT, MESH BACK, GRA  
\* Neo Lite Series  
\* 26"D x 25"W x 38" - 42-1/2" Adj. Ht.  
\* 18" - 22-1/2" seat height  
\* Upholstered seat finish  
\* Plastic/mesh finish  
\* Base finish  
\* Casters  
ArmOption: 6-Way Height Adj. Arm, Black (qty 1 each) (srp \$0.00)  
Base: 27" Mid-Profile Nylon Base - Black (qty 1 each) (srp \$0.00)  
Casters: C6S - Large Diameter Hard Floor Carpet Casters (qty 1 each) (srp \$0.00)  
FabricGRA: Pauly Black (qty 1 each) (srp \$0.00)  
Plastic/Mesh Co: Black Plastic - Graphite Mesh - NC (qty 1 each) (srp \$0.00)

Vendor Total: \$85,072.96

**Allied Scoring Tables, Inc. - Equalis (Region 10) - Equalis (Region 10) - Zone 1 Installed**      **Equalis (Region 10) - Zone 1 Installed R10-1176K**      Discount: 46.00%      Install: 15.00%      Freight:Quoted Freight

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	64	<b>CH100Q</b>	\$314.84	\$170.01	\$10,880.64

**Description:**  
FISHER CHAIR  
\* Custom printed folding chair, Black  
\* 1" thick padded seat back  
\* 2 1/2" thick padded seat  
\* 19" tall to seat  
\* 32" tall to back rest  
\* Black frame, vinyl and zippers  
\* Colors: White and Light Blue

2	2	<b>CHC100</b>	\$1,458.06	\$787.35	\$1,574.70
---	---	---------------	------------	----------	------------

**Description:**  
FISHER ATHLETIC CHAIR CART  
\* 126 lbs  
\* 82.5"H x 34"W x 64"L  
\* Holds 36

Vendor Total: \$12,455.34

<b>CEF - Equalis (Region 10) - Equalis (Region 10) - Zone 1 Installed</b>	<b>Equalis (Region 10) - Zone 1 Installed R10-1176K</b>	Discount: 24.00%	Install: 15.00%	Freight: 14.00%
---------------------------------------------------------------------------	---------------------------------------------------------	------------------	-----------------	-----------------

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	1	<b>BRS34-3672-HPL</b>	\$1,736.00	\$1,319.36	\$1,319.36
<p><b>Description:</b>            BRAINSTORM WORKBENCH, 36X72, HPL            * Brainstorm Workbench Series            * 36"D x 72"W x 34"H            * HPL laminate top            * Leg finish            * Casters            Laminate: Folkstone Hex w/ Northsea Grey Edge (qty 1 each) (srp \$0.00)            LegFinish: Black (qty 1 each) (srp \$0.00)</p>					
2	4	<b>CEF-MS-SC-24</b>	\$160.00	\$121.60	\$486.40
<p><b>Description:</b>            METAL BACKLESS STOOL, 24"            * Metal Stools            * 16"D x 16"W x 24"H            * Metal paint finish            * Glides            Metal Finish: Storm Cloud (qty 1 each) (srp \$0.00)</p>					
3	2	<b>ED8-36-MPL-FHS-RE-BK</b>	\$9,030.00	\$6,489.00	\$12,978.00
<p><b>Description:</b>            ED 8 SEATER TABLE, 36"H            * Original Ed Table Series            * 84"D x 48"W x 36"H            * HPL Base            * Includes 8 Metal Stools, 6 Storage Bins with Lids            * 2 Built-In Outlets On Top - 2AC / 2USB in Each Outlet            ButcherBIFinish: 1-1/2" Maple Butcher Block Top (qty 1 each) (srp \$0.00)            LaminateBase: Folkstone Hex (qty 1 each) (srp \$0.00)            Metal Finish: Black (qty 1 each) (srp \$0.00)            Option: Remove Electrical Component (qty 1 each) (srp \$0.00)            Stool: Black (qty 1 each) (srp \$0.00)</p>					
4	4	<b>MG-1</b>	\$54.00	\$41.04	\$164.16
<p><b>Description:</b>            MAGNETS PER SEAT            * Chameleon Series            * Includes magnet, spacer, &amp; insert table top</p>					
					Vendor Total: \$14,947.92

<b>Clinton Industries, Inc. - Equalis (Region 10) - Equalis (Region 10) - Zone 1 Installed</b>	<b>Equalis (Region 10) - Zone 1 Installed R10-1176K</b>	Discount: 9.00%	Install: 15.00%	Freight:Quoted Freight
------------------------------------------------------------------------------------------------	---------------------------------------------------------	-----------------	-----------------	------------------------

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	2	<b>3013-30</b>	\$1,179.20	\$1,073.07	\$2,146.14
<p><b>Description:</b>            TREATMENT TABLE            * ETA Alpha Series            * 30"D x 72"W x 31"H            * Upholstered finish            * Powdercoated all steel frame            * Grey laminate shelf            * 2" firm foam padding            * Paper dispenser included            Bed Vinyl: 3BK - Black (qty 1 each) (srp \$0.00)</p>					
					Vendor Total: \$2,146.14

**Diversified Woodcrafts, Inc. - Equalis (Region 10) - Equalis (Region 10) - Zone 1 Installed**      **Equalis (Region 10) - Zone 1 Installed R10-1176K**

Discount: 50.00%

Install: 15.00%    Freight: Quoted Freight

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	1	<b>SMT-7242K</b>	\$3,623.00	\$1,811.50	\$1,811.50
<p><b>Description:</b>                      SEWING TABLE, DOUBLE UNIT, OAK                      * 42"D x 72"W x 30"H                      * Laminate top                      * Constructed of solid oak and oak veneers                      * Finished with an earth-friendly UV finish                      * Two locking storage cabinets each include pullout shelf on full extending glides                      * Two grommets</p>					

Vendor Total: \$1,811.50

**Eagle Group - Equalis (Region 10) - Equalis (Region 10) - Zone 1 Installed**      **Equalis (Region 10) - Zone 1 Installed R10-1176K**

Discount: 53.00%

Install: 15.00%

Freight: 18.00%

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	2	<b>DT3672SE</b>	\$16,728.00	\$7,862.16	\$15,724.32
<p><b>Description:</b>                      DEMO TABLE W/ MIRROR                      * Stainless steel demo table w/ mirror                      * Table Size 36"W x 72"L                      * Mirror Size 24 1/4"W x 61 1/2"L</p>					

Vendor Total: \$15,724.32

**Furniturelab - Equalis (Region 10) - Equalis (Region 10) - Zone 1 Installed**      **Equalis (Region 10) - Zone 1 Installed R10-1176K**

Discount: 36.00%

Install: 15.00%

Freight: 18.00%

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	7	<b>HORIZ30R</b>	\$603.00	\$385.92	\$2,701.44
<p><b>Description:</b>                      Horizon Base (Supports a 30"R top, with a 3" Column, 22 x 22" Base Plate and 10 x 10" Top Plate) - Bar Height                      * Horizon Base series                      * 30"R                      * No flip top mechanism                      * 40.75" Bar Ht.                      Finish: Silver (qty 1 each) (srp \$0.00)                      Option: Locking Casters (qty 1 each) (srp \$0.00)</p>					
2	17	<b>HORIZ42X42</b>	\$629.00	\$402.56	\$6,843.52
<p><b>Description:</b>                      Horizon Base (Supports a 42X42" Sq. top, with a 3" Column, 38 x 38" Base Plate and 12 x 12" Top Plate) - Table Height                      * Horizon Base series                      * 42x42                      * Base height: Standard 28.5"                      * No flip top mechanism                      Finish: Black Wrinkle (qty 1 each) (srp \$0.00)                      Option: Locking Casters (qty 1 each) (srp \$0.00)</p>					
3	7	<b>RIGHTEDGE30R-PREDRILL</b>	\$512.00	\$327.68	\$2,293.76
<p><b>Description:</b>                      30"R RightEdge™ Top, Laminate, PVC edge                      * Right Edge: PVC edge laminate table                      * 1.25" thick, composed of high-pressure laminate mounted on a 1-1/8" particleboard core with a phenolic backer                      * Seats 2-4                      Laminate: Earth Wash (qty 1 each) (srp \$0.00)                      Option: Predrill for base screws (qty 1 each) (srp \$0.00)                      Option: RightEdge Color: Graphite (qty 1 each) (srp \$0.00)</p>					

124

4	17	<b>RIGHTEDGE42X42-PREDRILL</b>	\$619.00	\$396.16	\$6,734.72
---	----	--------------------------------	----------	----------	------------

**Description:**  
 42X42" Sq. RightEdge™ Top, Laminate, PVC edge  
 \* Right Edge: PVC edge laminate table  
 \* 1.25" thick, composed of high-pressure laminate mounted on a 1-1/8" particleboard core with a phenolic backer  
 \* Seats 4  
 Laminate: Earth Wash (qty 1 each) (srp \$0.00)  
 Option: Predrill for base screws (qty 1 each) (srp \$0.00)  
 Option: RightEdge Color: Graphite (qty 1 each) (srp \$0.00)

Vendor Total: \$18,573.44

**Global Equipment Company - Equalis (Region 10) - Equalis (Region 10) - Zone 1 Installed**      **Equalis (Region 10) - Zone 1 Installed R10-1176K**      Discount: 34.00%      Install: 15.00%      Freight: 15.00%

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	1	<b>237606</b>	\$2,520.39	\$1,663.46	\$1,663.46

**Description:**  
 FLAMMABLE CABINET, MANUAL CLOSE SINGLE DOOR, 24 GALLON  
 \* Flammable cabinet  
 \* Manual close single door  
 \* 24 gallon  
 \* 23"W x 18"D x 65"H

2	1	<b>239003BK</b>	\$126.98	\$83.81	\$83.81
---	---	-----------------	----------	---------	---------

**Description:**  
 DOLLY FOR 20, 30, 55 GALLON RUBBERMAID TRASH CONTAINER  
 \* Dolly for 20, 32, 44, 55 gallon Rubbermaid round trash container

3	1	<b>239010GY</b>	\$206.35	\$136.19	\$136.19
---	---	-----------------	----------	----------	----------

**Description:**  
 RUBBERMIAD BRUTE 2655 TRASH CONTAINER 55 GALLON - GREY  
 \* Rubbermaid Brute 2655 trash container  
 \* 55 gallon  
 \* Gray

4	2	<b>242939</b>	\$640.92	\$423.01	\$846.02
---	---	---------------	----------	----------	----------

**Description:**  
 NEXEL PR2126 BAKERS SHEET PAN RACK  
 \* Nexel PR2126 bakers sheet pan rack  
 \* Economy  
 \* Knock down  
 \* End loading  
 \* Aluminum

5	24	<b>242941</b>	\$36.00	\$23.76	\$570.24
---	----	---------------	---------	---------	----------

**Description:**  
 NEXEL BP1826 BUN PAN, FULL SIZE, 18"W X 26"L  
 \* Nexel BP1826 bun pan  
 \* Full size  
 \* 18"W x 26"L  
 \* 18 ga. aluminum  
 \* Wire reinforced edge

6	1	<b>320823</b>	\$5,339.61	\$3,524.14	\$3,524.14
---	---	---------------	------------	------------	------------

**Description:**  
 SINGLE SIDED CANTILEVER RACK STARTER, 72X46X120  
 \* Single sided cantilever rack  
 \* Starter  
 \* 72"W x 46"D x 120"H

7	2	<b>504345</b>	\$1,204.26	\$794.81	\$1,589.62
<b>Description:</b> 3 LEVEL, EXTRA HD BULK STORAGE RACK, STEEL DECK, STARTER, 60X36X72 * 3 level extra HD bulk storage rack * Steel deck * Starter * 60"W x 36"D x 72"H					
8	3	<b>504347A</b>	\$325.05	\$214.53	\$643.59
<b>Description:</b> ADDITIONAL SHELF, EXTRA HD RACK, STEEL DECK * Additional shelf * Extra heavy duty rack * Steel deck * 72"W x 24"D * Gray					
9	12	<b>580908GY</b>	\$776.15	\$512.26	\$6,147.12
<b>Description:</b> 3 SHELF, HEAVY DUTY BOLTLESS SHELVING Z BEAM STARTER, 72X24X84, STEEL DECK * 3 shelf heavy duty boltless shelving Z beam starter * 72"W x 24"D x 84"H * Steel deck					
10	1	<b>652214</b>	\$1,128.66	\$744.92	\$744.92
<b>Description:</b> ADJUSTABLE MOBILE SHEET RACK, 48X24X36 * Adjustable mobile sheet rack * 48"W x 24"D x 36"H * 2000 lb capacity * Blue					
11	1	<b>798899</b>	\$640.92	\$423.01	\$423.01
<b>Description:</b> VERTICAL BAR RACK 39X24X84 * Vertical bar rack * 39"W x 24"D x 84"H * 3000 lb capacity					
12	2	<b>B1886839</b>	\$4,023.74	\$2,655.67	\$5,311.34
<b>Description:</b> DATUM ARGOS GUN CABINET * Datum Argos gun cabinet AWC45H12R-2 * Holds 12 rifles and 3 horizontal rifles * 42x15x45 * Desert Sand					
13	6	<b>B3120535</b>	\$660.54	\$435.96	\$2,615.76
<b>Description:</b> Z-RACK NESTING GARMENT RACK, 60" * R&B wire products Z-rack nesting garment rack * 60" * Steel * Chrome finish					
				Vendor Total: \$24,299.22	

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	180	<b>6621</b>	\$276.00	\$139.38	\$25,088.40
<p><b>Description:</b>                      ARMLESS CHAIR                      * Duet Series                      * 22-3/4"D x 20-3/4"W x 33-1/4"H                      * 17" seat height                      * Plastic seat and back                      * Chrome frame finish                      FrameFinish: Chrome (qty 1 each) (srp \$0.00)                      Glides: Clear (qty 1 each) (srp \$0.00)                      Plastic Seating: Ink (qty 1 each) (srp \$0.00)</p>					
2	14	<b>6631</b>	\$504.00	\$254.52	\$3,563.28
<p><b>Description:</b>                      ARMLESS BARSTOOL                      * Duet Series                      * 23-1/2"D x 20-3/4"W x 45"H                      * Plastic finish                      * Chrome finish                      Glides: Clear Glide (qty 1 each) (srp \$0.00)                      Plastic Seating: Shadow (qty 1 each) (srp \$0.00)</p>					
3	30	<b>6661</b>	\$504.00	\$254.52	\$7,635.60
<p><b>Description:</b>                      ARMLESS COUNTER STOOL                      * Duet Series                      * 23-1/2"D x 20-3/4"W x 39-1/2"H                      * 24" seat height                      * Plastic seat and back                      * Chrome frame finish                      Glides: Clear Glide (qty 1 each) (srp \$0.00)                      Plastic Seating: Ink (qty 1 each) (srp \$0.00)</p>					
4	1	<b>9336-S72L</b>	\$899.00	\$454.00	\$454.00
<p><b>Description:</b>                      2 DOOR STORAGE CABINET - 72"H                      * 9300 Series                      * 18"D x 36"W x 72"H                      * Metal Finish                      * 1 Fixed Shelf, 3 Adjustable Shelves                      * Lock and Levelling Glides                      Counterweight: No Counterweight (qty 1 each) (srp \$0.00)                      Key: C-Keyed for Lock # W537 (qty 1 each) (srp \$0.00)                      Metal Filing+St: Charcoal (qty 1 each) (srp \$0.00)</p>					
5	4	<b>9336P-2F1H</b>	\$1,054.00	\$532.27	\$2,129.08
<p><b>Description:</b>                      2 DRAWER LATERAL FILE                      * 9300P Series                      * 18"D x 36"W x 27-3/25"H                      * Metal finish                      * 2 fixed front drawers                      * Slide-to-side hanging file bars                      Counterweight: No Counterweight (qty 1 each) (srp \$0.00)                      Lock: C-Keyed for Lock # W526 (qty 1 each) (srp \$0.00)                      Metal Filing+St: Charcoal (qty 1 each) (srp \$0.00)</p>					
6	4	<b>9336P-2S1</b>	\$652.00	\$329.26	\$1,317.04
<p><b>Description:</b>                      2 DOOR STORAGE CABINET, 27-1/8"H                      * 9300P Series                      * 18"D x 36"W x 27-1/8"H                      * Metal Finish                      * 1 Full Width, Fixed, Non-Slotted Shelf                      * Lock And Levelling Glides                      Key: C-Keyed for Lock # W526 (qty 1 each) (srp \$0.00)                      Metal Filing+St: Charcoal (qty 1 each) (srp \$0.00)</p>					

7	93	<b>9336P-5MSL</b>	\$1,833.00	\$925.67	\$86,087.31
<b>Description:</b> 9300P MULTI-STORAGE CABINET * 9300P Storage Series * 18"D x 36"W x 65-1/4"H * Metal finish * Two (2) fixed shelves * One (1) adj. shelf * Two (2) lateral file drawers * Side-to-side hanging file bars in drawers * Full pull handle Counterweight: No Counterweight (qty 1 each) (srp \$0.00) Key: C-Keyed for Lock #W401 (qty 1 each) (srp \$0.00) Paint: Charcoal - CHR (qty 1 each) (srp \$0.00)					
8	2	<b>9336P-5MSL</b>	\$1,833.00	\$925.67	\$1,851.34
<b>Description:</b> 9300P MULTI-STORAGE CABINET * 9300P Storage Series * 18"D x 36"W x 65-1/4"H * Metal finish * Two (2) fixed shelves * One (1) adj. shelf * Two (2) lateral file drawers * Side-to-side hanging file bars in drawers * Full pull handle Counterweight: No Counterweight (qty 1 each) (srp \$0.00) Key: C-Keyed for Lock # W526 (qty 1 each) (srp \$0.00) Paint: Charcoal - CHR (qty 1 each) (srp \$0.00)					
9	2	<b>9336P-5MSL</b>	\$1,833.00	\$925.67	\$1,851.34
<b>Description:</b> 9300P MULTI-STORAGE CABINET * 9300P Storage Series * 18"D x 36"W x 65-1/4"H * Metal finish * Two (2) fixed shelves * One (1) adj. shelf * Two (2) lateral file drawers * Side-to-side hanging file bars in drawers * Full pull handle Counterweight: No Counterweight (qty 1 each) (srp \$0.00) Key: C-Keyed for Lock # W548 (qty 1 each) (srp \$0.00) Paint: Charcoal - CHR (qty 1 each) (srp \$0.00)					
10	2	<b>9336P-S72L</b>	\$899.00	\$454.00	\$908.00
<b>Description:</b> 2 DOOR STORAGE CABINET - 72"H * 9300P Series * 18"D x 36"W x 72"H * Metal Finish * 3 Adjustable Shelves, 1 Fixed Shelf * Lock And Levelling Glides Key: C-Keyed for Lock #W401 (qty 1 each) (srp \$0.00) Metal Filing+St: Charcoal (qty 1 each) (srp \$0.00) Option: No Counterweight (qty 1 each) (srp \$0.00)					
11	3	<b>9342P-4F1H</b>	\$2,186.00	\$1,103.93	\$3,311.79
<b>Description:</b> 4 DRAWER LATERAL FILE * 9300P Series * 18"D x 42"W x 54"H * Metal finish * 4 fixed front drawers * Side-to-side hanging file bars Counterweight: 42"W - 4H Counterweight (qty 1 each) (srp \$0.00) Key: C-Keyed for Lock # W550 (qty 1 each) (srp \$0.00) Metal Filing+St: Charcoal (qty 1 each) (srp \$0.00)					
12	97	<b>93BC42-4</b>	\$904.00	\$456.52	\$44,282.44
<b>Description:</b> METAL BOOKSHELVES, 53-1/2"H * 9300 Bookshelves series * 13"D x 42"W x 53-63/100"H * Paint finish * Leveling glides Paint: Charcoal - CHR (qty 1 each) (srp \$0.00)					

13	4	<b>T1872</b>	\$546.00	\$275.73	\$1,102.92
----	---	--------------	----------	----------	------------

**Description:**  
 LATERAL FILE LAMINATE TOP  
 \* Lateral Files Series  
 \* 18"D x 72"W  
 \* 1-1/8" thick laminate  
 Laminate: Asian Night (qty 1 each) (srp \$0.00)

Vendor Total: \$179,582.54

**Greene Manufacturing, Inc. - Equalis (Region 10) - Equalis (Region 10) - Zone 1 Installed**      **Equalis (Region 10) - Zone 1 Installed R10-1176K**      Discount: 49.00%      Install: 15.00%      Freight: 8.00%

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	3	<b>EX-724-1BS5</b>	\$7,710.72	\$3,932.47	\$11,797.41

**Description:**  
 BIN STORAGE CABINET  
 \* 24"D x 48"W x 84"H  
 \* Metal finish  
 \* 3 adjustable shelves  
 MetalColor: RAL 7043 (qty 1 each) (srp \$0.00)

2	2	<b>EX-724-1BTPS</b>	\$8,095.73	\$4,128.82	\$8,257.64
---	---	---------------------	------------	------------	------------

**Description:**  
 EXTREME DUTY, BIN STORAGE/DRAWER CABINET  
 \* Extreme Duty Series  
 \* 24"D x 48"W x 84"H  
 \* Metal color finish  
 \* 2 lower shelves on the bottom half  
 \* Steel tool panel mounted to the upper half  
 \* 3 point door lock with heavy duty steel padlocking handle  
 \* 6 high legs w/ floor tabs  
 MetalColor: RAL 7043 (qty 1 each) (srp \$0.00)

3	12	<b>MG-400.M</b>	\$8,834.55	\$4,505.62	\$54,067.44
---	----	-----------------	------------	------------	-------------

**Description:**  
 MOBILE WORKBENCH  
 \* Mobile Workbench Series  
 \* 30"D x 72"W x 34"H  
 \* Maple Hardwood Top  
 \* Steel Construction  
 \* (2) Doors  
 \* (4) Extension Drawers  
 \* Casters  
 MetalColor: RAL 7043 (qty 1 each) (srp \$0.00)

Vendor Total: \$74,122.49

**Interior Concepts - Equalis (Region 10) - Equalis (Region 10) - Zone 1 Installed**      **Equalis (Region 10) - Zone 1 Installed R10-1176K**      Discount: 43.00%      Install: 20.00%      Freight: 16.00%

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	1	<b>170885G 01.01</b>	\$30,786.00	\$17,548.02	\$17,548.02

**Description:**  
 CONNECT2 TABLES  
 \* Reference Area 01 Item 01.01 Connect2 Tables  
 \* 170885 Rev G  
 Edge: Charcoal (qty 1 each) (srp \$0.00)  
 FrameFinish: Platinum (qty 1 each) (srp \$0.00)  
 Laminate: Elemental Concrete (qty 1 each) (srp \$0.00)

2	1	<b>170885G 02.01</b>	\$30,786.00	\$17,548.02	\$17,548.02
---	---	----------------------	-------------	-------------	-------------

**Description:**  
 CONNECT2 TABLES  
 \* Reference Area 02 Item 02.01 Connect2 Tables  
 \* 170885 Rev G  
 Edge: Charcoal (qty 1 each) (srp \$0.00)  
 FrameFinish: Platinum (qty 1 each) (srp \$0.00)  
 Laminate: Elemental Concrete (qty 1 each) (srp \$0.00)

129

3	1	<b>170885G 03.01</b>	\$30,786.00	\$17,548.02	\$17,548.02
<b>Description:</b> CONNECT2 TABLES * Reference Area 03 Item 03.01 Connect2 Tables * 170885 Rev G Edge: Charcoal (qty 1 each) (srp \$0.00) FrameFinish: Platinum (qty 1 each) (srp \$0.00) Laminate: Elemental Concrete (qty 1 each) (srp \$0.00)					
4	1	<b>170885G 04.01</b>	\$25,744.00	\$14,674.08	\$14,674.08
<b>Description:</b> CONNECT2 TABLES * Reference Area 04 Item 04.01 Connect2 Tables * 170885 Rev G Edge: Charcoal (qty 1 each) (srp \$0.00) FrameFinish: Platinum (qty 1 each) (srp \$0.00) Laminate: Elemental Concrete (qty 1 each) (srp \$0.00)					
5	1	<b>170885G 05.01</b>	\$30,786.00	\$17,548.02	\$17,548.02
<b>Description:</b> CONNECT2 TABLES * Reference Area 05 Item 05.01 Connect2 Tables * 170885 Rev G Edge: Charcoal (qty 1 each) (srp \$0.00) FrameFinish: Platinum (qty 1 each) (srp \$0.00) Laminate: Elemental Concrete (qty 1 each) (srp \$0.00)					
6	1	<b>170885G 06.01</b>	\$25,744.00	\$14,674.08	\$14,674.08
<b>Description:</b> CONNECT2 TABLES * Reference Area 06 Item 06.01 Connect2 Tables * 170885 Rev G Edge: Charcoal (qty 1 each) (srp \$0.00) FrameFinish: Platinum (qty 1 each) (srp \$0.00) Laminate: Elemental Concrete (qty 1 each) (srp \$0.00)					
					Vendor Total: \$99,540.24

<b>Joy Carpets Inc - Equalis (Region 10) - Equalis (Region 10) - Zone 1</b>		<b>Equalis (Region 10) - Zone 1</b>	Discount: 25.00%	Install: 15.00%	Freight:Quoted Freight
<b>Equalis (Region 10) - Zone 1 Installed</b>		<b>Installed R10-1176K</b>			
<b>Item No.</b>	<b>Qty</b>	<b>Model Number</b>	<b>List Price</b>	<b>Your Price</b>	<b>Ext. Price</b>
1	1	<b>2134D-01</b>	\$600.00	\$440.33	\$440.33
<b>Description:</b> STEALTH RUG - TEAL * Kid Essential Series * 7'8" x 10'9" * Teal finish					
					Vendor Total: \$440.33

<b>Kimball - Equalis (Region 10) - Equalis (Region 10) - Zone 1</b>		<b>Equalis (Region 10) - Zone 1</b>	Discount: 48.00%	Install: 15.00%	Freight:Freight Paid
<b>(Region 10) - Zone 1 Installed - Ancillary Installed - Ancillary R10-1176K</b>					
<b>Item No.</b>	<b>Qty</b>	<b>Model Number</b>	<b>List Price</b>	<b>Your Price</b>	<b>Ext. Price</b>
1	12	<b>76K181817BFP-STD-463</b>	\$2,134.00	\$1,109.68	\$13,316.16
<b>Description:</b> BENCH FRAME * FiXt Series * 17-1/4"D x 17-1/4"W x 16-3/4"H * Frame paint finish * Four (4) leveling glides FrameFinish: Iron (qty 1 each) (srp \$0.00)					

2	12	<b>76K1818STU-2-22139-MATCH</b>	\$464.00	\$241.28	\$2,895.36
<b>Description:</b> SEAT CUSHION TOP FOR 18"W BENCH/STOOL FRAME, GR2 * FIXT Series * 18"D x 18"W x 1-3/16"H * Cushion only * Grade 2 fabric * Thread color FabricGR2: Sedona Midnight (qty 1 each) (srp \$0.00) ThreadColor: Closest Match (qty 1 each) (srp \$0.00)					
3	6	<b>76K185417BFP-STD-463</b>	\$2,390.00	\$1,242.80	\$7,456.80
<b>Description:</b> BENCH FRAME * FiXt Series * 17-1/4"D x 53-1/4"W x 16-3/4"H * Frame paint finish * Four (4) leveling glides FrameFinish: Iron (qty 1 each) (srp \$0.00)					
4	6	<b>76K1854BTU-2-22139-MATCH</b>	\$1,360.00	\$707.20	\$4,243.20
<b>Description:</b> SEAT CUSHION TOP FOR 54"W BENCH FRAME, GR2 * FIXT Series * 18"D x 54"W x 1-3/16"H * Cushion only * Grade 2 fabric * Thread color FabricGR2: Sedona Midnight (qty 1 each) (srp \$0.00) ThreadColor: Closest Match (qty 1 each) (srp \$0.00)					
5	6	<b>76K306029TFMHMP-STD-463</b>	\$3,076.00	\$1,599.52	\$9,597.12
<b>Description:</b> MOBILE MEETING-HEIGHT TABLE FRAMES * fiXt Series * 30"D x 60"W x 29"H * 1"-thick, tube steel * Four (4) 4" locking casters Paint: Group I - Iron (qty 1 each) (srp \$0.00)					
6	6	<b>76K3060RTL-P-X-STD-821-462</b>	\$706.00	\$367.12	\$2,202.72
<b>Description:</b> TABLE TOP FOR STANDING/MEETING HEIGHT TABLE FRAMES, HPL * FIXT Series * 30"D x 60"W x 1-9/16"H * HPL with vinyl rim * Surface finish * Rim finish Grommet: No Grommet (qty 1 each) (srp \$0.00) HPL: Elemental Concrete (qty 1 each) (srp \$0.00) RimColor: Cinder (qty 1 each) (srp \$0.00) RimProfile: Softened Vinyl Rim (qty 1 each) (srp \$0.00)					
7	4	<b>84KT303028SSQL-STD-821-STD-463</b>	\$3,149.00	\$1,637.48	\$6,549.92
<b>Description:</b> SOFT SQUARE WORKSURFACE-HEIGHT TABLE, HPL * Jelsen Series * 30"D x 30"W x 28-19/32"H * HPL finish * Base paint color HPL: Elemental Concrete (qty 1 each) (srp \$0.00) Paint: Group I - Iron (qty 1 each) (srp \$0.00)					
					Vendor Total: \$46,261.28

**Luxor Workspaces - Equalis (Region 10) - Equalis (Region 10) - Zone 1 Installed**

**Equalis (Region 10) - Zone 1 Installed R10-1176K**

Discount: 25.00%

Install: 15.00% Freight: Quoted Freight

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	10	<b>XLC11-B-OUTRIG</b>	\$335.48	\$251.61	\$2,516.10

**Description:**  
 TWO-SHELF HEAVY DUTY UTILITY CART  
 \* Utility Carts Series  
 \* 25-1/2"D x 45-1/2"W x 33"H  
 \* Black finish  
 \* Casters

Vendor Total: \$2,516.10

**Media Technologies - Equalis (Region 10) - Equalis (Region 10) - Zone 1 Installed**

**Equalis (Region 10) - Zone 1 Installed R10-1176K**

Discount: 46.00%

Install: 15.00% Freight: 14.00%

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	2	<b>CWT-C0060-36-18SC</b>	\$2,866.00	\$1,547.64	\$3,095.28

**Description:**  
 COLUMN WRAP TABLE  
 \* Column Wraps Series  
 \* 60"Dia x 36"H  
 \* 18" square column  
 \* HPL top  
 \* 3mm PVC edge  
 \* (8) cantilevered steel legs with leveling glides.  
 HPL Top: Elemental Concrete (qty 1 each) (srp \$0.00)  
 PVC Edge: Black (qty 1 each) (srp \$0.00)  
 Powdercoat: Group 1 - Black (qty 1 each) (srp \$0.00)

2	1	<b>GROUP2POWDERCOAT</b>	\$347.00	\$187.38	\$187.38
---	---	-------------------------	----------	----------	----------

**Description:**  
 GROUP 2 POWDER COAT SET UP  
 \* 405 Charcoal  
 \* On Hannah stacker HAN001

3	64	<b>HAN001</b>	\$370.00	\$199.80	\$12,787.20
---	----	---------------	----------	----------	-------------

**Description:**  
 HANNAH STACKER CHAIR, ARMLESS, THERMOPLASTIC, 18"x 29-1/2"  
 \* Hannah series  
 \* 18"D x 18"W x 29-1/2"H  
 \* 18" Seat height  
 \* Thermoplastic seat & back  
 \* Powder coated frame finish  
 Powdercoat: Group 2 - Charcoal (qty 1 each) (srp \$0.00)  
 Thermoplastic: Falcon (qty 1 each) (srp \$0.00)

4	2	<b>KRB-C3696L-29-4C</b>	\$2,850.00	\$1,539.00	\$3,078.00
---	---	-------------------------	------------	------------	------------

**Description:**  
 KIRBY RECTANGLE TABLE, LAMINATE PANELS, MOBILE, 29"  
 \* Kirby Series  
 \* 36"D x 96"W x 29"H  
 \* HPL worksurface  
 \* 3mm PVC edge  
 \* Laminate panels  
 \* Casters  
 HPL Worksurface: Elemental Concrete (qty 1 each) (srp \$0.00)  
 Laminate: Elemental Concrete (qty 1 each) (srp \$0.00)  
 PVC: Black (qty 1 each) (srp \$0.00)  
 Option: Caster Bracket Powder Coat: Black (qty 1 each) (srp \$0.00)

5	2	<b>KRB-C3696L-36-4C</b>	\$2,962.00	\$1,599.48	\$3,198.96
<b>Description:</b> KIRBY RECTANGLE TABLE, LAMINATE PANELS, MOBILE, 36" * Kirby Series * 36"D x 96"W x 36"H * HPL worksurface * 3mm PVC edge * Laminate panels * Casters HPL Worksurface: Elemental Concrete (qty 1 each) (srp \$0.00) Laminate: Elemental Concrete (qty 1 each) (srp \$0.00) PVC: Black (qty 1 each) (srp \$0.00) Option: Caster Bracket Powder Coat: Black (qty 1 each) (srp \$0.00)					
6	1	<b>LOGO</b>	\$975.00	\$526.50	\$526.50
<b>Description:</b> VINYL LOGO CHARGE * Custom vinyl logo applique					
7	6	<b>PP-25-FR-G3</b>	\$1,161.00	\$626.94	\$3,761.64
<b>Description:</b> PUSH POP STOOL, FOOTRING, GR3 * Push Pop Series * 18"D x 25"H * Grade 3 upholstery * Powder coated base finish * Glides FabricGR3: CF Stinson Moccasin 2.0 Sail (qty 1 each) (srp \$0.00) Powdercoat: Group 1 - Black (qty 1 each) (srp \$0.00)					
8	6	<b>PP-25-FR-G8</b>	\$1,397.00	\$754.38	\$4,526.28
<b>Description:</b> PUSH POP STOOL, FOOTRING, GR8 * Push Pop Series * 19"D x 25"H * 19" foot ring * Grade 8 upholstery * Powder coated base finish * Glides FabricGR8: Momentum Silica Deflect Adrift (qty 1 each) (srp \$0.00) Powdercoat: Group 1 - Black (qty 1 each) (srp \$0.00)					
9	1	<b>PREMIUMHPL</b>	\$1,234.44	\$666.60	\$666.60
<b>Description:</b> UPCHARGE FOR PREMIUM LAMINATE * For WA Asian Night 7949K-18					
10	1	<b>XMSBD-28144-36</b>	\$10,287.00	\$5,554.98	\$5,554.98
<b>Description:</b> CUSTOM MALIBU STYLE BROADCASTING DESK W/ LOGO * XMSBD-28144-36-LL * Modified to have all HPL worksurface and no integrated lighting * 144"L x ~28"D x 36"H * Mobile * HPL/3mm PVC construction * Recessed toe * Steel reveals top and bottom and (12) hidden casters * Unit to be made in (3) sections with glass top HPL Casebody: WA Asian Night (Premium) (qty 1 each) (srp \$0.00) HPL Panels: WA Asian Night 7949K-18 (Premium) - Vinyl 'CV' logo to go on front panel (qty 1 each) (srp \$0.00) HPL Surface: WA Asian Night (Premium) (qty 1 each) (srp \$0.00) Option: Reveals: Formica Black 909-58 (qty 1 each) (srp \$0.00) Panel PVC: Rehau Black (qty 1 each) (srp \$0.00) PVC: Black (qty 1 each) (srp \$0.00) PVC Case: Black (qty 1 each) (srp \$0.00)					

Vendor Total: \$37,382.82

**Miscellaneous 1 - CP Quote - CP Quote CP Quote 2024** Discount: 0.00% Install: 15.00% Freight: 0.00%

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	12	<b>TXCLASSFLAG</b>	\$61.87	\$56.41	\$676.92
<b>Description:</b> TEXAS CLASSROOM FLAG, ONE DOZEN * One dozen Texas stick flag * 12x18					
2	6	<b>USCLASSFLAG</b>	\$86.92	\$79.25	\$475.50
<b>Description:</b> US CLASSROOM FLAG, PACK OF 24 * 12x18 US stick flags with spear tip * Pack of 24					
					Vendor Total: \$1,152.42

**Miscellaneous 2 - CP Quote - CP Quote CP Quote 2024** Discount: 0.00% Install: 19.00% Freight: 0.00%

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	1	<b>AL1531</b>	\$708.81	\$646.26	\$646.26
<b>Description:</b> ALZO WALL MOUNT BACKGROUND SUPPORT KIT * ALZO wall mount background support kit * 3 bars, 6' * Each pole can support up to 24 lb * Includes 2 wall mount brackets * Chain length adjustable to 6'					
					Vendor Total: \$646.26

**National Office Furniture - Equalis (Region 10) - Equalis (Region 10) - Zone 1 Installed** **Equalis (Region 10) - Zone 1 Installed R10-1176K** Discount: 48.00% Install: 15.00% Freight: Freight Paid

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	9	<b>44N1822PUSDLLP-STD-425-462-462</b>	\$1,071.00	\$556.92	\$5,012.28
<b>Description:</b> FIXED HEIGHT PULL-UP TABLE, SOFT D * Mariben Pull-Up Tables Series * 17-15/16"D x 22"W x 26-1/2"H * Laminate finish * Base plate finish * Column paint finish * Fixed height BasePaint: Cinder (qty 1 each) (srp \$0.00) Column Paint: Cinder (qty 1 each) (srp \$0.00) Laminate: Shadow (qty 1 each) (srp \$0.00)					
2	4	<b>59N1854BN1L-463-G1009</b>	\$3,244.66	\$1,687.22	\$6,748.88
<b>Description:</b> TESSERA BENCH, LAMINATE, 54" * Tessera Series * 18-1/8"D x 54"W x 17-1/2"H * Leg color * Laminate color Laminate: White Nebbia (qty 1 each) (srp \$0.00) LegColor: Iron (qty 1 each) (srp \$0.00)					
3	2	<b>59N4812029TRTLW-X-463-G1009</b>	\$9,385.24	\$4,880.32	\$9,760.64
<b>Description:</b> CONFERENCE TABLE WORKSURFACE HEIGHT * Tessera Series * 48"D x 120"W x 28-3/8"H * Laminate finish * Leg finish Grommet: No Grommet (qty 1 each) (srp \$0.00) Laminate: White Nebbia (qty 1 each) (srp \$0.00) LegFinish: Iron (qty 1 each) (srp \$0.00)					
					134

4	2	<b>86N2410841WKN1LL-V492-X-X-STD-492-492</b>	\$6,016.00	\$3,128.32	\$6,256.64
<b>Description:</b> STRASSA BAR HEIGHT WORK TABLE, NO MODESTY, TFL * Strassa Series * 24"D x 107-7/8"W x 41-1/2"H * TFL finish * Edge finish Grommet: No Surface Grommet (qty 1 each) (srp \$0.00) Grommet: No End Panel Grommet (qty 1 each) (srp \$0.00) Laminate: Cinder Linear (qty 1 each) (srp \$0.00) Rim Profile: Softened PVC, Cinder Linear (qty 1 each) (srp \$0.00) LaminateChassis: Cinder Linear (qty 1 each) (srp \$0.00)					
5	3	<b>86N2412035WKN1L-VG1004-X-X-GAL2-G1004-G1004</b>	\$7,982.70	\$4,151.00	\$12,453.00
<b>Description:</b> COUNTER HEIGHT TABLE, NO MODESTY, HPL * Strassa Series * 24"D x 119-13/16"W x 35-3/16"H * Laminate top * Grommet * Softened rim EndPanelGrommet: No End Panel Grommet (qty 1 each) (srp \$0.00) LaminateChassis: Kirsche (qty 1 each) (srp \$0.00) LaminateTop: Kirsche (qty 1 each) (srp \$0.00) Rim Profile: Softened PVC, Kirsche (qty 1 each) (srp \$0.00) Surface Grommet: No Surface Grommet (qty 1 each) (srp \$0.00)					
6	2	<b>89N2422TRDL-G1004-463</b>	\$2,348.96	\$1,221.46	\$2,442.92
<b>Description:</b> ROUND TABLE * Marnia Series * 24"Dia x 22"H * Laminate finish * Paint finish Laminate: Kirsche (qty 1 each) (srp \$0.00) Paint: Iron (qty 1 each) (srp \$0.00)					
7	2	<b>91NA2424CUL-X-X-G1004</b>	\$1,146.92	\$596.40	\$1,192.80
<b>Description:</b> MYRIAD CUBE, END TABLE * Myriad Series * 24"D x 24"W x 20-1/2"H * Laminate finish * Grommet Laminate: Kirsche (qty 1 each) (srp \$0.00) Side Grommet: No Side Grommet (qty 1 each) (srp \$0.00) Surface Grommet: No Surface Grommet (qty 1 each) (srp \$0.00)					
8	8	<b>C04OTT0101-2-22139</b>	\$672.00	\$349.44	\$2,795.52
<b>Description:</b> STACKING STOOL * Hoopla Series * 14-19/25"Dia x 17-1/4"H * 17-1/4" seat height * Black tubular steel frame * Maximum stack quantity of 4 * Upholstery options * Black nylon glides FabricGR2: Sedona - Midnight (qty 1 each) (srp \$0.00)					
9	8	<b>C04OTT0101-2-22199</b>	\$672.00	\$349.44	\$2,795.52
<b>Description:</b> STACKING STOOL * Hoopla Series * 14-19/25"Dia x 17-1/4"H * 17-1/4" seat height * Black tubular steel frame * Maximum stack quantity of 4 * Upholstery options * Black nylon glides FabricGR2: Sedona - Islet (qty 1 each) (srp \$0.00)					

10	6	<b>CBV2440HBB</b>	\$1,233.00	\$641.16	\$3,846.96
<b>Description:</b> SUPPORT BASE H-STYLE, BAR HEIGHT * Bases & Support Series * 2"D x 21"W x 40-5/16"H * Cinder finish					
11	3	<b>CBV2740DRNBP-463-463</b>	\$1,448.00	\$752.96	\$2,258.88
<b>Description:</b> DISC BASE, BAR HEIGHT * Bases and Support Series * 3"D x 27-3/16"W x 40-3/4"H * Paint finish * Foot Paint finish FootPaint: Iron (qty 1 each) (srp \$0.00) Paint: Iron (qty 1 each) (srp \$0.00)					
12	16	<b>CBV2828P4BP-X-463-463</b>	\$557.00	\$289.64	\$4,634.24
<b>Description:</b> 4-PRONG BASE * Conference Table Bases Series * 28"W x 28"H * Paint finish * Foot Paint finish FootPaint: Iron (qty 1 each) (srp \$0.00) Paint: Iron (qty 1 each) (srp \$0.00) WireMgmtCutout: No Cutout (qty 1 each) (srp \$0.00)					
13	3	<b>CP-WS36E-X-G1009</b>	\$638.12	\$331.82	\$995.46
<b>Description:</b> UNIVERSAL ROUND TOP * Universal Top Series * 36"Dia. x 1-3/16"H * Laminate finish * E rim Grommet: No Grommet (qty 1 each) (srp \$0.00) Laminate: White Nebbia (qty 1 each) (srp \$0.00)					
14	8	<b>N32AAMX-MOML-09171402-2-22139-2-22139-X-X-463</b>	\$3,916.00	\$2,036.32	\$16,290.56
<b>Description:</b> RENO, 1 SEAT LOUNGE, METAL LEGS, CONTRASTING FABRIC * Reno Series * 34-1/2"D x 34-1/2"W x 33"H * 19" seat height * Upholstered finish * Paint finish BackFabricGRL: Momentum Silica Deflect Adrift (qty 1 each) (srp \$0.00) SeatFabricGR2: Sedona Midnight (qty 1 each) (srp \$0.00) ArmFabricGR2: Sedona Midnight (qty 1 each) (srp \$0.00) Grommet: No Grommet (qty 1 each) (srp \$0.00) CupHolder: No Cup Holder (qty 1 each) (srp \$0.00) Paint: Iron (qty 1 each) (srp \$0.00)					
15	2	<b>N32BBMX-MOML-09171402-2-22139-2-22139-X-X-463</b>	\$4,154.00	\$2,160.08	\$4,320.16
<b>Description:</b> RENO, MOBILE 1 SEAT LOUNGE, METAL LEGS, CONTRASTING FABRIC * Reno Series * 34-1/2"D x 34-1/2"W x 33"H * 19" Seat Ht. * Fully upholstered * Metal legs * Navigation handle on back ArmFabricGR2: Sedona Midnight (qty 1 each) (srp \$0.00) BackFabricGRL: Momentum Silica Deflect Adrift (qty 1 each) (srp \$0.00) CupHolder: No Cup Holder (qty 1 each) (srp \$0.00) Grommet: No Grommet (qty 1 each) (srp \$0.00) Paint: Iron (qty 1 each) (srp \$0.00) SeatFabricGR2: Sedona Midnight (qty 1 each) (srp \$0.00)					

16	1	<b>N32HHMX-MOML-09171402-2-22139-2-22139-X-X-463</b>	\$5,920.00	\$3,078.40	\$3,078.40
<b>Description:</b> RENO, 2.5 SEAT LOUNGE, METAL LEGS, CONTRASTING FABRIC * Reno Series * 34-1/2"D x 67-1/2"W x 33"H * 19" seat height * Upholstery finish * Paint finish BackFabricGRL: Momentum Silica Deflect Adrift (qty 1 each) (srp \$0.00) SeatFabricGR2: Sedona Midnight (qty 1 each) (srp \$0.00) ArmFabricGR2: Sedona Midnight (qty 1 each) (srp \$0.00) Grommet: No Grommet (qty 1 each) (srp \$0.00) CupHolder: No Cup Holder (qty 1 each) (srp \$0.00) Paint: Iron (qty 1 each) (srp \$0.00)					
17	7	<b>N32LKM-2-22139-462</b>	\$2,692.00	\$1,399.84	\$9,798.88
<b>Description:</b> THREE SEAT BENCH W/ METAL LEGS * Reno Series * 24"D x 68"W x 17-1/2"H * Upholstered finish * Leg paint finish FabricGR2: Sedona - Midnight (qty 1 each) (srp \$0.00) Paint: Cinder (qty 1 each) (srp \$0.00)					
18	2	<b>N40BU2-BK-2-22115-462</b>	\$2,058.00	\$1,070.16	\$2,140.32
<b>Description:</b> BAR HEIGHT STOOL W/ UPHOLSTERED SEAT PAD * Rizora Series * 16"D x 18-5/8"W x 30-3/4"H * Plastic color * Upholstered finish * Frame finish * Package of 2 FabricGR2: Sedona - Tumbleweed (qty 1 each) (srp \$0.00) Finish: Cinder (For 462 Only) (qty 1 each) (srp \$0.00) PlasticColor: Black (qty 1 each) (srp \$0.00)					
19	6	<b>N49BUNMX-2-22199-MAFE-SH_014-BK-STD</b>	\$1,481.00	\$770.12	\$4,620.72
<b>Description:</b> GRIN, BAR STOOL, METAL SLED, CONTRAST, NO STITCH NO PIPING * Grin Series * 18-3/4"D x 19-3/4"W x 36-1/2"H * Upholstered finish * Paint finish * Glides FabricGR2: Sedona - Islet (qty 1 each) (srp \$0.00) ExtremeBackGRE: Mayer Shift Sky (qty 1 each) (srp \$0.00) Paint: Black (qty 1 each) (srp \$0.00) Glides: Standard (qty 1 each) (srp \$0.00)					
20	16	<b>N49CUNMX-2-22139-MAFE-SH_034-BK-STD</b>	\$1,440.00	\$748.80	\$11,980.80
<b>Description:</b> GRIN, COUNTER STOOL, METAL SLED, CONTRAST, NO STITCH NO PIPING * Grin Series * 18-3/4"D x 18-1/2"W x 30-1/4"H * 23-3/4" seat height * Upholster Finish * Glides FabricGR2: Sedona - Midnight (qty 1 each) (srp \$0.00) ExtremeBackGRE: Mayer Shift Sapphire (qty 1 each) (srp \$0.00) Paint: Black (qty 1 each) (srp \$0.00) Glides: Standard (qty 1 each) (srp \$0.00)					
21	4	<b>N66RD18G-2-22139-X</b>	\$936.00	\$486.72	\$1,946.88
<b>Description:</b> STATIC ROUND OTTOMAN * Whimsy Series * 18-1/2"Dia. x 17-7/8"H * Fabric finish * Three vertical seams FabricGR2: Sedona - Midnight (qty 1 each) (srp \$0.00) LeatherPull: No Leather Pull (qty 1 each) (srp \$0.00)					

22	4	<b>N66RD18G-2-22199-X</b>	\$936.00	\$486.72	\$1,946.88
<b>Description:</b> STATIC ROUND OTTOMAN * Whimsy Series * 18-1/2"Dia. x 17-7/8"H * Fabric finish * Three vertical seams FabricGR2: Sedona - Islet (qty 1 each) (srp \$0.00) LeatherPull: No Leather Pull (qty 1 each) (srp \$0.00)					
23	4	<b>N66RD18G-MOML-09171402-X</b>	\$1,580.00	\$821.60	\$3,286.40
<b>Description:</b> WHIMSY, 18DIA ROUND, STATIC * Whimsy Series * 18-1/2"Dia. x 17-7/8"H * Fabric finish * Three vertical seams FabricGRL: Momentum Silica Deflect Adrift (qty 1 each) (srp \$0.00) LeatherPull: No Leather Pull (qty 1 each) (srp \$0.00)					
24	8	<b>N86LF1AX-CFSI-ORB_64-CFSI-ORB_64-2-22115-2-22115-463-STD</b>	\$4,751.00	\$2,470.52	\$19,764.16
<b>Description:</b> EKLUND, LOUNGE, FREESTANDING, 1 SEAT, ARMS, CONTRAST * Eklund Series * 30-1/4"D x 38-1/2"W x 30"H * 16-1/4" Seat Height * Upholstery Finish * Leg Finish * Glides BackFabricGRI: CF Stinson Orbit Celestial (qty 1 each) (srp \$0.00) ExtremeBackGRI: CF Stinson Orbit Celestial (qty 1 each) (srp \$0.00) SeatFabricGR2: Sedona Tumbleweed (qty 1 each) (srp \$0.00) AccentUpGR2: Sedona Tumbleweed (qty 1 each) (srp \$0.00) LegFinish: Iron (qty 1 each) (srp \$0.00) Glides: Standard (qty 1 each) (srp \$0.00)					
25	1	<b>N86T2929ENL-G1004-2-22147-463-STD</b>	\$1,947.72	\$1,012.81	\$1,012.81
<b>Description:</b> SQUARE END TABLES, GR2 * Eklund Series * 29"D x 29"W x 11-1/2"H * Laminate Finish * Upholstery Finish * Leg Finish * Glides FabricGR2: Sedona - Mesa (qty 1 each) (srp \$0.00) Glides: Standard (qty 1 each) (srp \$0.00) Laminate: Kirsche (qty 1 each) (srp \$0.00) LegFinish: Iron (qty 1 each) (srp \$0.00)					
26	4	<b>N87AS1A36X-MAFE-SH_014-MAFE-SH_014-MAFE-SH_014-2-22199-2-22199-X-463-STD</b>	\$3,836.00	\$1,994.72	\$7,978.88
<b>Description:</b> KOZMIC, INLINE SPINE/ONE SEAT, CONTRAST * Kozmic Series * 31"D x 36"W x 27-3/4"H * Contrasting fabric * Leg color finish * Glides * Grommet BackAcntUpGRE: Mayer Shift Sky (qty 1 each) (srp \$0.00) BackFabricGRE: Mayer Shift Sky (qty 1 each) (srp \$0.00) ExtremeBackGRE: Mayer Shift Sky (qty 1 each) (srp \$0.00) FabricGR2: Sedona - Islet (qty 1 each) (srp \$0.00) Glides: Standard (qty 1 each) (srp \$0.00) Grommet: No Grommet (qty 1 each) (srp \$0.00) Paint: Iron (qty 1 each) (srp \$0.00) SeatFabricGR2: Sedona Islet (qty 1 each) (srp \$0.00)					

27	2	<b>N87LSALARX-MAFE-SH_014-MAFE-SH_014-MAFE-SH_014-2-22199-2-22199-X-463-STD</b>	\$5,171.00	\$2,688.92	\$5,377.84
----	---	---------------------------------------------------------------------------------	------------	------------	------------

**Description:**  
 KOZMIC, L SPINE/SEAT, CONTRAST  
 \* Kozmic Series  
 \* 40-3/4"D x 40-3/4"W x 27-3/4"H  
 \* Contrasting fabric  
 \* Leg color finish  
 \* Glides  
 BackAcntUphGRE: Mayer Shift Sky (qty 1 each) (srp \$0.00)  
 BackFabricGRE: Mayer Shift Sky (qty 1 each) (srp \$0.00)  
 ExtremeBackGRE: Mayer Shift Sky (qty 1 each) (srp \$0.00)  
 FabricGR2: Sedona - Islet (qty 1 each) (srp \$0.00)  
 Glides: Standard (qty 1 each) (srp \$0.00)  
 Grommet: No Grommet (qty 1 each) (srp \$0.00)  
 Paint: Iron (qty 1 each) (srp \$0.00)  
 SeatFabricGR2: Sedona Islet (qty 1 each) (srp \$0.00)

28	4	<b>N87TSH36L-GAL2-G1004</b>	\$3,149.26	\$1,637.62	\$6,550.48
----	---	-----------------------------	------------	------------	------------

**Description:**  
 BISTRO TABLE  
 \* Kozmic Series  
 \* 36"W x 44-1/2"H  
 \* Laminate finish  
 \* Exposed plywood edge  
 Laminate: Kirsche (qty 1 each) (srp \$0.00)

29	2	<b>N91B1S26-2-22139-463-C10</b>	\$1,726.00	\$897.52	\$1,795.04
----	---	---------------------------------	------------	----------	------------

**Description:**  
 FRINGE 2, BENCH, 1 SEAT, GR2  
 \* Fringe 2.0 Series  
 \* 27"D x 27"W x 18-1/2"H  
 \* Fabric grade 2  
 \* Leg color  
 \* Glides  
 FabricGR2: Sedona - Midnight (qty 1 each) (srp \$0.00)  
 Glides: Soft (qty 1 each) (srp \$0.00)  
 Paint: Iron (qty 1 each) (srp \$0.00)

30	2	<b>N91GB2</b>	\$103.00	\$53.56	\$107.12
----	---	---------------	----------	---------	----------

**Description:**  
 FRINGE 2, GANGING BRACKET KIT  
 \* Fringe Series  
 \* Ganging Bracket Kit (Pkg 2)

31	2	<b>N91L2OMX-MAFC-IL_004-MAFC-IL_004-2-22139-463-C10</b>	\$3,447.00	\$1,792.44	\$3,584.88
----	---	---------------------------------------------------------	------------	------------	------------

**Description:**  
 FRINGE 2, LOW BACK, 2 SEAT, CLEANOUT, ARMLESS, CONTRAST  
 \* Fringe 2.0 Series  
 \* 27"D x 47-1/2"W x 30-5/8"H  
 \* Contrasting fabric  
 \* Leg finish  
 \* Glides  
 BackFabricGRC: Mayer Interlace Denim (qty 1 each) (srp \$0.00)  
 ExtremeBackGRC: Mayer Interlace Denim (qty 1 each) (srp \$0.00)  
 Glides: Soft (qty 1 each) (srp \$0.00)  
 Paint: Iron (qty 1 each) (srp \$0.00)  
 SeatFabricGR2: Sedona Midnight (qty 1 each) (srp \$0.00)

32	1	<b>N91TCL-425-463-C10</b>	\$1,881.00	\$978.12	\$978.12
----	---	---------------------------	------------	----------	----------

**Description:**  
 FRINGE 2, CORNER TABLE, LAMINATE  
 \* Fringe 2.0 Series  
 \* 26-1/2"D x 26-1/2"W x 19-1/2"H  
 \* Laminate  
 \* Leg Finish  
 \* Glides  
 Glides: Soft (qty 1 each) (srp \$0.00)  
 Laminate: Shadow (qty 1 each) (srp \$0.00)  
 Paint: Iron (qty 1 each) (srp \$0.00)

33	4	<b>N93MBH2MSPX-2-22199-MOML-09171402-2-22199-2-22139-G23BLR-STD</b>	\$6,006.00	\$3,123.12	\$12,492.48
<b>Description:</b> FRINGE, MID BOOTH, 2 SEAT, SINGLE-SIDE, PLINTH BASE, CONTRAST * Fringe Series * 27"D x 47-1/2"W x 40-1/4"H * Seat height 18-1/2" * Glides * Plinth base models do not gang * Contrasting fabric BackFabricGR2: Sedona Islet (qty 1 each) (srp \$0.00) ExtremeBackGR2: Sedona Islet (qty 1 each) (srp \$0.00) FrontSeatGromme: Power Grommet, Black, Left/Right (Fringe) (qty 1 each) (srp \$0.00) Glides: Standard (qty 1 each) (srp \$0.00) LumbarFabricGRL: Momentum Silica Deflect Adrift (qty 1 each) (srp \$0.00) SeatFabricGR2: Sedona Midnight (qty 1 each) (srp \$0.00)					
34	3	<b>NAC0248SUR</b>	\$302.00	\$157.04	\$471.12
<b>Description:</b> UNDERSURFACE SUPPORT RAIL * Bases and Support Series * 2-3/4"D x 48"W x 1"H * Used On Worksurfaces Up To 72"					
35	3	<b>NAC24WMH</b>	\$97.00	\$50.44	\$151.32
<b>Description:</b> HORIZONTAL WIRE MANAGER * 2-1/2"D x 24"W x 4-1/4"H * Black Plastic Finish					
36	6	<b>NACG17BELPGB</b>	\$536.00	\$278.72	\$1,672.32
<b>Description:</b> 1 TOUCH PIVOTING POWER GROMMET (G17B), BLACK * Alloy Series * 4-1/4"D x 5-1/4"W x 2-1/2"H * 1 Power Outlet and 1 Dual USAB-A + C Combo * Black Powder Coat Finish					
37	3	<b>WW2472WSSDL-M-V462-CUT-G17LR-X-X-X-STD-821</b>	\$699.00	\$363.48	\$1,090.44
<b>Description:</b> RECTANGULAR WORKSURFACE * WaveWorks Series * 24"D x 71-15/16"W x 1-3/16"H * Laminate finish Grommet: Cutout, Left & Right (qty 1 each) (srp \$0.00) Laminate: ElementalConcrete (qty 1 each) (srp \$0.00) ModifiedDepth: No Modified Depth (STD) (qty 1 each) (srp \$0.00) ModifiedWidth: No Modified Width (STD) (qty 1 each) (srp \$0.00) Rim Profile: Softened PVC, Cinder (qty 1 each) (srp \$0.00) Support: Main. (qty 1 each) (srp \$0.00) WireManager: No Wire Manager (qty 1 each) (srp \$0.00)					
38	16	<b>WW42WSRLL-VG1004-X-GAL2-G1004</b>	\$509.60	\$264.99	\$4,239.84
<b>Description:</b> 42" ROUND TABLE TOP, TFL * Waveworks Series * 42-1/16"Dia. x 1-3/16"H * TFL finish * Edge finish Grommet: No Grommet (qty 1 each) (srp \$0.00) Laminate: Kirsche (qty 1 each) (srp \$0.00) Rim Profile: Softened PVC, Kirsche (qty 1 each) (srp \$0.00)					
					Vendor Total: \$187,870.59

**National Public Seating - Equalis (Region 10) - Equalis (Region 10) - Zone 1 Installed**  
**Equalis (Region 10) - Zone 1 Installed R10-1176K**

Discount: 42.00%

Install: 15.00%

Freight: 8.00%

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	22	<b>6618</b>	\$196.00	\$113.68	\$2,500.96
<b>Description:</b> ELEPHANT Z-STOOL * Elephant Z-Stool Series * 16-1/4"D x 16-3/4"W x 18"H * Ergonomic blow molded seat * Black seat finish * 14-gauge chrome plated frame * Glides					
2	69	<b>6618B</b>	\$283.00	\$164.14	\$11,325.66
<b>Description:</b> ELEPHANT Z-STOOL W/ BLOW MOLDED SEAT AND BACK * 6600 Series * 16-1/4"D x 16-3/4"W x 31-3/4"H * Ergonomic Blow Molded Seat and Fan Back * 12-Gauge Chrome Plated Frame * Glides * Black Seat					
3	548	<b>6624</b>	\$229.00	\$132.82	\$72,785.36
<b>Description:</b> ELEPHANT Z-STOOL W/ BLOW MOLDED SEAT * Elephant Z-Stool Series * 16-3/4"D x 16-1/4"W x 24"H * Ergonomic Blow Molded Seat, Black * 12-Gauge Chrome Plated Frame * Glides					
					Vendor Total: \$86,611.98

**Pivotal Health Solutions, Inc - CP Quote**  
**- CP Quote CP Quote 2021**

Discount: 0.00%

Install: 15.00%

Freight: Quoted Freight

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	3	<b>A4560</b>	\$1,025.81	\$935.29	\$2,805.87
<b>Description:</b> FIXED TILT BACK SEAT * Fixed tilt back seat					
2	1	<b>A4801</b>	\$11,840.32	\$10,795.59	\$10,795.59
<b>Description:</b> ALUMA ELITE ENCLOSED TAPING STATION * (2) 42"H Seats x 42"D * Vinyl: Black * Frame: Black * Accent: Bright Blue * Top: North Sea Gray * Tilt back seat * Logo color edge print					
3	1	<b>A4812</b>	\$3,985.48	\$3,633.82	\$3,633.82
<b>Description:</b> ADDITIONAL ENCLOSED ALUMA ELITE TAPING SEAT * 42"H x 42"D					
4	1	<b>A4813</b>	\$3,883.87	\$3,541.18	\$3,541.18
<b>Description:</b> ADDITIONAL ENCLOSED CENTER SECTION * 42"D x 42"H					
5	6	<b>ESS CABINET-05M</b>	\$374.19	\$341.18	\$2,047.08
<b>Description:</b> SHELF AND CABINET * Shelf and cabinet * Maple wood					141

6	6	<b>ESS-STAIN</b>	\$319.35	\$291.18	\$1,747.08
<b>Description:</b> CUSTOM WOOD STAIN COLOR * Custom wood stain color (per table)					
7	9	<b>LOGO CP</b>	\$612.90	\$558.82	\$5,029.38
<b>Description:</b> COLOR EDGE PRINT LOGO, TAPING STATION * Color edge print logo					
8	4	<b>RS</b>	\$250.00	\$227.94	\$911.76
<b>Description:</b> ROLLING STOOL * Rolling stool * Vinyl: Black * Logo color edge print					
9	6	<b>TESS-2772-05M</b>	\$1,322.58	\$1,205.88	\$7,235.28
<b>Description:</b> EDGE SPORT LIFT BACK TREATMENT TABLE * 27"W x 72"L x 31"H * Vinyl: Black * Frame: Maple wood * Stain: Black Beauty * Shelf and open cabinet on head end * Logo color edge print					
					Vendor Total: \$37,747.04

<b>Pocket Nurse - CP Quote - CP Quote</b>	<b>CP Quote 2022</b>	Discount: 0.00%	Install: 15.00%	Freight: Quoted Freight
-------------------------------------------	----------------------	-----------------	-----------------	-------------------------

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	2	<b>02-43-5176</b>	\$6,193.05	\$5,646.60	\$11,293.20
<b>Description:</b> ECG EDUCATOR PKG W/ INTERPRETATION * 6-channel ECG educator package with interpretation * Rolling tilt stand * Four-part heart dissection model * ECG ruler * ECG caliper * Learning Arrhythmia Recognition CD-ROM * Learning Electrocardiography CD-ROM (this CD will only work with a 32-bit windows system)					
2	3	<b>02-43-8008</b>	\$373.27	\$340.34	\$1,021.02
<b>Description:</b> ECG UTILITY CART - GRAY * Luxor ECG utility cart * Gray * (3) shelves * Ball-bearing casters * Dimensions: 34"H x 24"D x 18"W when assembled					
3	2	<b>04-25-3232</b>	\$2,556.45	\$2,330.88	\$4,661.76
<b>Description:</b> 32 LAPTOP/CHROMEBOOK CHARGING CART WITH TIMER * 32 laptop/Chromebook charging cart with timer * Fits laptops and Chromebooks with up to 17" displays * (4) Non-skid casters * Cart dimensions w/ handle: 28.5"W x 21"D x 38.25"H * Length of cord: 10 feet					
4	3	<b>04-25-3332</b>	\$2,969.40	\$2,707.40	\$8,122.20
<b>Description:</b> 6-DRAWER TALL EMERGENCY CART * Waterloo 6-drawer tall emergency cart * Red * Dimensions: 29"W x 24.5"D x 42"H					

5	3	<b>04-50-5001</b>	\$4,182.79	\$3,813.72	\$11,441.16
<b>Description:</b> BREWER ACCESS EXAM TABLE WITH PNEUMATIC BACK * Brewer access exam table with pneumatic back * Dimensions: 32"H x 28"W					
6	3	<b>04-50-7377-NG</b>	\$5,675.95	\$5,175.13	\$15,525.39
<b>Description:</b> GRAHAM-FIELD SYNERGY 1000 MULTI-POSITION 4 RAIL BED PACKAGE * Includes: bed frame, four side rails, 3 drawer bedside cabinet, standard overbed table, 2 hook IV pole, mattress					
7	2	<b>04-50-8902-WLNT</b>	\$209.32	\$190.85	\$381.70
<b>Description:</b> GRAHAM-FIELD OVERBED NON-TILT TABLE * Graham-Field overbed non-tilt table * H-base, gray epoxy finish * Maximum weight capacity: 40 lbs. * Standard rise: 27.75"-40" * Finish: Walnut					
8	1	<b>05-50-3040</b>	\$181.82	\$165.78	\$165.78
<b>Description:</b> GRAHAM-FIELD ALUMINUM SHOWER CHAIR * Graham-Field aluminum shower chair * Seat height adjusts from 14" to 21" * Seat dimensions: 20"L x 12"W * Overall dimensions: 20"L x 17"W					
9	5	<b>11-81-0339-DIVERSE</b>	\$1,520.97	\$1,386.76	\$6,933.80
<b>Description:</b> PRESTAN TAKE2 CPR MANIKIN KIT - DIVERSE * Prestan Take2 CPR Manikin Kit * Diverse skin tone					
10	1	<b>11-81-1921-DARK</b>	\$2,245.16	\$2,047.06	\$2,047.06
<b>Description:</b> PATIENT CARE SIMULATOR (WITH OSTOMY) DARK * Gaumard Susie Simon patient care simulator (with ostomy) * Dark skin tone					
11	1	<b>11-81-1921-MED</b>	\$2,245.16	\$2,047.06	\$2,047.06
<b>Description:</b> PATIENT CARE SIMULATOR (WITH OSTOMY), MEDIUM TONE * Gaumard Susie Simon patient care simulator (with ostomy) * Medium skin tone					
12	1	<b>11-81-2364-DIVERSE</b>	\$1,222.58	\$1,114.71	\$1,114.71
<b>Description:</b> PRESTAN PROFESSIONAL FEMALE MANIKIN, 4 PK, DIVERSE SKIN TONES * Prestan professional female Manikin * 4-pack * Diverse skin tones					
					Vendor Total: \$64,754.84

Quantum Storage Systems - Equalis (Region 10) - Equalis (Region 10) - Zone 1 Installed      Equalis (Region 10) - Zone 1 Installed R10-1176K      Discount: 29.00%      Install: 15.00%      Freight: 17.00%

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	20	<b>BL48</b>	\$35.31	\$25.07	\$501.40
<b>Description:</b> WIRE SHELVING BACK LEDGE, 48X4 * 48"W x 4"H * Chrome Finish * Can Be Used Together With Side Ledges * High Visibility And Air Circulation					
					143

2	30	<b>QDC2420-12</b>	\$64.42	\$45.74	\$1,372.20
<b>Description:</b> ATTACHED TOP CONTAINERS * Storage Series * 21-1/4"D x 17-5/16"W x 12-1/2"H * Manageable and efficient system for the transportation of goods					
3	40	<b>SL21</b>	\$19.12	\$13.58	\$543.20
<b>Description:</b> WIRE SHELVING SIDE LEDGE, CHROME * Shelving Series * 21"W x 4"H * Chrome finish					
4	5	<b>WR-00H</b>	\$155.66	\$110.52	\$552.60
<b>Description:</b> STEM CASTERS * 5" x 1-1/4" * Polyurethane casters * Comes in set of 4 * 2 casters have brakes					
5	5	<b>WR74-2148C-5</b>	\$712.53	\$505.90	\$2,529.50
<b>Description:</b> WIRE 5 SHELF STARTER KIT, CHROME * Shelving Series * 21"D x 48"W x 74"H * Chrome finish * Adj. foot levelers					
6	7	<b>WR74-2160BK-5</b>	\$788.14	\$559.58	\$3,917.06
<b>Description:</b> BLACK EPOXY WIRE SHELVING STARTER KIT, 5 SHELVES * 60"D x 21"W x 74"H * Black epoxy finish * Five (5) shelves * 800 lb. load limit					
7	50	<b>WR74-2172BK-5</b>	\$968.66	\$687.75	\$34,387.50
<b>Description:</b> BLACK EPOXY WIRE SHELVING STARTER KIT, 5 SHELVES * 72"D x 21"W x 74"H * Black epoxy finish * Five (5) shelves * 800 lb. load limit					
8	9	<b>WR74-2472BK-5</b>	\$1,076.23	\$764.12	\$6,877.08
<b>Description:</b> BLACK EPOXY WIRE SHELVING STARTER KIT * 24"D x 72"W x 74"H * Black Epoxy Finish * 5 Shelves * 600 lbs Load Limit					
9	3	<b>WRC-1836-3</b>	\$500.59	\$355.42	\$1,066.26
<b>Description:</b> WIRE SHELVING MOBILE CART W/ 3 SHELVES * Shelving Series * 18"D x 36"W x 37-1/2"H * Stainless steel finish					
					Vendor Total: \$51,746.80

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	9	<b>FLR42138-BLK</b>	\$1,630.48	\$1,486.62	\$13,379.58
<b>Description:</b> FLEX-CUT CARPET-BONDED FOAM * Flex-Cut carpet-bonded foam * 1 3/8" thickness * Black					
2	8	<b>FLR5202T-BLACK</b>	\$40.32	\$36.76	\$294.08
<b>Description:</b> 4"W BLACK VELCRO * 4" wide black Velcro					
					Vendor Total: \$13,673.66

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	2	<b>SC510LXL</b>	\$978.00	\$244.50	\$489.00
<b>Description:</b> 2 THRIVE TASK LAB CHAIR * SC510 Series * 24-1/2"-34-1/2"Adj. Ht * Shell color options * Frame finish * Casters Shell: Charcoal (qty 1 each) (srp \$0.00)					
2	4	<b>SC510XL</b>	\$762.00	\$190.50	\$762.00
<b>Description:</b> THRIVE CONTEMPORARY TASK CHAIR * 2Thrive Series * 17"-23" Adj. Seat Ht. * Shell color options * Frame finish * Casters FrameFinish: Chrome (qty 1 each) (srp \$0.00) Shell: Charcoal (qty 1 each) (srp \$0.00)					
3	2757	<b>SC5118XL</b>	\$272.00	\$84.00	\$231,588.00
<b>Description:</b> THRIVE CONTEMPORARY CHAIR * 2Thrive Series * 17-1/2"D x 17"W x 32-1/8"H * 18" Seat Ht. * Shell color options * Frame finish * Glides FrameFinish: Chrome (qty 1 each) (srp \$0.00) Glides: Nylon (qty 1 each) (srp \$0.00) Shell: Charcoal (qty 1 each) (srp \$0.00)					
					Vendor Total: \$232,839.00

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	117	<b>01634V</b>	\$828.00	\$464.40	\$54,334.80
<p><b>Description:</b>                      SILHOUETTE SIT-STAND STUDENT DESK, RECTANGLE TOP</p> <ul style="list-style-type: none"> <li>* Silhouette Series</li> <li>* 24"D x 30"W x 26" - 41"Adj. Ht.</li> <li>* Laminate Top Finish</li> <li>* Edge finish</li> <li>* Platinum frame finish</li> <li>* Casters</li> </ul> <p>Edge: Platinum (qty 1 each) (srp \$0.00)                      Laminate: Asian Night (qty 1 each) (srp \$0.00)</p>					
2	4	<b>21004</b>	\$788.00	\$516.14	\$2,064.56
<p><b>Description:</b>                      BOOKTRUCK 6 SLOPING SHELF W/6 BOOK SUPPORTS, 4" CASTERS</p> <ul style="list-style-type: none"> <li>* Booktruck Series</li> <li>* 18"D x 36"W x 43"H</li> <li>* 6 Sloping Shelves</li> <li>* 6 Book Supports</li> <li>* Powder Coat Finish</li> <li>* 4" Casters</li> </ul> <p>Dividers: Black Dividers / Book Supports (qty 1 each) (srp \$0.00)                      Powdercoat: Navy (qty 1 each) (srp \$0.00)</p>					
3	3	<b>21088</b>	\$732.00	\$479.46	\$1,438.38
<p><b>Description:</b>                      EVERYTHING CART, 2 SHELF W/ 6 BINS</p> <ul style="list-style-type: none"> <li>* Bookcart Series</li> <li>* 18"D x 36"W x 36"H</li> <li>* 2 Shelves, each with 6 bins</li> <li>* Powder coat finish</li> <li>* 4" Casters</li> </ul> <p>Powdercoat: Black (qty 1 each) (srp \$0.00)</p>					
4	21	<b>25206H</b>	\$1,453.00	\$951.72	\$19,986.12
<p><b>Description:</b>                      PLANNER STUDIO RECTANGLE TABLE-FIXED W/ CASTERS-29"</p> <ul style="list-style-type: none"> <li>* Planner Series</li> <li>* 36"D x 60"W x 29"H</li> <li>* Top finish</li> <li>* Matching edge finish</li> <li>* Leg color</li> <li>* Casters</li> </ul> <p>Edge: Asian Night (qty 1 each) (srp \$0.00)                      Laminate: Asian Night (qty 1 each) (srp \$0.00)                      LegColor: Platinum (qty 1 each) (srp \$0.00)</p>					
5	3	<b>25224H</b>	\$1,558.00	\$1,020.49	\$3,061.47
<p><b>Description:</b>                      PLANNER STUDIO RECTANGLE TABLE, HT FIXED W/ CASTERS-42"x 60"</p> <ul style="list-style-type: none"> <li>* Planner Studio Table Series</li> <li>* 42"D x 60"W x 29"H</li> <li>* 1-1/4" Thick top finish</li> <li>* 3mm flat edge matching finish</li> <li>* Legs finish</li> <li>* 4" locking casters</li> </ul> <p>Laminate: Asian Night (qty 1 each) (srp \$0.00)                      Edge: Asian Night (qty 1 each) (srp \$0.00)                      LegColor: Platinum (qty 1 each) (srp \$0.00)</p>					

6	21	<b>25226H</b>	\$1,592.00	\$1,042.76	\$21,897.96
<b>Description:</b> Planner Studio Table, Fixed Height, With Casters, 42x60x36 * Planner Studio Table * 42"D x 60"W x 36"H * 3MM Edgeband * Casters * Laminate * Leg Color 3mm Edge: Asian Night (qty 1 each) (srp \$0.00) Laminate: Asian Night (qty 1 each) (srp \$0.00) LegColor: Platinum (qty 1 each) (srp \$0.00)					
7	130	<b>26159-TMOLD</b>	\$1,252.00	\$820.06	\$106,607.80
<b>Description:</b> CASCADE TEACHER DESK B/B/F PEDESTAL, RIGHT * Cascade Series * 24"D x 54"W x 30-1/2"H * 1-1/4" Thick laminate top * Edge finish * Frame finish * Steel construction * Casters included Cascade Edge: Platinum (qty 1 each) (srp \$0.00) CascadeLaminate: Asian Night (qty 1 each) (srp \$0.00) FrameColor: Platinum (qty 1 each) (srp \$0.00) Top&Edge: 1-1/4" top with 3/8" Bumper (qty 1 each) (srp \$0.00)					
8	12	<b>32749PLT</b>	\$139.00	\$91.05	\$1,092.60
<b>Description:</b> 18" FIXED HEIGHT BACKLESS STOOL, PLATINUM * Potential Seating Series * 20-2/5"D x 18-7/10"W x 18-1/2"H * Shell color finish * Platinum frame finish Shell: Charcoal (qty 1 each) (srp \$0.00)					
9	84	<b>32789PLT</b>	\$181.00	\$118.56	\$9,959.04
<b>Description:</b> 24" FIXED HEIGHT BACKLESS STOOL, PLATINUM * Potential Seating Series * 19-1/5"D x 20-1/2"W x 24"H * Shell color finish * Platinum frame finish Shell: Charcoal (qty 1 each) (srp \$0.00)					
10	96	<b>77249 PLT</b>	\$30.00	\$19.65	\$1,886.40
<b>Description:</b> PLANNER STUDIO HOOK KIT * Planner Studio Series * Backpack hook * Not compatible with Trespa Top models					
11	18	<b>77251G</b>	\$418.00	\$273.79	\$4,928.22
<b>Description:</b> SECOND SURFACE KIT FOR 36-42"D x 60"W x STUDIO TABLES * Planner Series * 36"D x 59-7/8"W x 3/4"H * Gray laminate finish * Matching 3mm edge * Distance between underside and top of shelf is 5"					
12	3	<b>77252G</b>	\$487.00	\$318.99	\$956.97
<b>Description:</b> PLANNER STUDIO SECOND SURFACE KIT FOR 72"W TABLES * Planner Studio Series * 24"D x 59-7/8"W x 3/4"H * Laminate finish * For 36"D/46"D x 72"W Studio tables Laminate: North Sea Grey (qty 1 each) (srp \$0.00)					

Vendor Total: \$228,214.32  
147

**Uline - Equalis (Region 10) - Equalis (Region 10) - Zone 1 Installed**

**Equalis (Region 10) - Zone 1 Installed R10-1176K**

Discount: 33.00%

Install: 15.00%

Freight: 12.00%

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	3	<b>H-2867</b>	\$771.61	\$516.98	\$1,550.94
<b>Description:</b> LOBBY TRASH CAN - 35 GALLON, SILVER * Lobby trash can * 35 gallon * Silver					
2	1	<b>H-8346Y</b>	\$4,193.55	\$2,809.68	\$2,809.68
<b>Description:</b> 102 YELLOW BIN CABINET * Bin storage cabinet * 36 x 24 x 78 * 102 yellow bins * Includes (48) S-12413Y - plastic stackable bins, yellow (5 1/2 x 4 x 3), (48) S-12414Y - plastic stackable bins, yellow (7 1/2 x 4 x 3), (6) S-12420Y - plastic stackable bins, yellow (15 x 16 1/2 x 7), (1) H-8344 - bin storage cabinet, empty (36 x 24 x 78), (1) H-8346-SHELF - shelves for 102 bin storage cabinet (36")					

Vendor Total: \$4,360.62

**WB Manufacturing - Equalis (Region 10) Equalis (Region 10) - Zone 1 - Equalis (Region 10) - Zone 1 Installed**

**Equalis (Region 10) - Zone 1 Installed R10-1176K**

Discount: 61.00%

Install: 14.00%

Freight: 9.00%

Item No.	Qty	Model Number	List Price	Your Price	Ext. Price
1	18	<b>ELP7067-EJA</b>	\$794.00	\$309.66	\$5,573.88
<b>Description:</b> ELO ACTIVITY TABLE, RECTANGLE * ELO Series * 24"D x 36"W x 20-1/4"-30-1/4"Adj. Ht. * 2" Pin Adjustable Straight Round Leg * Laminate Top * Lotz Armor Edge * MDF Core * Smooth Silver Legs * Non-Marring Glides HPL: Picnic In The Park (qty 1 each) (srp \$0.00) Edge: Lotz Armor - Slate Grey (qty 1 each) (srp \$0.00)					
2	4	<b>ELP7242-EJA</b>	\$1,627.00	\$634.53	\$2,538.12
<b>Description:</b> ELO HORSESHOE TABLE * ELO Series * 66"D x 60"W x 20-1/4 - 30-1/4"H * HPL top * Leg finish * Beveled Lotz Armor Edge* Edge * Glides Edge: Lotz Armor - Slate Grey (qty 1 each) (srp \$0.00) Glides: Non-Marring Glides (qty 1 each) (srp \$0.00) HPL Top: Picnic in the Park (qty 1 each) (srp \$0.00) LegFinish: Smooth Silver (qty 1 each) (srp \$0.00)					
3	38	<b>EON7067-EJA/T</b>	\$554.00	\$282.54	\$10,736.52
<b>Description:</b> ONVOY PLYMOUTH DESK, TFL * ELO Rectangle Table Series * 24"D x 36"W x 20-33"Adj. Ht. * EON 1.5" straight round legs * TFL * Lotz AE Edge Finish * Leg Finish Edge: Lotz Armor - Slate Grey (qty 1 each) (srp \$0.00) Glides: Non-Marring Glides (qty 1 each) (srp \$0.00) LegFinish: Smooth Silver (qty 1 each) (srp \$0.00) TFLlaminat: Picnic in the Park (qty 1 each) (srp \$0.00)					

4	17	<b>EON7071-EJA-CA</b>	\$894.00	\$348.66	\$5,927.22
<b>Description:</b> EON RECTANGLE TABLE, 24X60 * EON Series * 24"D x 60"W x 21-1/4"-34-1/4"Adj. Ht. * Smooth silver leg finish * HPL top * Lotz Armour Edge Casters: Dual Wheel Soft Tread Locking Casters (Per Table) (qty 1 each) (srp \$0.00) Edge: Lotz Armor - Slate Grey (qty 1 each) (srp \$0.00) HPL: Picnic In The Park (qty 1 each) (srp \$0.00)					
5	1	<b>EON7072-EJA</b>	\$1,059.00	\$413.01	\$413.01
<b>Description:</b> EON RECTANGLE TABLE * EON Series * 24"D x 72"W x 21-1/4"-34-1/4"Adj. Ht. * Leg Finish * HPL Top * Lotz Armor Edge * Glides Edge: Lotz Armor - Slate Grey (qty 1 each) (srp \$0.00) Glides: Non-Marring Glides (qty 1 each) (srp \$0.00) HPL: Picnic In The Park (qty 1 each) (srp \$0.00) LegFinish: Smooth Silver (qty 1 each) (srp \$0.00)					
6	1	<b>EON7095-EJA</b>	\$1,460.00	\$569.40	\$569.40
<b>Description:</b> RECTANGLE TABLE * EON series * 36"D x 96"W x 21-1/4" - 34-1/4"Adj. H * HPL top * Lots armor edge * 1-1/2" universal adjustable slim straight round legs * Smooth silver leg finish HPL: Picnic In The Park (qty 1 each) (srp \$0.00) Edge: Lotz Armor - Slate Grey (qty 1 each) (srp \$0.00) Glides: 1.375" Non-marring Glides (qty 1 each) (srp \$0.00)					
7	2399	<b>EON7364-EJA/T</b>	\$468.00	\$166.14	\$398,569.86
<b>Description:</b> EON PLYMOUTH DESK, TFL, SLIM LEGS * EON Series * 20"D x 28-1/2"W x 21" - 34"Adj. Ht. * TFL top * Lotz armor edge * MDF core * Smooth silver leg finish * Nylon glides * 1-1/2" universal adjustable slim straight round legs Edge: Lotz Armor - Slate Grey (qty 1 each) (srp \$0.00) Glides: Non-Marring Glides (qty 1 each) (srp \$0.00) TFL laminate: Picnic in the Park (qty 1 each) (srp \$0.00)					
8	17	<b>FTT7071-FX</b>	\$1,218.00	\$475.02	\$8,075.34
<b>Description:</b> FLIP TOP RECTANGLE TABLE, 24"D * Flip Top Table Series * 24"D x 60"W x 29-5/8"H * Beveled lotz armor edge™ * HPL top laminate * Fixed legs * Smooth silver legs * Casters Edge: Lotz Armor - Slate Grey (qty 1 each) (srp \$0.00) HPL: Picnic In The Park (qty 1 each) (srp \$0.00)					

9	34	<b>FTT7072-FX</b>	\$1,324.00	\$516.36	\$17,556.24
<b>Description:</b> FLIP TOP RECTANGLE TABLE, FIXED LEGS * Flip Top Table Series * 24"D x 72"W x 29-5/8"H * HPL top laminate * Lotz armor edge * Smooth silver legs * Casters HPL: Picnic In The Park (qty 1 each) (srp \$0.00) Edge: Lotz Armor - Slate Grey (qty 1 each) (srp \$0.00)					
10	10	<b>FTT7083-FX</b>	\$1,464.00	\$570.96	\$5,709.60
<b>Description:</b> FLIP TOP RECTANGLE TABLE, FIXED LEGS * Flip Top Table Series * 30"D x 72"W x 29-5/8"H * HPL top laminate * Lotz armor edge * Casters * Smooth silver legs HPL: Picnic In The Park (qty 1 each) (srp \$0.00) Edge: Lotz Armor - Slate Grey (qty 1 each) (srp \$0.00)					
11	50	<b>HS24</b>	\$296.00	\$115.44	\$5,772.00
<b>Description:</b> HANGOUT STOOL, 24"H * HangOut Stool Series * 12" Dia. x 24"H * Square Steel Seat * Smooth Silver Seat And Legs * Non-Marring Feet					
12	6	<b>LBSMP12048SS</b>	\$1,032.00	\$402.48	\$2,414.88
<b>Description:</b> LOCKER BENCH, HARDWOOD SEAT W/ 2 PEDESTALS * Locker Bench Series * 12"D x 48"W x 17-1/2"H * Hardwood finish * Stainless steel pedestal					
13	1	<b>LOB7072-ALR</b>	\$1,567.00	\$611.13	\$611.13
<b>Description:</b> LOBO RECTANGLE TABLE WITH LAMINATE TOP, 24"X72" * LOBO Series * 24"D x 72"W x 23-1/2"-37-1/2"Adj. Ht. * Laminate top w/ lotz armor edge * 4 round, adjustable legs * MDF core * Glides * Casters Edge: Lotz Armor - Slate Grey (qty 1 each) (srp \$0.00) Glides: Non-Marring Glides (qty 1 each) (srp \$0.00) LegFinish: Smooth Silver (qty 1 each) (srp \$0.00) HPL: Picnic In The Park (qty 1 each) (srp \$0.00)					
14	4	<b>LOB8094-ALR</b>	\$3,644.00	\$1,421.16	\$5,684.64
<b>Description:</b> LOBO Rectangle Table * LOBO Series * 84"W x 36"D x 23-3/4" - 37-3/4"Adj. Ht. * Base * Phenolic Top * Edge * Glides Glides: Non-Marring Glides (qty 1 each) (srp \$0.00) LegFinish: Smooth Silver (qty 1 each) (srp \$0.00)					

15	10	<b>RT3222-488422/C</b>	\$5,645.00	\$2,201.55	\$22,015.50
<b>Description:</b> DOUBLE DOOR TALL CABINET * REplay Series * 22"D x 48"W x 84"H * 1 Vertical Divider * 2 Fixed Shelves * 8 Adj. Shelves * TFL finish * Matching edgeband Option: 2 Deadbolt Locks (qty 1 each) (srp \$0.00) PVCEdge: Sleeping In (qty 1 each) (srp \$0.00) TFLlaminat: Sleeping In (qty 1 each) (srp \$0.00)					
16	2	<b>SCT083-SHF</b>	\$4,064.00	\$1,584.96	\$3,169.92
<b>Description:</b> CULINARY STAINLESS STEEL TABLE W/ SHELF * Culinary Tables Series * 30"D x 72"W x 35-3/4"H * Stainless steel finish * Fixed height * Shelf					
17	7	<b>SP456367-1</b>	\$3,621.00	\$1,412.19	\$9,885.33
<b>Description:</b> CABINET * Modified M6706; Ref SP447671-1 on qte # 447671 * 48"W x 85"H x 23"D, 24"OAD * Rhapsody laminate door uniform and garment storage cabinet * Locking double doors * 2 garment rods * Levelers * Keyed alike Edge: Sleeping In (qty 1 each) (srp \$0.00) TFLlaminat: Sleeping In (qty 1 each) (srp \$0.00)					
18	1	<b>SP456367-2</b>	\$7,656.00	\$3,292.08	\$3,292.08
<b>Description:</b> SPECIAL REPLAY MOBILE LECTERN * 24"W x 40" podium surface (48" overall height) x 20"D * Ref SP448926-1 on QTE # 448926 * Double doors w/ lock and two adjustable shelves * Hidden casters * Includes cable grommet * Cabinet design SP438863-1 HPL Top: Asian Night (qty 1 each) (srp \$0.00) Option: Back panel: Asian Night logo HPL laminate w/ matching edge band (qty 1 each) (srp \$0.00)					
19	5	<b>SP456367-3</b>	\$3,256.00	\$1,269.84	\$6,349.20
<b>Description:</b> CUSTOM OPEN BASE CABINET * Custom Replay open base cabinet * Ref SP450674-1 on QTE # 450674 * 43W x 42.75H x 22D * Butcher block decorative top, 1.25" thick * 2 vertical dividers * 3 fixed shelves * Finished apron w/ levelers TFLlaminat: Sleeping In Classic TFL w/ matching edge band (qty 1 each) (srp \$0.00)					

20	2	<b>TL6900-AC/C</b>	\$4,510.00	\$1,758.90	\$3,517.80
----	---	--------------------	------------	------------	------------

**Description:**  
 TEACHER'S TRADITIONAL LECTERN  
 \* Influence Collection Series  
 \* 19"D x 20"W x 40"H  
 \* HPL Top Finish  
 \* TFL Casebody Finish  
 \* PVC Edge Band Finish  
 \* Two (2) 16" Wings  
 \* Two (2) Drawers  
 \* One (1) Adj. Shelf  
 \* Deadbolt Locks  
 \* Casters  
 HPL: Asian Night (qty 1 each) (srp \$0.00)  
 PVCEdge: Asian Night (qty 1 each) (srp \$0.00)  
 Casebody: Picnic in the Park (qty 1 each) (srp \$0.00)  
 CasebodyEdge: Asian Night (qty 1 each) (srp \$0.00)

Vendor Total: \$518,381.67

Product:	\$2,042,875.84
Install:	\$378,143.25
Freight:	\$151,310.55
Sales Tax (0.00%):	\$0.00
<b>Location Total:</b>	<b>\$2,572,329.64</b>

**Quote Total:** **\$2,572,329.64**

**Terms and Conditions of Sale**

Within these Terms and Conditions of Sale the "Company" shall be deemed to mean Meteor Education, LLC, Premier & Furniture Equipment LLC, Worthington Contract Furniture LP or Blankenship Associates, Inc. Should any product be purchased under a bid or contract with terms and conditions different from those contained herein, the terms of said bid or contract shall supersede or augment the following. If customer purchase order includes terms different than the terms listed below, terms will be reviewed for acceptance by the Company.

**General Sales Policy**

No order in process of production, or product other than standard, is subject to cancellation, delivery deferment, or specification change without the written acceptance of the Company.  
 The Company must be in receipt of an authorized written purchase order prior to an order being processed. The Company reserves the right to refuse purchase orders if the terms and conditions of such orders are contrary to these Terms and Conditions of Sale. Purchase Orders should be emailed to orders@meteoreducation.com or mailed to the Company at 690 NE 23rd Avenue, Gainesville, FL, 32609. All orders are subject to the approval of the Company's credit control department and the terms and conditions relating to the granting of such credit facilities.  
 First time orders from non-publicly funded entities must be prepaid at the time of the order in accordance with the prepay requirements listed below unless prior arrangements have been agreed upon with the Company's credit control department.  
 Any order over \$5,000 for a prepay vendor, will require prepayment from customer. A list of prepay vendors is available upon request.

**Returned Goods**

Returned goods will only be accepted under a Return Authorization number (RA) issued by the Company. Accepted Returns may be subject to re-stocking and handling fees and any additional freight costs. Special order or custom made products may not be returned.

**Cancelled Orders**

Cancelled orders may be subject to fees associated with completed work including, but not limited to, design, order processing, and manufacturing.

**Order Changes**

Any change to your order must be in a written change order.

**Taxes**

Excise, sales, occupation, use, or other tax imposed upon the distributor will be additional to the sales price unless otherwise noted on the purchase order. For tax exempt entities, tax exempt form must be on file with the Company before purchase order is processed or the Company must, by law, charge appropriate sales tax. If applicable, please submit your sales tax exemption ID on the purchase order to ensure proper billing. Sales tax rates are based on the end user's site address and are subject to change. The sales tax rate and amount provided on this quote are estimates only. Upon delivery, you will be invoiced at the current rate of sales tax which may differ from this estimate.

**Bonding**

Performance and payment bonds are available for a fee and are not included in quoted price unless clearly noted. If bonding is needed, cost will be 1.5%\* of total quoted amount. \*Fee percentage is subject to change.

## **Terms**

The Company will invoice customer upon delivery. Terms are net 30 days unless otherwise agreed prior to the acceptance of the order. Customer agrees to pay 18% annual interest, or \$50 per month, whichever is greater, on the balance of any late payment.

## **Drop-Ship or Inside Delivery Only**

Freight damage must be reported to the Company within 48 hours of delivery. It is important to note any crushed or damaged packaging, discolored packaging (indicating water damage), or anything that looks as if it has been reopened or repackaged. All packages should be opened and products inspected within 48 hours of receipt. Upon discovery of any damage or shortage, the Company's Service Department must be notified at 1-800-699-7516.

The Carrier will produce a Bill of Lading for signature acknowledging receipt. Please ensure the number of cartons/items received match the bill of lading as well as the work order. Any shortages should be annotated on THE BILL OF LADING NEXT TO YOUR SIGNATURE and immediately reported to the Company's Traffic Office on 1-800-699-7516. The acknowledged Bill of Lading is deemed to be proof of delivery and the Company will issue its invoice(s) for payment. Any unauthorized assessorial charges will not be paid for.

## **Installed Product & Services**

Product to be installed will be delivered and installed at the address notified in the purchase order unless previous arrangements have been agreed. Upon the delivery of product to the specified location the Company will invoice the customer in the amount of product delivered with the appropriate proof of delivery (bill of lading, manufacturer packing list, or work order). All placement and assembly will be verified by signature confirmation that items have been assembled, set in place, and are in good condition. All installation and delivery charges (above product invoices) will be billed upon receipt of final verification by customer signature on completed work orders. The Company will also provide a complete Master Invoice summarizing all invoices at that time at the customer's request. Any damage must be noted on the separate service request form provided by the installer, a copy of which will be made available for customer records. Services will be delivered to staff/personnel at the address notified in the purchase order unless previous arrangements have been agreed. Services may be provided prior to, during and/or after delivery of product. Any associated services pertaining to this agreement are good for a period of up to one-year from the initial delivery date of product.

## **Warranty**

All products carry their manufacturer's standard warranty. Please contact your local representative for details.

MEDINA VALLEY ISD  
CREEK VIEW HIGH SCHOOL  
CASTROVILLE, TX

DATE: 12/12/25

**CAFETERIA FURNITURE QUOTE**

Qty	Item	Spec/Size	School Unit Price	School Extended Price
<b>FIRST FLOOR</b>				
<b>FURNITURE</b>				
38	CH1	Plantation Prestige, Walton Chair, Bar Height Plastic - Plantation Prestige - Iron Gray G7 Plastic - Plantation Prestige - Iron Gray G7 Plastic - Plantation Prestige - Iron	\$199.89	\$7,595.92
40	CH2	Bent Plywood Chair, Standard Height, Plain Back Laminate Seat & Back, Chrome Frame with Glides Laminate - Formica - Gray Fabric 6129-58 Laminate - Formica - Gray Fabric 6129-58 Powder Coated Metal - Chrome	\$213.42	\$8,536.91
6	A36D	36" Diameter Laminate Table Top Laminate Top, Vinyl Edgebanding Laminate - Arborite - Brushed Aluminum P623CA Edgebanding - Black Powder Coated Metal - Nearly Chrome	\$535.57	\$3,213.42
7	A24D	24" Diameter Laminate Table Top Laminate Top, Vinyl Edgebanding Laminate - Arborite - Brushed Aluminum P623CA Edgebanding - Black Powder Coated Metal - Nearly Chrome	\$440.27	\$3,081.88
<b>MOBILE FOLDING TABLES</b>				
18	GRADUATE TABLE WITH 8 STOOLS	SICO Graduate Oval Table with Comfort Stools, 60" Lx 54" W Top, 30" Height Laminate - Formica -Walnut Butcherblock3712-58 EDGE: - Black, Seat Finish SICO - Black, Accent Finish - Shadow Gray Caster - Shadow Grav	\$2,016.00	\$36,288.00
8	GRADUATE ADA TABLE WITH 6 STOOLS	SICO Graduate Oval Table with Comfort Stools, 60" Lx 54" W Top, 30" Height Laminate - Formica -Walnut Butcherblock3712-58 EDGE: - Black, Seat Finish SICO - Black, Accent Finish - Shadow Gray Caster - Shadow Gray	\$1,765.33	\$14,122.67
18	DIRECTOR WITH 8 STOOLS	SICO Director Table, Rectangular with Comfort Stools, 96" L x 30" W Top, 30" Height Laminate - Formica - White Twill 9285-58 Edge - Shadow Gray, Seat - Shadow Gray, Accent - Dark Blue, Caster - Black	\$1,616.00	\$29,088.00
15	DIRECTOR WITH 8 STOOLS	SICO Director Table, Rectangular with Comfort Stools, 96" L x 30" W Top, 30" Laminate - Formica - Beige Elm 5794-NG SICO - Edge Gray, Seat - Shadow Gray Accent - Dark Blue Caster - Black	\$1,616.00	\$24,240.00
8	DIRECTOR WITH 8 STOOLS	SICO Director Table, Lightning with Comfort Stools, 96" L x 30" W Top, 30" Height, Laminate - Formica - Elemental Concrete 8830-58 Edge - Dark Blue Seat - Dark Blue Accent - Black Caster - Shadow Gray	\$1,616.00	\$12,928.00

10	<b>PRESIDENT TABLE WITH 12 STOOLS</b>	SICO President, Table with Comfort Stool 144"L x 30"W Top, 30" Height Laminate - Formica - Elemental Concrete 8830-58 Edge - Dark Blue Seat - Dark Blue Accent - Black Caster - Shadow Gray	\$2,650.67	\$26,506.67
2	<b>ADA PRESIDENT TABLE WITH 8 STOOLS</b>	SICO President, Table with Comfort Stool 144"L x 30"W Top, 30" Height (ADA Accessible) 8 Stools Laminate - Formica - Elemental Concrete 8830-58 Edge - Dark Blue Seat - Dark Blue Accent - Black Caster - Shadow Gray	\$2,517.33	\$5,034.67
4	<b>ADA PRESIDENT TABLE WITH 8 STOOLS</b>	SICO President, Table with Comfort Stool 144"L x 30"W Top, 30" Height, ADA Accessible Laminate - Formica - Walnut Butcherblock 3712-58 Edge - Dark Blue Seat - Dark Blue Accent - Black Caster - Shadow Gray	\$2,517.33	\$10,069.33
688	<b>ACCENT GUARDS</b>		\$26.67	\$18,346.67
<b>FIRST FLOOR PRODUCT TOTAL</b>				\$199,052.13
<b>FIELD SERVICES</b>				
15	<b>DESIGN FREIGHT</b>	Presentation Materials, Renderings, Samples, Final Drawings Included	\$175.00	\$2,625.00
	<b>INSTALLATION</b>	INCLUDES UNLOADING, ASSEMBLY, AND PLACEMENT OF ALL PRODUCTS. DUMPSTER AND DEBRIS REMOVAL	\$9,750.00	\$9,750.00
<b>BUYBOARD # 781-25 &amp; 789-25</b>			<b>CONTRACT TOTAL</b>	
				<b>\$211,427.13</b>

# Sweetwater®

Music Instruments & Pro Audio  
5501 US HWY 30 W  
Fort Wayne, IN 46818  
(800) 222-4700  
Sweetwater.com

**Quote Number** 11269470  
**Quote Date** 12/2/25  
**Delivery Method** DropShip  
**Customer Number** 10099700

**Quote To:** Juan Rodriguez  
Medina Valley High School  
8365 FM471  
Castroville, TX 78009

**Ship to:** Juan Rodriguez  
Medina Valley High School  
8365 FM471  
Castroville, TX 78009

Qty.	Item	Description	Your Price	Total
3	MU-ESM4.6RE-US	Dynasty USED 4.6 Octave Marimba w/ Titan Elec Frame	\$9,876.72	\$29,630.16
3	MU-ESV3E-US	Dynasty USED 3.0 Octave Vibraphone w/ Titan Elec Frame	\$3,465.52	\$10,396.56
1	MU-ESX3.5RE-US	Dynasty USED 3.5 Octave Xylophone w/ Titan Elec Frame	\$3,855.97	\$3,855.97
3	MU-ESBS4.6S	Dynasty 4.6 Octave Synthetic Marimba Bar Set	\$4,362.36	\$13,087.08
7	MU-EFBATT-US	Dynasty USED Battery Pack for Titan E-Frames	\$173.28	\$1,212.96

Tax Exempt Certificate

Terms: Net 30 Days

Subtotal:	\$58,182.73
Shipping & Handling:	\$0.00
Tax:	\$0.00
<b>Total:</b>	<b>\$58,182.73</b>

## Your Sales Engineer Is Craig Edgar:

Dear Juan,

Thanks for the order! I'm looking forward to helping with future music needs!

If you ever have any questions or concerns, please do not hesitate to contact me at (800) 222-4700 x3901 or [craig\\_edgar@sweetwater.com](mailto:craig_edgar@sweetwater.com).

24-hour support is also available at [Sweetwater.com/](http://Sweetwater.com/) SweetCare, or with our in-house SweetCare Center by phone at (800) 222-4700 (M - F 9am - 6pm, Sat 9am - 5pm).

## Sweetwater's Return Guidelines:

It's our goal to earn your trust and create a relationship with you for the long term by standing behind what we sell. We promise to deal with you fairly and reasonably; we hope you will be fair and reasonable with us as well. So, if for some reason you are not satisfied with your purchase, we will gladly accept your timely return of eligible items.

To make a return, simply contact your Sales Engineer to start the process.

For additional information on returns, please visit [Sweetwater.com/help](http://Sweetwater.com/help).



## ***Agenda Item Memorandum***

**To:** MVIDS Board of Trustees

**Date:** December 18, 2025

**Agenda item:** Consider approval of Annual Financial Report

### **Background Information**

The Texas Education Agency requires that an annual financial report be performed by an independent auditor. The resulting report must then be approved by the Board of Trustees and submitted to TEA within 150 days of the close of the prior fiscal year.

### **Administrative Consideration**

To accomplish this task the district engaged ABIP. The finance committee was provided with a draft of the financial statements on December 10th . ABIP will review the report and provide highlights to the Board on the financial performance of the district.

### **Supporting Documents**

- 2024-2025 Annual Financial Report

### **Recommendation**

The administration recommends the Board review and approve the annual financial report for the fiscal year ended August 31, 2025.

December 18, 2025

To The Board of Trustees  
Medina Valley Independent School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Medina Valley Independent School District for the year ended August 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated August 31, 2025. Professional standards also require that we communicate to you the following information related to our audit.

#### Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Medina Valley Independent School District are described in note 1 to the financial statements. The District adopted Statement of Governmental Accounting Standards No. 101, *Compensated Absences*, in the fiscal year 2025. We noted no transactions entered into by Medina Valley Independent School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

#### Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements include the net pension liability, the OPEB liability, deferred inflows and outflows related to the Texas Retirement System (TRS), state foundation receivable and related revenue, depreciation on capital assets, the allowance for uncollectible tax receivable, and the allowance for unused leave balances. We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

#### Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

#### Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 18, 2025.

### Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Medina Valley Independent School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Medina Valley Independent School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, the Budgetary Comparison Schedules, and the GASB 68 and 75-Teacher Retirement System Schedules which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements and schedules, schedules required by Texas Education Agency, and the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Other Comments

*Public Funds Investment Act*

The Public Funds Investment Act (the Act) requires that we include, as part of our audit, procedures to determine if the District complied with the provisions of the Act. We found, as a result of our tests, that the District complied, in all material respects, with the provisions of the Act.

Restriction on Use

This information is intended solely for the information and use of the Board of Trustees and management of Medina Valley Independent School District and is not intended to be, and should not be, used by anyone other than these specified parties.

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us by the personnel of Medina Valley Independent School District during the course of our audit.

ABIP, PC

San Antonio, Texas

# MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

YEAR ENDED AUGUST 31, 2025

**abip**

CPAs | ADVISORS

CLIENT **FOCUSED.** RELATIONSHIP **DRIVEN.**



# MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT

## ANNUAL FINANCIAL REPORT

For the year ended August 31, 2025

### TABLE OF CONTENTS

	<u>PAGE</u>	<u>EXHIBIT</u>
INTRODUCTORY SECTION		
Certificate of Board	i	
FINANCIAL SECTION		
Independent Auditor's Report	1-3	
Management's Discussion and Analysis	5-11	
BASIC FINANCIAL STATEMENTS		
<u>Government-Wide Financial Statements:</u>		
Statement of Net Position	15	A-1
Statement of Activities	16	B-1
<u>Governmental Fund Financial Statements:</u>		
Balance Sheet – Governmental Funds	17	C-1
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	18	C-2
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds	19	C-3
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	20	C-4
<u>Proprietary Fund Financial Statements:</u>		
Statement of Net Position	21	D-1
Statement of Revenues, Expenses, and Changes in Fund Net Position	22	D-2
Statement of Cash Flows	23	D-3
<u>Fiduciary Fund Financial Statements:</u>		
Statement of Fiduciary Net Position	24	E-1
Statement of Changes in Fiduciary Net Position	25	E-2
Notes to the Financial Statements	27-60	163

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**ANNUAL FINANCIAL REPORT**

**For the year ended August 31, 2025**

TABLE OF CONTENTS

	<u>PAGE</u>	<u>EXHIBIT</u>
REQUIRED SUPPLEMENTARY INFORMATION		
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – General Fund	63	G-1
Schedule of the District’s Proportionate Share of the Net Pension Liability – Teacher Retirement System of Texas	64-65	G-2
Schedule of the District’s Contributions for Pensions – Teacher Retirement System of Texas	66-67	G-3
Schedule of the District’s Proportionate Share of the Total OPEB Liability – Teacher Retirement System of Texas	68-69	G-4
Schedule of the District’s Contribution for Other Postemployment Benefits (OPEB) – Teacher Retirement System of Texas	70-71	G-5
Notes to Required Supplementary Information	72	
OTHER SUPPLEMENTARY INFORMATION		
<u>Combining and Other Schedules:</u>		
Nonmajor Governmental Funds:		
Combining Balance Sheet	74-77	H-1
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	78-81	H-2
<u>Required Texas Education Agency Schedules:</u>		
Schedule of Delinquent Taxes Receivable	84-85	J-1
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Child Nutrition Program	86	J-2
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Debt Service Fund	87	J-3
Use of Funds – Select State Allotment Programs	88	J-4

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**ANNUAL FINANCIAL REPORT**

**For the year ended August 31, 2025**

TABLE OF CONTENTS

	<u>PAGE</u>	<u>EXHIBIT</u>
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 <i>Government Auditing Standards</i>	91-92	
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	93-95	
Schedule of Findings and Questioned Costs	97	
Summary Schedule of Prior Year Findings	98	
Schedule of Expenditures of Federal Awards	99-100	K-1
Notes to Schedule of Expenditures of Federal Awards	101	
Schedule of Required Responses to Selected School First Indicators	102	L-1



## **INTRODUCTORY SECTION**



**CERTIFICATE OF BOARD**

Medina Valley Independent School District  
Name of School District

Medina  
County

163908  
Co. Dist. Number

We, the undersigned, certify that the attached annual financial report of the above named school district was reviewed and (check one) \_\_\_\_\_ approved \_\_\_\_\_ disapproved for the year ended August 31, 2025 at a meeting of the Board of Trustees of such school district on the 18<sup>th</sup> day of December 2025.

\_\_\_\_\_  
Signature of Board Secretary

\_\_\_\_\_  
Signature of Board President

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



## **FINANCIAL SECTION**



## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees  
Medina Valley Independent School District  
Castroville, Texas

### Report on the Audit of the Financial Statements

#### *Opinions*

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of August 31, 2025, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

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

#### *Change in Accounting Principle*

As described in Note 1 to the financial statements, in 2025, the District adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this manner.

#### *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 Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

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

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

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

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information for the general fund, schedules of the District's proportionate share of the net pension and OPEB liability, and schedules of the District's contributions to the Teacher Retirement System of Texas 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 inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedules, required Texas Education Agency 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules, required Texas Education Agency schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2025 on our consideration of Medina Valley Independent School 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 Medina Valley Independent School 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 Medina Valley Independent School District's internal control over financial reporting and compliance.

ABIP, PC

San Antonio, Texas  
December 18, 2025



# MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

August 31, 2025

The annual financial report of the Medina Valley Independent School District (the District) is presented in six sections, Management Discussion and Analysis (this part), Basic Financial Statements, Required Supplementary Information, Combining and Other Statements and Schedules, Texas Education Agency Required Schedules, and the Federal Awards Section. This section of the District's annual financial report presents our discussion and analysis of the financial performance during the fiscal year ended August 31, 2025. Please read it in conjunction with the District's financial section, which follows.

### OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the District's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the District's operations in *more detail* than the government-wide statements.
  - The *governmental fund* statements tell how *general government* services were financed in the *short-term* as well as what remains for future spending.
  - *Proprietary fund* statements offer *short-term* and *long-term* financial information about the activities the government operates on a cost reimbursement basis, such as self-insurance.
  - *Fiduciary fund* statements provide information about the financial relationships in which the District acts solely as a *custodian* for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements.

### GOVERNMENT-WIDE FINANCIAL STATEMENTS

#### The Statement of Net Position and the Statement of Activities

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes *all* of the government's assets and deferred outflows of resources and liabilities and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two government-wide statements report the District's *net position* and how they have changed. Net position, the difference between the District's assets, deferred outflows of resources and liabilities and deferred inflows of resources is one way to measure the District's financial health or *position*.

- Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors, such as changes in the District's tax base and student enrollment.

The government-wide financial statements of the District include the *governmental activities*. Most of the District's basic services are included here, such as instruction, extracurricular activities, curriculum and staff development, health services, and general administration. Property taxes and grants finance most of these activities.

### **Fund Financial Statements**

The fund financial statements provide more detailed information about the District's most significant funds, not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The Board of Trustees (the Board) establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The District has three kinds of funds:

- *Governmental funds* – Most of the District's basic services are included in governmental funds which focus on (1) how *cash and other financial assets* can be readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.
- *Proprietary fund* – Services for which the District charges customers a fee is generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide long-term and short-term financial information.

We use *internal service funds* to report activities that provide supplies and services for the District's other programs and activities such as the District's Self Insurance Fund.

- *Fiduciary fund* – The District is the custodian, or *fiduciary*, for certain funds. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. We exclude these activities from the District's government-wide financial statements because the District cannot use these assets to finance its operations.

## FINANCIAL HIGHLIGHTS

- The District’s combined net position was \$67,323,123 at August 31, 2025, an increase of \$15,102,117.
- During the year, the District’s revenue was \$156,726,956 as reflected below:

	Governmental Activities		
	Current Year	Prior Year	Change
Taxes	\$ 64,136,252	\$ 53,793,074	\$ 10,343,178
State aid	64,112,511	60,514,742	3,597,769
Federal aid	8,543,760	9,519,142	(975,382)
Investment earnings	14,194,141	23,502,359	(9,308,218)
Other	5,740,292	5,499,777	240,515
 Total	\$ 156,726,956	\$ 152,829,094	\$ 3,897,862

During the year, the District’s expenses were \$137,937,338 as reflected below:

	Governmental Activities		
	Current Year	Prior Year	Change
Instruction and instructional related	\$ 61,871,209	\$ 62,656,643	\$ (785,434)
Instruction leadership/school leadership	11,592,845	9,825,868	1,766,977
Guidance, social work, health, transportation	11,438,712	11,129,517	309,195
Food services	7,013,965	7,103,083	(89,118)
Extracurricular activities	3,449,264	3,502,700	(53,436)
General administration	3,282,478	3,346,766	(64,288)
Plant maintenance and security	11,421,569	10,782,673	638,896
Data processing services	2,945,791	1,731,429	1,214,362
Community services	40,210	21,233	18,977
Debt service	23,898,797	22,679,777	1,219,020
Capital outlay	368,425	1,058,138	(689,713)
Intergovernmental changes	614,073	565,216	48,857
 Total expenses	\$ 137,937,338	\$ 134,403,043	\$ 3,534,295

The District's combined net position was \$67,323,123 at August 31, 2025, as reflected below:

**STATEMENT OF NET POSITION**  
**August 2025 and 2024**

	Governmental Activities		
	2025	2024	Change
Current and other assets	\$ 366,940,068	\$ 364,799,751	\$ 2,140,317
Capital and non-current assets	459,572,218	327,356,406	132,215,812
Total assets	<u>826,512,286</u>	<u>692,156,157</u>	<u>134,356,129</u>
Deferred outflows of resources	22,100,046	21,948,092	151,954
Total deferred outflows of resources	<u>22,100,046</u>	<u>21,948,092</u>	<u>151,954</u>
Current liabilities	29,403,445	35,280,255	(5,876,810)
Long term liabilities	737,251,334	608,173,360	129,077,974
Total liabilities	<u>766,654,779</u>	<u>643,453,615</u>	<u>123,201,164</u>
Deferred inflows of resources	14,634,430	18,429,628	(3,795,198)
Total deferred inflows of resources	<u>14,634,430</u>	<u>18,429,628</u>	<u>(3,795,198)</u>
Net position			
Net investment in capital assets	59,017,843	44,492,020	14,525,823
Restricted	9,269,359	8,961,873	307,486
Unrestricted	(964,079)	(1,232,887)	268,808
Total net position	<u>\$ 67,323,123</u>	<u>\$ 52,221,006</u>	<u>\$ 15,102,117</u>

**CHANGES IN NET POSITION**  
**August 2025 and 2024**

	Governmental Activities	
	2025	2024
Revenues:		
Program revenues:		
Charges for services	\$ 2,094,215	\$ 1,988,217
Operating grants and contributions	8,543,760	9,519,142
General revenues:		
Property taxes	64,136,252	53,793,074
State aid	64,112,511	60,514,742
Grants, contributions not restricted to a specific function	3,489,853	3,223,829
Investment earnings	14,194,141	23,502,359
Miscellaneous	156,224	287,731
Total revenues	<u>156,726,956</u>	<u>152,829,094</u>
Expenses:		
Instruction, curriculum and media services	61,871,209	62,656,643
Instructional/school leadership	11,592,845	9,825,868
Guidance, social work, health and transportation	11,438,712	11,129,517
Food services	7,013,965	7,103,083
Cocurricular activities	3,449,264	3,502,700
General administration	3,282,478	3,346,766
Plant maintenance and security	11,421,569	10,782,673
Data processing	2,945,791	1,731,429
Community services	40,210	21,233
Debt service	23,898,797	22,679,777
Other governmental charges	982,498	1,623,354
Total expenses	<u>137,937,338</u>	<u>134,403,043</u>
Increase in net position	<u>18,789,618</u>	<u>18,426,051</u>
Net position at September 1,	52,221,006	33,777,704
Restatement of beginning net position	<u>(3,687,501)</u>	<u>17,251</u>
Net position at August 31,	<u>\$ 67,323,123</u>	<u>\$ 52,221,006</u>

Property tax rates were reduced by 0.23 cents for the year. The tax base increased during the past year by \$789,267,913. The increase in the tax levy was \$9,101,403.

State program revenues increased for the year by \$3,597,769.

Federal program revenues decreased by \$266,024.

Investment earnings decreased by \$9,308,218.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

Net capital assets for the District at the end of the fiscal year August 31, 2025 amounted to \$459,572,218. It is the District’s policy to charge off as a current expenditure any purchases less than \$5,000. The total capital assets recorded were land and its improvements, buildings, equipment and vehicles, right-to-use lease assets, SBITA assets, and construction in progress as reflected below:

**DISTRICT’S CAPITAL ASSETS  
August 2025 and 2024**

	Governmental Activities		
	Current Year	Prior Year	Change
Land	\$ 40,976,715	\$ 29,984,121	\$ 10,992,594
Buildings and improvements	255,292,768	203,039,162	52,253,606
Equipment	18,649,095	16,992,975	1,656,120
Right-to-use lease assets	22,498	241,675	(219,177)
SBITA assets	649,403	1,218,702	(569,299)
Construction in progress	222,663,222	148,837,405	73,825,817
Total at historical cost	<u>538,253,701</u>	<u>400,314,040</u>	<u>137,939,661</u>
Total accumulated depreciation	<u>(78,681,483)</u>	<u>(72,957,634)</u>	<u>(5,723,849)</u>
Net capital assets	<u>\$ 459,572,218</u>	<u>\$ 327,356,406</u>	<u>\$ 132,215,812</u>

**Long-Term Liabilities**

For the year ended August 31, 2025, the District made bond debt principal payments of \$18,697,934.

	Governmental Activities		
	Current Year	Prior Year	Change
Bonds payable	\$ 668,886,679	\$ 547,879,613	\$ 121,007,066
Right-to-use lease liabilities	21,902	-	21,902
SBITA liabilities	81,988	451,093	(369,105)
Compensated absences	<u>4,138,925</u>	<u>127,631</u>	<u>4,011,294</u>
Sub-total	673,129,494	548,458,337	124,671,157
Accreted interest on capital appreciation bonds	841,558	979,075	(137,517)
Premium on bond issuance	<u>29,424,708</u>	<u>26,482,962</u>	<u>2,941,746</u>
Total long-term liabilities	<u>\$ 703,395,760</u>	<u>\$ 575,920,374</u>	<u>\$ 127,475,386</u>

## GOVERNMENTAL FUNDS

### Financial Highlights

At the close of the fiscal year ending August 31, 2025, the District's governmental funds reported a combined fund balance of \$344,450,808. This compares to a combined fund balance of \$333,064,065 at August 31, 2024. The increase is due to bond proceeds received during the fiscal year in the amount of \$139,705,000. The general fund increased \$5,140,735 as revenues were above original projections and expenditures were below original projections. The debt service fund increased \$293,490 as property tax revenue increased during the fiscal year.

### Budgetary Highlights

In accordance with State law and Generally Accepted Accounting Standards (GAAS), the District prepares an annual budget for the general fund, the food service special revenue fund, and the debt service fund. Special revenue funds have budgets approved by the funding agency and are amended throughout the year as required.

During the period ended August 31, 2025, the District amended its budget as required by state law and to reflect current levels of revenue and anticipated expenditures. The general fund budgeted revenues increased from an adopted budget amount of \$95,171,577 to the final amended budget amount of \$100,546,889. The general fund's actual revenues were \$101,629,845. The general fund expenditures were more than the original budget by \$1,282,491, but budget amendments were board approved throughout the year.

### Economic Factors and Next Year's Budgets and Rates

The following factors were considered in establishing the District's budget for 2025-2026:

- Student enrollment and attendance for 2025-2026 is projected to increase. The district demographer estimated a district enrollment of 10,617, which is an increase of 979 students from the prior year. Average daily attendance is estimated to increase from 8,454 to 9,512 in 2025-2026.
- Property values for ad valorem tax purposes are projected to increase by \$291,847,700 or 4.91% for 2025-2026, as compared to the taxable values for 2024-2025. This is inclusive of the additional homestead exemptions.
- The District's maintenance and operations tax rate decreased to \$0.6527, and the interest and sinking tax rate had no change at \$0.50.
- The general fund budget was a balanced budget with revenues and appropriations budgeted at \$112,746,593. Appropriates for the 2025-2026 general fund budget increased over the appropriations for the 2024-2025 general budget by \$13,636,813.
- The District added 56 new positions to accommodate student growth and the implementation of the MVISD Police Department. The Board of Trustees also approved a compensation plan in accordance with House Bill 2 to include \$2,500 pay increases for teachers with 3-4 years' experience and \$5,000 for teachers with 5+ years' experience. In addition, the Board provided for compensation increases for additional staff as follows: \$2,000 for new teachers, \$2,400 for teachers with 1-2 years' experience, 3% for district and campus administration, and \$1 per hour for clerical and trades positions. The estimated additional cost for staffing and compensation increases is \$9,608,284.
- The largest increase can be found in appropriations for instruction in the amount of \$7,543,971.

### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's business office at Medina Valley Independent School District, 8449 FM 471 South, Castroville, Texas 78009.



**BASIC FINANCIAL STATEMENTS**



**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**STATEMENT OF NET POSITION**

**August 31, 2025**

EXHIBIT A-1

<u>Data Control Codes</u>		<u>Primary Government Governmental Activities</u>
	Assets:	
1110	Cash and cash equivalents	\$ 350,414,571
1220	Property taxes receivable (delinquent)	2,374,964
1230	Allowance for uncollectible taxes	(237,497)
1240	Due from other governments	14,342,910
1260	Due to fiduciary fund	73
1290	Other receivables (net)	30,463
1410	Prepaid items	14,584
	Capital assets:	
1510	Land	40,976,715
1520	Buildings, (net)	189,500,374
1530	Furniture and equipment (net)	6,279,906
1553	SBITA assets, net	130,128
1559	Right-to-use assets, net	21,873
1580	Construction in progress	<u>222,663,222</u>
1000	Total assets	<u>826,512,286</u>
	Deferred outflows of resources:	
1705	Deferred outflow related to TRS pension	8,630,610
1706	Deferred outflow related to TRS OPEB	<u>13,469,436</u>
1700	Total deferred outflows of resources	<u>22,100,046</u>
	Liabilities:	
2110	Accounts payable	13,520,903
2140	Interest payable	1,371,176
2150	Payroll deductions and withholdings payable	11,128
2160	Accrued wages payable	6,495,141
2180	Due to other governments	13,319
2300	Unearned revenue	276,395
	Noncurrent liabilities:	
2501	Due within one year	7,715,383
2502	Due in more than one year	695,680,377
2540	Net pension liability (District's share)	24,590,095
2545	OPEB liability (District's share)	<u>16,980,862</u>
2000	Total liabilities	<u>766,654,779</u>
	Deferred inflows of resources:	
2605	Deferred inflows related to TRS pension	571,848
2606	Deferred inflows related to TRS OPEB	<u>14,062,582</u>
	Total deferred inflows of resources	<u>14,634,430</u>
	Net position:	
3200	Net investment in capital assets	59,017,843
3820	Restricted for Federal and State programs	2,797,461
3850	Restricted for debt service	6,471,898
3900	Unrestricted	(964,079)
3000	Total net position	<u>\$ 67,323,123</u>

The accompanying notes are an integral part of these financial statements.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**STATEMENT OF ACTIVITIES**

**For the year ended August 31, 2025**

EXHIBIT B-1

1 Functions / Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		3 Charges for Services	4 Operating Grants and Contributions	6 Primary Government Governmental Activities
Governmental activities:				
Instruction	\$ 61,871,209	\$ 7,515	\$ 1,006,374	\$ (60,857,320)
Instructional resources and media services	606,472	-	-	(606,472)
Curriculum and instructional staff development	2,949,638	-	1,047,444	(1,902,194)
Instructional leadership	2,521,087	-	753,570	(1,767,517)
School leadership	5,515,648	-	-	(5,515,648)
Guidance, counseling, and evaluation services	4,052,094	-	109,303	(3,942,791)
Social work services	863,710	-	-	(863,710)
Health services	1,336,448	-	24,526	(1,311,922)
Student (pupil) transportation	5,186,460	-	-	(5,186,460)
Food services	7,013,965	1,928,741	4,473,995	(611,229)
Extracurricular activities	3,449,264	157,959	878,186	(2,413,119)
General administration	3,282,478	-	36,882	(3,245,596)
Facilities maintenance and operations	9,744,049	-	-	(9,744,049)
Security and monitoring services	1,677,520	-	137,730	(1,539,790)
Data processing services	2,945,791	-	41,102	(2,904,689)
Community services	40,210	-	34,648	(5,562)
Debt service - interest on long-term debt	22,193,751	-	-	(22,193,751)
Debt service - bond issuance costs and fees	1,705,046	-	-	(1,705,046)
Capital outlay	368,425	-	-	(368,425)
Other intergovernmental charges	614,073	-	-	(614,073)
<b>Total primary government</b>	<b>\$ 137,937,338</b>	<b>\$ 2,094,215</b>	<b>\$ 8,543,760</b>	<b>(127,299,363)</b>
General revenues:				
MT		Property taxes, levied for general purposes		36,770,072
DT		Property taxes, levied for debt service		27,366,180
SF		State aid - Formula grants		64,112,511
GC		Grants and contributions not restricted		3,489,853
IE		Investment earnings		14,194,141
MI		Miscellaneous local and intermediate revenue		156,224
TR		Total general revenues		<u>146,088,981</u>
CN		Change in net position		18,789,618
NB		Net position - beginning		52,221,006
		Restatement of net position		<u>(3,687,501)</u>
NE		Net position - ending		<u>\$ 67,323,123</u>

The accompanying notes are an integral part of these financial statements.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**BALANCE SHEET – GOVERNMENTAL FUNDS**

**August 31, 2025**

EXHIBIT C-1

Data Control Codes		10	50	60		Total
		General Fund	Debt Service Fund	Capital Projects	Other Funds	Governmental Funds
	Assets:					
1110	Cash and cash equivalents	\$ 29,987,823	\$ 6,466,448	\$ 309,654,496	\$ 3,525,764	\$ 349,634,531
1220	Property taxes - delinquent	1,485,808	889,156	-	-	2,374,964
1230	Allowance for uncollectible taxes	(148,581)	(88,916)	-	-	(237,497)
1240	Due from other governments	13,575,057	18,103	-	749,750	14,342,910
1260	Due from other funds	224,864	-	-	204	225,068
1290	Other receivables	30,462	1	-	-	30,463
1410	Prepayments	14,584	-	-	-	14,584
1000	Total assets	<u>\$ 45,170,017</u>	<u>\$ 7,284,792</u>	<u>\$ 309,654,496</u>	<u>\$ 4,275,718</u>	<u>\$ 366,385,023</u>
	Liabilities:					
2110	Accounts payable	\$ 1,716,933	\$ 550	\$ 10,951,465	\$ 106,822	\$ 12,775,770
2150	Payroll deductions and withholdings payable	11,128	-	-	-	11,128
2160	Accrued wages payable	6,145,828	-	-	349,313	6,495,141
2170	Due to other funds	-	-	571	224,424	224,995
2180	Due to other governments	-	12,104	-	1,215	13,319
2300	Unearned revenue	-	-	-	276,395	276,395
2000	Total liabilities	<u>7,873,889</u>	<u>12,654</u>	<u>10,952,036</u>	<u>958,169</u>	<u>19,796,748</u>
	Deferred inflows of resources:					
2601	Unavailable revenue - property taxes	1,337,227	800,240	-	-	2,137,467
	Fund balances:					
	Nonspendable fund balances:					
3430	Prepaid items	14,584	-	-	-	14,584
	Restricted fund balances:					
3450	Federal or state funds grant restriction	-	-	-	2,797,461	2,797,461
3470	Capital acquisition and contractual obligation	-	-	298,702,460	-	298,702,460
3480	Retirement of long-term debt	-	6,471,898	-	-	6,471,898
	Committed fund balance:					
3510	Construction	4,000,000	-	-	-	4,000,000
3545	Other committed fund balance	-	-	-	520,088	520,088
3600	Unassigned fund balance	31,944,317	-	-	-	31,944,317
3000	Total fund balances	<u>35,958,901</u>	<u>6,471,898</u>	<u>298,702,460</u>	<u>3,317,549</u>	<u>344,450,808</u>
4000	Total liabilities, deferred inflows of resources and fund balances	<u>\$ 45,170,017</u>	<u>\$ 7,284,792</u>	<u>\$ 309,654,496</u>	<u>\$ 4,275,718</u>	<u>\$ 366,385,023</u>

The accompanying notes are an integral part of these financial statements.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION**

**August 31, 2025**

EXHIBIT C-2

Total fund balances - governmental funds balance sheet \$ 344,450,808

Amounts reported for governmental activities in the statement of net position are different because:

The District uses internal service funds to charge the costs of self-insurance to appropriate functions in other funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. The net effect of this consolidation is to increase net position. 34,907

Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$400,314,040 and the accumulated depreciation was \$(72,957,634). In addition, long-term liabilities, including bonds payable of \$(548,858,688) and leases payable of \$(451,093) are not due and payable in the current period, and therefore are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to decrease net position. (221,953,375)

Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the 2025 capital outlays of \$139,438,457 and debt principal payments of \$19,116,671 is to increase net position. 158,555,128

The 2025 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position. (6,982,419)

Included in the items related to debt is the recognition of the District's proportionate share of the net pension liability required by GASB 68 in the amount of \$(24,590,095), a deferred resource inflow of \$(571,848), and a deferred resource outflow of \$8,630,610. The net effect of this recognition is to decrease net position. (16,531,333)

Included in the items related to debt is the recognition of the District's proportionate share of net OPEB liability required by GASB 75 in the amount of \$(16,980,862), a deferred resource inflow of \$(14,062,582), and a deferred resource outflow of \$13,469,436. The net effect of this recognition is to decrease net position. (17,574,008)

Various other reclassifications and recognitions are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable taxes receivable of \$2,137,467 as revenue, and recognizing the liabilities associated with maturing long-term debt interest of \$(1,371,176), recognizing accumulated accretion of capital appreciation bonds of \$137,517, unamortized bond premium of \$(29,424,708) accumulated local leave of \$(4,138,925), reclassifying the proceeds of new bonds received of \$(139,705,000), reclassifying the proceeds of right to use assets received of \$(71,534), and recognizing a loss on disposal of assets of \$(240,226). The net effect of these reclassifications and recognitions is to decrease net position. (172,676,585)

Net position of governmental activities - statement of net position \$ 67,323,123

The accompanying notes are an integral part of these financial statements.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS**

**For the year ended August 31, 2025**

EXHIBIT C-3

Data Control Codes		10	50	60	Other	Total
		General Fund	Debt Service Fund	Capital Projects	Governmental Funds	Governmental Funds
	Revenues:					
5700	Local and intermediate sources	\$ 38,527,603	\$ 27,985,263	\$ 11,776,006	\$ 3,141,775	\$ 81,430,647
5800	State program revenues	62,217,239	3,489,853	-	608,722	66,315,814
5900	Federal program revenues	<u>885,003</u>	-	<u>127,910</u>	<u>6,847,525</u>	<u>7,860,438</u>
5020	Total revenues	<u>101,629,845</u>	<u>31,475,116</u>	<u>11,903,916</u>	<u>10,598,022</u>	<u>155,606,899</u>
	Expenditures:					
	Current:					
0011	Instruction	55,779,711	-	104,645	865,047	56,749,403
0012	Instructional resources and media services	564,005	-	-	-	564,005
0013	Curriculum and instructional staff development	1,663,540	-	-	1,047,444	2,710,984
0021	Instructional leadership	1,566,779	-	-	753,570	2,320,349
0023	School leadership	5,116,384	-	-	-	5,116,384
0031	Guidance, counseling, and evaluation services	3,646,978	-	-	109,303	3,756,281
0032	Social work services	801,018	-	-	-	801,018
0033	Health services	1,206,243	-	7,636	24,526	1,238,405
0034	Student (pupil) transportation	6,432,304	-	-	-	6,432,304
0035	Food services	162,188	-	-	6,514,261	6,676,449
0036	Extracurricular activities	2,334,491	-	-	878,186	3,212,677
0041	General administration	3,016,420	-	8,500	36,882	3,061,802
0051	Facilities maintenance and operations	9,315,368	-	672	-	9,316,040
0052	Security and monitoring services	1,292,772	-	371,593	137,730	1,802,095
0053	Data processing services	2,719,551	-	-	40,438	2,759,989
0061	Community services	2,426	-	-	35,312	37,738
	Debt service:					
0071	Principal on long-term debt	161,005	18,697,934	-	-	18,858,939
0072	Interest on long-term debt	6,047	23,873,699	-	-	23,879,746
0073	Bond issuance cost and fees	-	308,443	1,396,603	-	1,705,046
	Capital outlay:					
0081	Facilities acquisition and construction	52,765	-	137,138,318	-	137,191,083
	Intergovernmental:					
0099	Other intergovernmental charges	<u>614,073</u>	-	-	-	<u>614,073</u>
6030	Total expenditures	<u>96,454,068</u>	<u>42,880,076</u>	<u>139,027,967</u>	<u>10,442,699</u>	<u>288,804,810</u>
1100	Excess (deficiency) of revenues over (under) expenditures	<u>5,175,777</u>	<u>(11,404,960)</u>	<u>(127,124,051)</u>	<u>155,323</u>	<u>(133,197,911)</u>
	Other financing sources and (uses):					
7911	Capital related debt issued	-	-	139,705,000	-	139,705,000
7913	Proceeds from right to use assets	71,534	-	-	-	71,534
7915	Transfer in	-	11,698,450	-	-	11,698,450
7916	Premium or discount on issuance of bonds	-	-	4,891,604	-	4,891,604
8911	Transfer out (use)	-	-	<u>(11,698,450)</u>	-	<u>(11,698,450)</u>
7080	Total other financing sources and (uses)	<u>71,534</u>	<u>11,698,450</u>	<u>132,898,154</u>	-	<u>144,668,138</u>
1200	Net change in fund balances	5,247,311	293,490	5,774,103	155,323	11,470,227
0100	Fund balance - September 1 (beginning)	<u>30,818,166</u>	<u>6,178,408</u>	<u>292,928,357</u>	<u>3,139,134</u>	<u>333,064,065</u>
	Restatement of fund balance	<u>(106,576)</u>	-	-	<u>23,092</u>	<u>(83,484)</u>
3000	Fund balance - August 31 (ending)	<u>\$ 35,958,901</u>	<u>\$ 6,471,898</u>	<u>\$ 298,702,460</u>	<u>\$ 3,317,549</u>	<u>\$ 344,450,808</u>

The accompanying notes are an integral part of these financial statements.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF  
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
TO THE STATEMENT OF ACTIVITIES**

**For the year ended August 31, 2025**

EXHIBIT C-4

Net change in fund balances - total governmental funds \$ 11,470,227

Amounts reported for governmental activities in the statement of activities are different because:

The District uses an internal service fund to charge the costs of self-insurance to appropriate functions in other funds. The change in net position of the internal service fund is reported with governmental activities. The net effect of this consolidation is to decrease net position.

(31,852)

Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the 2025 capital outlays of \$139,438,457 and bond debt principal payments of \$19,116,671 is to increase net position.

158,555,128

Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net position.

(6,982,419)

The reporting of GASB 68 for the current year resulted in the recognition of revenue of \$(1,883,230) and an increase in related expenses of \$(14,869). The result of these items is to decrease net position.

(1,898,099)

The reporting of GASB 75 for the current year resulted in the recognition of revenue of \$2,765,590 and an increase in related expenses of \$(1,697,008). The result of these items is to increase net position.

1,068,582

Various other reclassifications and recognitions are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing the change in unavailable tax revenue of \$100,180, and recognizing the change in accrued bond interest of \$(263,863). Also, recognizing the increase in bond premium of \$(2,941,746), recognizing accumulated accreted interest on capital appreciation bonds of \$137,517, the change in accrued local leave of \$(407,277), reclassifying bond proceeds of \$(139,705,000), reclassifying right to use asset proceeds of \$(71,534), and recognizing a loss on disposal of assets of \$(240,226). The net effect of these reclassifications is to decrease net position.

(143,391,949)

Change in net position of governmental activities - statement of activities \$ 18,789,618

The accompanying notes are an integral part of these financial statements.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**STATEMENT OF NET POSITION  
PROPRIETARY FUNDS**

**August 31, 2025**

EXHIBIT D-1

	<u>Governmental Activities Total Internal Service Funds</u>
Assets:	
Current assets:	
Cash and cash equivalents	\$ <u>780,040</u>
Total assets	<u>780,040</u>
Liabilities:	
Current liabilities:	
Accounts payable	<u>745,133</u>
Total liabilities	<u>745,133</u>
Net position:	
Unrestricted net position	<u>34,907</u>
Total net position	<u>\$ <u>34,907</u></u>

The accompanying notes are an integral part of these financial statements.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS**

**For the year ended August 31, 2025**

EXHIBIT D-2

	<u>Governmental Activities</u> <u>Total</u> <u>Internal Service</u> <u>Funds</u>
Operating revenues:	
Local and intermediate sources	\$ <u>5,697,422</u>
Total operating revenues	<u>5,697,422</u>
Operating expenses:	
Professional and contracted services	<u>5,729,274</u>
Total operating expenses	<u>5,729,274</u>
Operating income (loss)	(31,852)
Total net position - September 1 (beginning)	<u>66,759</u>
Total net position - August 31 (ending)	<u>\$ 34,907</u>

The accompanying notes are an integral part of these financial statements.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

**For the year ended August 31, 2025**

EXHIBIT D-3

	<u>Governmental Activities</u> <u>Total</u> <u>Internal Service</u> <u>Funds</u>
Cash flows from operating activities:	
Cash received from assessments - other funds	\$ 5,700,754
Cash payments for insurance claims	<u>(5,990,725)</u>
Net cash provided from operating activities	<u>(289,971)</u>
Net increase (decrease) in cash and cash equivalents	(289,971)
Cash and cash equivalents at beginning of year	<u>1,070,011</u>
Cash and cash equivalents at end of year	<u>\$ 780,040</u>
Reconciliation of operating income (loss) to net cash used for operating activities	
Operating income (loss)	\$ (31,852)
Effect of increases and decreases in current assets and liabilities:	
Assets and liabilities:	
(Increase) decrease in accounts receivable	3,332
Increase (decrease) in accounts payable	<u>(261,451)</u>
Net cash provided from operating activities	<u>\$ (289,971)</u>

The accompanying notes are an integral part of these financial statements.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS**

**August 31, 2025**

EXHIBIT E-1

Custodial Fund

Assets:

Cash and cash equivalents \$ 173,156

Total assets 173,156

Liabilities:

Due to other funds 73

Total liabilities 73

Net position:

Unrestricted net position 173,083

Total net position \$ 173,083

The accompanying notes are an integral part of these financial statements.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**

**For the year ended August 31, 2025**

EXHIBIT E-2

	<u>Custodial Fund</u>
Additions:	
Local and intermediate sources	\$ 143,692
Deductions:	
Student activities	128,348
Change in fiduciary net position	15,344
Total net position - September 1 (beginning)	180,831
Restatement of net position	(23,092)
Total net position - August 31 (ending)	\$ 173,083

The accompanying notes are an integral part of these financial statements.



# MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended August 31, 2025

### (1) Summary of significant accounting policies

The Medina Valley Independent School District (the “District”) is a public educational agency operating under the applicable laws and regulations of the State of Texas. It is governed by a seven-member Board of Trustees (the Board) elected by registered voters of the District. The District prepares its basic financial statements in conformity with generally accepted accounting principles (GAAP) promulgated by the Government Accounting Standards Board (GASB) and other authoritative sources identified in GASB Statement Number 76, and it complies with the requirements of the appropriate version of Texas Education Agency’s *Financial Accountability Resource Guide* (the “Resource Guide”) and the requirements of contracts and grants of agencies from which it receives funds.

*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 the TRS fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

*Fair value* - The District applies GASB Statement No. 72, *Fair Value Measurement and Application*. GASB Statement No. 72 provides guidance for determining fair value measurement for reporting purposes and applying fair value to certain investments and disclosures related to all fair value measurements.

### Reporting entity

The Board is elected by the public and 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 a financial reporting entity as defined by GASB in its Statement No. 14 “*The Financial Reporting Entity*”. There are no component units included within the reporting entity.

### Government-wide and fund financial statements

The statement of net position and the statement of activities are government-wide financial statements. They report information on all of the District’s nonfiduciary activities with most of the interfund activities removed. *Governmental activities* include programs supported primarily by taxes, state foundation funds, grants and other intergovernmental revenues.

# MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended August 31, 2025

### (1) Summary of significant accounting policies (continued)

#### Government-wide and fund financial statements (continued)

The statement of activities demonstrates how other people or entities that participate in programs the District operates have shared in the payment of the direct costs. The “charges for services” column includes payments made by parties that purchase, use, or directly benefit from goods or services provided by a given function or segment of the District. Examples include tuition paid by students not residing in the District, school lunch charges, etc. The “grants and contributions” column indicates amounts paid by organizations outside the District to help meet the operational or capital requirements of a given function. Examples include grants under the Elementary and Secondary Education Act. If a revenue is not a program revenue, it is a general revenue used to support all the District’s functions. Taxes are always general revenues.

Interfund activities between governmental funds appear and proprietary funds appear as due to/due from on the governmental fund balance sheet and the 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 internal service funds are eliminated on the government-wide statements. Interfund activities between governmental funds and fiduciary funds remain as due to/due from on the government-wide statement of net position.

The fund financial statements provide reports on the financial condition and results of operations for three fund categories – governmental, proprietary, and fiduciary. Since the resources in the fiduciary funds cannot be used for District operations, they are not included in the government-wide statements. The District considers some governmental funds major and reports their financial condition and results of operations in a separate column.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. All other revenues and expenses are nonoperating.

#### Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, as do the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when the 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 use the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, current liabilities and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in fund balance (i.e., revenues and other financing sources and expenditures and other financing uses).

# MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended August 31, 2025

### (1) Summary of significant accounting policies (continued)

#### Measurement focus, basis of accounting, and financial statement presentation (continued)

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 the unmatured interest and principal on long-term debt, which is recognized when due. The District considers all revenues available if they are collectible within 60 days after year end.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the *susceptible to accrual* concept, that is, when they are both measurable and available. The District considers them “available” if they will 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 may require the District to refund all or part of the unused amount.

The proprietary fund types and fiduciary funds are accounted for on a flow of economic resources measurement focus and utilize the accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable and expenses in the accounting period in which they are incurred and become measurable. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included in the statement of net position. The fund equity is segregated into net investment in capital assets, restricted net position, and unrestricted net position.

#### Fund accounting

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.
- **Capital projects fund** – The proceeds from long-term debt financing and revenues and expenditures related to authorized construction and other capital asset acquisitions are accounted for in a capital projects fund.

# MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended August 31, 2025

### (1) Summary of significant accounting policies (continued)

Fund accounting (continued)

Additionally, the District reports the following fund type(s):

Non-major governmental funds:

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

Proprietary funds:

- **Internal service funds** – revenues and expenses related to services provided to organizations inside the District on a cost reimbursement basis are accounted for in an internal service fund. The District's internal service funds are the workers compensation fund and the health insurance fund.

Fiduciary funds:

- **Custodial funds** - the District accounts for resources held for others in a custodial capacity in custodial funds. The District's custodial fund is the student activity account.

Fund balance policy

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

From time to time, the Board may commit fund balances by a majority vote in a scheduled meeting. The Board's commitment may be modified or rescinded by a majority vote in a scheduled meeting. Board commitments cannot exceed the amount of fund balance that is greater than the sum of nonspendable and restricted fund balances since that practice would commit funds that the District does not have. Commitments may be for facility expansion or renovations, program modifications, wage and salary adjustments, financial cushions, and other purposes determined by the Board.

The Board may delegate authority to specified persons or groups to make assignments of certain fund balances by a majority vote in a scheduled meeting. The Board may modify or rescind its delegation of authority by the same action. The authority to make assignments shall be in effect until modified or rescinded by the Board by majority vote in a scheduled meeting. The Board has delegated this authority to the Superintendent or Assistant Superintendent for Business and Operations.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(1) Summary of significant accounting policies (continued)

Fund balance policy (continued)

When the District incurs expenditures that can be made from either restricted or unrestricted balances, the expenditures should be charged to restricted balances. When the District incurs expenditures that can be made from either committed, assigned, or unassigned balances, the expenditures should be charged in the same order.

Nonspendable	
Prepayments in the general fund	\$ 14,584
Total nonspendable	<u>14,584</u>
Restricted	
Capital acquisition	298,702,460
Debt service	6,471,898
Federal/state grants	<u>2,797,461</u>
Total restricted	<u>307,971,819</u>
Committed	
Construction	4,000,000
Special revenue funds	<u>520,088</u>
Total committed	<u>4,520,088</u>
Unassigned	<u>31,944,317</u>
Total fund balances	<u>\$ 344,450,808</u>

Other accounting policies

1. The District reports inventories of supplies at cost including consumable custodial, maintenance, instructional, and office supplies. Inventories of supplies are recorded as expenditures when they are consumed rather than when they are purchased. Although commodities are received at no cost, their fair market value is supplied by the Texas Department of Human Services and recorded as revenue when received. When requisitioned, inventory is relieved, and expenditures are charged.
2. Cash and cash equivalents include cash and high liquid investments such as investment pools.
3. Unearned revenue accounted for on the balance sheet relates to excess funds received from funding sources over earned amounts.
4. The District provides risk management obligations by carrying appropriate insurance. Property and general liability insurance are obtained from a licensed insurer. Risk of loss is not retained by the District.

# MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended August 31, 2025

### (1) Summary of significant accounting policies (continued)

#### Other accounting policies (continued)

5. The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.
6. The Data Control Codes refer to the account code structure prescribed by TEA in the *Financial Accountability System Resource Guide*. Texas Education Agency requires school districts to display these codes in the financial statements field in order to ensure accuracy in building a Statewide data base for policy development and funding plans.
7. 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 outflow of resources, represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District's deferred outflows of resources consist of differences between expected and actual actuarial experience (pension and OPEB), changes in actuarial assumptions (pension and OPEB), differences between projected and actual investment earnings (pension), change in proportion and differences between employer's contributions and the proportionate share of contributions (pension and OPEB), and contributions paid to TRS subsequent to the measurement date (pension and OPEB).
8. 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 that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has one type of item which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Uncollected property taxes which are assumed collectible are reported in this category on the balance sheet for governmental funds. They are not reported in this category on the government-wide statement of net position. In the government-wide financial statements, the District reports a deferred inflow of resources for differences between expected and actual actuarial experience (pension and OPEB), changes in actuarial assumptions (pension and OPEB), difference between projected and actual investment earnings (OPEB), and changes in proportion and differences between employer's contributions and the proportionate share of contributions (pension).
9. In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. The District has implemented GASB 87 for reporting leases. A right-to-use lease is defined as a contract that conveys control of another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. To be accounted for as a lease, the lease must meet the definition of a "long-term" lease provided in GASB 87 and must meet the capitalization level set by the Board. The right-to-use lease liability is reported in the government-wide statements. The lease liability is calculated as the present value of the reasonably certain expected payments to be made over the term of the lease and the interest included in the lease payment is recorded as an expense. The District has implemented GASB Statement 204 96, *Subscription-Based Information Technology Arrangements (SBITAs)*.

# MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended August 31, 2025

### (1) Summary of significant accounting policies (continued)

#### Other accounting policies (continued)

This statement is based on the principle that SBITAs are financings of the right-to-use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets). It establishes that a SBITA results in a right-to-use subscription asset (an intangible asset) and a corresponding liability. The right to use SBITA and the related liability is reported in the governmental-wide statement. The District has implemented GASB Statement 101, *Compensated Absences*. This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means.

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 resources 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. With GASB 87, the initial measure of a new right-to-use lease arrangement is reported in government fund types as an other financial source during the current period. Monthly payments are reported as principal and interest payments during the reporting period of the fund level statements.

10. Upon separation from the District, an employee in good standing who has ten or more years of employment in the District and who has accumulated 15 or more local leave days shall be paid one-third of the employee's daily rate of pay for the accrued and unused local leave days, up to a maximum of \$5,000.
11. Capital assets, which include land, buildings, furniture and equipment, and right-to-use lease assets are reported in the applicable governmental columns 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 two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The right-to-use asset capitalization level is determined by the Board. The term of the lease must be the noncancelable period during which the District has the right-to-use the tangible assets of another entity plus periods in which either the lessee or the lessor has the sole option to extend the lease if it is reasonably certain the option will be exercised, plus any periods in which either the lessee or the lessor has the sole option to terminate the lease if it is reasonably certain the option will not be exercised by that party and must not meet the definition of a short-term lease under GASB 87. If the lease is in a governmental fund, the full amount of the lease asset will be reported as an expenditure in the fund level statements the year the agreement is made.

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.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(1) Summary of significant accounting policies (continued)

Other accounting policies (continued)

Buildings, furniture and equipment, and leased assets of the District are depreciated using the straight-line method over the following estimated useful lives or, for the leased asset, for the term of the lease if the estimated useful life is longer than the term of the lease, if there is an option to purchase, which is expected to be exercised:

<u>Assets</u>	<u>Years</u>
Buildings	40
Vehicles	7-15
Equipment	5-15

(2) Stewardship, compliance and accountability

Budgetary data

The Board of Trustees adopts an “appropriated budget” for the general fund, debt service fund, and the food service fund which is included in the special revenue funds. The District is required to present the adopted and final amended budgeted revenues and expenditures for each of these funds. The District compares the final amended budget to actual revenues and expenditures. The general fund budget report appears in exhibit G-1, and the other two reports appear in exhibit J-2 and J-3.

The following procedures are followed in establishing budgetary data reflected in the basic financial statements.

- Prior to August 20<sup>th</sup> the District prepares a budget for the next succeeding fiscal year beginning September 1<sup>st</sup>. The operating budget includes proposed expenditures and the means of financing them.
- A meeting of the Board is then called for the purpose of adopting the proposed budget. At least ten days public notice of the meeting must be given.
- Prior to September 1<sup>st</sup>, the budget is legally enacted through passage of a resolution by the Board. Once a budget is approved, it can only be amended at the function and fund level by approval of a majority of the members of the Board. Amendments are presented to the Board at its regular meetings. Each amendment must have Board approval. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after fiscal year end. Because the District has a policy of careful budgetary control, several amendments were necessary during the year.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(2) Stewardship, compliance and accountability

Budgetary data (continued)

- Each budget is controlled by the budget coordinator at the revenue and expenditure/function/object level. Budgeted amounts are as amended by the Board. All budget appropriations lapse at year end. A reconciliation of fund balances for both appropriated budget and nonappropriated budget special revenue funds is as follows:

<u>Fund</u>	<u>Fund Balance August 31, 2025</u>
Appropriated budget funds - food service special revenue funds	\$ 2,797,461
Nonappropriated budget funds	<u>520,088</u>
All special revenue funds	<u>\$ 3,317,549</u>

(3) Detailed notes on all funds and account groups

Cash, cash equivalents, and investments

Cash and cash equivalents

Direct policies and legal and contractual provisions governing deposits

*Custodial credit risk for deposits* – 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 pledged securities must be in the name of the governmental entity and held by the entity or its agent. Since the District complies with this law, it has no custodial credit risk for deposits.

At fiscal year end, the Districts funds were fully secured by pledged securities of the depository bank.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(3) Detailed notes on all funds and account groups

Cash, cash equivalents, and investments (continued)

District policies on legal and contractual provisions governing investments

Compliance with the Public Investment Act

The Public Funds Investment Act (Government Code Chapter 2256) (the Act), contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things, it requires a governmental entity to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on 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 entity to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas and its agencies, (2) guaranteed or secured certificates of deposit issued by state and national banks domiciled in Texas, (3) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality not less an “A”, (4) no load money market funds with a weighted average maturity of 90 days or less, (5) fully collateralized repurchase agreements, (6) commercial paper having a stated maturity of 270 days or less from the date of issuance and is not rated less than A-1 or P-1 by two nationally recognized credit rating agencies or one nationally recognized credit agency and is fully secured by an irrevocable letter of credit, (7) secured corporate bonds rated no lower than “AA-” or the equivalent, (8) public funds investment pools, and (9) guaranteed investment contracts for bond proceeds investment only, with a defined termination date and secured by U.S. Government direct or agency obligations approved by the Texas Public Funds Investment Act in an amount equal to the bond proceeds. The Act also requires the entity to have independent auditors perform test procedures related to investment practices provided by the Act. The District is in substantial compliance with the requirements of the Act and with local policies.

As of August 31, 2025, the District had the following investments, which are classified on the balance sheet as cash and cash equivalents:

Investment Type	Credit Rating	Amount	Maturity		
			Less than 1 Year	1-5 Years	10+ Years
External Investment Pools	AAAm	<u>\$ 346,940,229</u>	<u>\$ 346,940,229</u>	<u>\$ -</u>	<u>\$ -</u>
Total		<u>\$ 346,940,229</u>	<u>\$ 346,940,229</u>	<u>\$ -</u>	<u>\$ -</u>

# MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended August 31, 2025

### (3) Detailed notes on all funds and account groups (continued)

Cash, cash equivalents, and investments (continued)

Additional polices and contractual provisions governing deposits and investments of the District are specified below:

*Credit risk* – To limit the risk that an issuer or other counterparty to an investment will not fulfill its obligations, the District limits investments to those allowed by Government Code 2256. As of August 31, 2025, the District’s investments were limited to investment pools.

*Custodial credit risk for investments* – To limit the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in possession of an outside party. The District requires counterparties to register the securities in the name of the District’s custodian and hand them over to the District or its designated agent. All of the securities are held by the District’s agent.

*Concentration of credit risk* – To limit the risk of loss, the District’s investment portfolio is diversified in terms of investment instruments, maturity schedule, and financial institutions.

*Interest rate risk* – To limit the risk that changes in interest rates will adversely affect the fair value of investments, the District’s investment portfolio has various maturities.

*Foreign currency risk* – The District has no foreign currency investments.

Fair value measurement

The District categorizes its fair value measurements with the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. 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. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy. In instances where inputs used to measure fair value fall into different levels in the above fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The District’s assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability. The District is only invested in investment pools which are valued at amortized cost.

The investment pools used by the District are organized under the authority of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Funds Investment Act, Chapter 256, Texas Government Code. The investment pools are public funds investment pools created to provide a safe environment for the placement of local government funds in an authorized short-term investment.

The District’s investment in investment pools, which are exempt from regulation by the Securities and Exchange Commission, have as one of their objectives the maintenance of stable net asset value of \$1. The book value of the position in the pools is the same as the number of shares in each pool; the market value of a share should approximately equal the book value of a share.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(3) Detailed notes on all funds and account groups (continued)

Cash, cash equivalents, and investments (continued)

Lone Star Investment Pool (the Pool) – The Pool’s liquidity fund operates in a manner consistent with SEC Rule 2a7 of the Investment Company Act of 1940, which allows the fund to use amortized cost rather than market value to report net assets to compute share prices. Accordingly, the fair value of the District’s position in the Pool is the same as the value of the Pool’s shares and does not include any unrealized gains and losses.

The Pool is governed by an eleven-member Board of Trustees made up of active participants in the Pool. The Board of Trustees has the responsibility of adopting and monitoring compliance with the investment policy, appointing investment officers, overseeing the selection of an investment advisor, custodian, investment consultant, administrator, and other service providers. The Board of Trustees is also responsible for monitoring performance of the Pool. Financial information for the Pool can be obtained by writing to post office box 400, Austin, Texas 78767-0400 or by calling 1-800-758-3927.

(4) Property taxes

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 and 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 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 school fiscal year.

(5) Delinquent taxes receivable

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 fund and debt service fund 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.

(6) Interfund balances and transfers

Interfund balances at August 31, 2025 consisted of the following:

<u>DUE TO FUND</u>	<u>DUE FROM FUND</u>	<u>AMOUNT</u>	<u>PURPOSE</u>
General fund	Other governmental funds	\$ 224,220	Short-term loan
General fund	Capital projects fund	571	Short-term financing
General fund	Fiduciary funds	73	Short-term loan
Other governmental funds	Other governmental funds	<u>204</u>	Short-term loan
		<u>\$ 225,068</u>	

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(7) Disaggregation of receivables and payables

Receivables at August 31, 2025, were as follows:

	<u>Property Taxes</u>	<u>Other Governments</u>	<u>Due From Other Funds</u>	<u>Other</u>	<u>Total Receivables</u>
Governmental Activities:					
General fund	\$ 1,337,227	\$ 13,575,057	\$ 224,864	\$ 30,462	\$ 15,167,610
Debt service fund	800,240	18,103	-	1	818,344
Capital projects	-	-	-	-	-
Nonmajor governmental funds	<u>-</u>	<u>749,750</u>	<u>204</u>	<u>-</u>	<u>749,954</u>
Total governmental activities	<u>\$ 2,137,467</u>	<u>\$ 14,342,910</u>	<u>\$ 225,068</u>	<u>\$ 30,463</u>	<u>\$ 16,735,908</u>

Payables at August 31, 2025, were as follows:

	<u>Accounts Payable</u>	<u>Salaries and Benefits</u>	<u>Due To Other Funds</u>	<u>Due to Other Governments</u>	<u>Total Payables</u>
Governmental Activities:					
Governmental fund:					
General fund	\$ 1,716,933	\$ 6,156,956	\$ -	\$ -	\$ 7,873,889
Debt service fund	550	-	-	12,104	12,654
Capital projects	10,951,465	-	571	-	10,952,036
Nonmajor governmental funds	<u>106,822</u>	<u>349,313</u>	<u>224,424</u>	<u>1,215</u>	<u>681,774</u>
Total governmental activities	<u>\$ 12,775,770</u>	<u>\$ 6,506,269</u>	<u>\$ 224,995</u>	<u>\$ 13,319</u>	<u>\$ 19,520,353</u>

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

**(8) Capital assets**

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

	Primary Government			Ending Balance
	Beginning Balance	Additions	Deletions	
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 29,984,121	\$ 10,992,594	\$ -	\$ 40,976,715
Construction in progress	<u>148,837,405</u>	<u>126,069,461</u>	<u>(52,243,644)</u>	<u>222,663,222</u>
Total capital assets not being depreciated	<u>178,821,526</u>	<u>137,062,055</u>	<u>(52,243,644)</u>	<u>263,639,937</u>
Capital assets being depreciated:				
Buildings and improvements	203,039,162	52,253,606	-	255,292,768
Equipment	16,992,975	2,294,906	(638,786)	18,649,095
Right-to-use leased assets	241,675	22,498	(241,675)	22,498
SBITA assets	<u>1,218,702</u>	<u>49,036</u>	<u>(618,335)</u>	<u>649,403</u>
Total capital assets being depreciated	<u>221,492,514</u>	<u>54,620,046</u>	<u>(1,498,796)</u>	<u>274,613,764</u>
Less accumulated depreciation for				
Buildings and improvements	(60,292,647)	(5,499,747)	-	(65,792,394)
Equipment	(11,676,646)	(1,270,736)	578,193	(12,369,189)
Right-to-use leased assets	(241,675)	(625)	241,675	(625)
SBITA assets	<u>(746,666)</u>	<u>(211,311)</u>	<u>438,702</u>	<u>(519,275)</u>
Total accumulated depreciation	<u>(72,957,634)</u>	<u>(6,982,419)</u>	<u>1,258,570</u>	<u>(78,681,483)</u>
Total capital assets being depreciated, net	<u>148,534,880</u>	<u>47,637,627</u>	<u>(240,226)</u>	<u>195,932,281</u>
Governmental activities capital assets, net	<u>\$ 327,356,406</u>	<u>\$ 184,699,682</u>	<u>\$ (52,483,870)</u>	<u>\$ 459,572,218</u>

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(8) Capital assets (continued)

Depreciation expense was charged to governmental functions as follows:

	<u>Amount</u>
Instruction	\$ 3,719,662
Instructional resources and media services	36,947
Curriculum and instructional staff development	177,593
Instructional leadership	152,003
School leadership	335,167
Guidance, counseling, and evaluation services	246,069
Social work services	52,474
Health services	81,126
Student (pupil) transportation services	421,371
Food services	437,365
Extracurricular activities	210,458
General administration	200,575
Facilities maintenance and operations	610,281
Security and monitoring	118,053
Data processing services	180,803
Community services	<u>2,472</u>
Total depreciation expense	<u>\$ 6,982,419</u>

(The remainder of the page intentionally left blank)

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

**(9) Bonds payable**

Bonded indebtedness of the District is reflected in the statement of net position, and current requirements for principal and interest expenditures are accounted for in the debt service fund. The bonds mature serially and term through the year 2060, with interest rates of 2.0% to 5.0%.

A summary of changes in bonds payable for the year ended August 31, 2025 is as follows:

Description	Interest Rate Payable	Amounts Original Issue	Interest Current Year	Payable Amounts Outstanding 9/1/2024	Issued	Retired/ Refunded	Amounts Outstanding 8/31/2025	Amounts Due Within One Year
Unlimited Tax Refunding Bonds Series 2014	2.00% - 4.00%	\$ 6,937,932	\$ 1,008,066	\$ 5,284,613	\$ -	\$ (3,252,934)	\$ 2,031,679	\$ 673,795
Unlimited Tax Refunding Bonds Series 2015	2.00% - 4.00%	8,665,000	61,850	8,295,000	-	(8,040,000)	255,000	125,000
Unlimited Tax Refunding Bonds Series 2015A	2.00% - 4.00%	6,800,000	64,525	2,145,000	-	(605,000)	1,540,000	615,000
Unlimited Tax Refunding Bonds Series 2016	2.00% - 5.00%	22,079,220	541,475	14,460,000	-	(355,000)	14,105,000	365,000
Unlimited Tax School Building Series 2016	2.00% - 4.00%	71,080,000	2,714,400	70,380,000	-	(4,510,000)	65,870,000	260,000
Unlimited Tax School Building Series 2019	2.25% - 5.00%	47,035,000	1,395,900	40,175,000	-	(960,000)	39,215,000	1,010,000
Unlimited Tax School Building Series 2021	3.00% - 5.00%	39,255,000	658,284	28,505,000	-	(710,000)	27,795,000	1,025,000
Unlimited Tax School Building Series 2022	5.00% - 4.00%	14,695,000	590,425	14,295,000	-	(265,000)	14,030,000	275,000
Unlimited Tax School Building Series 2023	5.00%	364,340,000	16,396,900	364,340,000	-	-	364,340,000	-
Unlimited Tax School Building Series 2024	4.00% -5.00%	11,090,000	314,868	-	11,090,000	-	11,090,000	185,000
Unlimited Tax School Building Series 2025	5.00%	128,615,000	<u>127,006</u>	<u>-</u>	<u>128,615,000</u>	<u>-</u>	<u>128,615,000</u>	<u>2,085,000</u>
Totals			<u>\$ 23,873,699</u>	<u>\$ 547,879,613</u>	<u>\$ 139,705,000</u>	<u>\$ (18,697,934)</u>	<u>\$ 668,886,679</u>	<u>\$ 6,618,795</u>

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(9) Bonds payable (continued)

Debt service requirements are as follows:

Year Ended August 31,	Principal	Interest	Total Requirements
2026	\$ 6,618,795	\$ 30,349,212	\$ 36,968,007
2027	9,152,884	30,001,634	39,154,518
2028	10,350,000	29,176,694	39,526,694
2029	10,570,000	28,659,094	39,229,094
2030	11,100,000	28,121,494	39,221,494
2031-2035	75,325,000	131,462,519	206,787,519
2036-2040	101,940,000	111,051,244	212,991,244
2041-2045	127,660,000	85,000,519	212,660,519
2046-2050	158,070,000	52,788,700	210,858,700
2051-2055	123,605,000	18,666,191	142,271,191
2056-2060	34,495,000	4,717,781	39,212,781
<b>Total</b>	<b>\$ 668,886,679</b>	<b>\$ 549,995,081</b>	<b>\$ 1,218,881,760</b>

There are a number of limitations and restrictions contained in the general obligation bond indenture. Management has indicated that the District is in compliance with all significant limitations and restrictions at August 31, 2025.

(10) Right-to-use lease liabilities

The District leases a copier with an agreement having a 3-year term. Annual payments of \$7,860 are made which consist of principal and annual interest of 3.25%. No assets were pledged as collateral for this lease.

A summary of right-to-use lease arrangements for the year ended August 30, 2025 is as follows:

Description	Date of Issue	Maturity	Interest Rate	Interest Current Year	Amounts Outstanding 9/1/2024	Issued	Retired	Amounts Outstanding 8/31/2025	Amounts Due Within One Year
Equipment	7/7/2025	8/7/2028	3.25%	\$ -	\$ -	\$ 22,498	\$ (596)	\$ 21,902	\$ -
<b>Totals</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,498</b>	<b>\$ (596)</b>	<b>\$ 21,902</b>	<b>\$ -</b>

Year Ended August 31,	Principal	Interest	Total Requirements
2026	\$ 7,277	\$ 583	\$ 7,860
2027	7,517	343	7,860
2028	7,108	97	7,205
<b>Total</b>	<b>\$ 21,902</b>	<b>\$ 1,023</b>	<b>\$ 22,925</b>

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(11) Subscription-Based Information Technology Agreements

Subscription-based information technology agreements are capitalized in the statement of net position. Correspondingly, a liability is reported to capture the present value of future payments for these agreements. The agreements allow the District to use various software in the course of its business. The agreements range from one to three years with varying renewal options.

Future principal and interest payments due to maturity as of the end of the fiscal year are as follows:

Year Ended August 31,	Principal	Interest	Total Requirements
2026	\$ 54,580	\$ 2,337	\$ 56,917
2027	8,703	1,342	10,045
2028	9,129	916	10,045
2029	<u>9,576</u>	<u>469</u>	<u>10,045</u>
Total	<u>\$ 81,988</u>	<u>\$ 5,064</u>	<u>\$ 87,052</u>

(12) Changes in long-term liabilities

Long-term activities for the year ended August 31, 2025, was as follows:

Description	Payable Amounts Outstanding 9/1/2024	Issued	Retired/ Refunded	Amounts Outstanding 08/31/2025	Amounts Due Within One Year
<b>Governmental Activities:</b>					
Bonds	\$ 547,879,613	\$ 139,705,000	\$ (18,697,934)	\$ 668,886,679	\$ 6,618,795
Right-to-use lease liabilities	-	22,498	(596)	21,902	7,277
SBITA liabilities	451,093	49,036	(418,141)	81,988	54,580
Compensated absences	<u>3,604,017</u>	<u>534,908</u>	<u>-</u>	<u>4,138,925</u>	<u>1,034,731</u>
Total governmental activities	551,934,723	140,311,442	(19,116,671)	673,129,494	7,715,383
<b>Accreted interest on capital</b>					
appreciation bonds, series 2014	979,075	-	(137,517)	841,558	-
Bond premium, refunding series 2014	1,420,263	-	(473,421)	946,842	-
Bond premium, refunding series 2015	600,310	-	(200,103)	400,207	-
Bond premium, refunding series 2015A	177,783	-	(42,667)	135,116	-
Bond premium, refunding series 2016	1,777,274	-	(185,455)	1,591,819	-
Bond premium, series 2015	5,257,681	-	(293,452)	4,964,229	-
Bond premium, series 2019	2,644,768	-	(105,791)	2,538,977	-
Bond premium, series 2021	2,546,706	-	(94,323)	2,452,383	-
Bond premium, series 2022	373,950	-	(13,850)	360,100	-
Bond premium, series 2023	11,684,227	-	(402,905)	11,281,322	-
Bond premium, series 2024	-	362,438	(12,081)	350,357	-
Bond premium, series 2025	<u>-</u>	<u>4,529,166</u>	<u>(125,810)</u>	<u>4,403,356</u>	<u>-</u>
Totals	<u>\$ 579,396,760</u>	<u>\$ 145,203,046</u>	<u>\$ (21,204,046)</u>	<u>\$ 703,395,760</u>	<u>\$ 7,715,383</u>

# MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended August 31, 2025

### (12) Changes in long-term liabilities (continued)

On December 18, 2024, the District issued \$11,090,000 of Unlimited Tax School Building Bonds, Series 2024. The bonds were issued pursuant to an election held on May 4, 2024. The proceeds of the bonds were used for the construction of School Facilities and paying the cost of issuing the bonds. The Serial Bonds are set to mature on February 15 in various years beginning from 2026 to 2043 and 2046 to 2048, with coupon rate from 4.00% to 5.00%. The Term Bonds are set to mature on February 15<sup>th</sup> beginning in 2045 and 2050 to 2054, with coupon rates from 4.00% to 4.125%. The District received proceeds in the amount of \$11,394,527, comprised of the par amount of the Bonds, plus a reoffering premium of \$362,438, less an original issue discount of (\$57,910). From these proceeds, the District deposited \$11,200,000 to the Project Construction Fund, paid an underwriter's discount of \$101,431, paid cost of issuance of \$148,387, and deposited \$2,619 to the Debt Service Fund due to rounding from the transaction.

On August 21, 2025, the District issued \$128,615,000 Unlimited Tax School Building Bonds, Series 2025, comprised of \$46,950,000 in Serial Bonds and \$81,665,000 in Term Bonds. The bonds were issued pursuant to an election held on May 4, 2024. Bond proceeds will be used to pay for School Facilities, Security and Purchase of Land. The Serial Bonds are set to mature on February 15<sup>th</sup> in various years beginning from 2026 to 2045, with a coupon rate of 5.000%. The Term Bonds are set to mature on February 15<sup>th</sup> beginning from 2050 to 2060, with coupon rate from 4.750% to 5.250%. The District received proceeds in the amount of \$133,144,166, comprised of the par amount of the Bonds, plus a reoffering premium of \$4,529,166. From these Bond proceeds, the District paid an underwriter's discount of \$669,280 and deposited \$1,200 to interest and sinking fund for capitalized interest.

### (13) Accumulated unpaid vacation and leave benefits

The State of Texas has created a minimum personal leave program consisting of five days per year leave with no limit on accumulation and transferability among districts for every teacher regularly employed in Texas public schools.

Each district's local Board of Education is required to establish a leave plan. Local school districts may provide additional leave beyond the state minimum. The District provides that upon separation from the District, an employee in good standing who has ten or more years of employment in the District and who has accumulated 15 or more local leave days shall be paid one-third of the employee's daily rate of pay for the accrued and unused local leave days, up to a maximum of \$5,000. Effective September 1, 2024, the District adopted GASB Statement No. 101 "*Compensated Absences*". This required all local and sick leave carried by employees of the District as well as the fringe benefits associated with leave balances to be included in the calculation of compensated absences and required a restatement of net position of \$3,604,017.

### (14) Defined benefit pension plan

#### Plan description

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

# MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended August 31, 2025

### (14) Defined benefit pension plan (continued)

#### Plan description (continued)

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

#### Pension plan fiduciary net position

Detailed information about TRS's fiduciary net position is available in a separately issued Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the internet at <https://www.trs.texas.gov/learning-resources/publications>; by writing to TRS at attention Finance Division, Post Office Box 149676, Austin, Texas 78714-0185, or by calling 1-800-223-8778.

#### Benefits provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 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 under a previous rule. There are no automatic postemployment benefit changes; including automatic COLAs. Ad hoc postemployment 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 ad hoc cost-of-living adjustment (COLA).

#### One time stipends

Stipends, regardless of annuity amounts, 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.

#### 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.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(14) Defined benefit pension plan (continued)

Cost of living adjustment (continued)

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

Contributions

Contribution requirements are established or amended pursuant to Article 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 thru 2025.

<u>Contribution Rates</u>	2025	2024
Member (employees)	8.25%	8.25%
Non-employer contributing entity (State of Texas)	8.25%	8.25%
Employer (District)	8.25%	8.25%
 <u>Contribution Amounts</u>		
Employer (District)	\$ 2,590,963	\$ 2,268,740
Member (employees)	5,708,230	5,089,029
Non-employer contributing entity (State of Texas)	4,832,126	4,521,914

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, 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).

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year reduced by the amounts described below which are paid by the employers. Employers (public school, junior college, other entities, or the State of Texas as the employer for senior 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.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(14) Defined benefit pension plan (continued)

Contributions (continued)

- When any or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

In addition to the employer contributions listed above, there is a surcharge an employer is subject to:

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

Actuarial assumptions

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

Valuation date	August 31, 2023 rolled forward to August 31, 2024
Actuarial cost method	Individual entry age normal
Asset valuation method	Fair value
Single discount rate	7.00%
Long-term expected investment rate of return	7.00%
Municipal bond rate of return	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 in the projection period (100 years)	2123
Inflation	2.30%
Salary increases including inflation	2.95% to 8.95%, including inflation
Ad hoc post-employment benefit changes	None

The actuarial methods and 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 please see the actuarial valuation report dated November 21, 2023.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(14) Defined benefit pension plan (continued)

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

Asset Class	** Target Allocation %	Long-Term Expected Geometric Real Rate of Return ***	Expected Contributions To Long-Term Portfolio Returns
<b>Global Equity</b>			
USA	18.0%	4.4%	1.00%
Non-U.S. Developed	13.0%	4.2%	0.80%
Emerging Markets	9.0%	5.2%	0.70%
Private Equity	14.0%	6.7%	1.20%
<b>Stable Value</b>			
Government Bonds	16.0%	1.9%	0.40%
Absolute Return*	0.0%	4.0%	0.00%
Stable Value Hedge Funds	5.0%	3.0%	0.20%
<b>Real Return</b>			
Real Estate	15.0%	6.6%	1.20%
Energy, Natural Resources, and Infrastructure	6.0%	5.6%	0.40%
Commodities	0.0%	2.5%	0.00%
<b>Risk Parity</b>			
Risk Parity	8.0%	4.0%	0.40%
<b>Asset Allocation</b>			
Cash	2.0%	1.0%	0.00%
Asset Allocation Leverage	-6.0%	1.3%	-0.10%
Inflation Expectation			2.40%
Volatility Drag****			-0.70%
Expected Return	100.0%		7.90%

\* Absolute return includes credit sensitive investments

\*\* Target allocations are based on the FY2024 policy model

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

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

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(14) Defined benefit pension plan (continued)

Discount rate sensitivity analysis

The following table presents the net pension liability of the plan using the discount rate of 7.00% and what the net pension liability would be if it were calculated using a discount rate that is 1% point lower (6.00%) or 1% point higher (8.00%) than the current rate.

	1% Decrease in Discount Rate <u>(6.00%)</u>	Discount Rate <u>(7.00%)</u>	1% Increase in Discount Rate <u>(8.00%)</u>
District's proportionate share of the net pension liability	\$ <u>39,276,613</u>	\$ <u>24,590,095</u>	\$ <u>12,421,271</u>

Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions

At August 31, 2025, the District reported a liability of \$24,590,095 for its proportionate share of the TRS 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	\$ 24,590,095
State's proportionate share that is associated with the District	<u>39,900,431</u>
Total	\$ <u>64,490,526</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 employer's proportion of the net pension liability was based on the District's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2023 through August 31, 2024.

At August 31, 2024 the employer's proportion of the collective net pension liability was 0.000402560812 which was an increase of 0.000039265792 from its proportion measured as of August 31, 2023.

Changes in assumptions and benefits since the prior actuarial valuation

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

The Texas 2023 Legislature passed Senate Bill (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 88<sup>th</sup> Regular Legislative Session appropriated payments of \$1.645 billion for one-time stipends and \$3.355 billion for COLAs. This appropriate is treated a supplemental contribution and include 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.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(14) Defined benefit pension plan (continued)

For the year ended August 31, 2025, the District recognized pension expense of \$4,768,768 and revenue of \$3,681,036 for support provided by the State.

At August 31, 2025, the District reported its proportionate share of the TRS deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual actuarial experience	\$ 1,355,373	\$ 191,987
Changes in actuarial assumptions	1,269,639	170,215
Differences between projected and actual investment earnings	149,474	-
Changes in proportion and difference between employer contributions and proportionate share of contributions	3,265,161	209,646
Contributions paid to TRS subsequent to the measurement date of the net pension liability	<u>2,590,963</u>	<u>-</u>
Total	<u><u>\$ 8,630,610</u></u>	<u><u>\$ 571,848</u></u>

The District recognized \$2,590,963 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 employer's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Measurement Year Ended August 31,</u>	<u>Pension Expense Amount</u>
2025	\$ 968,725
2026	3,499,323
2027	962,491
2028	(279,674)
2029	316,934
Thereafter	<u>-</u>
	<u><u>\$ 5,467,799</u></u>

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(15) Defined other postemployment benefit plans

Plan description

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing, defined other postemployment 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.

OPEB plan fiduciary net position

Detailed information about the TRS-Care’s fiduciary net position is available in the separately issued TRS Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at [https://www.trs.texas.gov/Pages/about\\_publications.aspx](https://www.trs.texas.gov/Pages/about_publications.aspx); by writing to TRS at Post Office Box 149676, Austin, Texas 78714-0185; or by calling (800) 223-8778.

Benefits provided

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

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

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

TRS-Care Monthly Premium Rates		
	<u>Medicare</u>	<u>Non-Medicare</u>
Retiree*	\$ 135	\$ 200
Retiree and spouse	529	689
Retiree* and children	468	408
Retiree and family	1,020	999

\* or surviving spouse

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(15) Defined other postemployment benefit plans (continued)

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 employer based on active employee compensation. The TRS Board does not have the authority to set or amend contribution rates.

Texas Insurance Code, section 1575.202 establishes the state’s contribution rate which is 1.25% of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is 0.65% of salary. Section 1575.204 establishes a public school employer contribution rate of not less than 0.25 percent or not more than 0.75 percent of the salary of each active employee of the 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 the fiscal year 2024.

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

<u>Contribution Rates</u>	2025	2024
Active employee	0.65%	0.65%
Non-employer contributing entity (State of Texas)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/private funding remitted by employers	1.25%	1.25%
 <u>Contribution Amounts</u>		
Employer (District)	\$ 559,323	\$ 508,724
Member (employees)	449,740	400,950
Non-employer contributing entity (State of Texas)	732,140	356,268

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to. When hiring a TRS retiree, employers are required to pay to TRS Care, a monthly surcharge of \$535 per retiree.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(15) Defined other postemployment benefit plans (continued)

Actuarial assumptions

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

The actuarial valuation 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 in the experience study performed for TRS for the period ending August 31, 2021.

The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2023 TRS pension actuarial valuation that was rolled forward to August 31, 2024:

Rates of mortality	General inflation
Rates of retirement	Wage inflation
Rates of termination	Rates of disability

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, with full generational projection using the ultimate improvement rates from the mortality projection scale MP-2021.

Additional actuarial methods and assumptions.

Valuation date	August 31, 2023 rolled forward to August 31, 2024
Actuarial cost method	Individual Entry Age Normal
Inflation	2.30%
Single discount rate	3.87% as of August 31, 2024
Amortization method and year	Based on the Society of Actuaries' 2013 Study
Aging factors	"Health Care Costs - From Birth to Death."
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in age-adjusted claims costs.
Salary increases	2.95% to 8.95%, including inflation
Healthcare trend rates	4.25% - 6.5%
Election rates	Normal retirement: 62% participation prior to age 65 and 25% after age 65, 30% of pre-65 retirees are assumed to discontinue coverage at age 65.
Ad hoc postemployment benefit changes	None

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(15) Defined other postemployment benefit plans (continued)

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 municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

Discount rate sensitivity analysis

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

	1% Decrease in Discount Rate (2.87%)	Discount Rate (3.87%)	1% Increase in Discount Rate (4.87%)
District’s proportionate share of the net OPEB liability	<u>\$ 20,174,058</u>	<u>\$ 16,980,862</u>	<u>\$ 14,400,712</u>

OPEB liabilities, OPEB expense, and deferred outflows of resources and deferred inflows of resources related to OPEBs

At August 31, 2025, the District reported a liability of \$16,980,862 for its proportionate share of the TRS’s total 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	\$ 16,980,862
State’s proportionate share that is associated with District	<u>21,276,790</u>
Total	<u>\$ 38,257,652</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 employer’s proportion of the net OPEB liability was based on the employer’s contributions to OPEB relative to the contributions of all employers to the plan for the period September 1, 2023 thru August 31, 2024.

At August 31, 2025 the employer’s proportion of the collective net OPEB liability was .0000559472977 compared to 0.00005347937 as of August 31, 2024.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(15) Defined other postemployment benefit plans (continued)

The following schedule shows the impact of the net OPEB liability if a healthcare trend rate is 1% less than and 1% greater than the health rates assumed.

	<u>1% Decrease in Healthcare Trend Rate</u>	<u>Current Single Healthcare Trend Rate</u>	<u>1% Increase in Healthcare Trend Rate</u>
District's proportionate share of the total OPEB liability	\$ <u>13,828,391</u>	\$ <u>16,980,862</u>	\$ <u>21,088,846</u>

Changes since the prior actuarial valuation

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

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

Changes of benefit terms since the prior measurement date

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

The amount of OPEB expense recognized by the District in the reporting period was \$(2,765,590) and revenue of \$636,763 for support provided by the State.

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 3,254,661	\$ 8,474,371
Changes in actuarial assumptions	2,173,350	5,540,659
Difference between projected and actual investment earnings	-	47,552
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	7,482,102	-
Contributions paid to TRS subsequent to the measurement date	<u>559,323</u>	<u>-</u>
 Total	 <u>\$ 13,469,436</u>	 <u>\$ 14,062,582</u>

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(15) Defined other postemployment benefit plans (continued)

The District recognized \$559,323 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 pension 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:

Measurement Year Ended August 31,	OPEB Expense Amount
2025	\$ (951,779)
2026	(182,694)
2027	(606,827)
2028	(528,197)
2029	(65,737)
Thereafter	<u>1,182,765</u>
Total	<u>\$ (1,152,469)</u>

(16) Medicare Part D – on behalf payments

The Medicare Prescription Drug, Improvement and Modernization Act of 2003, which was effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One provisions of Medicare Part D allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. Payments made on behalf of the District for fiscal years 2023, 2024, and 2025 were \$287,424, \$346,350, and \$459,110 respectively.

(17) General fund federal source revenues

Federally financed programs are generally accounted for in the special revenue funds of the District, except for certain federal programs which are accounted for in the general fund as prescribed by the TEA. The District recognized in the general fund such revenues for the year ended August 31, 2025, from federal sources as follows:

Program or Source	Amount
ROTC	\$ 105,179
SHARS	42
Indirect costs	558,466
E-Rate	<u>221,316</u>
Total	<u>\$ 885,003</u>

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(18) Workers' Compensation

During the fiscal year, Medina Valley ISD met its statutory workers' compensation obligations through participation in the TASB Risk Management Fund (the Fund). The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The Fund's Workers' Compensation Program is authorized by Chapter 504, Texas Labor Code. All districts participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties. The Fund provides statutory workers' compensation benefits to its members and their injured employees.

The Fund engages the services of an independent auditor to conduct a financial audit after the close of each plan year on August 31. The audit is approved by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2024, are available on the TASB Risk Management Fund website and have been filed with the Texas Department of Insurance in Austin.

(19) Health Insurance

During the year ended August 31, 2025, employees of the District were covered by a District self-funded health insurance plan. The District's monthly contribution is \$375 per employee during the fiscal year 2025. All premiums were paid to a licensed insurer through August 31, 2025. The plan was authorized by Article 3.51-2, Texas Insurance Code and the District offered 4 plan options, which are self-funded through an Internal Service Fund. Accrued expenses in the Health Insurance Fund are based on actuarial estimates of the amounts necessary to pay prior and current period claims and to establish a reserve for catastrophic losses. A liability claim is established if information indicates it is a probability that a liability has incurred as of the date of the financial statements and the amounts of the loss is reasonably estimable.

Estimates of claims payable and of claims incurred, but not reported at year end are reflected as other long-term debt of the proprietary fund.

Changes in the balances of claims liabilities during the past year are as follows:

	<u>Year Ended August 31, 2025</u>	<u>Year Ended August 31, 2024</u>
Unpaid claims, beginning of year	\$ 1,006,584	\$ 1,250,441
Incurred claims (including IBNR's)	5,150,037	4,361,764
Claim payments	<u>(5,411,488)</u>	<u>(4,605,621)</u>
Unpaid claims, end of year	<u>\$ 745,133</u>	<u>\$ 1,006,584</u>

(20) Unearned revenue

Unearned revenue at year end consisted of the following:

	<u>Special Revenue Fund</u>
State entitlements	\$ 266,381
Federal	<u>10,014</u>
Total unearned revenue	<u>\$ 276,395</u>

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(21) Receivables from other governments

The District participates in a variety of federal and state programs from which it receives grants to partially or fully finance certain activities. In addition, the District receives entitlements from the state through the School Foundation and Per Capital Programs. Amounts due from federal and state governments as of August 31, 2025, are summarized below. All federal grants shown are passed through the TEA and are reported on the combined financial statements as due from other governments.

Fund	State Entitlements	Federal/State Grants	Other	Total
General	\$ 13,540,435	\$ 34,622	\$ -	\$ 13,575,057
Debt service	-	-	18,103	18,103
Special revenue	-	749,750	-	749,750
<b>Total</b>	<b>\$ 13,540,435</b>	<b>\$ 784,372</b>	<b>\$ 18,103</b>	<b>\$ 14,342,910</b>

(22) Revenue from local and intermediate sources

	General Fund	Debt Service Fund	Capital Projects Fund	Special Revenue Fund	Total
Property taxes	\$ 36,366,329	\$ 27,154,593	\$ -	\$ -	\$ 63,520,922
Penalties, interest and other tax related income	303,563	211,587	-	-	515,150
Investment income	1,536,014	619,083	11,776,006	125,521	14,056,624
Food sales	-	-	-	1,928,741	1,928,741
Co-curricular student activities	157,959	-	-	1,019,513	1,177,472
Other	163,738	-	-	68,000	231,738
<b>Total</b>	<b>\$ 38,527,603</b>	<b>\$ 27,985,263</b>	<b>\$ 11,776,006</b>	<b>\$ 3,141,775</b>	<b>\$ 81,430,647</b>

(23) Prior period adjustment

During FY2025 and subsequent to the year end, based on litigation settlement agreements, a liability was set up to pay back SHARS revenue that the District received dating back multiple prior periods. A restatement of fund balance was made to account for revenue received in the prior periods that was considered payable as of August 31, 2025. The reconciliation is as follows:

	General Fund
Beginning fund balance	\$ 30,818,166
Change in accounting estimate - SHARS liability	(106,576)
Beginning fund balance, as restated	<u>\$ 30,711,590</u>

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended August 31, 2025**

(23) Prior period adjustment (continued)

During FY2025 multiple accounts in the student activity fund were considered unused and it was determined that these funds belonged in the campus activity fund. This change was recorded to account for the transfer of funds. The reconciliation is as follows:

	<u>Campus Activity Fund</u>
Beginning fund balance	\$ 350,494
Change in financial reporting entity	<u>23,092</u>
Beginning fund balance, as restated	<u><u>\$ 373,586</u></u>
	<u>Custodial Fund</u>
Beginning net position	\$ 180,831
Change in financial reporting entity	<u>(23,092)</u>
Beginning net position, as restated	<u><u>\$ 157,739</u></u>

(24) New accounting policy and restatement of net position

Effective September 1, 2024, the District adopted and implemented GASB Statement No. 101 “*Compensated Absences*”. This statement changes the measurement of the compensated absences payable reported as of August 31, 2025. As such, the governmental activities in the government wide statement of net position has been restated. The reconciliation is as follows:

	<u>Governmental Activities</u>
Beginning net position	\$ 52,221,006
Change in accounting principle-GASB 101	(3,604,017)
Change in accounting estimate - SHARS liability	(106,576)
Change in financial reporting entity	<u>23,092</u>
Beginning net position, as restated	<u><u>\$ 48,533,505</u></u>

**REQUIRED SUPPLEMENTARY INFORMATION**



**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – GENERAL FUND**

**For the year ended August 31, 2025**

EXHIBIT G-1

Data Control Codes		1		2	3	Variance with
		Budgeted Amounts		Actual Amounts (GAAP Basis)	Final Budget Positive (Negative)	
		Original	Final			
	Revenues:					
5700	Local and intermediate sources	\$ 39,816,986	\$ 39,816,986	\$ 38,527,603	\$ (1,289,383)	
5800	State program revenues	54,664,591	59,893,134	62,217,239	2,324,105	
5900	Federal program revenues	690,000	836,769	885,003	48,234	
5020	Total revenues	<u>95,171,577</u>	<u>100,546,889</u>	<u>101,629,845</u>	<u>1,082,956</u>	
	Expenditures:					
	Current:					
0011	Instruction	56,010,325	56,569,323	55,779,711	789,612	
0012	Instructional resources and media services	572,427	580,036	564,005	16,031	
0013	Curriculum and instructional staff development	1,699,465	1,743,484	1,663,540	79,944	
0021	Instructional leadership	1,600,818	1,649,840	1,566,779	83,061	
0023	School leadership	5,119,015	5,173,362	5,116,384	56,978	
0031	Guidance, counseling, and evaluation services	3,520,191	3,656,456	3,646,978	9,478	
0032	Social work services	825,237	832,846	801,018	31,828	
0033	Health services	1,197,932	1,229,672	1,206,243	23,429	
0034	Student (pupil) transportation	5,287,256	6,893,345	6,432,304	461,041	
0035	Food services	261,796	222,666	162,188	60,478	
0036	Extracurricular activities	2,546,360	2,491,903	2,334,491	157,412	
0041	General administrative	3,190,604	3,158,865	3,016,420	142,445	
0051	Facilities maintenance and operations	8,925,284	9,695,228	9,315,368	379,860	
0052	Security and monitoring services	1,158,523	1,419,081	1,292,772	126,309	
0053	Data processing services	2,576,800	2,842,983	2,719,551	123,432	
0061	Community services	3,000	8,000	2,426	5,574	
	Debt service:					
0071	Principal on long-term debt	-	693,953	161,005	532,948	
0072	Interest on long-term debt	-	6,047	6,047	-	
	Capital outlay:					
0081	Facilities acquisition and construction	25,044	91,193	52,765	38,428	
	Intergovernmental:					
0095	Payments to Juvenile Justice Alternative Ed. Program	5,000	5,000	-	-	
0099	Other intergovernmental charges	646,500	646,500	614,073	32,427	
6030	Total expenditures	<u>95,171,577</u>	<u>99,609,783</u>	<u>96,454,068</u>	<u>3,155,715</u>	
1100	Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>937,106</u>	<u>5,175,777</u>	<u>4,238,671</u>	
	Other financing sources (uses):					
7913	Proceeds from right-to-use leased assets	-	500,000	71,534	(428,466)	
7080	Total other financing sources and (uses)	-	500,000	71,534	(428,466)	
1200	Net change in fund balance	-	1,437,106	5,247,311	3,810,205	
0100	Fund balance - September 1 (beginning)	<u>30,818,166</u>	<u>30,818,166</u>	<u>30,818,166</u>	<u>-</u>	
	Restatement of fund balance	<u>-</u>	<u>-</u>	<u>(106,576)</u>	<u>-</u>	
3000	Fund balance - August 31 (ending)	<u>\$ 30,818,166</u>	<u>\$ 32,255,272</u>	<u>\$ 35,958,901</u>	<u>\$ 3,703,629</u>	

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE**  
**OF THE NET PENSION LIABILITY**  
**TEACHER RETIREMENT SYSTEM OF TEXAS**  
**LAST 10 FISCAL YEARS**

**For the year ended August 31, 2025**

	FY 2025 <u>Plan Year 2024</u>	FY 2024 <u>Plan Year 2023</u>	FY2023 <u>Plan Year 2022</u>	FY 2022 <u>Plan Year 2021</u>
District's proportion of the net pension liability (asset)	0.0402560812%	0.0363295020%	0.0365450245%	0.030485853%
District's proportionate share of net pension liability (asset)	\$ 24,590,095	\$ 24,954,863	\$ 21,695,841	\$ 7,763,668
State's proportionate share of the net pension liability (asset) associated with the District	<u>39,900,431</u>	<u>41,962,475</u>	<u>40,498,121</u>	<u>13,946,890</u>
Total	<u>\$ 64,490,526</u>	<u>\$ 66,917,338</u>	<u>\$ 62,193,962</u>	<u>\$ 21,710,558</u>
District's covered payroll	<u>\$ 61,686,392</u>	<u>\$ 53,198,042</u>	<u>\$ 48,084,719</u>	<u>\$ 41,013,400</u>
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	39.86%	46.91%	45.12%	18.93%
Plan fiduciary net position as a percentage of the total net pension liability	77.51%	73.15%	75.62%	88.79%

Note: GASB 68, Paragraph 81 requires that the information in this schedule be data from the period corresponding with the period covered as of the measurement dates ending August 31 preceding the District's fiscal year end.

EXHIBIT G-2

FY 2021 Plan Year 2020	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017	FY 2017 Plan Year 2016	FY 2016 Plan Year 2015
0.028925233%	0.030554519%	0.027719505%	0.025814144%	0.0254971%	0.0252151%
\$ 15,491,763	\$ 15,883,194	\$ 15,257,488	\$ 8,253,973	\$ 9,634,958	\$ 8,913,202
<u>28,765,959</u>	<u>23,053,745</u>	<u>22,173,892</u>	<u>12,608,345</u>	<u>14,616,892</u>	<u>12,770,773</u>
<u>\$ 44,257,722</u>	<u>\$ 38,936,939</u>	<u>\$ 37,431,380</u>	<u>\$ 20,862,318</u>	<u>\$ 24,251,850</u>	<u>\$ 21,683,975</u>
<u>\$ 38,890,409</u>	<u>\$ 33,359,165</u>	<u>\$ 28,928,414</u>	<u>\$ 26,672,860</u>	<u>\$ 25,143,936</u>	<u>\$ 22,692,173</u>
39.83%	47.61%	52.74%	30.95%	38.32%	39.28%
75.54%	75.24%	73.74%	82.17%	78.00%	78.43%

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS FOR PENSIONS  
TEACHER RETIREMENT SYSTEM OF TEXAS  
LAST 10 FISCAL YEARS**

**For the year ended August 31, 2025**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Contractually required contribution	\$ 2,590,963	\$ 2,268,740	\$ 1,867,824	\$ 1,729,609	\$ 1,302,160
Contribution in relation to the contractually required contribution	<u>(2,590,963)</u>	<u>(2,268,740)</u>	<u>(1,867,824)</u>	<u>(1,729,609)</u>	<u>(1,302,160)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	<u>\$ 69,295,108</u>	<u>\$ 69,295,108</u>	<u>\$ 53,198,042</u>	<u>\$ 48,084,719</u>	<u>\$ 41,013,400</u>
Contribution as a percentage of covered payroll	3.74%	3.27%	3.51%	3.60%	3.17%

Note: GASB 68, paragraph 81 requires that the data in this schedule be presented as of the District's current fiscal year as opposed to the time period covered by the measurement dates ending August 31 preceding the District's fiscal year end.

EXHIBIT G-3

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ 1,190,560	\$ 1,068,148	\$ 933,445	\$ 846,037	\$ 810,106
<u>(1,190,560)</u>	<u>(1,068,148)</u>	<u>(933,445)</u>	<u>(846,037)</u>	<u>(810,106)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 38,890,409</u>	<u>\$ 33,359,165</u>	<u>\$ 28,928,414</u>	<u>\$ 26,672,860</u>	<u>\$ 25,143,936</u>
3.06%	3.20%	3.23%	3.17%	3.22%

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE  
OF THE TOTAL OPEB LIABILITY  
TEACHER RETIREMENT SYSTEM OF TEXAS  
LAST 10 FISCAL YEARS**

**For the year ended August 31, 2025**

	<u>FY 2025</u> <u>Plan Year 2024</u>	<u>FY 2024</u> <u>Plan Year 2023</u>	<u>FY 2023</u> <u>Plan Year 2022</u>	<u>FY 2022</u> <u>Plan Year 2021</u>
District's proportion of the net other postemployment benefit liability	0.0559472977%	0.0534793667%	0.0513964467%	0.044563866%
District's proportionate share of net other postemployment benefit liability	\$ 16,980,862	\$ 11,839,425	\$ 12,306,368	\$ 17,190,274
State's proportionate share of the net other postemployment benefit liability associated with the District	<u>21,276,790</u>	<u>14,286,086</u>	<u>15,011,835</u>	<u>23,031,137</u>
<b>Total</b>	<u>\$ 38,257,652</u>	<u>\$ 26,125,511</u>	<u>\$ 27,318,203</u>	<u>\$ 40,221,411</u>
District's covered payroll	<u>\$ 61,686,392</u>	<u>\$ 53,198,042</u>	<u>\$ 48,084,719</u>	<u>\$ 41,013,400</u>
District's proportionate share of the net other postemployment benefit liability as a percentage of its covered payroll	27.53%	22.26%	25.59%	41.91%
Plan fiduciary net position as a percentage of the total other postemployment benefit liability	13.70%	14.94%	11.52%	6.18%

Note: GASB Codification, Vol. 2, P50.238 states that the information on the schedule should be determined as of the measurement date. Therefore the amount reported for 2025 are based on the August 31, 2024 measurement date.

Note: The schedule shows only eight years of information. Additional information will be added until 10 years of data are available and reported.

EXHIBIT G-4

<u>FY 2021</u> <u>Plan Year 2020</u>	<u>FY 2020</u> <u>Plan Year 2019</u>	<u>FY 2019</u> <u>Plan Year 2018</u>	<u>FY 2018</u> <u>Plan Year 2017</u>
0.042889610%	0.039551195%	0.035670433%	0.032843168%
\$ 16,304,277	\$ 18,704,245	\$ 17,810,573	\$ 14,282,262
<u>21,909,041</u>	<u>24,853,757</u>	<u>24,578,727</u>	<u>20,722,653</u>
<u>\$ 38,213,318</u>	<u>\$ 43,558,002</u>	<u>\$ 42,389,300</u>	<u>\$ 35,004,915</u>
<u>\$ 38,890,409</u>	<u>\$ 33,359,165</u>	<u>\$ 28,928,414</u>	<u>\$ 26,672,860</u>
41.92%	56.07%	61.57%	53.55%
4.99%	2.66%	1.57%	0.91%

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**SCHEDULE OF THE DISTRICT'S CONTRIBUTION FOR  
OTHER POSTEMPLOYMENT BENEFITS (OPEB)  
TEACHER RETIREMENT SYSTEM OF TEXAS  
LAST 10 FISCAL YEARS**

**For the year ended August 31, 2025**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Contractually required contribution	\$ 559,323	\$ 508,724	\$ 464,462	\$ 409,216
Contribution in relation to the contractually required contribution	<u>(559,323)</u>	<u>(508,724)</u>	<u>(464,462)</u>	<u>(409,216)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	<u>\$ 69,295,108</u>	<u>\$ 61,686,392</u>	<u>\$ 53,198,042</u>	<u>\$ 48,084,719</u>
Contribution as a percentage of covered payroll	0.81%	0.82%	0.87%	0.85%

Note: The schedule shows eight years of information. Additional information will be added until 10 years of data are available and reported.

EXHIBIT G-5

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
\$ 348,626	\$ 326,898	\$ 280,673	\$ 245,953
<u>(348,626)</u>	<u>(326,898)</u>	<u>(280,673)</u>	<u>(245,953)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 41,013,400</u>	<u>\$ 38,890,409</u>	<u>\$ 33,359,165</u>	<u>\$ 28,928,414</u>
0.85%	0.84%	0.84%	0.85%

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**For the year ended August 31, 2025**

(1) Notes to schedules for the TRS Pension

Changes in benefit terms – The Texas 2023 Legislature passed Senate Bill (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.

Changes of assumptions – there were no changes in assumptions since the prior measurement date.

(2) Notes to schedules for the TRS OPEB plan

Changes in benefit terms – there were no changes in benefit terms since the prior measurement date.

Changes in assumptions – the following assumptions, methods, and plan changes which are specific to TRS-Care were updated from the prior year's report:

- The single discount rate changed from 4.13 percent as of August 31, 2023 to 3.87 percent as of August 31, 2024. Additionally, the tables used to model the impact of aging on the underlying claims were revised.

**OTHER SUPPLEMENTARY INFORMATION**

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS**

**August 31, 2025**

Data Control Codes		SPECIAL REVENUE FUNDS			
		206 ESSA, IX, A Homeless Children Ed.	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula	225 IDEA - Part B Preschool
	Assets				
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
1240	Due from other governments	-	128,792	220,944	1,172
1261	Due from other funds	-	-	-	-
1000	Total assets	<u>\$ -</u>	<u>\$ 128,792</u>	<u>\$ 220,944</u>	<u>\$ 1,172</u>
	Liabilities				
2110	Accounts payable	\$ -	\$ -	\$ 9,130	\$ -
2160	Accrued wages payable	-	61,039	105,374	-
2170	Due to other funds	-	67,753	106,440	1,172
2180	Due to other governments	-	-	-	-
2300	Unearned revenue	-	-	-	-
2000	Total liabilities	<u>-</u>	<u>128,792</u>	<u>220,944</u>	<u>1,172</u>
	Fund balances				
	Restricted fund balance:				
3450	Federal or state funds grant restriction	-	-	-	-
	Committed fund balance:				
3545	Other committed fund balance	-	-	-	-
3000	Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 128,792</u>	<u>\$ 220,944</u>	<u>\$ 1,172</u>

EXHIBIT H-1

SPECIAL REVENUE FUNDS					
240	244	255	263	278	280
National Breakfast and Lunch Program	Career and Technical - Basic Grant	ESEA II, A Training and Recruiting	Title III, A English Lang. Acquisition	ESSER (ARP) Homeless Children	ESSER III Homeless Children
\$ 2,719,168	\$ -	\$ -	\$ 1,215	\$ -	\$ -
390,527	-	7,358	-	-	-
-	-	-	-	-	-
<u>\$ 3,109,695</u>	<u>\$ -</u>	<u>\$ 7,358</u>	<u>\$ 1,215</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 87,837	\$ -	\$ -	\$ -	\$ -	\$ -
182,900	-	-	-	-	-
41,497	-	7,358	-	-	-
-	-	-	1,215	-	-
-	-	-	-	-	-
<u>312,234</u>	<u>-</u>	<u>7,358</u>	<u>1,215</u>	<u>-</u>	<u>-</u>
2,797,461	-	-	-	-	-
-	-	-	-	-	-
<u>2,797,461</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 3,109,695</u>	<u>\$ -</u>	<u>\$ 7,358</u>	<u>\$ 1,215</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS**

**August 31, 2025**

Data Control Codes		SPECIAL REVENUE FUNDS			
		289 Title IV Part A Subpart 1	385 State Supplement Visually Impaired	397 Advanced Placement Incentives	410 State Instructional Materials
	Assets				
1110	Cash and cash equivalents	\$ 10,014	\$ -	\$ 204	\$ 266,381
1240	Due from other governments	-	-	-	-
1261	Due from other funds	-	-	-	-
1000	Total assets	<u>\$ 10,014</u>	<u>\$ -</u>	<u>\$ 204</u>	<u>\$ 266,381</u>
	Liabilities				
2110	Accounts payable	\$ -	\$ -	\$ -	\$ -
2160	Accrued wages payable	-	-	-	-
2170	Due to other funds	-	-	204	-
2180	Due to other governments	-	-	-	-
2300	Unearned revenue	<u>10,014</u>	<u>-</u>	<u>-</u>	<u>266,381</u>
2000	Total liabilities	<u>10,014</u>	<u>-</u>	<u>204</u>	<u>266,381</u>
	Fund balances				
	Restricted fund balance:				
3480	Federal or state funds grant restriction	-	-	-	-
	Committed fund balance:				
3545	Other committed fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000	Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total liabilities and fund balances	<u>\$ 10,014</u>	<u>\$ -</u>	<u>\$ 204</u>	<u>\$ 266,381</u>

EXHIBIT H-1

SPECIAL REVENUE FUNDS					
429 Other State Special Revenue Funds	461 Campus Activity Funds	462 Foundation Grants	487 Education Foundation	495 Donation Gifts	Total Nonmajor Governmental Funds
\$ -	\$ 523,607	\$ 2,117	\$ -	\$ 3,058	\$ 3,525,764
957	-	-	-	-	749,750
-	204	-	-	-	204
<u>\$ 957</u>	<u>\$ 523,811</u>	<u>\$ 2,117</u>	<u>\$ -</u>	<u>\$ 3,058</u>	<u>\$ 4,275,718</u>
\$ 957	\$ 8,898	\$ -	\$ -	\$ -	\$ 106,822
-	-	-	-	-	349,313
-	-	-	-	-	224,424
-	-	-	-	-	1,215
-	-	-	-	-	276,395
<u>957</u>	<u>8,898</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>958,169</u>
-	-	-	-	-	2,797,461
-	514,913	2,117	-	3,058	520,088
-	514,913	2,117	-	3,058	3,317,549
<u>\$ 957</u>	<u>\$ 523,811</u>	<u>\$ 2,117</u>	<u>\$ -</u>	<u>\$ 3,058</u>	<u>\$ 4,275,718</u>

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS**

**For the year ended August 31, 2025**

Data Control Codes		SPECIAL REVENUE FUNDS			
		206	211	224	225
		ESSA, IX, A Homeless Children Ed.	ESEA I, A Improving Basic Program	IDEA - Part B Formula	IDEA - Part B Preschool
	Revenues				
5700	Local and intermediate sources	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	1,874	761,190	1,391,022	15,031
5020	Total revenues	<u>1,874</u>	<u>761,190</u>	<u>1,391,022</u>	<u>15,031</u>
	Expenditures				
	Current:				
0011	Instruction	1,874	97,727	392,865	15,031
0012	Instructional resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	613,679	95,430	-
0021	Instructional leadership	-	-	753,570	-
0023	School leadership	-	-	-	-
0031	Guidance, counseling, and evaluation services	-	-	108,719	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student (pupil) transportation	-	-	-	-
0035	Food services	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	36,882	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	40,438	-
0061	Community services	-	12,902	-	-
	Capital outlay:				
0081	Facilities acquisition and construction	-	-	-	-
6030	Total expenditures	<u>1,874</u>	<u>761,190</u>	<u>1,391,022</u>	<u>15,031</u>
1100	Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Other financing sources (uses)				
7915	Transfers in	-	-	-	-
7020	Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
0100	Fund balance - September 1 (beginning)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Restatement of fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000	Fund balance - August 31 (ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EXHIBIT H-2

SPECIAL REVENUE FUNDS					
240 National Breakfast and Lunch Program	244 Career and Technical - Basic Grant	255 ESEA II, A Training and Recruiting	263 Title III, A English Lang. Acquisition	278 ESSER (ARP) Homeless Children	280 ESSER III Homeless Children
\$ 2,096,404	\$ -	\$ -	\$ -	\$ -	\$ -
91,897	-	-	-	-	-
<u>4,339,956</u>	<u>66,643</u>	<u>142,849</u>	<u>52,960</u>	<u>7,209</u>	<u>15,196</u>
<u>6,528,257</u>	<u>66,643</u>	<u>142,849</u>	<u>52,960</u>	<u>7,209</u>	<u>15,196</u>
-	66,643	-	18,878	-	659
-	-	-	-	-	-
-	-	142,849	33,418	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,514,261	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	664	7,209	14,537
-	-	-	-	-	-
<u>6,514,261</u>	<u>66,643</u>	<u>142,849</u>	<u>52,960</u>	<u>7,209</u>	<u>15,196</u>
<u>13,996</u>	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>13,996</u>	-	-	-	-	-
<u>2,783,465</u>	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,797,461</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)251

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS**

**For the year ended August 31, 2025**

Data Control Codes		SPECIAL REVENUE FUNDS			
		289	385	397	410
		Title IV Part A Subpart 1	State Supplement Visually Impaired	Advanced Placement Incentives	State Instructional Materials
	Revenues				
5700	Local and intermediate sources	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	5,696	204	207,400
5900	Federal program revenues	<u>53,595</u>	<u>-</u>	<u>-</u>	<u>-</u>
5020	Total revenues	<u>53,595</u>	<u>5,696</u>	<u>204</u>	<u>207,400</u>
	Expenditures				
	Current:				
0011	Instruction	28,689	5,696	-	207,400
0012	Instructional resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	-	-	-
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	-	-
0031	Guidance, counseling, and evaluation services	380	-	204	-
0032	Social work services	-	-	-	-
0033	Health services	24,526	-	-	-
0034	Student (pupil) transportation	-	-	-	-
0035	Food services	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
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>53,595</u>	<u>5,696</u>	<u>204</u>	<u>207,400</u>
1100	Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Other financing sources (uses)				
7915	Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7020	Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
0100	Fund balance - September 1 (beginning)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Restatement of fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000	Fund balance - August 31 (ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EXHIBIT H-2

SPECIAL REVENUE FUNDS					
429 Other State Special Revenue Funds	461 Campus Activity Funds	462 Foundation Grants	487 Education Foundation	495 Donation Gifts	Total Nonmajor Governmental Funds
\$ -	\$ 1,019,513	\$ -	\$ 25,858	\$ -	\$ 3,141,775
303,525	-	-	-	-	608,722
-	-	-	-	-	6,847,525
<u>303,525</u>	<u>1,019,513</u>	<u>-</u>	<u>25,858</u>	<u>-</u>	<u>10,598,022</u>
3,727	-	-	25,858	-	865,047
-	-	-	-	-	-
162,068	-	-	-	-	1,047,444
-	-	-	-	-	753,570
-	-	-	-	-	-
-	-	-	-	-	109,303
-	-	-	-	-	-
-	-	-	-	-	24,526
-	-	-	-	-	-
-	-	-	-	-	6,514,261
-	878,186	-	-	-	878,186
-	-	-	-	-	36,882
-	-	-	-	-	-
137,730	-	-	-	-	137,730
-	-	-	-	-	40,438
-	-	-	-	-	35,312
-	-	-	-	-	-
<u>303,525</u>	<u>878,186</u>	<u>-</u>	<u>25,858</u>	<u>-</u>	<u>10,442,699</u>
-	141,327	-	-	-	155,323
-	-	-	-	-	-
-	-	-	-	-	-
-	141,327	-	-	-	155,323
-	350,494	2,117	-	3,058	3,139,134
-	23,092	-	-	-	23,092
<u>\$ -</u>	<u>\$ 514,913</u>	<u>\$ 2,117</u>	<u>\$ -</u>	<u>\$ 3,058</u>	<u>\$ 3,317,549</u>



**REQUIRED TEXAS EDUCATION AGENCY SCHEDULES**

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**SCHEDULE OF DELINQUENT TAXES RECEIVABLE**

**For the year ended August 31, 2025**

Year Ended August 31,	(1) Tax Rates		(3)
	Maintenance	Debt Service	Assessed/Appraised Value for School Tax Purposes
2016 and prior years	Various	Various	Various
2017	1.040000	0.348200	1,509,279,947
2018	1.040000	0.399200	1,670,823,505
2019	1.040000	0.399200	1,936,124,861
2020	0.970000	0.455000	2,167,759,625
2021	0.873100	0.472890	2,505,465,884
2022	0.872000	0.472190	3,074,912,835
2023	0.854600	0.472190	4,054,576,534
2024	0.669200	0.50000	4,720,203,845
2025 (school year under audit)	0.666900	0.50000	5,509,471,758

1000 Totals

8000 Total Taxes refunded Under section 26.115, Tax Code

EXHIBIT J-1

(10) Beginning Balance 09/01/2024	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 8/31/2025
\$ 273,031	\$ -	\$ 2,571	\$ 825	\$ (29,475)	\$ 240,160
46,617	-	549	211	(1,660)	44,197
47,538	-	476	183	(2,058)	44,821
42,415	-	2,435	935	(3,853)	35,192
51,922	-	3,925	1,841	58	46,214
71,237	-	5,185	2,814	(3,778)	59,460
173,711	-	25,619	13,870	5,943	140,165
340,124	-	(4,867)	(2,738)	(145,834)	201,895
1,217,057	-	(208,421)	(150,589)	(1,047,623)	528,444
-	64,290,026	36,009,493	26,993,326	(252,791)	1,034,416
\$ 2,263,652	\$ 64,290,026	\$ 35,836,965	\$ 26,860,678	\$ (1,481,071)	\$ 2,374,964
		\$ -	\$ -		

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – CHILD NUTRITION PROGRAM**

**For the year ended August 31, 2025**

EXHIBIT J-2

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
		Original	Final		
	Revenues				
5700	Local and intermediate sources	\$ 1,822,875	\$ 1,822,875	\$ 2,096,404	\$ 273,529
5800	State program revenues	29,000	29,000	91,897	62,897
5900	Federal program revenues	<u>5,432,204</u>	<u>5,432,204</u>	<u>4,339,956</u>	<u>(1,092,248)</u>
5020	Total revenues	<u>7,284,079</u>	<u>7,284,079</u>	<u>6,528,257</u>	<u>(755,822)</u>
	Expenditures				
0035	Food services	<u>8,764,805</u>	<u>8,764,805</u>	<u>6,514,261</u>	<u>2,250,544</u>
6030	Total expenditures	<u>8,764,805</u>	<u>8,764,805</u>	<u>6,514,261</u>	<u>2,250,544</u>
1200	Net change in fund balance	(1,480,726)	(1,480,726)	13,996	1,494,722
0100	Fund balance - September 1 (beginning)	<u>2,783,465</u>	<u>2,783,465</u>	<u>2,783,465</u>	-
3000	Fund balance - August 31 (ending)	<u>\$ 1,302,739</u>	<u>\$ 1,302,739</u>	<u>\$ 2,797,461</u>	<u>\$ 1,494,722</u>

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – DEBT SERVICE FUND**

**For the year ended August 31, 2025**

EXHIBIT J-3

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
		Original	Final		
	Revenues				
5700	Local and intermediate sources	\$ 28,600,600	\$ 28,600,600	\$ 27,985,263	\$ (615,337)
5800	State program revenues	<u>2,756,580</u>	<u>2,756,580</u>	<u>3,489,853</u>	<u>733,273</u>
5020	Total revenues	<u>31,357,180</u>	<u>31,357,180</u>	<u>31,475,116</u>	<u>117,936</u>
	Expenditures				
	Debt service:				
0071	Principal on long-term debt	7,175,038	18,873,488	18,697,934	175,554
0072	Interest on long-term debt	23,873,699	23,873,699	23,873,699	-
0073	Bond issuance cost and fees	<u>308,443</u>	<u>308,443</u>	<u>308,443</u>	<u>-</u>
6030	Total expenditures	<u>31,357,180</u>	<u>43,055,630</u>	<u>42,880,076</u>	<u>175,554</u>
1100	Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(11,698,450)</u>	<u>(11,404,960)</u>	<u>(57,618)</u>
	Other financing sources and (uses):				
7915	Transfer in	<u>-</u>	<u>11,698,450</u>	<u>11,698,450</u>	<u>-</u>
7080	Total other financing sources and (uses)	<u>-</u>	<u>11,698,450</u>	<u>11,698,450</u>	<u>-</u>
1200	Net change in fund balance	-	-	293,490	(57,618)
0100	Fund balance - beginning	<u>6,178,408</u>	<u>6,178,408</u>	<u>6,178,408</u>	<u>-</u>
3000	Fund balance - ending	<u>\$ 6,178,408</u>	<u>\$ 6,178,408</u>	<u>\$ 6,471,898</u>	<u>\$ 293,490</u>

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**  
**USE OF FUNDS – SELECT STATE ALLOTMENT PROGRAMS**  
**For the year ended August 31, 2025**

EXHIBIT J-4

**DATA  
CODES**

**RESPONSES**

**Section A: Compensatory Education Programs**

Districts are required to use at least 55% of state compensatory education state allotment funds on direct program costs. Statutory Authority: Texas Education Code, §48.104.		
AP1	Did your district expend any state compensatory education program state allotment funds during the district’s fiscal year?	Yes
AP2	Does the district have written policies and procedures for its state compensatory education program?	Yes
AP3	List the total state allotment funds received for state compensatory education programs during the district’s fiscal year.	\$7,441,257
AP4	List the actual direct program expenditures for state compensatory education programs during the district’s fiscal year. (PICs 24, 26, 28, 29, 30, 34)	\$6,162,940

**Section B: Bilingual Education Programs**

Districts are required to spend at least 55% of bilingual education state allotment funds on direct program costs. Statutory Authority: Texas Education Code, §48.105.		
AP5	Did your district expend any bilingual education program state allotment funds during the district’s fiscal year?	Yes
AP6	Does the district have written policies and procedures for its bilingual education program?	Yes
AP7	List the total state allotment funds received for bilingual education programs during the district’s fiscal year.	\$369,671
AP8	List the actual direct program expenditures for bilingual education programs during the district’s fiscal year. (PICs 25, 35)	\$302,077

**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  
Medina Valley Independent School District  
Castroville, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Medina Valley Independent School District (the District) as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 18, 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 District's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

## Report on Compliance and Other Matters

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

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

ABIP, PC

San Antonio, Texas  
December 18, 2025

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

To the Board of School Trustees  
Medina Valley Independent School District  
Castroville, Texas

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Medina Valley 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 August 31, 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 has complied in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Medina Valley Independent School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was 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.

ABIP, PC

San Antonio, Texas  
December 18, 2025



**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**For the year ended August 31, 2025**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

**FINANCIAL STATEMENTS**

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?      Yes   X   No
- Significant deficiency(ies) identified not considered to be material weakness(es)?      Yes   X   None Reported

Noncompliance material to financial statements noted?      Yes   X   No

**FEDERAL AWARDS**

Internal control over financial reporting:

- Material weakness(es) identified?      Yes   X   No
- Significant deficiency(ies) identified not considered to be material weakness(es)?      Yes   X   None Reported

Type of auditor’s report issued on compliance for Major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?      Yes   X   No

**IDENTIFICATION OF MAJOR PROGRAMS**

<u>Federal Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.553/10.555	Child Nutrition Cluster
84.027 / 84.173	Special Education Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?   X   Yes      No

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**

**For the year ended August 31, 2025**

NONE

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the year ended August 31, 2025**

EXHIBIT K-1

(1) Federal Grantor / Pass-Through Grantor/ Program or Cluster Title	(2) Federal Assistance Listing Number	(3) Pass-Through Entity Identifying Number	(4) Federal Expenditures
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
Passed through Texas Education Agency:			
ESEA Title I, Part A - Improving Basic Programs	84.010A	24-610101163908	\$ 1,578
ESEA Title I, Part A - Improving Basic Programs	84.010A	25-610101163908	728,784
ESEA Title I, Part A - Improving Basic Programs	84.010A	26-610101163908	67,651
Total Assistance Listing Number 84.010A			<u>798,013</u>
IDEA-Part B, Formula *	84.027A	256600011639086600	1,321,435
IDEA-Part B, Formula *	84.027A	266600011639086600	134,755
Special Ed Contracted Services Capacity Grant	84.027A	236600049	10,800
Total Assistance Listing Number 84.027			<u>1,466,990</u>
IDEA - Part B, Preschool*	84.173	256610011639086610	15,031
Total Assistance Listing Number 84.173			<u>15,031</u>
Total Special Education Cluster (IDEA)			<u>1,482,021</u>
Career and Technical - Basic Grant	84.048A	24420006163908	69,179
Title III, Part A - English Language Acquisition	84.365A	24671001163908	55,527
ESEA, Title II, Part A, Teacher Principal Training	84.367A	24694501163908	149,777
ESSA Title IX, Part A Homeless Children Education	84.196A	24-4600057110055	272
ESSA Title IX, Part A Homeless Children Education	84.196A	2646005	1,602
Total Assistance Listing Number 84.196A			<u>1,874</u>
COVID-19 - Elementary Secondary School Emergency Relief II	84.425D	21-533002163908	17,566
COVID-19 - ARP - Homeless II - Education for Homeless	84.425W	21-5330017110055	8,334
Total Assistance Listing Number 84.425			<u>25,900</u>
Title IV, Part A, Subpart I	84.424A	24-680101163908	41,754
Total Assistance Listing Number 84.424			<u>41,754</u>
LEP Summer School	84.369A	69552002	2,399
Total passed through Texas Education Agency			<u>2,626,444</u>
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<u>2,626,444</u>

(continued)

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the year ended August 31, 2025**

EXHIBIT K-1 (continued)

(1)	(2)	(3)	(4)
Federal Grantor / Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
Passed through Texas Department of Agriculture			
School Breakfast Program *	10.553	71402001	\$ 993,134
National School Lunch Program-cash assistance *	10.555	71302201	3,364,543
National School Lunch Program-non-cash assistance *	10.555	N/A	413,310
COVID-19-Supply chain assistance grant*	10.555	23-TX400N8903	<u>8,560</u>
Total Assistance Listing Number 10.553/10.555			<u>4,779,547</u>
Total Child Nutrition Cluster			<u>4,779,547</u>
 Total passed through Texas Department of Agriculture			 <u>4,779,547</u>
 <b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			 <u>4,779,547</u>
 <b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			 <u>\$ 7,405,991</u>

\* Clustered Programs

Schedule does not include SHARS of \$42, ROTC of \$105,179, and ERATE of \$349,226.

## MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT

### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended August 31, 2025

- For all federal programs, the District uses the fund types specified in Texas Education Agency's *Financial Accountability System Resource Guide*. Special revenue funds are used to account for resources restricted to, or designated for, specific purposes by a grantor. Federal and state financial assistance generally is accounted for in a special revenue fund.
- The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial resources measurement focus. All federal grant funds were accounted for in a special revenue fund, or, in some instances, in the general fund, which are governmental fund type funds.

With this measurement focus, only current assets and current liabilities and the fund balance are included on the balance sheet. Operating statements of these funds present increases and decreases in fund balance. The modified accrual basis of accounting is used for the governmental fund types. 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 fund liability is incurred, if measurable, except for unmatured interest on long-term debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and accordingly, when such funds are received, they are recorded as unearned revenues until earned.

- The period of performance for federal grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal project period extended 90 days beyond the federal project period ending date, in accordance with provisions in Section H, Period of Performance of Federal Funds, Part 3, Uniform Guidance Compliance Supplement.
- Federal assistance listing numbers for commodity assistance are the federal assistance numbers of the programs under which USDA donated the commodities.
- Indirect cost reimbursement for federal programs for this fiscal year was received in the amount of \$558,466.
- There were no awards passed through to subrecipients.

**MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT**

**SCHEDULE OF REQUIRED RESPONSES TO SELECTED SCHOOL FIRST INDICATORS**

**For the year ended August 31, 2025**

EXHIBIT L-1

<u>DATA CONTROL CODES</u>		<u>RESPONSES</u>
SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year end?	No
SF3	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	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.	<u>\$ 841,558</u>



## ***Agenda Item Memorandum***

**To:** MVISD Board of Trustees

**Date:** December 18, 2025

**Agenda item:** Consider Approval of an Order Authorizing the Remarketing of the Variable Rate Portion of the District's Fixed and Variable Rate Unlimited Tax School Building Bonds, Series 2021 in the Maximum Amount of \$20,000,000

### **Background Information**

In February 2021 the district issued \$20,000,000 in 5-year term-rate bonds with an interest rate of 0.82%. Early redemptions reduced the outstanding balance to \$13,620,000. The current term expires on February 14, 2026. The district must remarket the Series 2021 Bonds before the expiration to avoid a shift to a much higher interest rate of 7%.

### **Administrative Consideration**

The administration is recommending the Board consider approving a parameter sale bond order authorizing the district's administration to remarket not more than \$20 million in Series 2021 Bonds. Under current market conditions, the district would intend to reset the Bonds into a new 3-year term-rate period. This option would allow the district to borrow at a lower interest rate in the short-term to give the district greater flexibility as it manages future bond capacity.

### **Supporting Documents**

- MVISD Remarketing Order

### **Recommendation**

The administration recommends that the Board consider and approve the District's remarketing order as presented.

**AN ORDER BY THE BOARD OF TRUSTEES OF THE MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT AUTHORIZING THE REMARKETING OF THE VARIABLE RATE PORTION OF “MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT FIXED AND VARIABLE RATE UNLIMITED TAX SCHOOL BUILDING BONDS, SERIES 2021”; PRESCRIBING THE FORM, TERMS, CONDITIONS, AND RESOLVING OTHER MATTERS INCIDENT AND RELATED TO THE REMARKETING OF THE VARIABLE RATE PORTION OF THE BONDS, INCLUDING THE APPROVAL AND DISTRIBUTION OF A REMARKETING MEMORANDUM AND THE AUTHORIZATION OF THE EXECUTION OF A REMARKETING AGREEMENT PERTAINING THERETO; DELEGATING THE AUTHORITY TO CERTAIN DISTRICT STAFF TO APPROVE AND EXECUTE CERTAIN DOCUMENTS RELATING TO THE REMARKETING OF THE VARIABLE RATE PORTION OF THE BONDS; AND PROVIDING AN EFFECTIVE DATE**

WHEREAS, the Board of Trustees (the *Board*) of the Medina Valley Independent School District (the *District*) has previously adopted an order on February 22, 2021 (the *Bond Order*) authorizing the issuance of the District’s Fixed and Variable Rate Unlimited Tax School Building Bonds, Series 2021 (the *Bonds*); and

WHEREAS, the variable rate portion of the Bonds (the *Variable Rate Bonds*) are currently outstanding in a Term Rate mode during which they bear interest at a Term Rate for the initial Term Rate Period (the *Initial Rate Period*) that expires February 14, 2026; and

WHEREAS, the Variable Rate Bonds are currently outstanding in the aggregate principal amount of \$20,000,000 and are subject to mandatory tender, with right of retention by the holders thereof, on or before February 15, 2026; and

WHEREAS, the Bond Order authorizes the District to remarket tendered Variable Rate Bonds into various interest rate modes, including modes during which the Variable Rate Bonds bear interest at a Term Rate Mode or at a Fixed Rate; and

WHEREAS, the Board has determined that the remarketing of the Variable Rate Bonds into one more new interest modes and Rate Periods effective at the conclusion of the Initial Rate Period will benefit the District and its residents, as herein provided; now, therefore,

BE IT ORDERED BY THE BOARD OF TRUSTEES OF THE MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT THAT:

SECTION 1: Conversion to New Rate Period. Pursuant to Sections 3.01, 3.02 and 3.03 of the Bond Order, the Variable Rate Bonds, immediately subsequent to their tender, shall be converted to and remarketed to new holders in new Rate Periods consisting of a Term Rate Period (the period of any such mode, the *New Interest Period*), during which the Variable Rate Bonds in the principal amount of \$\_\_\_\_\_ will bear interest at a Term Rate. The New Interest Period shall commence on February 15, 2026 and shall conclude, if the Variable Rate Bonds during such New Interest Period bear interest at (i) Term Rates, not later than February 14, 2026 and (ii) Fixed Rates, not later than such Variable Rate Bonds, as serialized bonds, stated maturity date, as specified in the Bond Order. 276

With respect to Variable Rate Bonds in the New Interest Period bearing interest at a Term Rate, neither the Term Rate nor the Stepped Rate applicable to such Variable Rate Bonds in such New Interest Period shall exceed the Highest Rate. With respect to Variable Rate Bonds in the New Interest Period bearing interest at Fixed Rates (as provided by Section 3.03 of the Bond Order), no Fixed Rate shall exceed the Highest Rate. At the time of remarketing of the Variable Rate Bonds, an Authorized Official shall determine the principal amount of Variable Rate Bonds to bear interest at a Term Rate and the principal amount of Variable Rate Bonds to bear interest at Fixed Rates (and, with respect to such determination, the years of Stated Maturity of and redemption provisions, if any, applicable to such Variable Rate Bonds bearing interest at Fixed Rates). Notwithstanding the foregoing, no remarketing of Variable Rate Bonds shall result in an extension of the final maturity of the Variable Rate Bonds, as specified in the Bond Order, or maximum annual debt service on the Variable Rate Bonds exceeding the highest year of debt service indicated in Table 8 titled "TAX SUPPORTED DEBT SERVICE REQUIREMENTS," on page \_\_ in the Final Offering Memorandum relating to the initial sale of the Variable Rate Bonds.

The Conversion Date shall be February 15, 2026, which is an Interest Payment Date on which interest is payable for the Term Rate Period from which conversion is to be made. The New Interest Period shall commence on February 15, 2026 and continue through \_\_\_\_\_, 20\_\_ for those Variable Rate Bonds remarketed into a Term Rate Period and (ii) stated maturity or prior redemption of those Variable Rate Bonds remarketed into Fixed Rate Period. The final maturity date of the Bonds was modified to February 15, 20\_\_.

#### SECTION 2: Notices; Ratification of Prior Action.

(a) Conversion. The Paying Agent/Registrar is hereby authorized and directed to provide notice to the Owners of any conversion of the Rate Period for the Variable Rate Bonds authorized by this Order, such notice to be in the form and to the effect required by the Bond Order. In addition, each Authorized Official is authorized and directed to provide any notice required by the Bond Order in connection with any conversion of the Rate Period for the Variable Rate Bonds authorized by this Order.

The actions of the Authorized Officials, agents and representatives of the District taken prior to the date of this Order to accomplish the conversion of the Rate Period for the Variable Rate Bonds to a Term Rate Period are hereby ratified, confirmed and approved.

(b) Material Events Notice. The Authorized Officials, agents and representatives of the District are hereby authorized and directed to take any action, and to execute and deliver any and all documents, certificates or other instruments as are necessary or appropriate, for the filing of any material event notice required as a result of the transactions authorized by this Order and the District's continuing disclosure undertaking under United States Securities and Exchange Commission Rule 15c2-12 (the *Rule*) and the Bond Order.

SECTION 3: Remarketing Memorandum. The Board hereby approves, ratifies and confirms the form and content of the remarketing memorandum (the *Remarketing Memorandum*) presented to the Board with this Order, in substantially the same form attached hereto as Exhibit A, and prepared for use by the Remarketing Agent in connection with the remarketing of the Variable Rate Bonds and the determination of the interest rate for the Variable Rate Bonds from time to time, including the Term Rate and/or any Fixed Rates, and authorizes the preparation of any addenda, supplements or

amendments thereto as an Authorized Official may deem appropriate; and the District further ratifies and approves the use and distribution of such Remarketing Memorandum in connection with the remarketing of the Variable Rate Bonds and the determination of the Term Rate and/or any Fixed Rates. The Authorized Officials, officials, agents and representatives of the District are hereby authorized and directed to execute and deliver any certificates, instruments, affidavits or other documents as may be necessary or appropriate in connection with the Remarketing Memorandum. It is hereby officially found, determined and declared that the descriptions, statements and information contained in the Remarketing Memorandum are true and correct in all material respects, to the best knowledge and belief of the Board.

SECTION 4: Variable Rate Bonds Subject to Mandatory Tender Without Right of Retention. As required by Section 3.02 of the Bond Order, the Board hereby specifies that, at the end of the Term Rate Period into which the Variable Rate Bonds are remarketed pursuant to Section 1 hereof (and if such Variable Rate Bonds are remarketed into a Term Rate Period), such Variable Rate Bonds shall be subject to mandatory tender, without right of retention by the Owner; provided, however, that a failure of the Remarketing Agent to remarket the Variable Rate Bonds at the end of such Term Rate Period shall result in the holders of the Variable Rate Bonds retaining such Variable Rate Bonds until the same are remarketed or redeemed pursuant to the applicable provisions of the Bond Order (including Section 3.02).

The paying agent of any bonds subject to mandatory tender is authorized and instructed to provide notice of this mandatory tender to the holders of the Variable Rate Bonds. A copy of the notice of mandatory tender pertaining to the Variable Rate Bonds is attached hereto as Exhibit D and such notice is incorporated herein by reference for all purposes.

SECTION 5. Redemption of Certain Variable Rate Bonds. The remarketing of the Variable Rate Bonds in the manner specified in Section 3.02(a)(ii) and Section 3.03(d) of the Bond Order, may result in additional proceeds that can be used to refund certain of the Variable Rate Bonds. In addition to the aforementioned Variable Rate Bonds that are subject to mandatory sinking fund redemption, the remaining Variable Rate Bonds are subject to redemption, in whole or in part, on February 15, 2026 (which is the first Interest Payment Date after the conclusion of the Term Rate Period) at the option of the District. If the remarketing of the Variable Rate Bonds produces proceeds in excess of the amount necessary to accomplish the settlement of the remarketing of such Variable Rate Bonds, and an Authorized Official determines that such excess proceeds shall be used to optionally redeem certain of the Variable Rate Bonds, then such Variable Rate Bonds determined to be optionally redeemed by the Authorized Official (to be evidenced in the Approval Certificate) are hereby called for redemption.

The District shall give written notice to the paying agent of any Variable Rate Bonds that have been called for redemption. A copy of the notice of partial redemption pertaining to any Variable Rate Bonds is attached hereto as Exhibit B and such notice is incorporated herein by reference for all purposes. The paying agent is authorized and instructed to provide notice of this redemption to the holders of any redeemed Variable Rate Bonds in the form and manner described in the Bond Order. Notwithstanding the foregoing, a notice of mandatory tender without retention rights shall satisfy any notice requirements for an optional redemption of Variable Rate Bonds which occurs on a Conversion Date, pursuant to Section 5.05 of the Bond Order (as amended by Section 4(c) above).

SECTION 6. Appointment of Remarketing Agent. In recognition and satisfaction of its obligations under the Bond Order (including Section 6.10 thereof), the District authorizes each Authorized Official to appoint a bank or syndicate of banks to serve as the Remarketing Agent for the Variable Rate Bonds (the *Remarketing Agent*), to accomplish the remarketing of the Variable Rate Bonds in the manner contemplated under this Order. The Remarketing Agreement shall signify the acceptance of the duties and obligations imposed thereon by such appointment by execution of the Remarketing Agreement, substantially in the form attached hereto as Exhibit C (the *Remarketing Agreement*). Any Authorized Official is hereby authorized and directed to execute and deliver the Remarketing Agreement, for and on behalf of the District and this Board, and such agreement, as executed by the District and the Remarketing Agent shall be deemed to be the Remarketing Agreement herein approved and authorized to be executed and delivered for and on behalf of the District and this Board. Upon completion of the foregoing, the Remarketing Agent shall constitute the “Remarketing Agent” and the Remarketing Agreement shall constitute the “Remarketing Agreement”, respectively, under the Bond Order.

SECTION 7. Additional Actions Authorized; Authorized Officials. Pursuant to the authority provided by Chapter 1371, Texas Government Code, as amended (*Chapter 1371*), each Authorized Official, and all other appropriate officers, agents and representatives of the District are hereby authorized and directed to take any and all other actions as may be necessary and appropriate to provide for the (i) conversion of the Rate Period for the designated Variable Rate Bonds to the Term Rate Period and the Fixed Rate Period; (ii) selection of a bank or syndicate of banks to serve as the Remarketing Agent and the execution of a Remarketing Agreement, memorializing the terms of such engagement; and (iii) preparation and distribution of replacement definitive Variable Rate Bonds and the Remarketing Memorandum, as contemplated by this Order, including, without limitation, executing, delivering, and accepting on behalf of the District all agreements certificates, consents, waivers, receipts, notices, requests, and other documents as may be necessary or appropriate to carry out the actions contemplated by this Order, and shall execute a certificate to reflect the approval of the interest rates, stated maturities and redemption provisions of the Variable Rate Bonds in connection with the remarketing of the Variable Rate Bonds. In addition, each Authorized Official is hereby authorized to distribute notice of the matters described in this Order by delivering a letter, substantially the form attached hereto as Exhibit E, to any party having an interest in such matters.

SECTION 8: Public Meeting. It is officially found, determined, and declared that the meeting at which this Order is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Order, was given, all as required by Chapter 551, as amended, Texas Government Code.

SECTION 9: Incorporation of Preamble Recitals. The recitals contained in the preamble to this Order are hereby found to be true, and such recitals are hereby made a part of this Order for all purposes and are adopted as a part of the judgment and findings of the Board.

SECTION 10: Further Procedures. The officers and employees of the District are hereby authorized, empowered and directed from time to time and at any time to do and perform all such acts and things and to execute, acknowledge and deliver in the name and under the corporate seal and on behalf of the District all such instruments, whether or not herein mentioned, as may be necessary or desirable in order to carry out the terms and provisions of this Order, the remarketing and delivery of the Variable Rate Bonds, the Paying Agent/Registrar Agreement, the Tender Agent Agreement, the Remarketing Agreement, and the Remarketing Memorandum. In addition, prior to the settlement of

the remarketing of the Variable Rate Bonds, any Authorized Official and Bond Counsel are hereby authorized and directed to approve any technical changes or corrections to this Order or to any of the instruments authorized and approved by this Order necessary in order to (i) correct any ambiguity or mistake or properly or more completely document the transactions contemplated and approved by this Order and as described in the Remarketing Memorandum, or (ii) obtain a rating from any of the national bond rating agencies, or (iii) coordinate any matter with the Texas Education Agency and the Texas Attorney General. In case any officer of the District whose signature shall appear on any certificate shall cease to be such officer before the delivery of such certificate, such signature shall nevertheless be valid and sufficient for all purposes the same as if such officer had remained in office until such delivery.

SECTION 11: Issuer's Consent to Provide Information and Documentation to the Texas MAC. The Municipal Advisory Council of Texas (the *Texas MAC*), a non-profit membership corporation organized exclusively for non-profit purposes described in section 501(c)(6) of the Internal Revenue Code and which serves as a comprehensive financial information repository regarding municipal debt issuers in Texas, requires provision of written documentation regarding the issuance of municipal debt by the issuers thereof. In support of the purpose of the Texas MAC and in compliance with applicable law, the Issuer hereby consents to and authorizes any Authorized Official, Bond Counsel to the Issuer, and/or Financial Advisor to the Issuer to provide to the Texas MAC information and documentation requested by the Texas MAC relating to the Variable Rate Bonds; provided, however, that no such information and documentation shall be provided prior to the Closing Date. This consent and authorization relates only to information and documentation that is a part of the public record concerning the issuance of the Variable Rate Bonds.

SECTION 12: Delegation Authorization Pursuant to HB 1295. Though such parties may be identified, and the entry into a particular form of contract may be authorized herein, the Board, pursuant to Chapter 1371 and other applicable law, hereby delegates to the Superintendent of Schools and the Chief Financial Officer the authority to independently select the counterparty to any agreement with any securities depository, or any other contract that is determined by the Superintendent of Schools or the Chief Financial Officer, the District's Financial Advisor, or the District's Bond Counsel to be necessary or incidental to the issuance of the Variable Rate Bonds as long as each of such contracts has a value of less than the amount referenced in Section 2252.908 of the Texas Government Code (collectively, the *Ancillary Bond Contracts*) and, as necessary, to execute the Ancillary Bond Contracts on behalf and as the act and deed of the District. The Board has not participated in the selection of any of the business entities which are counterparties to the Ancillary Bond Contracts.

SECTION 13: Effective Date. This Order shall be in force and effect from and after its passage on the date shown below.

*[The remainder of this page intentionally left blank.]*

PASSED AND ADOPTED, this 18th day of December, 2025.

MEDINA VALLEY INDEPENDENT SCHOOL  
DISTRICT

---

President, Board of Trustees

ATTEST:

---

Secretary, Board of Trustees

(DISTRICT SEAL)

*[The remainder of this page intentionally left blank.]*

**EXHIBIT A**

**Remarketing Memorandum**

**See Tab No. \_\_**

**EXHIBIT B**

**Notice of Partial Redemption**

**See Tab No. \_\_**

**EXHIBIT C**

**Remarketing Agreement**

**See Tab No. \_\_**

**EXHIBIT D**

**Notice of Mandatory Tender and Conversion of Bonds**

TO: Owners of Medina Valley Independent School District (the *District*) Fixed and Variable Rate Unlimited Tax School Building Bonds, Series 2021 (the *Bonds*):

<u>CUSIP No.</u>	<u>Stated Maturity</u>	<u>Principal Amount (\$)</u>
------------------	------------------------	------------------------------

Pursuant to Sections 3.02 and 3.03 of the order authorizing the issuance of the referenced Bonds (the *Order*), and an order adopted by the District’s Board of Trustees on December 18, 2025, the District elected to exercise its right to convert some or all of the variable rate portion of the Bonds (the *Variable Rate Bonds*) from the Initial Rate Period to a new Term Rate Period, commencing on or before February 15, 2026 (the *Conversion Date*). The duration (in years) for the Term Rate Period for Variable Rate Bonds is expected to be determined on or about \_\_\_\_\_, 20\_\_ (the *Determination Date*). Notice of such rate shall be sent by BOKF, NA, as paying agent/registrars, on or about such Determination Date.

All Variable Rate Bonds are subject to mandatory tender, without right of retention by the Owners thereof, on the Conversion Date at the Purchase Price. Variable Rate Bonds must be tendered for purchase at or before 5:00 p.m., New York City time, on the Business Day next preceding the Conversion Date (or by noon, New York City time, on such date for Variable Rate Bonds held in the book-entry-only system) by delivering such Variable Rate Bonds by mail to: \_\_\_\_\_ (the *Tender Agent*), \_\_\_\_\_, Attention: \_\_\_\_\_. Any Variable Rate Bond not delivered to the Tender Agent for purchase, as herein provided, shall be deemed tendered and purchased on the Conversion Date and shall constitute an Undelivered Bond under the Order. Any Owner of an Undelivered Bond shall have no further right thereunder except the right to receive the Purchase Price thereof upon presentation and surrender of such Variable Rate Bond to the Tender Agent.

The District may elect to redeem on February 15, 2026 certain Variable Rate Bonds tendered for purchase rather than convert and remarket them to bear interest at a Term Rate during the applicable Term Rate Period. In the event the District so elects, this Notice shall also serve as notice to the Holders of any such redemption. The District may also elect to remarket a portion of the Variable Rate Bonds into a Fixed Rate Period.

Capitalized terms used herein without definition shall have the respective meanings ascribed thereto in the Order.

UMB Bank, N.A.,  
as Paying Agent/Registrar and Tender Agent

Dated: \_\_\_\_\_, 20\_\_

**EXHIBIT E**

**Notice from District to Working Group**

[DISTRICT  
LETTERHEAD]

Re: Medina Valley Independent School District Fixed and Variable Rate Unlimited Tax School Building Bonds, Series 2021

TO THE ATTACHED DISTRIBUTION LIST:

The Board of Trustees (the Board) of the Medina Valley Independent School District (the District) hereby notifies you, as a recipient of this letter, of the District's intent to convert and remarket to a Term Rate Period and/or Fixed Rate Period certain of those variable rate bonds of the captioned series (the Variable Rate Bonds) that are subject to mandatory tender, without optional right of retention, on or before February 15, 2026. The Variable Rate Bonds are subject to mandatory tender on or before February 15, 2026 as a result of the February 14, 2026 expiration of their Initial Rate Period. The Variable Rate Bonds are currently outstanding in the principal amount of \$20,000,000. The Variable Rate Bonds will be remarketed in the manner described above, though the District has reserved the right to effect additional redemptions on \_\_\_\_\_, 20\_\_, conditioned on the results of the remarketing.

The Variable Rate Bonds are issued and outstanding pursuant to an order adopted by the Board on \_\_\_\_\_, 2025 (such order authorizing the issuance of the Variable Rate Bonds, the Order). The conversion and remarketing of the Variable Rate Bonds into a Term Rate Period and/or a Fixed Rate Period is authorized pursuant to the aforementioned Order. Capitalized terms used, but not defined, herein have the meanings ascribed thereto in the Order.

This letter is provided in satisfaction of the requirements of the Order. Please contact Mr. Clay Binford, McCall, Parkhurst & Horton L.L.P., the District's Bond Counsel, with any questions concerning this matter. Documents will be circulated to the working group by Bond Counsel to effectuate the remarketing of the Variable Rate Bonds not redeemed as herein described.

Thank you, in advance, for your prompt attention to this matter. If I can provide any additional assistance concerning this matter, please do not hesitate to contact me.

*[The remainder of this page intentionally left blank.]*

Very truly yours,

---

Crystal Hermesch  
Chief Financial Officer  
Medina Valley Independent School District

cc: Distribution List



## ***Agenda Item Memorandum***

**To:** MVIDS Board of Trustees

**Date:** December 18, 2025

**Agenda item:** Consider approval of a Budget Amendment

### **Background Information**

The 2025-2026 budget has been approved by the Board of Trustees according to Texas Property Tax Code, section 26.09 (e). Amendments to that budget must also be Board approved.

### **Administrative Consideration**

This budget amendment is to reallocate funds from function 81 to function 52. These funds were budgeted as capital project contingency funds and administration is recommending we allocate a portion to address several safety needs across the district.

### **Supporting Documents**

- Budget Amendment Worksheet

### **Recommendation**

The administration recommends the budget amendment be approved as presented.

# Medina Valley Independent School District

## BUDGET AMENDMENT REQUEST FORM

Board Meeting Presentation Date: December 18, 2025

Fund Name & Number: General Fund - 199

Person Requesting Budget Amendment: Crystal Hermesch

### PURPOSE OF AMENDMENT:

Reallocation of Funds from Original Budget

\$ 0 Total Amount of Increase

Function Distribution	52	\$ 240,000
	81	\$ (240,000)

### EXPLANATION FOR AMENDMENT:

Function 52: Safety needs across the district

Function 81: Capital Project contingency



## ***Agenda Item Memorandum***

**To:** MVIDS Board of Trustees

**Date: Agenda item:** Consider approval the 2026-2027 Academic Calendar

### **Background Information**

The District Wide Advisory Committee met October 1, 2025, November 5, 2025 and December 3, 2025 to discuss and develop the 2026-2027 Calendar options. DWAC selected two options. Surveys were sent to all Instructional Staff and parents. Survey data was provided to DWAC voting members to vote.

### **Administrative Consideration**

1. 187 Days for Teachers
2. At least 75,600 minutes for students
3. Must include one Bad Weather day
4. Sample Calendars all have 171 Instructional Days and 16 PD/Workdays
5. First day of Instruction will not begin prior to the first Monday in August
6. DWAC votes on calendar to recommend to Board of Trustees before January 27 Board Meeting

### **Supporting Documents**

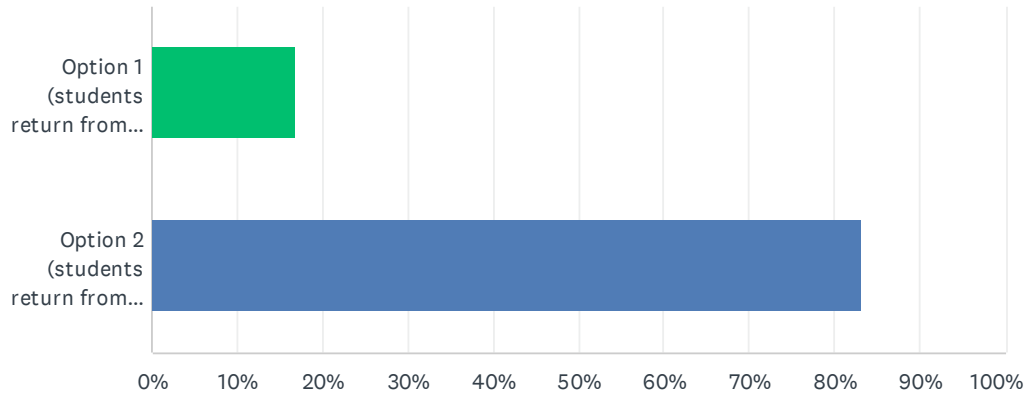
Surveys and DWAC Member Votes

### **Recommendation**

The District Wide Advisory Committee and District Administration is recommending Option 2 to be the 2026-2027 Academic Calendar

### Q1 After viewing the two options above, please select your preferred 2025-2026 academic calendar:

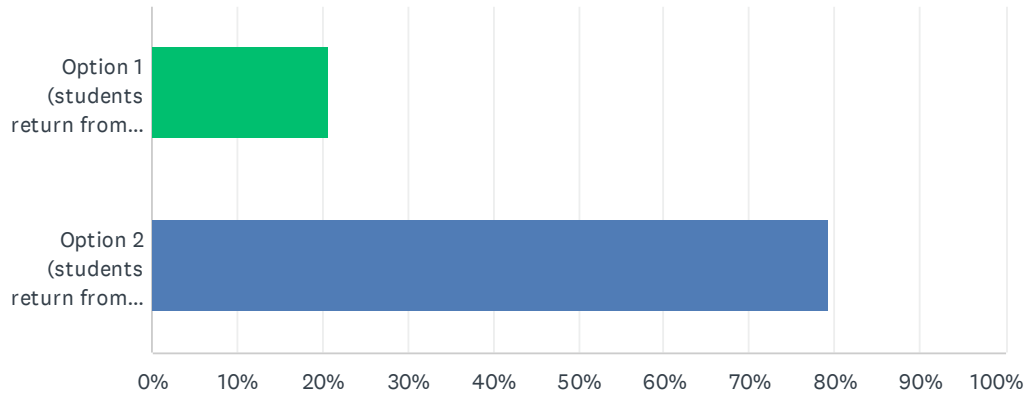
Answered: 1,373 Skipped: 0



ANSWER CHOICES	RESPONSES	
Option 1 (students return from Winter Break on January 6)	16.75%	230
Option 2 (students return from Winter Break on January 7)	83.25%	1,143
TOTAL		1,373

### Q1 After viewing the two options above, please select your preferred 2025-2026 academic calendar:

Answered: 411 Skipped: 0



ANSWER CHOICES	RESPONSES	
Option 1 (students return from Winter Break on January 6)	20.68%	85
Option 2 (students return from Winter Break on January 7)	79.32%	326
TOTAL		411

		July 2026							Option 2							January 2027									
		Sun	Mon	Tue	Wed	Thu	Fri	Sat								Sun	Mon	Tue	Wed	Thu	Fri	Sat			
					1	2	3	4	<b>August</b>															1	2
		5	6	7	8	9	10	11	3-11	Teacher Professional Development							3	4	5	6	(7	8	9		
		12	13	14	15	16	17	18	12	First Day of School							10	11	12	13	14	15	16		
		19	20	21	22	23	24	25	<b>September</b>										17	18	19	20	21	22	23
0	0	26	27	28	29	30	31	7	Student/Teacher Holiday							24/31	25	26	27	28	29	30			
		<b>August 2026</b>							18	End of 1st 6 Weeks (27 days)							<b>February 2027</b>								
		Sun	Mon	Tue	Wed	Thu	Fri	Sat	<b>October</b>									Sun	Mon	Tue	Wed	Thu	Fri	Sat	
								1	12-13	Student Break/Teacher Trade Days								1	2	3	4	5	6		
		2	3	4	5	6	7	8	14-16	Student/Teacher Break							7	8	9	10	11	12	13		
		9	10	11	12	13	14	15	30	End of 2nd 6 Weeks (25 Days)							14	15	16	17	18	19	20		
		16	17	18	19	20	21	22	<b>November</b>									21	22	23	24	25	26	27	
		23	24	25	26	27	28	29	9	Student Break/ Teacher PD							28								
14	21	30	31						23-27	Thanksgiving Break							<b>March 2027</b>								
		<b>September 2026</b>							<b>December</b>								Sun	Mon	Tue	Wed	Thu	Fri	Sat		
		Sun	Mon	Tue	Wed	Thu	Fri	Sat	18	End of 3rd 6 Weeks (29 Days)								1	2	3	4	5	6		
				1	2	3	4	5	18	End of 1st Semester (81 Days)							7	8	9	10	11	12	13		
		6	7	8	9	10	11	12	21-31	Student/Teacher Winter Break							14	15	16	17	18	19	20		
		13	14	15	16	17	18	19	<b>January</b>								21	22	23	24	25	26	27		
		20	21	22	23	24	25	26	1	Student/Teacher Winter Break							28	29	30	31					
21	21	27	28	29	30				4	Student Break/Teacher Trade Days							<b>April 2027</b>								
		<b>October 2026</b>							5	Student Break/Teacher Workday							Sun	Mon	Tue	Wed	Thu	Fri	Sat		
		Sun	Mon	Tue	Wed	Thu	Fri	Sat	6	Student Break/Teacher PD											1	2	3		
						1	2	3	18	Student/Teacher Holiday							4	5	6	7	8	9	10		
		4	5	6	7	8	9	10	29	Student Break/Teacher Compliance Day							11	12	13	14	15	16	17		
		11	12	13	14	15	16	17	<b>February</b>								18	19	20	21	22	23	24		
		18	19	20	21	22	23	24	15	Bad Weather Make-up Day							25	26	27	28	29	30			
17	19	25	26	27	28	29	30	31	19	End of 4th 6 Weeks (29 Days)							<b>May 2027</b>								
		<b>November 2026</b>							22	Student Break/ Teacher PD							Sun	Mon	Tue	Wed	Thu	Fri	Sat		
		Sun	Mon	Tue	Wed	Thu	Fri	Sat	<b>March</b>													1			
									8-12	Student/Teacher Break							2	3	4	5	6	7	8		
		1	2	3	4	5	6	7	26	Student/Teacher Holiday							9	10	11	12	13	14	15		
		8	9	10	11	12	13	14	29	Student Break/ Teacher PD							16	17	18	19	20	21	22		
		15	16	17	18	19	20	21	<b>April</b>								23	24	25	26	27	28	29		
		22	23	24	25	26	27	28	9	End of 5th 6 Weeks (27 Days)							30	31							
15	16	29	30						23	Bad Weather Make-up Day							<b>June 2027</b>								
		<b>December 2026</b>							<b>May</b>							Sun	Mon	Tue	Wed	Thu	Fri	Sat			
		Sun	Mon	Tue	Wed	Thu	Fri	Sat	27	End of 6th 6 weeks (33 days)									1	2	3	4	5		
				1	2	3	4	5	End of 2nd Semester (89 days)							6	7	8	9	10	11	12			
		6	7	8	9	10	11	12	28	Teacher Workday							13	14	15	16	17	18	19		
		13	14	15	16	17	18	19								20	21	22	23	24	25	26			
		20	21	22	23	24	25	26								27	28	29	30						
14	14	27	28	29	30	31																			

96 89

				Min	Min	Day
Elem- 7:30-3:00	450 min x 170 (81+89)	76500	900	2.0		
MS- 8:00-3:41	461 min x 170 (81+89)	78370	2770	6.0		
HS- 8:40-4:24	464 min x 170 (81+89)	78880	3280	7.1		
Students	75600 minimum					
Teachers	187 days= 91+96					