

# Agenda of Regular Meeting

## The Board of Trustees Seguin ISD

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A Regular Meeting of the Board of Trustees of Seguin ISD will be held January 20, 2026, beginning at 6:00 PM in the Board Room, 1221 E. Kingsbury, Seguin, TX 78155.

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

1. **Call to Order**

- A. Announcement that this meeting of the Seguin Independent School District has been duly called and that notice of this meeting has been posted in accordance with the Texas Open Meetings Act, Section 551.043 of the Texas Government Code.

2. **Audience with the Board**

The Seguin ISD Board of Trustees designates a time for audience participation at the beginning of each meeting to hear persons who desire to make comments. In accordance with Board Policy BED(Local):

- A. Those wishing to speak shall sign up before the meeting begins stating the concern or noting the agenda item they wish to address; audience participation is limited to five minutes; the Board shall not deliberate any subject that is not on the posted agenda.

3. **Closed Session**

The Board will adjourn into closed session pursuant to the following sections of the Texas Open Meetings Act.

- A. Pursuant to Texas Government Code Section §§§ 551.071, 551.074, 551.129 - Consultation with legal counsel including possible telephone consultation with legal counsel, as necessary, to address legal concerns, implications, and answer any legal questions regarding posted agenda items.
- B. Pursuant to Texas Government Code Section § 551.074 - Discuss personnel matters, including appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a employee(s).
- C. Pursuant to Texas Government Code Section § 551.072 - Discuss the sale, purchase, exchange, lease, or value of real property.
- D. Pursuant to Texas Government code Sections § 551.0821 - Deliberation regarding public school student.

4. **Reconvene to Open Meeting**

The Board will take appropriate action on items, if necessary, as discussed in Closed Session.

A.	Possible action on professional personnel, including appointment, employment, evaluation, assignment, duties, discipline or dismissal of a public employee(s).	
5.	<b>Pledges to the United States Flag and the Texas Flag, Followed by a Moment of Silence</b>	
6.	<b>Recognition/Campus Presentations</b>	
A.	Superintendent Reports	
B.	Board Member Reports	
C.	Student/Staff/Board/Community Recognition	4
	Emily Allen and Dr. Jack Lee	
D.	Campus Highlight	5
	Lesli Mahaffey	
7.	<b>Reports/Information Items</b>	
A.	Human Resources	
	Jeremy Nueman	
	1. Personnel Information - Professional Employees	6
B.	Business Services	
	Liz Banks	
	1. Seguin ISD Bond Construction Update	8
	Troy Spear	
	2. Financial Statements for November 2025	38
	3. Financial Statements for December 2025	43
	4. New Vendors	48
	5. Purchases made over \$50,000	50
8.	<b>Consent Agenda Items - Consider and Possible Approval as Applicable</b>	
	Policy BE (Local) states that the consent agenda shall include items of a routine and/or recurring nature grouped together under one action item. 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 as applicable.	
A.	Approval of Board Minutes of Regular Meeting - November 18, 2025; and Special Meeting - December 16, 2025.	52
	Nancy Ramirez	
B.	Approval of Tax Collection Reports for November 2025	67
	Liz Banks	
C.	Approval of Tax Collection Reports for December 2025	68
	Liz Banks	
D.	Approval of Proposed Budget Amendments for January 2026	69
	Liz Banks	
E.	Approval of Donations Received November 2025	73
	Liz Banks	

F.	Approval of Donations Received December 2025	75
	Liz Banks	
G.	Approval of Investment Report for the Second Quarter Ended December 31, 2025	77
	Liz Banks	
H.	Consideration and Possible Action to Delegate Authority to Seguin ISD Administration for Easement Purchase Agreement With the City of Seguin	82
	Liz Banks	
I.	Delegate Authority to Administration to Execute and Administer 457(b) Deferred Compensation Plan	86
	Liz Banks	
J.	Second Reading for Approval of the Texas Association of School Boards (TASB) Policy Update 126, affecting LEGAL and LOCAL policies and Local District Update (LDU) DFE(LOCAL)	89
	Monica Lyons	
K.	Possible Action Regarding 2025 Shared Services Agreement for Deaf and Hard of Hearing	209
	Dr. Jack Lee	
L.	Acknowledge Public Information Act Requests November-December 2025	245
	Emily Allen	
9.	<b>Action Items</b>	
A.	Possible Action to Approve Seguin ISD Strategic Plan	247
	Dr. Jack Lee	
B.	Possible Action to Approve Resolution to Support Planning and Expansion of State Highway 46 Between New Braunfels and Seguin	286
	Dr. Jack Lee	
C.	Possible Action to Approve Superintendent's Evaluation Instrument	290
	Dr. Jack Lee	
D.	Annual Financial Report for the Year Ended June 30, 2025	302
	Liz Banks	
10.	<b>Board Comments and Request</b>	
11.	<b>Adjourn</b>	

**RECOGNITION ITEM:**     **Student/Staff/Board/Community Recognition**

**RECOMMENDATION:**     That the Board of Trustees recognizes the positive accomplishments of students, staff, trustees, and community partners during a board meeting to be apprised of the many successes that contribute to a nurturing academic environment in Seguin ISD schools.

- **Superintendent’s Students of the Month from Koennecke Elementary School and Mercer-Blumberg Learning Center**
- **Superintendent’s Apple Award**

**RATIONALE:**             The purpose of this presentation is to recognize the performance and effort put forth daily by Seguin ISD students, trustees, staff, campus administrators, and community partners.

**REFERENCE and COMPLIANCE:**     BJA (LOCAL) Superintendent: Qualifications and Duties

**PAPERWORK IMPACT:**             None

**BUDGET IMPACT/ INFORMATION:**     None

**EXHIBITS:**                     None

**RESOURCE PERSONNEL:**             Dr. Jack Lee, Superintendent  
Emily Allen, Executive Director of Communications

Submitted by:  
    (Name)     Dr. Jack Lee, Superintendent  
    (Address)  1221 E. Kingsbury St., Seguin, TX 78155  
    (Telephone) (830) 401-8614  
    (Date)     01/20/26

**RECOGNITION ITEM:    Campus Highlight**

**RECOMMENDATION:**    That the Board of Trustees recognizes positive campus-based activities, initiatives, and accomplishments during a board meeting to be apprised of the many activities that contribute to a nurturing academic environment in Seguin ISD schools.

Koennecke Elementary Principal Lesli Mahaffey will provide a brief overview of the school’s unique initiatives, including Junior FFA, the Outdoor Learning Initiative, and the dynamics of its staff that drive powerful outcomes for students and teachers.

**RATIONALE:**    The purpose of this presentation is to recognize the performance and effort put forth daily by Seguin ISD students, staff, and campus administrators. Campuses will have the opportunity to share an example of an activity that fosters academic achievement and refines instructional focus during 2025-26 regular board meetings.

**REFERENCE and COMPLIANCE:**    BJA (LOCAL) Superintendent: Qualifications and Duties

**PAPERWORK IMPACT:**    None

**BUDGET IMPACT/ INFORMATION:**    None

**EXHIBITS:**    None

**RESOURCE PERSONNEL:**    Emily Allen, Executive Director of Communications

Submitted by:  
    (Name)    Dr. Jack Lee, Superintendent  
    (Address) 1221 E. Kingsbury St., Seguin, TX 78155  
    (Telephone) (830) 401-8614  
    (Date)    01/20/26

**INFORMATION ITEM:    Personnel Information - Professional Employees**

**RECOMMENDATION:**    The Board of Trustees recognizes and acknowledges the new professional hires for the 2025–2026 school year and the resignations listed below.

**FOR BOARD’S  
ACKNOWLEDGMENT  
ELECTIONS  
PROFESSIONALS:**

<b>Name</b>	<b>Location</b>	<b>Title</b>	<b>Effective Date</b>
Chapa, Melissa	Curriculum & Instruction Department	ACE Site Coordinator	12/01/25
La Roche, Joshua	Seguin High School	English Teacher	01/05/26
Long, Ruth	A.J. Briesemeister Middle School	7th Grade Science Teacher	12/01/25
Martinez, Kasandra	Student Support Services	Mental Health Counselor	12/08/25
Meza, Stephanie	Jim Barnes Middle School	English Language Arts/ESL Teacher	01/15/26
Rodriguez, Rose	Matador Special Services Department	Special Education Instructional Specialist	01/05/26

**BOARD’S  
ACKNOWLEDGEMENT  
RESIGNATIONS:**

**Alicea, Olga, Rodriguez Elementary, effective 06/01/26**

Ms. Alicea, 4th Grade Dual Language Teacher, has resigned due to family reasons.  
Ms. Alicea has 3 years with Seguin ISD.

**Herrera, Audrea, Student Support Services, effective 12/31/25**

Ms. Herrera, Mental Health Counselor, has resigned and elected to retire.  
Ms. Herrera has 26 years with Seguin ISD

**Mahan, Elizabeth, Jim Barnes Middle School, effective 01/16/26**

Ms. Mahan, Social Studies Teacher, has resigned due to family reasons.  
Ms. Mahan has 1 year with Seguin ISD.

**Martin, Trenton, A.J. Briesemeister Middle School, effective 11/21/25**

Mr. Martin, Social Studies Teacher, has resigned due to personal reasons.  
Mr. Martin has 2 years with Seguin ISD.

**McKillip, Andrew, Seguin High School, effective 01/08/26**

Mr. McKillip, English Teacher, has resigned due to personal reasons.  
Mr. McKillip has 3 years with Seguin ISD.

**Perez Tirado, Angie, Matador Special Services Department, effective 01/09/26**

Ms. Perez Tirado, Educational Diagnostician, has resigned due to personal reasons.

Ms. Perez Tirado has 13 years with Seguin ISD.

**Puente, Erma, Rodriguez Elementary, effective 12/12/25**

Ms. Puente, Essential Academics Teacher, has resigned due to medical reasons.

Ms. Puente has 2 months with Seguin ISD.

**Turner, Katie, Seguin High School, effective 12/10/25**

Ms. Turner, Math Teacher, has resigned due to personal reasons.

Ms. Turner has 1 year with Seguin ISD.

**Van Hoose, Cheryl, McQueeney Elementary, effective 01/06/26**

Ms. Van Hoose, 5th Grade Math & Science Teacher, has resigned due to personal reasons.

Ms. Van Hoose has 5 months with Seguin ISD.

**RATIONALE:**

Strategic Goal 4: Seguin ISD will improve student, parent, and staff satisfaction as determined by the districtwide survey.

**REFERENCE and COMPLIANCE:**

DC (LEGAL), DC (LOCAL), Employment Practices

**BUDGET IMPACT/ INFORMATION:**

None

**PAPERWORK IMPACT:**

This item will result in follow-up communication with the employee.

**EXHIBITS:**

Personnel Information

**RESOURCE PERSONNEL:**

Jeremy Nueman, Chief Human Resources Officer

Submitted by:

(Name)

Dr. Jack Lee, Superintendent

(Address)

1221 E. Kingsbury St., Seguin, TX 78155

(Telephone)

(830) 401-8614

(Date)

01/20/26

**INFORMATION ITEM:**      **Seguin ISD Bond Construction Update**

**RECOMMENDATION:**      That the Board of Trustees receive an update on current bond projects.

**RATIONALE:**              To provide the Board of Trustees with regular updates and progress reports on all current bonds and related projects.

**REFERENCE and COMPLIANCE:**      CV (LEGAL) Facilities Construction

**BUDGET IMPACT / INFORMATION:**      None

**EXHIBITS:**                Bond Update Presentation

**RESOURCE PERSONNEL:**      Elizabeth Banks, Chief Financial Officer, RTSBA  
Troy Spear, Construction Manager

Submitted by:  
    (Name)                      Dr. Jack Lee, Superintendent  
    (Address)                   1221 E. Kingsbury St., Seguin, TX 78155  
    (Telephone)                (830) 401-8614  
    (Date)                        01/20/26

# MATADOR NATION

Home of the Matadors

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# Seguin ISD Bond 2022 Review January 20, 2026



#MatadorNation

# Seguin ISD Bond 2022

Review of the 2022 Bond projects currently in progress

- Transportation
- Barnes Middle School
- Ag Science Facility
- McQueeney Elementary School

# Transportation

100% complete

Warranty period has begun.

Ribbon cutting occurred on December 8, 2025

All inspections have passed

Final Closeout documents will be turned in by the end of the month

# Transportation Photos



# Transportation Photos



# Transportation Photos



# Transportation Photos



# Transportation Photos



# Barnes Middle School

Original contract work is 100% complete

Date of substantial completion was October 28th

Contractor has a minimal number of punchlist items to finish.

The exterior security fence and cameras are scheduled to be installed and completed by mid March. This is part of the safety and security package.

# Barnes Middle School Photos



# Barnes Middle School Photos



# Barnes Middle School Photos



# Barnes Middle School Photos



# Ag Science Facility

Approximately 80% complete

Large building is approximately 90% complete. Contractor still needs to install individual heaters, lockers and panels for the pens.

Poultry building is approximately 90% complete. Wire mesh still needs to be installed as well as shelving.

Items that are still needed include the finish out of the pump room, asphalt for the driveway and parking area, the goat walker, cattle and lamb panels at each pen and earthwork around the back side of the building.

# Ag Science Facility Photos



# Ag Science Facility Photos



# Ag Science Facility Photos



# Ag Science Facility Photos



# Ag Science Facility Photos



# McQueeney Elementary School

McQueeney ES approximately 80% complete / Expected Substantial completion will be early March 2026.

Flooring approximately 70% complete

Interior walls approximately 80% complete

Ceiling and tiles approximately 65% complete

Kitchen area approximately 80% complete

Brick and metal facade approximately 95% complete

Admin area approximately 85% complete

Working with TXDOT to have deceleration lane design approved by January 25, 2025

# McQueeney Elementary School Photos



# McQueeney Elementary School Photos



# McQueeney Elementary School Photos



# McQueeney Elementary School Photos



# McQueeney Elementary School Photos



# Bond Financials - Open Projects

Project	Budget	Budget Available
Safety Fencing & Equipment	\$12,631,000	\$8,407,557
Barnes Parking & Drives	\$2,369,000	\$164,800
New McQueeney Elementary	\$54,000,000	\$5,304,947
Barnes MS Classroom Expansion	\$26,678,610	\$1,852,283
Ag Science Facility	\$9,513,397	\$2,200,203
Transportation Facility	\$3,807,000	\$0
Roof Replacements	\$9,206,000	\$0

# Bond Financials - Open Projects

Project	Budget	Budget Available
Furniture	\$7,500,000	\$55,122
Plumbing and HVAC	\$3,000,000	\$1,851,507
Technology Infrastructure	\$755,414	\$147,429
Bond Consultant / Manager	\$305,620	\$6,253

# Matador Nation



**INFORMATION ITEM:**      **Financial Statements for November 2025**

**RATIONALE:**                      The District’s official budget includes the General Fund, Child Nutrition Fund, and Debt Service Fund. The attached financial statements are designed to provide interim information for the Board of Trustees regarding operations of the District. The attached financial statements are unaudited and do not reflect certain required accounting entries for the official year-end financial report.

**REFERENCE and COMPLIANCE:**                      None

**PAPERWORK IMPACT:**                      None

**EXHIBITS:**                                      Financial Statements for the General Operating Fund, Child Nutrition Fund, and Debt Service Fund are attached.

**RESOURCE PERSONNEL:**                      Elizabeth Banks, Chief Financial Officer, RTSBA  
Sally Eckhart, Budget Coordinator

Submitted by:  
    (Name)                                      Dr. Jack Lee, Superintendent  
    (Address)                                   1221 E. Kingsbury St., Seguin, TX 78155  
    (Telephone)                               (830) 401-8614  
    (Date)                                        01/20/26

## Function Codes

11 – Instruction - Activities that deal directly with the interaction between teachers and students

12 – Instructional Resources/Media Services - Expenditures that are directly and exclusively used for resource centers, establishing and maintaining libraries

13 – Curriculum & Instructional Staff Development – Expenditures directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. (Includes in-service training for instructional or instructional-related personnel (Functions 11, 12, and 13))

21 – Instructional Leadership - Expenditures that are for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services

23 – School Leadership - Expenditures to direct and manage a school campus

31 – Guidance & Counseling – Expenditures for assessing and testing students' abilities, aptitudes and interests; counseling students

32 - Social Work Services - Expenditures that for activities such as investigating and diagnosing student social needs arising out of the home, school or community: includes truant/attendance officers

33 – Health Services - Expenditures for providing physical health services to students

34 – Student Transportation - Expenditures for transporting students to and from school.

35 – Food Service – Expenditures for food service operations

36 – Extracurricular Activities - Expenditures for school-sponsored activities outside of the school day.

41 – General Administrations - Expenditures for purposes of managing or governing the school district as an overall entity

51 – Maintenance & Operations - Expenditures for activities to keep the facilities and grounds open, clean, comfortable and in effective working condition and state of repair, and insured

52 – Security & Monitoring Services – Expenditures for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location

53 – Data Processing Services - Expenditures for data processing services, whether in-house or contracted.

61 – Community Services - Expenditures for activities or purposes other than regular public education and includes expenditures are for services or activities relating to the whole community or some segment of the community

71 – Debt Service – Expenditures for debt service payments and related fees

81 – Facilities Acquisition and Improvements - Expenditures for acquiring, equipping, and/or making additions to real property and sites

99 – Other Governmental Charges – Expenditures for other intergovernmental charges not defined above

**Seguin Independent School District  
Financial Statements  
General Operating Fund  
November 2025**

Month 5 of 12      0.42%

REVENUE	Adopted Budget	November 30, 2025		Budget Remaining	Percent Collected	Prior Year for Comparison Only	
		November 30, 2025	November 30, 2025			November 30, 2024	November 30, 2024
		Amended Budget	Year to Date Actual Revenues			Amended Budget	Year to Date Actual Revenues
Local							
Property Taxes-Current	36,705,360	36,705,360	306,892	36,398,468	0.84%	36,690,360	348,832
Property Taxes-Delinquent	1,000,000	1,000,000	694,006	305,994	69.40%	950,000	604,852
Property Taxes-Penalty & Interest	629,000	629,000	176,054	452,946	27.99%	500,000	145,855
Interest Income	900,000	900,000	529,354	370,646	58.82%	1,300,000	566,682
Other Local Income	475,000	2,475,000	2,360,484	114,516	95.37%	240,000	223,863
State	38,615,154	41,380,154	23,206,800	18,173,354	56.08%	34,887,076	15,783,639
Federal	767,000	767,000	94,784	672,216	12.36%	767,000	340,927
<b>REVENUE</b>	<b>79,091,514</b>	<b>83,856,514</b>	<b>27,368,374</b>	<b>56,488,140</b>	<b>32.64%</b>	<b>75,334,436</b>	<b>18,014,650</b>
EXPENSE BY FUNCTION (BOARD APPROVED)	Adopted Budget	November 30, 2025		Budget Remaining	Percent Expended	November 30, 2024	
		November 30, 2025	November 30, 2025			November 30, 2024	November 30, 2024
		Amended Budget	Year to Date Actual Expenditures			Amended Budget	Year to Date Actual Expenditures
11 - Instruction	44,994,828	48,881,308	13,783,917	35,097,391	28.20%	43,348,852	11,885,270
12 - Instructional Resources & Media Svcs	1,093,681	1,093,524	314,819	778,705	28.79%	1,074,679	370,080
13 - Curr & Instructional Staff Development	592,703	605,963	221,407	384,556	36.54%	603,645	195,471
21 - Instructional Leadership	2,318,118	2,179,212	832,197	1,347,015	38.19%	2,363,839	846,193
23 - School Leadership	5,163,188	5,538,326	1,914,012	3,624,314	34.56%	4,999,250	1,830,874
31 - Guidance & Counseling Services	3,133,002	3,201,944	1,116,763	2,085,181	34.88%	2,546,324	890,403
32 - Social Work Services	694,724	680,944	254,411	426,533	37.36%	639,722	245,605
33 - Health Services	918,998	914,098	263,411	650,687	28.82%	850,619	247,928
34 - Student Transportation	3,672,980	3,661,300	1,376,744	2,284,556	37.60%	3,481,004	1,336,404
35 - Food Service	-	-	-	-	-	-	-
36 - Co-curricular Activities	2,278,671	2,284,561	855,962	1,428,599	37.47%	2,080,489	811,701
41 - General Administration	3,556,289	3,571,281	1,823,274	1,748,007	51.05%	3,507,148	1,673,480
51 - Plant Maintenance & Operations	8,838,321	10,551,154	4,206,777	6,344,377	39.87%	8,339,447	3,624,160
52 - Security & Monitoring Services	1,599,854	1,639,295	639,393	999,902	39.00%	983,967	382,797
53 - Data Services	2,379,265	2,718,042	1,223,175	1,494,867	45.00%	2,164,411	1,089,814
61 - Community Services	26,845	26,845	1,350	25,495	5.03%	27,329	1,204
71 - Debt Services	-	665,000	665,000	-	100.00%	665,000	665,000
81 - Facilities Acquisition & Construction	-	1,080,594	752,141	328,453	0.00%	1,780,800	1,097,553
93 - Payments to Fiscal Agent/SSA	2,695,312	1,762,670	-	1,762,670	0.00%	1,955,312	-
99 - Intergovmntl Charges (Appraisal Svcs)	954,500	954,500	143,790	810,710	15.06%	802,645	108,305
<b>EXPENSE</b>	<b>84,911,279</b>	<b>92,010,561</b>	<b>30,388,541</b>	<b>61,622,020</b>	<b>33.03%</b>	<b>82,214,482</b>	<b>27,302,241</b>
<b>REVENUE OVER/(UNDER) EXPENSE</b>	<b>\$ (5,819,765)</b>	<b>\$ (8,154,047)</b>	<b>(3,020,167)</b>			<b>\$ (6,880,046)</b>	<b>(9,287,590)</b>
Other Sources	-	-	-			-	-
Other Uses	-	-	-			-	-
<b>OTHER SOURCES AND USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>
<b>RESULT OF ACTIVITIES</b>	<b>\$ (5,819,765)</b>	<b>\$ (8,154,047)</b>	<b>\$ (3,020,167)</b>			<b>\$ (6,880,046)</b>	<b>\$ (9,287,590)</b>
EXPENSE BY OBJECT (INFORMATION ONLY)	Adopted Budget	November 30, 2025		Budget Remaining	Percent Expended	November 30, 2024	
		November 30, 2025	November 30, 2025			November 30, 2024	November 30, 2024
		Amended Budget	Year to Date Actual Expenditures			Amended Budget	Year to Date Actual Expenditures
6100 - Salaries	61,168,017	65,511,124	20,293,754	45,217,370	30.98%	57,863,984	17,967,004
6144 - TRS On-Behalf Payments	5,307,700	4,807,700	1,374,124	3,433,576	28.58%	5,307,700	1,334,742
6200 - Purchased & Contracted Services	9,736,649	11,892,440	4,136,080	7,756,360	34.78%	9,228,288	3,413,403
6300 - Supplies & Materials	4,113,799	4,389,272	2,059,270	2,330,002	46.92%	3,741,468	1,875,718
6400 - Other Operating Costs	4,455,802	3,527,374	1,098,184	2,429,190	31.13%	3,627,633	930,613
6500 - Debt Service	-	665,000	665,000	-	100.00%	665,000	665,000
6600 - Capital Outlay	129,312	1,217,651	762,129	455,522	62.59%	1,780,409	1,115,761
<b>EXPENSE</b>	<b>84,911,279</b>	<b>92,010,561</b>	<b>30,388,541</b>	<b>61,622,020</b>	<b>33.03%</b>	<b>82,214,482</b>	<b>27,302,241</b>

**Sequin Independent School District  
Financial Statements  
Child Nutrition Fund  
November 2025**

Month 5 of 12

0.42%

REVENUE	Adopted Budget	November 30, 2025	November 30, 2025	Budget Remaining	Percent Collected	Prior Year for Comparison Only	
		Amended Budget	Year to Date Actual Revenues			November 30, 2024	November 30, 2024
						Amended Budget	Year to Date Actual Revenues
Local							
Property Taxes-Current	-	-	-	-		-	-
Property Taxes-Delinquent	-	-	-	-		-	-
Property Taxes-Penalty & Interest	-	-	-	-		-	-
Interest Income	100,000	100,000	26,989	73,011	26.99%	20,000	56,018
Other Local Income	340,500	340,500	110,143	230,357	32.35%	339,500	114,168
State	55,500	55,500	-	55,500	0.00%	55,500	10,438
Federal	7,174,000	7,174,000	2,459,519	4,714,481	34.28%	6,675,000	2,540,666
<b>REVENUE</b>	<b>7,670,000</b>	<b>7,670,000</b>	<b>2,596,651</b>	<b>5,073,349</b>	<b>33.85%</b>	<b>7,090,000</b>	<b>2,721,289</b>
EXPENSE BY FUNCTION (BOARD APPROVED)	Adopted Budget	November 30, 2025	November 30, 2025	Budget Remaining	Percent Expended	November 30, 2024	November 30, 2024
		Amended Budget	Year to Date Actual Expenditures			Amended Budget	Year to Date Actual Expenditures
11 - Instruction	-	-	-	-		-	-
12 - Instructional Resources & Media Svcs	-	-	-	-		-	-
13 - Curr & Instructional Staff Development	-	-	-	-		-	-
21 - Instructional Leadership	-	-	-	-		-	-
23 - School Leadership	-	-	-	-		-	-
31 - Guidance & Counseling Services	-	-	-	-		-	-
32 - Social Work Services	-	-	-	-		-	-
33 - Health Services	-	-	-	-		-	-
34 - Student Transportation	-	-	-	-		-	-
35 - Food Service	7,643,500	7,643,500	3,063,006	4,580,494	40.07%	7,063,500	2,750,702
36 - Co-curricular Activities	-	-	-	-		-	-
41 - General Administration	-	-	-	-		-	-
51 - Plant Maintenance & Operations	19,500	19,500	4,860	14,640	24.92%	19,500	6,295
52 - Security & Monitoring Services	7,000	7,000	265	6,735	3.78%	7,000	221
53 - Data Services	-	-	-	-		-	-
61 - Community Services	-	-	-	-		-	-
71 - Debt Services	-	-	-	-		-	-
81 - Facilities Acquisition & Construction	-	-	-	-		-	-
93 - Payments to Fiscal Agent/SSA	-	-	-	-		-	-
99 - Intergovmntl Charges (Appraisal Servs)	-	-	-	-		-	-
<b>EXPENSE</b>	<b>7,670,000</b>	<b>7,670,000</b>	<b>3,068,131</b>	<b>4,601,869</b>	<b>40.00%</b>	<b>7,090,000</b>	<b>2,757,218</b>
<b>REVENUE OVER/(UNDER) EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(471,480)</b>			<b>\$ -</b>	<b>(35,928)</b>
Other Sources	-	-	-			-	-
Other Uses	-	-	-			-	-
<b>OTHER SOURCES AND USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>
<b>RESULT OF ACTIVITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (471,480)</b>			<b>\$ -</b>	<b>\$ (35,928)</b>
EXPENSE BY OBJECT (INFORMATION ONLY)	Adopted Budget	November 30, 2025	November 30, 2025	Budget Remaining	Percent Expended	November 30, 2024	November 30, 2024
		Amended Budget	Year to Date Actual Expenditures			Amended Budget	Year to Date Actual Expenditures
6100 - Salaries	3,181,000	3,124,000	1,056,656	2,067,344	33.82%	3,021,900	998,433
6144 - TRS On-Behalf Payments	-	-	-	-		-	-
6200 - Purchased & Contracted Services	182,900	239,900	120,260	119,640	50.13%	182,700	81,427
6300 - Supplies & Materials	4,191,000	4,187,177	1,593,977	2,593,200	38.07%	3,724,000	1,504,782
6400 - Other Operating Costs	65,100	50,100	12,514	37,586	24.98%	61,400	31,686
6500 - Debt Service	-	-	-	-		-	-
6600 - Capital Outlay	50,000	68,823	284,724	(215,901)	413.70%	100,000	140,889
<b>EXPENSE</b>	<b>7,670,000</b>	<b>7,670,000</b>	<b>3,068,131</b>	<b>4,601,869</b>	<b>40.00%</b>	<b>7,090,000</b>	<b>2,757,218</b>

**Sequin Independent School District  
Financial Statements  
Debt Service Fund  
November 2025**

		Month 5 of 12				0.42%		Prior Year for Comparison Only	
REVENUE	Adopted Budget	November 30, 2025	November 30, 2025	Budget Remaining	Percent Collected	November 30, 2024	November 30, 2024		
		Amended Budget	Year to Date Actual Revenues			Amended Budget	Year to Date Actual Revenues		
Local									
Property Taxes-Current	20,585,821	20,585,821	183,374	20,402,447	0.89%	21,325,262	201,133		
Property Taxes-Delinquent	300,000	300,000	389,466	-	129.82%	250,000	301,428		
Property Taxes-Penalty & Interest	200,000	200,000	92,021	107,979	46.01%	100,000	69,745		
Interest Income	400,000	400,000	151,059	248,941		-	225,581		
Other Local Income	-	-	-	-		-	-		
State	2,100,000	2,100,000	-	-		-	2,426,767		
Federal	-	-	-	-		-	-		
<b>REVENUE</b>	<b>23,585,821</b>	<b>23,585,821</b>	<b>815,920</b>	<b>22,769,901</b>	<b>3.46%</b>	<b>21,675,262</b>	<b>3,224,653</b>		
EXPENSE BY FUNCTION (BOARD APPROVED)		November 30, 2025	November 30, 2025	Budget Remaining	Percent Expended	November 30, 2024	November 30, 2024		
		Amended Budget	Year to Date Actual Expenditures			Amended Budget	Year to Date Actual Expenditures		
11 - Instruction				-					
12 - Instructional Resources & Media Svcs				-					
13 - Curr & Instructional Staff Development				-					
21 - Instructional Leadership				-					
23 - School Leadership				-					
31 - Guidance & Counseling Services				-					
32 - Social Work Services				-					
33 - Health Services				-					
34 - Student Transportation				-					
35 - Food Service				-					
36 - Co-curricular Activities				-					
41 - General Administration				-					
51 - Plant Maintenance & Operations				-					
52 - Security & Monitoring Services				-					
53 - Data Services				-					
61 - Community Services				-					
71 - Debt Services	23,585,821	23,585,821	9,236,083	14,349,738	39.16%	21,675,262	8,719,742		
81 - Facilities Acquisition & Construction				-					
93 - Payments to Fiscal Agent/SSA				-					
99 - Intergovmntl Charges (Appraisal Servs)				-					
<b>EXPENSE</b>	<b>23,585,821</b>	<b>23,585,821</b>	<b>9,236,083</b>	<b>14,349,738</b>	<b>39.16%</b>	<b>21,675,262</b>	<b>8,719,742</b>		
<b>REVENUE OVER/(UNDER) EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(8,420,163)</b>			<b>\$ -</b>	<b>(5,495,089)</b>		
Other Sources	-	-	793			-	793		
Other Uses	-	-	-			-	-		
<b>OTHER SOURCES AND USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 793</b>			<b>\$ -</b>	<b>\$ 793</b>		
<b>RESULT OF ACTIVITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (8,419,370)</b>			<b>\$ -</b>	<b>\$ (5,494,296)</b>		
EXPENSE BY OBJECT (INFORMATION ONLY)		November 30, 2025	November 30, 2025	Budget Remaining	Percent Expended	November 30, 2024	November 30, 2024		
		Amended Budget	Year to Date Actual Expenditures			Amended Budget	Year to Date Actual Expenditures		
6100 - Salaries				-					
6144 - TRS On-Behalf Payments				-					
6200 - Purchased & Contracted Services				-					
6300 - Supplies & Materials				-					
6400 - Other Operating Costs				-					
6500 - Debt Service	23,585,821	23,585,821	9,236,083	14,349,738	39.16%	21,675,262	8,719,742		
6600 - Capital Outlay				-					
<b>EXPENSE</b>	<b>23,585,821</b>	<b>23,585,821</b>	<b>9,236,083</b>	<b>14,349,738</b>	<b>39.16%</b>	<b>21,675,262</b>	<b>8,719,742</b>		

**INFORMATION ITEM:**      **Financial Statements for December 2025**

**RATIONALE:**                      The District’s official budget includes the General Fund, Child Nutrition Fund, and Debt Service Fund. The attached financial statements are designed to provide interim information for the Board of Trustees regarding operations of the District. The attached financial statements are unaudited and do not reflect certain required accounting entries for the official year-end financial report.

**REFERENCE and COMPLIANCE:**                      None

**PAPERWORK IMPACT:**                      None

**EXHIBITS:**                                      Financial Statements for the General Operating Fund, Child Nutrition Fund, and Debt Service Fund are attached.

**RESOURCE PERSONNEL:**                      Elizabeth Banks, Chief Financial Officer, RTSBA  
Sally Eckhart, Budget Coordinator

Submitted by:  
    (Name)                                      Dr. Jack Lee, Superintendent  
    (Address)                                   1221 E. Kingsbury St., Seguin, TX 78155  
    (Telephone)                               (830) 401-8614  
    (Date)                                        01/20/26

## Function Codes

11 – Instruction - Activities that deal directly with the interaction between teachers and students

12 – Instructional Resources/Media Services - Expenditures that are directly and exclusively used for resource centers, establishing and maintaining libraries

13 – Curriculum & Instructional Staff Development – Expenditures directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. (Includes in-service training for instructional or instructional-related personnel (Functions 11, 12, and 13))

21 – Instructional Leadership - Expenditures that are for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services

23 – School Leadership - Expenditures to direct and manage a school campus

31 – Guidance & Counseling – Expenditures for assessing and testing students' abilities, aptitudes and interests; counseling students

32 - Social Work Services - Expenditures that for activities such as investigating and diagnosing student social needs arising out of the home, school or community: includes truant/attendance officers

33 – Health Services - Expenditures for providing physical health services to students

34 – Student Transportation - Expenditures for transporting students to and from school.

35 – Food Service – Expenditures for food service operations

36 – Extracurricular Activities - Expenditures for school-sponsored activities outside of the school day.

41 – General Administrations - Expenditures for purposes of managing or governing the school district as an overall entity

51 – Maintenance & Operations - Expenditures for activities to keep the facilities and grounds open, clean, comfortable and in effective working condition and state of repair, and insured

52 – Security & Monitoring Services – Expenditures for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location

53 – Data Processing Services - Expenditures for data processing services, whether in-house or contracted.

61 – Community Services - Expenditures for activities or purposes other than regular public education and includes expenditures are for services or activities relating to the whole community or some segment of the community

71 – Debt Service – Expenditures for debt service payments and related fees

81 – Facilities Acquisition and Improvements - Expenditures for acquiring, equipping, and/or making additions to real property and sites

99 – Other Governmental Charges – Expenditures for other intergovernmental charges not defined above

**Seguin Independent School District  
Financial Statements  
General Operating Fund  
December 2025**

Month 6 of 12      0.50%

REVENUE	Adopted Budget	December 31, 2025		Budget Remaining	Percent Collected	Prior Year for Comparison Only	
		December 31, 2025	December 31, 2025			December 31, 2024	December 31, 2024
		Amended Budget	Year to Date Actual Revenues			Amended Budget	Year to Date Actual Revenues
Local							
Property Taxes-Current	36,705,360	36,705,360	11,401,972	25,303,388	31.06%	36,690,360	13,140,226
Property Taxes-Delinquent	1,000,000	1,000,000	752,401	247,599	75.24%	950,000	693,566
Property Taxes-Penalty & Interest	629,000	629,000	201,466	427,534	32.03%	500,000	172,216
Interest Income	900,000	900,000	635,833	264,167	70.65%	1,300,000	673,756
Other Local Income	475,000	2,475,000	2,502,814	-	101.12%	240,000	255,565
State	38,615,154	41,380,154	23,782,097	17,598,057	57.47%	34,887,076	16,523,713
Federal	767,000	767,000	151,660	615,340	19.77%	767,000	388,483
<b>REVENUE</b>	<b>79,091,514</b>	<b>83,856,514</b>	<b>39,428,243</b>	<b>44,428,271</b>	<b>47.02%</b>	<b>75,334,436</b>	<b>31,847,526</b>
EXPENSE BY FUNCTION (BOARD APPROVED)	Adopted Budget	December 31, 2025		Budget Remaining	Percent Expended	December 31, 2024	
		December 31, 2025	December 31, 2025			December 31, 2024	December 31, 2024
		Amended Budget	Year to Date Actual Expenditures			Amended Budget	Year to Date Actual Expenditures
11 - Instruction	44,994,828	48,881,308	17,945,746	30,935,562	36.71%	43,448,197	15,225,534
12 - Instructional Resources & Media Svcs	1,093,681	1,093,524	394,187	699,337	36.05%	1,074,679	446,929
13 - Curr & Instructional Staff Development	592,703	605,963	245,860	360,103	40.57%	603,645	229,979
21 - Instructional Leadership	2,318,118	2,179,212	976,265	1,202,947	44.80%	2,363,839	1,009,816
23 - School Leadership	5,163,188	5,538,326	2,351,575	3,186,751	42.46%	4,999,250	2,244,103
31 - Guidance & Counseling Services	3,133,002	3,201,944	1,332,537	1,869,407	41.62%	2,683,465	1,073,146
32 - Social Work Services	694,724	680,944	301,694	379,250	44.31%	639,722	290,208
33 - Health Services	918,998	914,098	331,210	582,888	36.23%	850,619	312,782
34 - Student Transportation	3,672,980	3,661,300	1,648,332	2,012,968	45.02%	3,481,004	1,650,752
35 - Food Service	-	-	-	-	-	-	-
36 - Co-curricular Activities	2,278,671	2,284,561	1,022,464	1,262,097	44.76%	2,080,489	962,507
41 - General Administration	3,556,289	3,571,281	1,923,906	1,647,375	53.87%	3,507,148	2,082,085
51 - Plant Maintenance & Operations	8,838,321	10,551,154	4,863,693	5,687,461	46.10%	8,339,447	4,279,138
52 - Security & Monitoring Services	1,599,854	1,639,295	794,957	844,338	48.49%	983,967	467,175
53 - Data Services	2,379,265	2,718,042	1,365,302	1,352,740	50.23%	2,164,411	1,198,458
61 - Community Services	26,845	26,845	2,171	24,674	8.09%	27,329	1,785
71 - Debt Services	-	665,000	665,000	-	100.00%	665,000	665,000
81 - Facilities Acquisition & Construction	-	1,080,594	964,367	116,227	0.00%	1,780,800	1,097,553
93 - Payments to Fiscal Agent/SSA	2,695,312	1,762,670	-	1,762,670	0.00%	1,955,312	-
99 - Intergovmntl Charges (Appraisal Svcs)	954,500	954,500	356,800	597,700	37.38%	802,645	315,500
<b>EXPENSE</b>	<b>84,911,279</b>	<b>92,010,561</b>	<b>37,486,066</b>	<b>54,524,495</b>	<b>40.74%</b>	<b>82,450,968</b>	<b>33,552,452</b>
<b>REVENUE OVER/(UNDER) EXPENSE</b>	<b>\$ (5,819,765)</b>	<b>\$ (8,154,047)</b>	<b>1,942,177</b>			<b>\$ (7,116,532)</b>	<b>(1,704,926)</b>
Other Sources	-	-	-			-	-
Other Uses	-	-	-			-	-
<b>OTHER SOURCES AND USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>
<b>RESULT OF ACTIVITIES</b>	<b>\$ (5,819,765)</b>	<b>\$ (8,154,047)</b>	<b>\$ 1,942,177</b>			<b>\$ (7,116,532)</b>	<b>\$ (1,704,926)</b>
EXPENSE BY OBJECT (INFORMATION ONLY)	Adopted Budget	December 31, 2025		Budget Remaining	Percent Expended	December 31, 2024	
		December 31, 2025	December 31, 2025			December 31, 2024	December 31, 2024
		Amended Budget	Year to Date Actual Expenditures			Amended Budget	Year to Date Actual Expenditures
6100 - Salaries	61,168,017	65,512,094	25,809,222	39,702,872	39.40%	58,086,980	22,756,731
6144 - TRS On-Behalf Payments	5,307,700	4,807,700	1,658,971	3,148,729	34.51%	5,307,700	1,605,442
6200 - Purchased & Contracted Services	9,736,649	11,889,220	4,950,426	6,938,794	41.64%	9,241,799	4,280,064
6300 - Supplies & Materials	4,113,799	4,394,372	2,257,348	2,137,024	51.37%	3,741,783	2,108,762
6400 - Other Operating Costs	4,455,802	3,524,524	1,162,999	2,361,525	33.00%	3,627,297	1,020,691
6500 - Debt Service	-	665,000	665,000	-	100.00%	665,000	665,000
6600 - Capital Outlay	129,312	1,217,651	982,099	235,552	80.66%	1,780,409	1,115,761
<b>EXPENSE</b>	<b>84,911,279</b>	<b>92,010,561</b>	<b>37,486,066</b>	<b>54,524,495</b>	<b>40.74%</b>	<b>82,450,968</b>	<b>33,552,452</b>

**Sequin Independent School District  
Financial Statements  
Child Nutrition Fund  
December 2025**

REVENUE	Adopted Budget	December 31, 2025		Budget Remaining	Percent Collected	Prior Year for Comparison Only	
		December 31, 2025	December 31, 2025			December 31, 2024	December 31, 2024
		Amended Budget	Year to Date Actual Revenues			Amended Budget	Year to Date Actual Revenues
Local							
Property Taxes-Current	-	-	-	-		-	-
Property Taxes-Delinquent	-	-	-	-		-	-
Property Taxes-Penalty & Interest	-	-	-	-		-	-
Interest Income	100,000	100,000	30,607	69,393	30.61%	20,000	65,701
Other Local Income	340,500	340,500	126,188	214,312	37.06%	339,500	131,507
State	55,500	55,500	-	55,500	0.00%	55,500	10,438
Federal	7,174,000	7,174,000	2,979,173	4,194,827	41.53%	6,675,000	3,054,496
<b>REVENUE</b>	<b>7,670,000</b>	<b>7,670,000</b>	<b>3,135,969</b>	<b>4,534,031</b>	<b>40.89%</b>	<b>7,090,000</b>	<b>3,262,142</b>
EXPENSE BY FUNCTION (BOARD APPROVED)	Adopted Budget	December 31, 2025		Budget Remaining	Percent Expended	December 31, 2024	
		December 31, 2025	December 31, 2025			December 31, 2024	December 31, 2024
		Amended Budget	Year to Date Actual Expenditures			Amended Budget	Year to Date Actual Expenditures
11 - Instruction	-	-	-	-		-	-
12 - Instructional Resources & Media Svcs	-	-	-	-		-	-
13 - Curr & Instructional Staff Development	-	-	-	-		-	-
21 - Instructional Leadership	-	-	-	-		-	-
23 - School Leadership	-	-	-	-		-	-
31 - Guidance & Counseling Services	-	-	-	-		-	-
32 - Social Work Services	-	-	-	-		-	-
33 - Health Services	-	-	-	-		-	-
34 - Student Transportation	-	-	-	-		-	-
35 - Food Service	7,643,500	7,643,500	3,624,550	4,018,950	47.42%	7,063,500	3,325,332
36 - Co-curricular Activities	-	-	-	-		-	-
41 - General Administration	-	-	-	-		-	-
51 - Plant Maintenance & Operations	19,500	19,500	5,828	13,672	29.88%	19,500	7,310
52 - Security & Monitoring Services	7,000	7,000	309	6,691	4.42%	7,000	265
53 - Data Services	-	-	-	-		-	-
61 - Community Services	-	-	-	-		-	-
71 - Debt Services	-	-	-	-		-	-
81 - Facilities Acquisition & Construction	-	-	-	-		-	-
93 - Payments to Fiscal Agent/SSA	-	-	-	-		-	-
99 - Intergovmntl Charges (Appraisal Servs)	-	-	-	-		-	-
<b>EXPENSE</b>	<b>7,670,000</b>	<b>7,670,000</b>	<b>3,630,686</b>	<b>4,039,314</b>	<b>47.34%</b>	<b>7,090,000</b>	<b>3,332,907</b>
<b>REVENUE OVER/(UNDER) EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(494,717)</b>			<b>\$ -</b>	<b>(70,765)</b>
Other Sources	-	-	-			-	-
Other Uses	-	-	-			-	-
<b>OTHER SOURCES AND USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>
<b>RESULT OF ACTIVITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (494,717)</b>			<b>\$ -</b>	<b>\$ (70,765)</b>
EXPENSE BY OBJECT (INFORMATION ONLY)	Adopted Budget	December 31, 2025		Budget Remaining	Percent Expended	December 31, 2024	
		December 31, 2025	December 31, 2025			December 31, 2024	December 31, 2024
		Amended Budget	Year to Date Actual Expenditures			Amended Budget	Year to Date Actual Expenditures
6100 - Salaries	3,181,000	3,124,000	1,314,788	1,809,212	42.09%	3,021,900	1,253,506
6144 - TRS On-Behalf Payments	-	-	-	-		-	-
6200 - Purchased & Contracted Services	182,900	239,900	129,761	110,139	54.09%	182,700	95,382
6300 - Supplies & Materials	4,191,000	4,187,177	1,886,927	2,300,250	45.06%	3,724,000	1,809,198
6400 - Other Operating Costs	65,100	50,100	14,486	35,614	28.91%	61,400	33,932
6500 - Debt Service	-	-	-	-		-	-
6600 - Capital Outlay	50,000	68,823	284,724	(215,901)	413.70%	100,000	140,889
<b>EXPENSE</b>	<b>7,670,000</b>	<b>7,670,000</b>	<b>3,630,686</b>	<b>4,039,314</b>	<b>47.34%</b>	<b>7,090,000</b>	<b>3,332,907</b>

**Seguin Independent School District  
Financial Statements  
Debt Service Fund  
December 2025**

REVENUE	Adopted Budget	December 31, 2025		Budget Remaining	Percent Collected	Prior Year for Comparison Only	
		December 31, 2025	December 31, 2025			December 31, 2024	December 31, 2024
		Amended Budget	Year to Date Actual Revenues			Amended Budget	Year to Date Actual Revenues
Local							
Property Taxes-Current	20,585,821	20,585,821	6,812,924	13,772,897	33.10%	21,325,262	7,842,707
Property Taxes-Delinquent	300,000	300,000	421,501	-	140.50%	250,000	345,185
Property Taxes-Penalty & Interest	200,000	200,000	105,696	94,304	52.85%	100,000	82,506
Interest Income	400,000	400,000	189,169	210,831	-	-	270,330
Other Local Income	-	-	-	-	-	-	-
State	2,100,000	2,100,000	3,880,126	-	-	-	2,426,767
Federal	-	-	-	-	-	-	-
<b>REVENUE</b>	<b>23,585,821</b>	<b>23,585,821</b>	<b>11,409,416</b>	<b>12,176,405</b>	<b>48.37%</b>	<b>21,675,262</b>	<b>10,967,494</b>
EXPENSE BY FUNCTION (BOARD APPROVED)	Adopted Budget	December 31, 2025		Budget Remaining	Percent Expended	December 31, 2024	
		December 31, 2025	December 31, 2025			December 31, 2024	December 31, 2024
		Amended Budget	Year to Date Actual Expenditures			Amended Budget	Year to Date Actual Expenditures
11 - Instruction				-			
12 - Instructional Resources & Media Svcs				-			
13 - Curr & Instructional Staff Development				-			
21 - Instructional Leadership				-			
23 - School Leadership				-			
31 - Guidance & Counseling Services				-			
32 - Social Work Services				-			
33 - Health Services				-			
34 - Student Transportation				-			
35 - Food Service				-			
36 - Co-curricular Activities				-			
41 - General Administration				-			
51 - Plant Maintenance & Operations				-			
52 - Security & Monitoring Services				-			
53 - Data Services				-			
61 - Community Services				-			
71 - Debt Services	23,585,821	23,585,821	9,236,083	14,349,738	39.16%	21,675,262	8,719,742
81 - Facilities Acquisition & Construction				-			
93 - Payments to Fiscal Agent/SSA				-			
99 - Intergovmntl Charges (Appraisal Servs)				-			
<b>EXPENSE</b>	<b>23,585,821</b>	<b>23,585,821</b>	<b>9,236,083</b>	<b>14,349,738</b>	<b>39.16%</b>	<b>21,675,262</b>	<b>8,719,742</b>
<b>REVENUE OVER/(UNDER) EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>2,173,333</b>			<b>\$ -</b>	<b>2,247,752</b>
Other Sources	-	-	793			-	793
Other Uses	-	-	-			-	-
<b>OTHER SOURCES AND USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 793</b>			<b>\$ -</b>	<b>\$ 793</b>
<b>RESULT OF ACTIVITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,174,126</b>			<b>\$ -</b>	<b>\$ 2,248,545</b>
EXPENSE BY OBJECT (INFORMATION ONLY)	Adopted Budget	December 31, 2025		Budget Remaining	Percent Expended	December 31, 2024	
		December 31, 2025	December 31, 2025			December 31, 2024	December 31, 2024
		Amended Budget	Year to Date Actual Expenditures			Amended Budget	Year to Date Actual Expenditures
6100 - Salaries				-			
6144 - TRS On-Behalf Payments				-			
6200 - Purchased & Contracted Services				-			
6300 - Supplies & Materials				-			
6400 - Other Operating Costs				-			
6500 - Debt Service	23,585,821	23,585,821	9,236,083	14,349,738	39.16%	21,675,262	8,719,742
6600 - Capital Outlay				-			
<b>EXPENSE</b>	<b>23,585,821</b>	<b>23,585,821</b>	<b>9,236,083</b>	<b>14,349,738</b>	<b>39.16%</b>	<b>21,675,262</b>	<b>8,719,742</b>

**INFORMATION ITEM:**      **New Vendors**

**RATIONALE:**                      To provide the Board of Trustees with regular updates on vendors that have responded to Requests for Proposals and are being added to the district's approved vendor list.

**REFERENCE and COMPLIANCE:**                      CH(LEGAL) and CH(LOCAL) Purchasing and Acquisition

**BUDGET IMPACT / INFORMATION:**                      None

**EXHIBITS:**                                      Vendor Forms

**RESOURCE PERSONNEL:**                      Elizabeth Banks, Chief Financial Officer, RTSBA  
Jennifer Martinez, Purchasing Coordinator, RTSBA

Submitted by:  
    (Name)                      Dr. Jack Lee, Superintendent  
    (Address)                      1221 E. Kingsbury St., Seguin, TX 78155  
    (Telephone)                      (830) 401-8614  
    (Date)                              01/20/26



**INFORMATION ITEM:**      **Purchases Made Over \$50,000**

**RATIONALE:**                      To provide the Board of Trustees with regular updates on purchases made greater than \$50,000.

**REFERENCE and COMPLIANCE:**                      CH(LEGAL) and CH(LOCAL) Purchasing and Acquisition

**BUDGET IMPACT / INFORMATION:**                      None

**EXHIBITS:**                                      Purchasing Information Form

**RESOURCE PERSONNEL:**                      Elizabeth Banks, Chief Financial Officer, RTSBA  
Jennifer Martinez, Purchasing Coordinator, RTSBA

Submitted by:  
    (Name)                                      Dr. Jack Lee, Superintendent  
    (Address)                                      1221 E. Kingsbury St., Seguin, TX 78155  
    (Telephone)                                      (830) 401-8614  
    (Date)    01/20/26



# Minutes of Regular Meeting

## The Board of Trustees

### Seguin ISD

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A regular board meeting of the Board of Trustees of Seguin ISD was held Tuesday, November 18, 2025, beginning at 6:00 p.m. in the Board Room, 1221 E. Kingsbury, Seguin, Texas.

Present: Joshua Bright, Lisa Burns (arrived at 6:31 p.m.), Denise Crettenden, Linda Duncan, William Dwyer, Alejandro R. Guerra, Grace Mueller, and Dr. Jack Lee, Superintendent

Absent:

Also Present: Elizabeth Banks, Chief Financial Officer, Dr. Ruben Carrillo; Chief Technology and Security Officer; Monica Lyons, Chief Academic Officer; Jeremy Nueman, Chief Human Resources Officer; Dr. Kenneth Vogel, Chief Student Support Services Officer; Emily Allen, Executive Director of Communications; Debra Reiley, Ball Early Childhood Center Principal; Stephanie Harris, Partner, Crowe LLP; Nancy Ramirez, Superintendent Secretary; and Media.

#### 1. Call to Order

A. Mrs. Crettenden called the meeting to order at 6:01 p.m. and a quorum was established. The meeting of the Seguin ISD has been duly called and notice of this meeting has been posted in accordance with the Texas Open Meetings Act, Section 551.043 of the Texas Government Code.

#### 2. Audience with the Board

Michelle Sangerhausen signed up to address the Board regarding Agenda Item 10A. Ten library books on compliance.

Patricia Buckley signed up to address the Board regarding 10A.

Kim Saunders signed up to address the Board regarding 10A.

John S. Carter signed up to address the Board regarding 10A. Library books.

Helen Susie Carter signed up to address the Board regarding 10A. Library books.

Jim Davis signed up to address the Board regarding SB13 and First Amendment.

Lori Davis signed up to address the Board regarding 10A. Purchase of library books SB13.

Lynette Leanox signed up to address the Board regarding SB12 and SB412. Library books.

Debbie Leimbach signed up to address the Board regarding 10A. Library FCC.

Dolores Arellano signed up to address the Board regarding 10A. Books in public school libraries. Positive vs. negative material for children to read.

Forrest Fletcher signed up to address the Board regarding Guadalupe County Appraisal Board.

Eric Norman signed up to address the Board regarding Agenda Item 10A. Book list.

Tess Coody-Anders signed up to address the Board regarding Strategic Plan and removal of books/adherence to.

Abigail Crettenden signed up to address the Board regarding 10A.

Ann Craig signed up to address the Board regarding 10A. School books/library.

Marissa Villarreal signed up to address the Board regarding Agenda Item 10A. School books.

The Board recessed from 6:38 p.m. until 6:46 p.m. and then began recognition items, followed by closed meeting.

#### 3. Closed Meeting: The Board went into closed session at 7:48 p.m.

**A.** Pursuant to Texas Government Code Section §§§ 551.071, 551.074, 551.129 - Consultation with legal counsel, including possible telephone consultation with legal counsel, as necessary, to address legal concerns, implications, and answer any legal questions regarding posted agenda items.

**B.** Pursuant to Texas Government Code Section § 551.074 - Discuss personnel matters, including appointment, employment, evaluation, reassignment, duties, discipline or dismissal of an employee(s).

**C.** Pursuant to Texas Government Code Section § 551.072 - Discuss the sale, purchase, exchange, lease, or value of real property.

**D.** Pursuant to Texas Government Code Section § 551.0821 – Deliberation regarding public school student.

- 4. Reconvene to Open Meeting:** The Board recessed at 8:36 p.m. and reconvened at 8:43 p.m. Possible action to approve professional personnel, including appointment, employment, evaluation, assignment, duties, discipline or dismissal of employee(s).

The Board did not take action on this item.

- 5. The pledges were led by Maxine Reyes, a seventh-grade student from Barnes Middle School, followed by a moment of silence.**

**6. Recognition/Campus Presentations**

**A. Superintendent Reports**

Dr. Lee provided the board and community with highlights, upcoming key dates and event information since the last board meeting, which included recognizing staff and student achievements, and successes from across the district.

**B. Board Member Reports**

The Board provided updates and information on recent activities, meetings, conferences, and school events they have participated in or attended.

**C. Student/Staff/Board/Community Recognition**

The Board of Trustees recognized the following students and staff for their outstanding accomplishments:

- **Superintendent’s Students of the Month from Ball Early Childhood Center, Jefferson Elementary School, Barnes Middle School, and Seguin High School**

Dr. Lee was honored to recognize Madalyn Restuccio, a pre-K student at Ball Early Childhood Center; Korben Ramos, a fourth-grade student at Jefferson Elementary; Maxine Reyes, a seventh-grade student at Barnes Middle School; and Elli Anderson, a junior at Seguin High School, as leaders and exceptional students in and out of the classroom. They are all excellent role models working hard to achieve their goals while assisting their peers.

- **Seguin High School Advanced Placement credit recipients**

Dr. Lee was honored to recognize the students from Seguin High School who passed their Advanced Placement exams. These students earned a score of 3 or better on their exams in one of

eight subjects, potentially earning them college credit. The maximum score on an AP exam is 5.

Biology:

- Cheng Chen
- Zachary McNair
- Roean Pruitt
- Nolan Schwedtfeger

Calculus AB:

- Cheng Chen

English Language & Composition:

- Eleanor Crettenden
- Brayden Driggers
- Matias Garcia-Lara
- Camree Gordon
- Kaitlynn Olsen
- Arabella Lackorn
- Justin Peterson
- Joaquin Patteson
- Marcella Beatrice Reyes
- Jewellee Rodriguez
- Madyson Wieding-Brooks

Human Geography:

- Evan Flores
- Matthew Hoblin
- Jackson Kirchner
- Kiley Olsen
- Augustus Pond
- Carter Roberts
- Ethan Rozyskie
- Donovan Soto

Psychology:

- Carlos Baires
- Courtlynn Ward

Studio Art: 2D Design Portfolio:

- Brianna Ablin
- Olivia Busskohl
- Jessica Cruz
- Abigail Espinosa
- Lily Flanagan
- Trinity Macleod
- Andrew Molina
- Abriana Robles
- Michael Sanchez

U.S. History:

- Carlos Baires

- Dawnika Benavente
- Brayden Driggers
- Matias Garcia-Lara
- Kaitlynn Olsen
- Joaquin Patteson
- Roean Pruitt
- Marcella Beatrice Reyes
- Jewellee Rodriguez
- Cipriana Torres
- Courtlynn Ward
- Madyson Wieding-Brooks

World History:

- Austin Birgel
- Ian Casarez
- Nevie Centeno
- Adrian Cervantes
- Jessica Cruz
- Aubrey Danne
- Landen Davis
- Jacob Dearman
- Sarah Elliott
- Yahir Garcia-Lechuga
- Uziel Hernandez
- Mackenzie Johnson
- Alexander Khalil
- Kaine Krause
- Paxson Legore
- Sofilia Mata
- Avery McCown
- Ryder Mehall
- Madeline Menchaca
- Madeleine Mize
- Logan Nash
- Caleb Pape
- Kimberly Patino
- Ayden Rivera
- Michael Roman
- Jordyn Saucedo
- Clara Spencer-Dibble
- Thomas Stamness
- Ethan Tipple
- Marissa Torrence
- Griffin Welfel
- Rebeka Wilke

- **Superintendent's Apple Award**

Dr. Lee was honored to recognize Sarai Lopez, teacher at Ball E.C.C., as the November recipient of the Superintendent's Apple Award for

going above and beyond daily duties to cultivate, inspire, and empower her students, colleagues, and the Seguin ISD community.

**D. Campus Highlight**

The presentation was provided courtesy of Ball Early Childhood Center. Principal Debra Reiley, and assistant principal Genaro Mendoza shared their campus vision, "Play, Love, and Learn," and explained how it guides classrooms and interactions, and creates an environment where children feel safe, valued, and inspired to grow.

**7. Public Hearing FIRST Rating**

**A. Overview of the Annual Financial Management Report regarding the District's 2024-2025 Financial Integrity Rating System (FIRST) ratings based on the school year 2023-2024 data.**

Ms. Banks presented the Annual Financial Management Report regarding the District's 2024-2025 FIRST Rating of Superior based on the school year 2023-2024 data from the Texas Education Agency. The District has received the state's highest rating of "A" for "Superior Achievement" under Texas' Schools FIRST financial accountability rating system. The District earned a Superior Achievement rating with a score of 92. The District has received the Superior Achievement rating from the Texas Education Agency every year since the ratings were first issued in the 2002-2003 school year. All board questions and comments were addressed. There were no questions from the community.

**8. Reports/Information Items:**

**A. Personnel Information – Professional Employees**The Board of Trustees received information regarding the following new hires and resignations for the 2025-2026 school year listed below:

**New Hire Elections:**

<b>Name</b>	<b>Location</b>	<b>Title</b>	<b>Effective Date</b>
Chapman, Christina	Jefferson Elementary	Special Education Intervention Teacher	10/30/25
Shuler, Samuel	Jim Barnes Middle School	Agricultural Science Teacher	10/22/25

**Resignations:**

**Allen, Juliana, Jefferson Elementary, effective 10/31/25**

Ms. Allen, 5th Grade Science Teacher, has resigned due to medical reasons.

Ms. Allen has 2 years with Seguin ISD.

**McKanna, Kristen, Matador Special Services Department, effective 10/22/25**

Ms. McKanna, ARD Facilitator, has resigned due to personal reasons.

Ms. McKanna has 2 days with Seguin ISD.

**Montes, Angel, ACE Department, effective 12/01/25**

Mr. Montes, Site Coordinator, has resigned due to personal reasons.

Mr. Montes has 4 years with Seguin ISD.

**Shearer, April, McQueeney Elementary, effective 10/28/25**

Ms. Shearer, Teacher, has resigned due to family reasons.

Ms. Shearer has 3 months with Seguin ISD.

**B. First Reading for Consideration of the Texas Association of School Boards (TASB) Policy Update 126, affecting LEGAL and LOCAL policies and Local District Update (LDU) DFE(LOCAL)**

The Board of Trustees received information and reviewed the updated (LEGAL) policies and replace, delete, or add (LOCAL) policies as recommended by TASB Policy Service and according to the Instruction Sheet for TASB Localized Policy Manual Update 126 and Local District Update (LDU) DFE(LOCAL). Update 126 includes revisions to legal framework documents based in large part on changes resulting from the 89<sup>th</sup> Legislative Session.

Corresponding changes to local policies offered for consideration address the following topics: board meetings and public comments; prohibition of certain activities by the district; cybersecurity; artificial intelligence; threshold for competitive bidding; designation of multiple-occupancy private spaces; prohibition on personal services performed by administrators; employee leave; reasons for nonrenewal; employee complaints; employee conduct; instructional plans; review of instructional materials; special education video/audio monitoring; parent-teacher conferences; parent portal; released time courses; epinephrine delivery systems and nonprescription medication; notice to staff of threats; notification of child abuse/neglect; parent/student complaints; video/audio monitoring of common areas; public complaints; and weapons on district property. The update includes one hundred forty-three (143) LEGAL policies, and twenty-eight (8) LOCAL policies. Also LDU DFE(LOCAL) to include Chief Human Resources Officer as authorized to accept a contract employee's resignation.

**REPLACE:**

- AE(LEGAL) – Educational Philosophy
- AF(LEGAL) – Innovation Districts
- AG(LEGAL) – Home-Rule Districts
- AIA(LEGAL) – Accountability: Accreditation and Performance Indicators
- AIB(LEGAL) – Accountability: Performance Reporting
- AIC(LEGAL) – Accountability: Interventions and Sanctions
- AIE(LEGAL) – Accountability: Investigations
- B(LEGAL) – Local Governance
- BBA(LEGAL) – Board Members: Eligibility/Qualifications
- BBB(LEGAL) – Board Members: Elections
- BBBA(LEGAL) – Elections: Conducting Elections
- BBD(LEGAL) – Board Members: Training and Orientation
- BBE(LEGAL) – Board Members: Authority
- BE(LEGAL) – Board Meetings
- BE(LOCAL) – Board Meetings
- BEC(LEGAL) – Board Meetings: Closed Meetings
- BED(LEGAL) – Board Meetings: Public Participation
- BED(LOCAL) – Board Meetings: Public Participation
- BF(LEGAL) – Board Policies
- BJA(LEGAL) – Superintendent: Qualifications and Duties
- BJB(LEGAL) – Superintendent: Recruitment and Appointment
- C(LEGAL) – Business and Support Services
- CBA(LEGAL) – State and Federal Revenue Sources: State
- CCA(LEGAL) – Local Revenue Sources: Bond Issues

**CONT'D**

CCG(LEGAL) – Local Revenue Sources: Ad Valorem Taxes  
CCGA(LEGAL) –Ad Valorem Taxes: Exemptions and Payments  
CCGB(LEGAL) –Ad Valorem Taxes: Economic Development  
CE(LEGAL) – Annual Operating Budget  
CFEA(LEGAL) – Payroll Procedures: Salary Deductions and Reductions  
CH(LEGAL) – Purchasing and Acquisition  
CHE(LEGAL) – Purchasing and Acquisition: Vendor Disclosures and Contracts  
CHF(LEGAL) – Purchasing and Acquisition: Payment Procedures  
CJ(LEGAL) – Contracted Services  
CJ(LOCAL) – Contracted Services  
CJA(LEGAL) – Contracted Services: Background Checks and Required Reporting  
CJA(LOCAL) – Contracted Services: Background Checks and Required Reporting  
CK(LEGAL) – Safety Program/Risk Management  
CKA(LEGAL) – Safety Program/Risk Management: Safety and Security Audits and Monitoring  
CKC(LEGAL) – Safety Program/Risk Management: Emergency Plans  
CKD(LEGAL) – Safety Program/Risk Management: Emergency Medical Equipment and Procedures  
CKE(LEGAL) – Safety Program/Risk Management: Security Personnel  
CKEA(LEGAL) – Security Personnel: Commissioned Peace Officers  
CKEB(LEGAL) – Security Personnel: School Marshals  
CL(LEGAL) – Buildings, Ground, and Equipment Management  
CLB(LEGAL) – Buildings, Grounds, and Equipment Management: Maintenance  
CLE(LEGAL) – Buildings, Grounds, and Equipment Management: Required Displays  
CLE(LOCAL) – Buildings, Grounds, and Equipment Management: Required Displays  
CMD(LEGAL) – Equipment and Supplies Management: Instructional Materials Care and Accounting  
CNA(LEGAL) - Transportation Management: Student Transportation  
CNC(LEGAL) – Transportation Management: Transportation Safety  
COB(LEGAL) – Food and Nutrition Management: Free and Reduced-Price Meals  
CQA(LEGAL) – Technology Resources: District, Campus, and Classroom Websites  
CQB(LEGAL) – Technology Resources: Cybersecurity  
CQB(LOCAL) – Technology Resources: Cybersecurity  
CRD(LEGAL) – Insurance and Annuities Management: Health and Life Insurance  
CS(LEGAL) – Facility Standards  
CSA(LEGAL) – Facility Standards: Safety and Security  
CSA(LOCAL) – Facility Standards: Safety and Security  
CV(LEGAL) – Facilities Construction  
CV(LOCAL) – Facilities Construction  
DBA(LEGAL) – Employment Requirements and Restrictions: Credentials and Records  
DBAA(LEGAL) - Employment Requirements and Restrictions: Pre-Employment Reviews  
DBD(LEGAL) - Employment Requirements and Restrictions: Conflict of Interest  
DBD(LOCAL) - Employment Requirements and Restrictions: Conflict of Interest  
DC(LEGAL) – Employment Practices  
DEA(LEGAL) – Compensation and Benefits: Compensation Plan  
DEAA(LEGAL) – Compensation Plan: Incentives and Stipends  
DEC(LEGAL) – Compensation Plan: Leaves and Absences  
DEC(LOCAL) – Compensation Plan: Leaves and Absences

**CONT'D**

DF(LEGAL) – Termination of Employment  
DFBA(LEGAL) – Term Contracts: Suspension/Termination During Contract  
DFBB(LOCAL) – Term Contracts: Nonrenewal  
DFD(LEGAL) – Termination of Employment: Hearings Before Hearing Examiner  
DFE(LEGAL) – Termination of Employment: Resignation  
DG(LEGAL) – Employee Rights and Privileges  
DGA(LEGAL) – Employee Rights and Privileges: Freedom of Association  
DGBA(LEGAL) – Personnel-Management Relations: Employee Complaints/Grievances  
DGBA(LOCAL) – Personnel-Management Relations: Employee Complaints/Grievances  
DGC(LEGAL) – Employee Rights and Privileges: Immunity  
DH(LEGAL) – Employee Standards of Conduct  
DH(LOCAL) – Employee Standards of Conduct  
DHB(LEGAL) – Employee Standards of Conduct: Reports to State Board for Educator Certification  
DHC(LEGAL) – Employee Standards of Conduct: Reports to Texas Education Agency  
DMA(LEGAL) – Professional Development: Required Staff Development  
DP(LEGAL) – Personnel Positions  
EA(LEGAL) – Instructional Goals and Objectives  
EFA(LEGAL) – Instructional Resources: Instructional Materials  
EFA(LOCAL) – Instructional Resources: Instructional Materials  
EFB(LEGAL) – Instructional Resources: Library Materials  
EHA(LEGAL) – Curriculum Design: Basic Instructional Program  
EHAA(LEGAL) – Basic Instructional Program: Required Instruction (All Levels)  
EHAC(LEGAL) – Basic Instructional Program: Required Instruction (Secondary)  
EHB (LEGAL) – Curriculum Design: Special Programs  
EHBA(LEGAL) – Special Programs: Special Education  
EHBAA(LEGAL) – Special Education: Identification, Evaluation, and Eligibility  
EHBAB(LEGAL) – Special Education: ARD Committee and Individualized Education Program  
EHBAC(LEGAL) – Special Education: Students in Nondistrict Placement  
EHBAF(LEGAL) – Special Education: Video/Audio Monitoring  
EHBAF(LOCAL) – Special Education: Video/Audio Monitoring  
EHBC(LEGAL) – Special Programs: Compensatory Services and Intensive Programs  
EHBCA(LEGAL) – Compensatory Services and Intensive Programs: Accelerated Instruction  
EHBE(LEGAL) – Special Programs: Bilingual Education/ESL  
EHBFB(LEGAL) – Special Programs: Career and Technical Education  
EHBG(LEGAL) – Special Programs: Prekindergarten  
EHBH(LEGAL) – Special Programs: Other Special Populations  
EHBK(LEGAL) – Special Programs: Other Instructional Initiatives  
EHDD(LEGAL) – Alternative Methods for Earning Credit: College Course Work/Dual Credit  
EHDE(LEGAL) – Alternative Methods for Earning Credit: Distance Learning  
EIA(LEGAL) – Academic Achievement: Grading/Progress Reports to Parents  
EIA(LEGAL) – Academic Achievement: Grading/Progress Reports to Parents  
EIF(LEGAL) – Academic Achievement: Graduation  
EK(LEGAL) – Testing Programs  
EKB(LEGAL) – Testing Programs: State Assessment  
EKC(LEGAL) – Testing Programs: Reading Assessment  
EKD(LEGAL) – Testing Programs: Mathematics Assessment

**CONT'D**

EL(LEGAL) – Campus or Program Charters  
EMB(LEGAL) – Miscellaneous Instructional Policies: Teaching About Controversial Issues  
F(LEGAL) – Students  
FA(LEGAL) – Parent Rights and Responsibilities  
FA(LOCAL) – Parent Rights and Responsibilities  
FEA(LEGAL) – Attendance: Compulsory Attendance  
FEB(LEGAL) – Attendance: Attendance Accounting  
FED(LEGAL) – Attendance: Attendance Enforcement  
FFA(LEGAL) – Student Welfare: Wellness and Health Services  
FFAC(LEGAL) – Wellness and Health Services: Medical Treatment  
FFAC(LOCAL) – Wellness and Health Services: Medical Treatment  
FFB(LEGAL) – Student Welfare: Crisis Intervention  
FFB(LOCAL) – Student Welfare: Crisis Intervention  
FFEA(LEGAL) – Counseling and Mental Health: Counseling  
FFEB(LEGAL) – Counseling and Mental Health: Mental Health  
FFF(LEGAL) – Student Welfare: Student Safety  
FFF(LOCAL) – Student Welfare: Student Safety  
FFG(LEGAL) – Student Welfare: Child Abuse and Neglect  
FFG(LOCAL) – Student Welfare: Child Abuse and Neglect  
FFH(LEGAL) – Student Welfare: Freedom from Discrimination, Harassment, and Retaliation  
FL(LEGAL) – Student Records  
FM(LEGAL) – Student Activities  
FNA(LEGAL) – Student Rights and Responsibilities: Student Expression  
FNAB(LEGAL) – Student Expression: Use of School Facilities for Nonschool Purposes  
FNCD(LEGAL) – Student Conduct: Tobacco Use and Possession  
FNCE(LEGAL) – Student Conduct: Personal Communication Devices/Electronic Devices  
FNCG(LEGAL) – Student Conduct: Weapons  
FNG(LEGAL) – Student Rights and Responsibilities: Student and Parent Complaints/Grievances  
FNG(LOCAL) – Student Rights and Responsibilities: Student and Parent Complaints/Grievances  
FO(LEGAL) – Student Discipline  
FO(LOCAL) – Student Discipline  
FOA(LEGAL) – Student Discipline: Removal by Teacher or Bus Driver  
FOB(LEGAL) – Student Discipline: Suspension  
FOC(LEGAL) – Student Discipline: Placement in a Disciplinary Alternative Education Setting  
FOD(LEGAL) – Student Discipline: Expulsion  
FODA(LEGAL) – Expulsion: Juvenile Justice Alternative Education Program  
FOE(LEGAL) – Student Discipline: Emergency and Alternative Placement  
FOF(LEGAL) – Student Discipline: Students with Disabilities  
FP(LEGAL) – Student Fees, Fines, and Charges  
GBA(LEGAL) – Public Information Program: Access to Public Information  
GBAA(LEGAL) – Access to Public Information: Requests for Information  
GC(LEGAL) – Public Notices  
GF(LEGAL) – Public Complaints  
GF(LOCAL) – Public Complaints  
GKA(LEGAL) Community Relations: Conduct on School Premises  
GKA(LOCAL) Community Relations: Conduct on School Premises

**CONT'D**

GNB(LEGAL) – Relations with Educational Entities: Regional Education Service Centers  
GRAA(LEGAL) – State and Local Governmental Authorities: Law Enforcement Agencies

**ADD:**

BT(LEGAL) – Prohibition on Diversity, Equity, and Inclusion Activities

CQD(LEGAL) – Technology Resources: Artificial Intelligence

CQD(LOCAL) – Technology Resources: Artificial Intelligence

EEP(LEGAL) – Instructional Arrangements: Lesson Plans

EEP(LOCAL) – Instructional Arrangements: Lesson Plans

FEF(LEGAL) – Attendance: Released Time

FEF(LOCAL) – Attendance: Released Time

**C. Annual Financial Report for the Year Ended June 30, 2025**

The Board of Trustees received an update regarding the Annual Financial Report (ACFR) for the year ended June 30, 2025 from Stephanie Harris. The Texas Education Code requires the District to obtain an annual financial audit that includes all fund types and account groups that are the accounting responsibility of the school district. The audit must be performed in accordance with generally accepted government auditing standards. The firm of Crowe LLP audited the financial statements of the District for the year ended June 30, 2025; and their reports are included in the annual financial report. The Board of Trustees is required to certify to TEA that the annual financial report was reviewed and approved. The ACFR, which includes additional statistical information will, be submitted to the Government Financial Officers Association of the United States and Canada for review. The District has consistently received the Certificate of Achievement for Excellence in Financial Reporting since 1990.

**D. Financial Statements for October 2025**

The Board of Trustees received an update regarding the financial statements for the General Fund, Child Nutrition Fund, and Debt Service Fund for October 2025.

**E. New Vendors**

The Board of Trustees received an update regarding vendors that have responded to requests for proposals and are being added to the district's approved vendor list.

**F. Purchases made over \$50,000**

The Board of Trustees received an update regarding purchases made greater than \$50,000.

**G. Seguin ISD Accountability Improvement**

The Board of Trustees received information regarding the Accountability Improvement plan of action moving forward from Dr. Lee. The Board of Trustees have specific powers and duties outlined in board policy BAA(LEGAL) and Texas Education Code §11.1515:

*Provide oversight regarding student academic achievement and strategic leadership for maximizing student performance.*

*Ensure that the superintendent is accountable for achieving performance results, recognizes performance accomplishments, and takes action as necessary to meet performance goals.*

**9. Consent Agenda Items – Consider and Possible Approval:**

**A. Approval of Board Minutes for:**

Regular Meeting, October 28, 2025

**B. Approval of Tax Collection Reports for October 2025**

The Board of Trustees approved the Guadalupe County Tax Office Monthly Recap from Daryl John, Guadalupe County Tax Assessor-Collector for October 2025. The Texas Property Tax Code requires the collector of taxes for a taxing unit to prepare a written report of tax collections made for the preceding month. The Guadalupe County Tax Assessor-Collector collects ad valorem taxes for the District.

**C. Approval of Donations Received October 2025**

The Board of Trustees approved the donations received by the District during the month of October 2025 in the amount of \$500.00 from various businesses and individuals. District Board policy CDC (Local) states, "...any (unsolicited) gift that the potential donor has expressly made conditional upon the District's use for a specified purpose, or any gift of real property, shall require Board approval."

**D. CFB (Local) Update**

The Board of Trustees approved the CFB (Local) update as presented. The TEA capitalization threshold is the minimum cost for items to be reported as a capital asset in an entity's financial statements. This has increased from \$5,000 to \$10,000. This does also align with federal grant changes.

**F. Acknowledge Public Information Act Requests October-November 2025**

The Board of Trustees received information regarding the Public Information Act requests received since October 17, 2025. The purpose of this agenda item is to keep trustees apprised of the District's Public Information program.

**Ms. Duncan moved, seconded by Mrs. Mueller, to approve Consent Agenda Items except 9.E.**

**A. Approval of Board Minutes for:  
Regular Meeting, October 28, 2025**

**B. Approval of Tax Collection Reports for October 2025**

**C. Approval of Donations Received October 2025**

**D. CFB (Local) Update**

**F. Acknowledge Public Information Act Requests October-November 2025**

**Ayes: Bright, Burns, Crettenden, Duncan, Dwyer, Guerra, and Mueller**

**Nays: None**

**Mrs. Burns requested to pull Consent Agenda item 9.E. Submission of a Class Size Exception Waiver to the Texas Education Agency.**

**E. Submission of a Class Size Exception Waiver to the Texas Education Agency**

Mr. Dwyer moved, seconded by Ms. Duncan approved the class size exception waivers. The submission of a class size exception waiver will be sent to the Texas Education Agency for the 2025-2026 academic year. Each semester, a school district must conduct a class size enrollment survey for kindergarten through grade 4. If the survey indicates that any class exceeds the allowable limit of 22:1, the district must submit a waiver request and a compliance plan to the Texas Education Agency (TEA). Increase in enrollment continues to be a challenge. Jefferson Elementary has seen one section exceed the limit of 22

**Ayes: Bright, Burns, Crettenden, Duncan, Dwyer, Guerra, and Mueller**

**Nays: None**

**10. Action Items:**

**A. Approval to Purchase District Library Books**

Mr. Bright moved, seconded by Ms. Duncan, to approve the list as presented by Jackie Silvius and administration.

**Ayes: Bright, Burns, Crettenden, Duncan, Dwyer, Guerra, and Mueller**

**Nays: None**

**B. Approval of the 2025-2026 Turnaround Plans (TAP) and Targeted Improvement Plans (TIP)**

Ms. Duncan moved, seconded by Mr. Dwyer, to approve the 2025-2026 Turnaround Plans (TAP) and Targeted Improvement Plans (TIP).

**Ayes: Bright, Burns, Crettenden, Duncan, Dwyer, Guerra, and Mueller**

**Nays: None**

**C. Official Ballot to Cast Votes for the Board of Directors for the Guadalupe Appraisal District for the 2026-2029 Term and a Resolution for the Submission**

Mr. Guerra moved, seconded by Mr. Dwyer, to award all 318 votes to Dr. Al Burns for the Board of Directors for the Guadalupe Appraisal District for the 2026-2029 term and resolution.

**Ayes: Bright, Crettenden, Dwyer, and Guerra**

**Nays: Mueller**

**Abstains: Burns, Duncan**

**11. Board Comments and Request**

Mr. Bright requested to add the class size waiver information from across the district to a monthly update. He also thanked the following individuals for all the work they do on the Bond Oversight Committee:

- Krista Moreno
- Kat Tondre
- Leon Hutchins
- Sam Ehrlich
- Cathy & Donny Beicker
- Edith Zeisloft
- Marcus Bigott
- Laura Rivers
- Stephen Shortess

Mr. Dwyer and Mr. Guerra encouraged district staff to stay on top of pipeline work being done near AJB.

Mrs. Burns mentioned that she and Mr. Dwyer have completed one year on the Board and thanked her fellow board members for their support and working together for a common goal.

Mrs. Crettenden announced that the next regular board meeting will be held on January 20, 2026, and encouraged the community to go out and support the many school holiday events.

All prior Board requests have been addressed.

**12. Adjourn**

Ms. Duncan moved, seconded by Mrs. Mueller, to adjourn the meeting. The meeting adjourned at 10:17 p.m.

**Ayes: Bright, Burns, Crettenden, Duncan, Dwyer, Guerra, and Mueller**

**Nays: None**

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Secretary/January 20, 2026

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President/January 20, 2026

# Minutes of Special Meeting

## The Board of Trustees

### Seguin ISD

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A Special Meeting of the Board of Trustees of Seguin ISD was held Tuesday, December 16, 2025, beginning at 6:00 p.m. in the Board Room, 1221 E. Kingsbury, Seguin, Texas.

Present: Joshua Bright, Denise Crettenden, Linda Duncan, William Dwyer, Alejandro R. Guerra, Grace Mueller, and Dr. Jack Lee, Superintendent

Absent: Lisa Burns

Also Present: Jeremy Nueman, Chief Human Resources Officer; Dr. Ruben Carrillo, Chief of Technology and Security Officer; Chris Schulz, Schulman, Lopez, Hoffer & Adelstein, LLP; Trenton Martin, former employee; Lauren Peterson Martin, district employee; and Nancy Ramirez, Superintendent Secretary.

#### 1. Call to Order

A. Mrs. Crettenden called the meeting to order at 6:00 p.m. and a quorum was established.

B. The meeting of the Seguin ISD was called and notice of this meeting has been posted in accordance with the Texas Open Meetings Act, Section 551.043 of the Texas Government Code.

C. The pledges were led by Mrs. Crettenden, followed by a moment of silence.

#### 2. Audience with the Board

No one signed up to address the Board.

#### 3. Closed Session: The Board adjourned into closed session at 6:02 p.m.

A. Pursuant to Texas Government Code Section §§§§ 551.071, 551.074, 551.0821, and 551.129 - Consultation with legal counsel, including possible telephone consultation with legal counsel, as necessary, to address legal concerns, implications, and answer any legal questions regarding posted agenda items.

1. To hear Level III complaint from employee and former employee.

#### 4. Executive Session: The Board went into executive session at 6:47 p.m.

A. Pursuant to Texas Government Code Section §§§§ 551.071, 551.074, 551.0821, and 551.129 - Consultation with legal counsel, including possible telephone consultation with legal counsel, as necessary, to address legal concerns, implications, and answer any legal questions regarding posted agenda items.

1. Deliberation regarding Level III complaint from employee and former employee.

B. Pursuant to Texas Government Code Section § 551.074 - Discuss personnel matters, including appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a employee(s).

#### 5. Open Session: The Board reconvened into open session at 7:13 p.m.

A. Possible action on professional personnel, including appointment, employment, evaluation, assignment, duties, discipline or dismissal of a public employee(s). The Board did not take action on this item.

B. Possible action, if any, to be taken in response to the Level III complaint from employee and former employee.

Ms. Duncan moved, seconded by Mr. Guerra, to deny the grievances filed by Trenton Martin and Lauren Peterson Martin.

**Ayes: Bright, Crettenden, Duncan, Dwyer, Guerra, and Mueller**

**Nays: None**

**6. Adjourn**

Mr. Bright moved, seconded by Mr. Dwyer, to adjourn the meeting. The meeting adjourned at 7:14 p.m.

**Ayes: Bright, Crettenden, Duncan, Dwyer, Guerra, and Mueller**

**Nays: None**

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Secretary/January 20, 2026

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President/January 20, 2026

**ACTION ITEM:**

**Approval of Tax Collection Reports for November 2025**

**RECOMMENDATION:**

That the Board of Trustees approves the Guadalupe County Tax Office Monthly Recap from Daryl John, Guadalupe County Tax Assessor-Collector for November 2025.

**RATIONALE:**

The Texas Property Tax Code requires the collector of taxes for a taxing unit to prepare a written report of tax collections made for the preceding month. The Guadalupe County Tax Assessor-Collector collects ad valorem taxes for the District.

**REFERENCE and COMPLIANCE:**

BDAF (LEGAL) - Selection and Duties of Chief Tax Official

**PAPERWORK IMPACT:**

None

**BUDGET IMPACT / INFORMATION:**

Tax payments are received by direct deposit to the District's accounts at Lone Star Investment Pool. Payments are remitted to the District two days after the County receives them.

Total Tax Collections for the month of November 2025:

Current	\$	490,266
Delinquent		83,484
Penalty and Interest		22,319
Total Monthly Collections	\$	<u>596,069</u>

Total Tax Collections Year to Date	\$	<u>1,841,813</u>
------------------------------------	----	------------------

Delinquent Tax Levy		3,752,038
Percent Collected through November 2025		36.02%
Percent of Tax Levy Collected last year		32.13%

**EXHIBITS:**

None

**RESOURCE PERSONNEL:**

Elizabeth Banks, Chief Financial Officer, RTSBA  
Sally Eckhart, Budget Coordinator

Submitted by:

(Name)

(Address)

(Telephone)

(Date)

Dr. Jack Lee, Superintendent

1221 E. Kingsbury St., Seguin, TX 78155

(830) 401-8614

01/20/26

**ACTION ITEM:**

**Approval of Tax Collection Reports for December 2025**

**RECOMMENDATION:**

That the Board of Trustees approves the Guadalupe County Tax Office Monthly Recap from Daryl John, Guadalupe County Tax Assessor-Collector for December 2025.

**RATIONALE:**

The Texas Property Tax Code requires the collector of taxes for a taxing unit to prepare a written report of tax collections made for the preceding month. The Guadalupe County Tax Assessor-Collector collects ad valorem taxes for the District.

**REFERENCE and COMPLIANCE:**

BDAF (LEGAL) - Selection and Duties of Chief Tax Official

**PAPERWORK IMPACT:**

None

**BUDGET IMPACT / INFORMATION:**

Tax payments are received by direct deposit to the District's accounts at Lone Star Investment Pool. Payments are remitted to the District two days after the County receives them.

Total Tax Collections for the month of December 2025:

Current	\$ 17,724,630
Delinquent	90,430
Penalty and Interest	39,087
Total Monthly Collections	<u>\$ 17,854,147</u>

Total Tax Collections Year to Date	<u>\$ 19,695,960</u>
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Delinquent Tax Levy	3,677,899
Percent Collected through December 2025	40.27%
Percent of Tax Levy Collected last year	37.20%

**EXHIBITS:**

None

**RESOURCE PERSONNEL:**

Elizabeth Banks, Chief Financial Officer, RTSBA  
Sally Eckhart, Budget Coordinator

Submitted by:

(Name)

Dr. Jack Lee, Superintendent

(Address)

1221 E. Kingsbury St., Seguin, TX 78155

(Telephone)

(830) 401-8614

(Date)

01/20/26

**ACTION ITEM:** **Approval of Proposed Budget Amendments for January 2026**

**RECOMMENDATION:** That the Board of Trustees approve the proposed budget amendments for the General Fund, Child Nutrition Fund, and Debt Service Fund as of January, 2026.

**RATIONALE:** The District’s official budget includes the General Fund, Child Nutrition Fund, and Debt Service Fund. The adoption of the budgets associated with these funds and subsequent amendments should be approved by the Board of Trustees.

This budget amendment will account for updated state revenue, budget decreases found to decrease the budget deficit and smaller budget transfer requests from campuses and departments.

**REFERENCE and COMPLIANCE:** CE (LEGAL) and CE (LOCAL) Annual Operating Budget  
The Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other financing sources (uses).

**PAPERWORK IMPACT:** None

**BUDGET IMPACT / INFORMATION:** Budget amendments reflected in this report require approval by the Board of Trustees.

**EXHIBITS:** Proposed Budget Amendments for the General Operating Fund, Child Nutrition Fund, and Debt Service Fund are attached.

**RESOURCE PERSONNEL:** Elizabeth Banks, Chief Financial Officer, RTSBA  
Sally Eckhart, Budget Coordinator

Submitted by:  
(Name) Dr. Jack Lee, Superintendent  
(Address) 1221 E. Kingsbury St., Seguin, TX 78155  
(Telephone) (830) 401-8614  
(Date) 01/20/26

**SEGUIN ISD  
GENERAL FUND  
PROPOSED BUDGET AMENDMENT  
January, 2026**

	Description	Approved Budget	Increase (Decrease)	Proposed Budget
<b>Revenue:</b>				
57XX	Local Revenue	\$ 41,709,360	\$ -	\$ 41,709,360
58XX	State Revenue	\$ 41,380,154	\$ 2,600,000	\$ 43,980,154
59XX	Federal Revenue	\$ 767,000	\$ -	\$ 767,000
	<b>Revenue Budget</b>	<b>\$ 83,856,514</b>	<b>\$ 2,600,000</b>	<b>\$ 86,456,514</b>
<b>Expense:</b>				
11 -	Instruction	\$ 48,881,308	\$ 3,450	\$ 48,884,758
12 -	Instructional Resources & Media Svcs	\$ 1,093,524	\$ -	\$ 1,093,524
13 -	Curr & Instructional Staff Development	\$ 605,963	\$ (15,700)	\$ 590,263
21 -	Instructional Leadership	\$ 2,179,212	\$ (6,940)	\$ 2,172,272
23 -	School Leadership	\$ 5,538,326	\$ (6,500)	\$ 5,531,826
31 -	Guidance & Counseling Services	\$ 3,201,944	\$ (1,000)	\$ 3,200,944
32 -	Social Work Services	\$ 680,944	\$ -	\$ 680,944
33 -	Health Services	\$ 914,098	\$ -	\$ 914,098
34 -	Student Transportation	\$ 3,661,300	\$ (55,000)	\$ 3,606,300
35 -	Food Service	\$ -	\$ -	\$ -
36 -	Co-curricular Activities	\$ 2,284,561	\$ -	\$ 2,284,561
41 -	General Administration	\$ 3,571,281	\$ (46,350)	\$ 3,524,931
51 -	Plant Maintenance & Operations	\$ 10,551,154	\$ (100,000)	\$ 10,451,154
52 -	Security & Monitoring Services	\$ 1,639,295	\$ 6,500	\$ 1,645,795
53 -	Data Services	\$ 2,718,042	\$ (10,000)	\$ 2,708,042
61 -	Community Services	\$ 26,845	\$ -	\$ 26,845
71 -	Debt Services	\$ 665,000	\$ -	\$ 665,000
81 -	Facilities Acquisition & Construction	\$ 1,080,594	\$ -	\$ 1,080,594
93 -	Payments to Fiscal Agent/SSA	\$ 1,762,670	\$ -	\$ 1,762,670
99 -	Intergovernmental Charges (Appraisal Servs)	\$ 954,500	\$ (150,000)	\$ 804,500
	<b>Expenditure Budget</b>	<b>\$ 92,010,561</b>	<b>\$ (381,540)</b>	<b>\$ 91,629,021</b>
	<b>Assigned Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Unassigned Fund Balance (Budget Deficit)</b>	<b>\$ (8,154,047)</b>	<b>\$ 2,981,540</b>	<b>\$ (5,172,507)</b>

**SEGUIN ISD  
CHILD NUTRITION  
PROPOSED BUDGET AMENDMENT  
January, 2026**

	Description	Approved Budget	Increase (Decrease)	Proposed Budget
<b>Revenue:</b>				
57XX	Local Revenue	\$ 440,500	\$ -	\$ 440,500
58XX	State Revenue	\$ 55,500	\$ -	\$ 55,500
59XX	Federal Revenue	\$ 7,174,000	\$ -	\$ 7,174,000
	<b>Revenue Budget</b>	<b>\$ 7,670,000</b>	<b>\$ -</b>	<b>\$ 7,670,000</b>
<b>Expense:</b>				
11	Instruction	\$ -	\$ -	\$ -
12	Instructional Resources & Media Svcs	\$ -	\$ -	\$ -
13	Curr & Instructional Staff Development	\$ -	\$ -	\$ -
21	Instructional Leadership	\$ -	\$ -	\$ -
23	School Leadership	\$ -	\$ -	\$ -
31	Guidance & Counseling Services	\$ -	\$ -	\$ -
32	Social Work Services	\$ -	\$ -	\$ -
33	Health Services	\$ -	\$ -	\$ -
34	Student Transportation	\$ -	\$ -	\$ -
35	Food Service	\$ 7,643,500	\$ -	\$ 7,643,500
36	Co-curricular Activities	\$ -	\$ -	\$ -
41	General Administration	\$ -	\$ -	\$ -
51	Plant Maintenance & Operations	\$ 19,500		\$ 19,500
52	Security & Monitoring Services	\$ 7,000	\$ -	\$ 7,000
53	Data Services	\$ -	\$ -	\$ -
61	Community Services	\$ -	\$ -	\$ -
71	Debt Services	\$ -	\$ -	\$ -
81	Facilities Acquisition & Construction	\$ -	\$ -	\$ -
93	Payments to Fiscal Agent/SSA	\$ -	\$ -	\$ -
99	Intergovernmental Charges (Appraisal Servs)	\$ -		\$ -
	<b>Expenditure Budget</b>	<b>\$ 7,670,000</b>	<b>\$ -</b>	<b>\$ 7,670,000</b>
	<b>Assigned Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Unassigned Fund Balance (Budget Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SEGUIN ISD  
DEBT SERVICE  
PROPOSED BUDGET AMENDMENT  
January, 2026**

	Description	Approved Budget	Increase (Decrease)	Proposed Budget
<b>Revenue:</b>				
57XX	Local Revenue	\$ 21,485,821	\$ -	\$ 21,485,821
58XX	State Revenue	\$ 2,100,000	\$ -	\$ 2,100,000
59XX	Federal Revenue	\$ -	\$ -	\$ -
<b>Revenue Budget</b>		<b>\$ 23,585,821</b>	<b>\$ -</b>	<b>\$ 23,585,821</b>
<b>Expense:</b>				
11 -	Instruction	\$ -	\$ -	\$ -
12 -	Instructional Resources & Media Svcs	\$ -	\$ -	\$ -
13 -	Curr & Instructional Staff Development	\$ -	\$ -	\$ -
21 -	Instructional Leadership	\$ -	\$ -	\$ -
23 -	School Leadership	\$ -	\$ -	\$ -
31 -	Guidance & Counseling Services	\$ -	\$ -	\$ -
32 -	Social Work Services	\$ -	\$ -	\$ -
33 -	Health Services	\$ -	\$ -	\$ -
34 -	Student Transportation	\$ -	\$ -	\$ -
35 -	Food Service	\$ -	\$ -	\$ -
36 -	Co-curricular Activities	\$ -	\$ -	\$ -
41 -	General Administration	\$ -	\$ -	\$ -
51 -	Plant Maintenance & Operations	\$ -	\$ -	\$ -
52 -	Security & Monitoring Services	\$ -	\$ -	\$ -
53 -	Data Services	\$ -	\$ -	\$ -
61 -	Community Services	\$ -	\$ -	\$ -
71 -	Debt Services	\$ 23,585,821	\$ -	\$ 23,585,821
81 -	Facilities Acquisition & Construction	\$ -	\$ -	\$ -
93 -	Payments to Fiscal Agent/SSA	\$ -	\$ -	\$ -
99 -	Intergovernmental Charges (Appraisal Servs)	\$ -	\$ -	\$ -
<b>Expenditure Budget</b>		<b>\$ 23,585,821</b>	<b>\$ -</b>	<b>\$ 23,585,821</b>
<b>Assigned Fund Balance</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Unassigned Fund Balance (Budget Deficit)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ACTION ITEM:**

**Approval of Donations Received November 2025**

**RECOMMENDATION:**

That the Board of Trustees approve donations received by the District during the month of November 2025.

**RATIONALE:**

District Board policy CDC (Local) states "any (unsolicited) gift that the potential donor has expressly made conditional upon the District's use for a specified purpose, or any gift of real property, shall require Board approval."

**REFERENCE and COMPLIANCE:**

CDC (LOCAL) - Other Revenues: Gifts and Solicitations

**PAPERWORK IMPACT:**

None

**BUDGET IMPACT / INFORMATION:**

None

**EXHIBITS:**

Proposed Donations

**RESOURCE PERSONNEL:**

Elizabeth Banks, Chief Financial Officer, RTSBA  
Sally Eckhart, Budget Coordinator

Submitted by:

(Name)  
(Address)  
(Telephone)  
(Date)

Dr. Jack Lee, Superintendent  
1221 E. Kingsbury St., Seguin, TX 78155  
(830) 401-8614  
01/20/26

**Donations Received By Seguin ISD  
During the 2025-26 School Year**

<b>Donor</b>	<b>Purpose</b>	<b>Campus Receiving Donation</b>	<b>Date Rcvd</b>	<b>Amount/Value</b>	<b>Board Approval</b>
Texas Farm Bureau	Expanding/Maintaining Vogel garden	Vogel Elementary	11/21/25	\$ 250.00	pending
Faith Lutheran Church	Family Support Fund	Student Services	11/17/25	\$ 550.00	pending

NOTE: This listing includes only documented, unsolicited donations received by the District during November 2025. Additional donations may have been received by campuses and subsequently deposited by the campus or student group without providing detailed documentation to the Business Department.

**ACTION ITEM:**

**Approval of Donations Received December 2025**

**RECOMMENDATION:**

That the Board of Trustees approve donations received by the District during the month of December 2025.

**RATIONALE:**

District Board policy CDC (Local) states "any (unsolicited) gift that the potential donor has expressly made conditional upon the District's use for a specified purpose, or any gift of real property, shall require Board approval."

**REFERENCE and COMPLIANCE:**

CDC (LOCAL) - Other Revenues: Gifts and Solicitations

**PAPERWORK IMPACT:**

None

**BUDGET IMPACT / INFORMATION:**

None

**EXHIBITS:**

Proposed Donations

**RESOURCE PERSONNEL:**

Elizabeth Banks, Chief Financial Officer, RTSBA  
Sally Eckhart, Budget Coordinator

Submitted by:

(Name)  
(Address)  
(Telephone)  
(Date)

Dr. Jack Lee, Superintendent  
1221 E. Kingsbury St., Seguin, TX 78155  
(830) 401-8614  
01/20/26

**Donations Received By Seguin ISD  
During the 2025-26 School Year**

<b>Donor</b>	<b>Purpose</b>	<b>Campus Receiving Donation</b>	<b>Date Rcvd</b>	<b>Amount/Value</b>	<b>Board Approval</b>
American Leagion Post 245	Enhance SHS visual arts program	Seguin High School	12/01/25	\$ 1,600.00	pending
Burnt Bean Company	5th grade field trips	Patlan Elementary	12/01/25	\$ 1,600.00	pending
RBFCU	Employee luncheon	Seguin High School	12/02/25	\$ 1,000.00	pending

NOTE: This listing includes only documented, unsolicited donations received by the District during December 2025. Additional donations may have been received by campuses and subsequently deposited by the campus or student group without providing detailed documentation to the Business Department.

**ACTION ITEM:** **Approval of Investment Report for the Second Quarter Ended December 31, 2025**

**RECOMMENDATION:** That the Board of Trustees approve the Investment Report for the Second Quarter Ended December 31, 2025.

**RATIONALE:** State law and Board Policy require quarterly reports regarding the District’s investments.

This report is designed to allow the Board of Trustees to review the investment activity for the Second Quarter Ended December 31, 2025. The District’s earnings rates, investment position, and yield information are presented for the period.

The District currently invests exclusively in interlocal governmental investment pools (“pools”), which allow withdrawals on a same day basis. The book value of pools is considered to be the market value and is reflected accordingly in the attached Investment Report.

**REFERENCE and COMPLIANCE:** CDA (LEGAL) and CDA (LOCAL) Other Revenues - Investments

**PAPERWORK IMPACT:** None

**BUDGET IMPACT / INFORMATION:** None

**EXHIBITS:** Investment Report

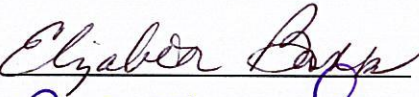
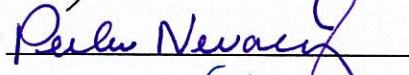
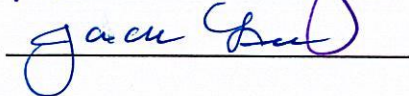
**RESOURCE PERSONNEL:** Elizabeth Banks, Chief Financial Officer, RTSBA  
Perla Nevarez, Comptroller, RTSBA

Submitted by:  
(Name) Dr. Jack Lee, Superintendent  
(Address) 1221 E. Kingsbury St., Seguin, TX 78155  
(Telephone) (830) 401-8614  
(Date) 01/20/26

**SEGUIN INDEPENDENT SCHOOL DISTRICT  
INVESTMENT REPORT  
SECOND QUARTER ENDED DECEMBER 31, 2025**

<u>INVENTORY OF INVESTMENTS</u>	Weighted Average Maturity 1.0 Day	<u>Balance 12/31/2025</u>
<b>GENERAL OPERATING FUND 199</b>		
TexPool - Local Maintenance		1,288,668
Lone Star		17,911,932
Logic		499,954
MBIA		10,510,853
<b>TOTAL GENERAL OPERATING FUND</b>		<b>\$ 30,211,408</b>
	<b>Weighted Average Maturity</b>	
<b>CHILD NUTRITION FUND 240</b>		
Lone Star		<b>\$ 1,169,282</b>
	<b>Weighted Average Maturity</b>	
<b>INTEREST &amp; SINKING FUND 599</b>		
TexPool		1,280,779
Lone Star		14,294,893
<b>TOTAL INTEREST &amp; SINKING FUND</b>		<b>\$ 15,575,672</b>
	<b>Weighted Average Maturity</b>	
<b>COMBINED SCHOOL BOND FUNDS 62X</b>		
Lone Star		<b>\$ 40,150,761</b>
<b>OAK PARK MALL ENTERPRISE FUND 711</b>		
TexPool		<b>\$ 11,950</b>
<b>WORKER'S COMPENSATION SELF-INSURANCE FUND 753</b>		
TexPool		937,392
Lone Star		4,786,607
<b>TOTAL WORKERS' COMPENSATION FUND</b>		<b>\$ 5,723,999</b>
	<b>Weighted Average Maturity</b>	
<b>STUDENT ACTIVITY TRUST &amp; AGENCY FUND 865</b>		
TexPool		<b>\$ 175,687</b>
	<b>Weighted Average Maturity</b>	
<b>GRAND TOTALS</b>		<b>\$ 93,018,759</b>

The investments of the District are in compliance with Investment Policy and the Public Funds Investments Act.

Elizabeth Banks, Chief Financial Officer   
Perla Nevarez, Comptroller   
Dr. Jack Lee, Superintendent 

**SEGUIN INDEPENDENT SCHOOL DISTRICT  
INVESTMENT REPORT  
SECOND QUARTER ENDED DECEMBER 31, 2025**

<b><u>INVESTMENT TRANSACTIONS</u></b>	<b><u>QUARTER BEGINNING BALANCE 10/1/2025</u></b>	<b><u>NET CHANGE</u></b>	<b><u>QUARTER ENDING BALANCE 12/31/2025</u></b>
<b>GENERAL OPERATING FUND 199</b>			
TexPool	1,232,497	56,171	1,288,668
Lone Star	23,562,631	(5,650,699)	17,911,932
Logic	494,830	5,124	499,954
MBIA	10,402,652	108,201	10,510,853
<b>TOTAL GENERAL OPERATING FUND</b>	<b>\$ 35,692,611</b>	<b>\$ (5,481,203)</b>	<b>\$ 30,211,408</b>
<b>CHILD NUTRITION FUND 240</b>			
Lone Star	<b>\$ 1,323,474</b>	<b>\$ (154,192)</b>	<b>\$ 1,169,282</b>
<b>INTEREST AND SINKING FUND 599</b>			
TexPool	1,267,998	12,781	1,280,779
Lone Star	4,982,889	9,312,003	14,294,893
<b>TOTAL INTEREST AND SINKING FUND</b>	<b>\$ 6,250,887</b>	<b>\$ 9,324,785</b>	<b>\$ 15,575,672</b>
<b>COMBINED SCHOOL BOND FUNDS 62X</b>			
Lone Star	<b>\$ 50,799,964</b>	<b>\$ (10,649,203)</b>	<b>\$ 40,150,761</b>
<b>OAK PARK MALL FUND 711</b>			
TexPool	<b>\$ 55,142</b>	<b>\$ (43,192)</b>	<b>\$ 11,950</b>
<b>WORKER'S COMPENSATION SELF-INSURANCE FUND 753</b>			
TexPool	928,037	9,355	937,392
Lone Star	4,582,338	204,270	4,786,607
<b>TOTAL WORKERS' COMPENSATION FUND</b>	<b>\$ 5,510,375</b>	<b>\$ 213,624</b>	<b>\$ 5,723,999</b>
<b>STUDENT ACTIVITY TRUST &amp; AGENCY FUND 865</b>			
TexPool	<b>\$ 173,934</b>	<b>\$ 1,753</b>	<b>\$ 175,687</b>
<b>GRAND TOTALS</b>	<b>\$ 99,806,386</b>	<b>\$ (6,787,627)</b>	<b>\$ 93,018,759</b>

**SEGUIN INDEPENDENT SCHOOL DISTRICT  
INVESTMENT REPORT  
SECOND QUARTER ENDED DECEMBER 31, 2025**

<u>YIELD ON INVESTMENTS</u>	<u>AVERAGE BALANCE</u>	<u>INTEREST INCOME</u>	<u>YIELD</u>
<b>GENERAL OPERATING FUND 199</b>			
TexPool - Local Maintenance	1,248,242	12,532	3.983%
Lone Star	20,751,391	217,338	4.155%
Logic	496,575	5,123	4.093%
MBIA	10,458,600	108,501	4.116%
<b>TOTAL GENERAL OPERATING FUND</b>	<b>\$ 32,954,808</b>	<b>\$ 343,495</b>	<b>4.135%</b>
<b>CHILD NUTRITION FUND 240</b>			
Lone Star	\$ 978,977	\$ 10,234	4.148%
<b>INTEREST AND SINKING FUND 599</b>			
TexPool	1,272,591	12,781	3.985%
Lone Star	6,741,436	69,816	4.109%
<b>TOTAL INTEREST &amp; SINKING FUND</b>	<b>\$ 8,014,027</b>	<b>\$ 82,598</b>	<b>4.089%</b>
<b>COMBINED SCHOOL BOND FUNDS 62X</b>			
Lone Star	\$ 46,417,006	\$ 5,123	4.093%
<b>OAK PARK MALL ENTERPRISE FUND 711</b>			
TexPool	\$ 44,061	\$ 447	4.026%
<b>WORKER'S COMPENSATION SELF-INSURANCE FUND 753</b>			
TexPool	931,399	9,355	3.985%
Lone Star	4,668,472	48,801	4.147%
<b>TOTAL WORKER'S COMPENSATION FUND</b>	<b>\$ 5,599,871</b>	<b>\$ 58,156</b>	<b>4.120%</b>
<b>STUDENT ACTIVITY TRUST &amp; AGENCY FUND 865</b>			
TexPool	\$ 174,564	\$ 1,753	3.985%
<b>TOTAL INTEREST FOR ALL FUNDS</b>	<b>\$ 94,183,312</b>	<b>\$ 501,806</b>	<b>4.069%</b>

**SEGUIN INDEPENDENT SCHOOL DISTRICT  
SECOND QUARTER ENDED DECEMBER 31, 2025**

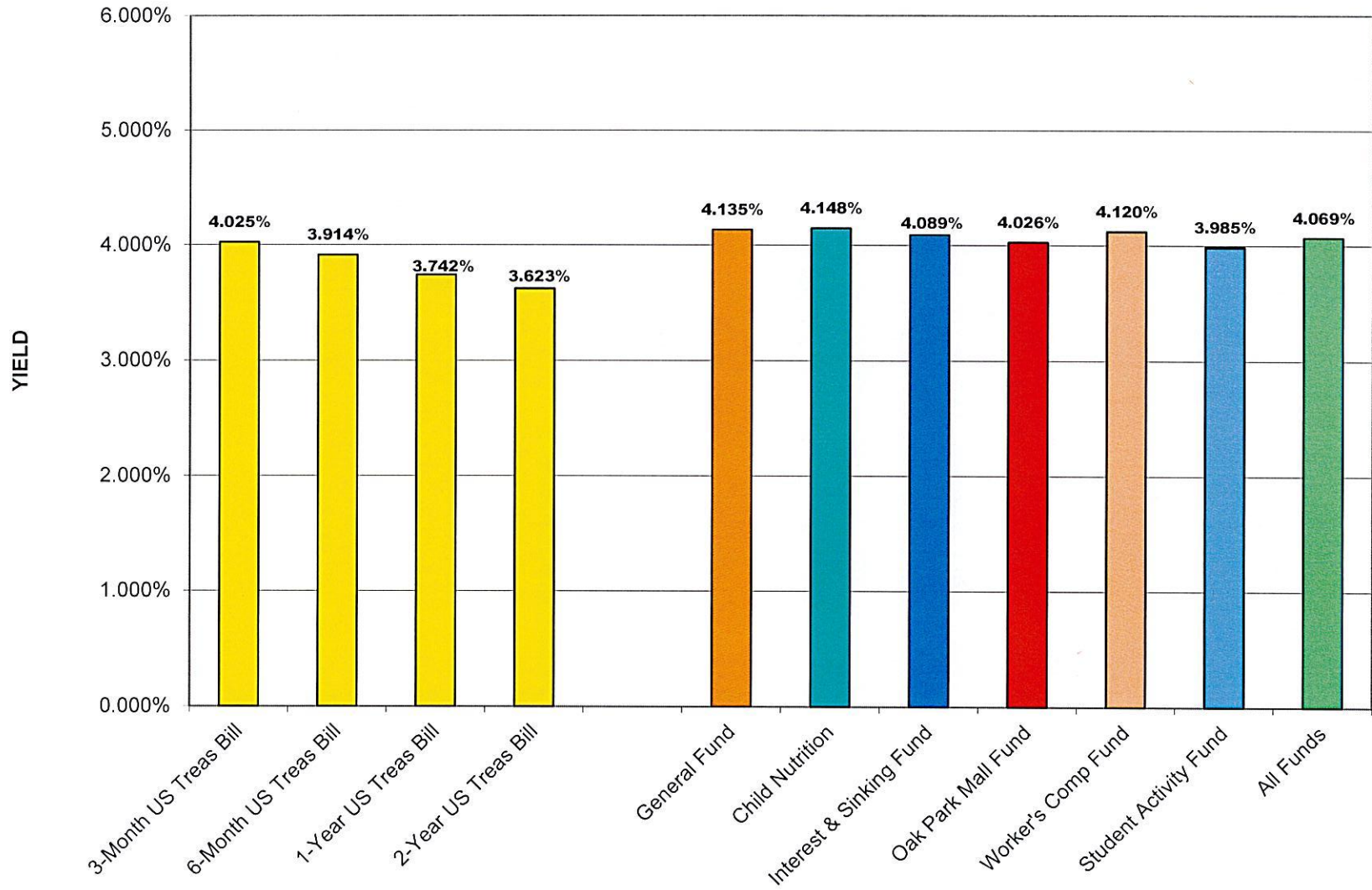


Exhibit - Investment Report

**CONSENT AGENDA ITEM:** **Consideration and Possible Action to Delegate Authority to Seguin  
ISD Administration for Easement Purchase Agreement With the City  
of Seguin**

**RECOMMENDATION:** That the Board of Trustees Consider and Take Possible Action to delegate authority to Seguin ISD Administration to execute all appropriate paperwork for two permanent shared easement paths.

**RATIONALE:** The granting of this easement will allow Seguin ISD administration to enter into an agreement with the City of Seguin in regards to the Carrillo Countryside Sidewalk Project. The property is located near Barnes Middle School and Koennecke Elementary School. The district has allowed City of Seguin staff and subcontractors to do appropriate survey work to prepare for this project. This agreement involves two permanent shared easement paths where the city is installing sidewalks.

**REFERENCE and  
COMPLIANCE:** CV (LEGAL), CV (LOCAL), CH (LEGAL), CH (LOCAL)

**PAPERWORK IMPACT:** None

**BUDGET IMPACT /  
INFORMATION:** TBD

**EXHIBITS:** Map and Resolution

**RESOURCE PERSONNEL:** Elizabeth Banks, Chief Financial Officer, RTSBA

Submitted by:  
(Name) Dr. Jack Lee, Superintendent  
(Address) 1221 E. Kingsbury St., Seguin, TX 78155  
(Telephone) (830) 401-8614  
(Date) 01/20/26



Note: The drawn boundary lines are approximate and are intended for illustration purposes only.

**RESOLUTION OF THE BOARD OF TRUSTEES  
OF  
SEGUIN INDEPENDENT SCHOOL DISTRICT**

**WHEREAS**, the Board desires to delegate authority to Administration of Seguin Independent School District, to execute and administer Easement for the Carrillo Countryside Sidewalk Project and all other documents and instruments necessary to effectuate and complete the Agreement.

**NOW, THEREFORE**, the Board, at a lawfully called meeting of the Board, held in compliance with the Texas Open Meetings Act, do hereby ratify and adopt the following Resolutions and actions taken:

**BE IT HEREBY RESOLVED THAT:**

- The Agreement is approved and adopted, subject to legal review and approval; and
- Seguin ISD Administration, is hereby authorized and empowered, in the name and on behalf of Seguin Independent School District, to execute the Agreement, and all other documents and instruments necessary to negotiate and effectuate the Agreement.

*[Signature Page Follows]*

**SEGUIN INDEPENDENT SCHOOL DISTRICT**

**Trustees voting in favor of the Resolution:**

\_\_\_\_\_  
**Denise Crettenden, President**

\_\_\_\_\_  
**Linda Duncan, Vice President**

\_\_\_\_\_  
**Grace Mueller, Secretary**

\_\_\_\_\_  
**William Dwyer, Trustee**

\_\_\_\_\_  
**Alejandro Guerra, Trustee**

\_\_\_\_\_  
**Lisa Burns, Trustee**

\_\_\_\_\_  
**Joshua Bright, Trustee**

The undersigned, being the Secretary of the Board, hereby certifies that the foregoing represents a true copy of a Resolution of the Seguin ISD Board of Trustees, duly held on \_\_\_, 2026, which Resolution is in full force and effect and has not been revoked or amended.

Dated:

\_\_\_\_\_  
Grace Mueller, Board Secretary

\_\_\_\_\_

**ACTION ITEM:** **Designate Authority to Administration to Execute and Administer 457(b) Deferred Compensation Plan**

**RECOMMENDATION:** That the Board of Trustees delegate authority to Seguin ISD administration to execute and administer the District's 457(b) Deferred Compensation Plan.

**RATIONALE:** Seguin ISD sponsors a 457(b) Deferred Compensation Plan to provide eligible employees with a voluntary retirement savings option. The plan requires the execution of various legal, administrative, and service related documents with the plan provider.

**REFERENCE and COMPLIANCE:** BAA (Legal) Powers and Duties of the Board  
CAA (Local) Superintendent Authority and Duties

**PAPERWORK IMPACT:** None

**BUDGET IMPACT / INFORMATION:** None

**EXHIBITS:** Resolution

**RESOURCE PERSONNEL:** Elizabeth Banks, Chief Financial Officer, RTSBA

Submitted by:  
(Name) Dr. Jack Lee, Superintendent  
(Address) 1221 E. Kingsbury St., Seguin, TX 78155  
(Telephone) (830) 401-8614  
(Date) 01/20/26

**RESOLUTION OF THE BOARD OF TRUSTEES  
OF  
SEGUIN INDEPENDENT SCHOOL DISTRICT**

**WHEREAS**, the Board desires to delegate authority to Administration of Seguin Independent School District, to execute and administer the District's 457(b) Deferred Compensation Plan and all other documents and instruments necessary to effectuate and complete the Agreement.

**NOW, THEREFORE**, the Board, at a lawfully called meeting of the Board, held in compliance with the Texas Open Meetings Act, do hereby ratify and adopt the following Resolutions and actions taken:

**BE IT HEREBY RESOLVED THAT:**

- The Agreement is approved and adopted, subject to legal review and approval; and
- Seguin ISD Administration, is hereby authorized and empowered, in the name and on behalf of Seguin Independent School District, to execute the Agreement, and all other documents and instruments necessary to negotiate and effectuate the Agreement

*[Signature Page Follows]*

**SEGUIN INDEPENDENT SCHOOL DISTRICT**

**Trustees voting in favor of the Resolution:**

\_\_\_\_\_  
**Denise Crettenden, President**

\_\_\_\_\_  
**Linda Duncan, Vice President**

\_\_\_\_\_  
**Grace Mueller, Secretary**

\_\_\_\_\_  
**William Dwyer, Trustee**

\_\_\_\_\_  
**Alejandro Guerra, Trustee**

\_\_\_\_\_  
**Lisa Burns, Trustee**

\_\_\_\_\_  
**Joshua Bright, Trustee**

The undersigned, being the Secretary of the Board, hereby certifies that the foregoing represents a true copy of a Resolution of the Seguin ISD Board of Trustees, duly held on \_\_\_, 2026, which Resolution is in full force and effect and has not been revoked or amended.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Grace Mueller, Board Secretary

**ACTION ITEM:**

**Second Reading for Approval of the Texas Association of School Boards (TASB) Policy Update 126, affecting LEGAL and LOCAL policies and Local District Update (LDU) DFE(LOCAL)**

**RECOMMENDATION:**

Recommend that the Board of Trustees review updated (LEGAL) policies and replace, delete, or add (LOCAL) policies as recommended by TASB Policy Service and according to the Instruction Sheet for TASB Localized Policy Manual Update 126 and Local District Update (LDU) DFE(LOCAL).

Local policies may be adopted or amended by a majority of the Board at any regular or special meeting, provided that Board members have had advance written notice of the proposed change.

Members of the Superintendent’s Leadership Team, as pertinent, have received policies applicable to their functional areas and have reviewed the policies with their staff as appropriate.

**RATIONALE:**

Update 126 includes revisions to legal framework documents based in large part on changes resulting from the 89<sup>th</sup> Legislative Session. Corresponding changes to local policies offered for consideration address the following topics: board meetings and public comments; prohibition of certain activities by the district; cybersecurity; artificial intelligence; threshold for competitive bidding; designation of multiple-occupancy private spaces; prohibition on personal services performed by administrators; employee leave; reasons for nonrenewal; employee complaints; employee conduct; instructional plans; review of instructional materials; special education video/audio monitoring; parent-teacher conferences; parent portal; released time courses; epinephrine delivery systems and nonprescription medication; notice to staff of threats; notification of child abuse/neglect; parent/student complaints; video/audio monitoring of common areas; public complaints; and weapons on district property.

The update includes one hundred forty-three (143) LEGAL policies, and twenty-eight (8) LOCAL policies.

Also LDU DFE(LOCAL) to include Chief Human Resources Officer as authorized to accept a contract employee’s resignation.

**REPLACE:**

- AE(LEGAL) – Educational Philosophy
- AF(LEGAL) – Innovation Districts
- AG(LEGAL) – Home-Rule Districts
- AIA(LEGAL) – Accountability: Accreditation and Performance Indicators
- AIB(LEGAL) – Accountability: Performance Reporting
- AIC(LEGAL) – Accountability: Interventions and Sanctions
- AIE(LEGAL) – Accountability: Investigations
- B(LEGAL) – Local Governance
- BBA(LEGAL) – Board Members: Eligibility/Qualifications
- BBB(LEGAL) – Board Members: Elections

## **CONT'D**

BBBA(LEGAL) – Elections: Conducting Elections  
BBD(LEGAL) – Board Members: Training and Orientation  
BBE(LEGAL) – Board Members: Authority  
BE(LEGAL) – Board Meetings  
BE(LOCAL) – Board Meetings  
BEC(LEGAL) – Board Meetings: Closed Meetings  
BED(LEGAL) – Board Meetings: Public Participation  
BED(LOCAL) – Board Meetings: Public Participation  
BF(LEGAL) – Board Policies  
BJA(LEGAL) – Superintendent: Qualifications and Duties  
BJB(LEGAL) – Superintendent: Recruitment and Appointment  
C(LEGAL) – Business and Support Services  
CBA(LEGAL) – State and Federal Revenue Sources: State  
CCA(LEGAL) – Local Revenue Sources: Bond Issues  
CCG(LEGAL) – Local Revenue Sources: Ad Valorem Taxes  
CCGA(LEGAL) – Ad Valorem Taxes: Exemptions and Payments  
CCGB(LEGAL) – Ad Valorem Taxes: Economic Development  
CE(LEGAL) – Annual Operating Budget  
CFEA(LEGAL) – Payroll Procedures: Salary Deductions and Reductions  
CH(LEGAL) – Purchasing and Acquisition  
CHE(LEGAL) – Purchasing and Acquisition: Vendor Disclosures and Contracts  
CHF(LEGAL) – Purchasing and Acquisition: Payment Procedures  
CJ(LEGAL) – Contracted Services  
CJ(LOCAL) – Contracted Services  
CJA(LEGAL) – Contracted Services: Background Checks and Required Reporting  
CJA(LOCAL) – Contracted Services: Background Checks and Required Reporting  
CK(LEGAL) – Safety Program/Risk Management  
CKA(LEGAL) – Safety Program/Risk Management: Safety and Security Audits and Monitoring  
CKC(LEGAL) – Safety Program/Risk Management: Emergency Plans  
CKD(LEGAL) – Safety Program/Risk Management: Emergency Medical Equipment and Procedures  
CKE(LEGAL) – Safety Program/Risk Management: Security Personnel  
CKEA(LEGAL) – Security Personnel: Commissioned Peace Officers  
CKEB(LEGAL) – Security Personnel: School Marshals  
CL(LEGAL) – Buildings, Ground, and Equipment Management  
CLB(LEGAL) – Buildings, Grounds, and Equipment Management: Maintenance  
CLE(LEGAL) – Buildings, Grounds, and Equipment Management: Required Displays  
CLE(LOCAL) – Buildings, Grounds, and Equipment Management: Required Displays  
CMD(LEGAL) – Equipment and Supplies Management: Instructional Materials Care and Accounting  
CNA(LEGAL) – Transportation Management: Student Transportation  
CNC(LEGAL) – Transportation Management: Transportation Safety  
COB(LEGAL) – Food and Nutrition Management: Free and Reduced-Price Meals  
CQA(LEGAL) – Technology Resources: District, Campus, and Classroom Websites  
CQB(LEGAL) – Technology Resources: Cybersecurity  
CQB(LOCAL) – Technology Resources: Cybersecurity  
CRD(LEGAL) – Insurance and Annuities Management: Health and Life Insurance  
CS(LEGAL) – Facility Standards  
CSA(LEGAL) – Facility Standards: Safety and Security  
CSA(LOCAL) – Facility Standards: Safety and Security  
CV(LEGAL) – Facilities Construction

**CONT'D**

CV(LOCAL) – Facilities Construction  
DBA(LEGAL) – Employment Requirements and Restrictions: Credentials and Records  
DBAA(LEGAL) - Employment Requirements and Restrictions: Pre-Employment Reviews  
DBD(LEGAL) - Employment Requirements and Restrictions: Conflict of Interest  
DBD(LOCAL) - Employment Requirements and Restrictions: Conflict of Interest  
DC(LEGAL) – Employment Practices  
DEA(LEGAL) – Compensation and Benefits: Compensation Plan  
DEAA(LEGAL) – Compensation Plan: Incentives and Stipends  
DEC(LEGAL) – Compensation Plan: Leaves and Absences  
DEC(LOCAL) – Compensation Plan: Leaves and Absences  
DF(LEGAL) – Termination of Employment  
DFBA(LEGAL) – Term Contracts: Suspension/Termination During Contract  
DFBB(LOCAL) – Term Contracts: Nonrenewal  
DFD(LEGAL) – Termination of Employment: Hearings Before Hearing Examiner  
DFE(LEGAL) – Termination of Employment: Resignation  
DG(LEGAL) – Employee Rights and Privileges  
DGA(LEGAL) – Employee Rights and Privileges: Freedom of Association  
DGBA(LEGAL) – Personnel-Management Relations: Employee Complaints/Grievances  
DGBA(LOCAL) – Personnel-Management Relations: Employee Complaints/Grievances  
DGC(LEGAL) – Employee Rights and Privileges: Immunity  
DH(LEGAL) – Employee Standards of Conduct  
DH(LOCAL) – Employee Standards of Conduct  
DHB(LEGAL) – Employee Standards of Conduct: Reports to State Board for Educator Certification  
DHC(LEGAL) – Employee Standards of Conduct: Reports to Texas Education Agency  
DMA(LEGAL) – Professional Development: Required Staff Development  
DP(LEGAL) – Personnel Positions  
EA(LEGAL) – Instructional Goals and Objectives  
EFA(LEGAL) – Instructional Resources: Instructional Materials  
EFA(LOCAL) – Instructional Resources: Instructional Materials  
EFB(LEGAL) – Instructional Resources: Library Materials  
EHA(LEGAL) – Curriculum Design: Basic Instructional Program  
EHAA(LEGAL) – Basic Instructional Program: Required Instruction (All Levels)  
EHAC(LEGAL) – Basic Instructional Program: Required Instruction (Secondary)  
EHB (LEGAL) – Curriculum Design: Special Programs  
EHBA(LEGAL) – Special Programs: Special Education  
EHBAA(LEGAL) – Special Education: Identification, Evaluation, and Eligibility  
EHBAB(LEGAL) – Special Education: ARD Committee and Individualized Education Program  
EHBAC(LEGAL) – Special Education: Students in Nondistrict Placement  
EHBAF(LEGAL) – Special Education: Video/Audio Monitoring  
EHBAF(LOCAL) – Special Education: Video/Audio Monitoring  
EHBC(LEGAL) – Special Programs: Compensatory Services and Intensive Programs  
EHBCA(LEGAL) – Compensatory Services and Intensive Programs: Accelerated Instruction  
EHBE(LEGAL) – Special Programs: Bilingual Education/ESL  
EHBF(LEGAL) – Special Programs: Career and Technical Education  
EHBG(LEGAL) – Special Programs: Prekindergarten  
EHBH(LEGAL) – Special Programs: Other Special Populations  
EHBK(LEGAL) – Special Programs: Other Instructional Initiatives  
EHDD(LEGAL) – Alternative Methods for Earning Credit: College Course Work/Dual Credit  
EHDE(LEGAL) – Alternative Methods for Earning Credit: Distance Learning

## **CONT'D**

EIA(LEGAL) – Academic Achievement: Grading/Progress Reports to Parents  
EIA(LEGAL) – Academic Achievement: Grading/Progress Reports to Parents  
EIF(LEGAL) – Academic Achievement: Graduation  
EK(LEGAL) – Testing Programs  
EKB(LEGAL) – Testing Programs: State Assessment  
EKC(LEGAL) – Testing Programs: Reading Assessment  
EKD(LEGAL) – Testing Programs: Mathematics Assessment  
EL(LEGAL) – Campus or Program Charters  
EMB(LEGAL) – Miscellaneous Instructional Policies: Teaching About Controversial Issues  
F(LEGAL) – Students  
FA(LEGAL) – Parent Rights and Responsibilities  
FA(LOCAL) – Parent Rights and Responsibilities  
FEA(LEGAL) – Attendance: Compulsory Attendance  
FEB(LEGAL) – Attendance: Attendance Accounting  
FED(LEGAL) – Attendance: Attendance Enforcement  
FFA(LEGAL) – Student Welfare: Wellness and Health Services  
FFAC(LEGAL) – Wellness and Health Services: Medical Treatment  
FFAC(LOCAL) – Wellness and Health Services: Medical Treatment  
FFB(LEGAL) – Student Welfare: Crisis Intervention  
FFB(LOCAL) – Student Welfare: Crisis Intervention  
FFEA(LEGAL) – Counseling and Mental Health: Counseling  
FFEB(LEGAL) – Counseling and Mental Health: Mental Health  
FFF(LEGAL) – Student Welfare: Student Safety  
FFF(LOCAL) – Student Welfare: Student Safety  
FFG(LEGAL) – Student Welfare: Child Abuse and Neglect  
FFG(LOCAL) – Student Welfare: Child Abuse and Neglect  
FFH(LEGAL) – Student Welfare: Freedom from Discrimination, Harassment, and Retaliation  
FL(LEGAL) – Student Records  
FM(LEGAL) – Student Activities  
FNA(LEGAL) – Student Rights and Responsibilities: Student Expression  
FNAB(LEGAL) – Student Expression: Use of School Facilities for Nonschool Purposes  
FNCD(LEGAL) – Student Conduct: Tobacco Use and Possession  
FNCE(LEGAL) – Student Conduct: Personal Communication Devices/Electronic Devices  
FNCG(LEGAL) – Student Conduct: Weapons  
FNG(LEGAL) – Student Rights and Responsibilities: Student and Parent Complaints/Grievances  
FNG(LOCAL) – Student Rights and Responsibilities: Student and Parent Complaints/Grievances  
FO(LEGAL) – Student Discipline  
FO(LOCAL) – Student Discipline  
FOA(LEGAL) – Student Discipline: Removal by Teacher or Bus Driver  
FOB(LEGAL) – Student Discipline: Suspension  
FOC(LEGAL) – Student Discipline: Placement in a Disciplinary Alternative Education Setting  
FOD(LEGAL) – Student Discipline: Expulsion  
FODA(LEGAL) – Expulsion: Juvenile Justice Alternative Education Program  
FOE(LEGAL) – Student Discipline: Emergency and Alternative Placement  
FOF(LEGAL) – Student Discipline: Students with Disabilities  
FP(LEGAL) – Student Fees, Fines, and Charges  
GBA(LEGAL) – Public Information Program: Access to Public Information  
GBAA(LEGAL) – Access to Public Information: Requests for Information  
GC(LEGAL) – Public Notices

**CONT'D**

GF(LEGAL) – Public Complaints

GF(LOCAL) – Public Complaints

GKA(LEGAL) Community Relations: Conduct on School Premises

GKA(LOCAL) Community Relations: Conduct on School Premises

GNB(LEGAL) – Relations with Educational Entities: Regional Education Service Centers

GRAA(LEGAL) – State and Local Governmental Authorities: Law Enforcement Agencies

**ADD:**

BT(LEGAL) – Prohibition on Diversity, Equity, and Inclusion Activities

CQD(LEGAL) – Technology Resources: Artificial Intelligence

CQD(LOCAL) – Technology Resources: Artificial Intelligence

EEP(LEGAL) – Instructional Arrangements: Lesson Plans

EEP(LOCAL) – Instructional Arrangements: Lesson Plans

FEF(LEGAL) – Attendance: Released Time

FEF(LOCAL) – Attendance: Released Time

**REFERENCE and COMPLIANCE:**

BBF(LOCAL) BOARD MEMBERS: ETHICS, BF (LOCAL) BOARD POLICIES, BP(LOCAL) ADMINISTRATIVE REGULATIONS

**PAPERWORK IMPACT:**

Routine paperwork is required in the updating of the policy manuals.

**BUDGET IMPACT/ INFORMATION:**

No significant impact.

**EXHIBITS:**

TASB Instruction Sheet, Explanatory Notes for Update 126, and (LOCAL) Policy Comparisons; DFE(LOCAL)

**RESOURCE PERSONNEL:**

Monica Lyons, Chief Academic Officer

Submitted by:

(Name) Dr. Jack Lee, Superintendent  
(Address) 1221 E. Kingsbury St., Seguin, TX 78155  
(Telephone) (830) 401-8614  
(Date) 01/20/26

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Seguin 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

### Seguin 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

### **Seguin 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

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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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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#### **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.

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#### **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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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#### **DGBA(LEGAL) PERSONNEL-MANAGEMENT RELATIONS: EMPLOYEE COMPLAINTS/GRIEVANCES**

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

#### **DGBA(LOCAL) PERSONNEL-MANAGEMENT RELATIONS: EMPLOYEE COMPLAINTS/GRIEVANCES**

All recommended revisions to this local policy on employee complaints stem from the applicable portions of SB 12.

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

#### **DGC(LEGAL) EMPLOYEE RIGHTS AND PRIVILEGES: IMMUNITY**

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

#### **DH(LEGAL) EMPLOYEE STANDARDS OF CONDUCT**

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

#### **DH(LOCAL) EMPLOYEE STANDARDS OF CONDUCT**

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

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

#### **DHB(LEGAL) EMPLOYEE STANDARDS OF CONDUCT: REPORTS TO STATE BOARD FOR EDUCATOR CERTIFICATION**

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

#### **DHC(LEGAL) EMPLOYEE STANDARDS OF CONDUCT: REPORTS TO TEXAS EDUCATION AGENCY**

Substantial revisions throughout reflect changes from SB 571.

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#### **DMA(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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**EHBC(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.

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

Revisions throughout are pursuant to HB 2.

**EBK(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(LLOCAL) ACADEMIC ACHIEVEMENT: GRADING/PROGRESS REPORTS TO PARENTS**

Revisions regarding grade reports and interim progress reports were adopted by the board on August 26, 2025.

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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 Dishonesty, 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.

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Seguin ISD

#### **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.

#### **FD(LEGAL) ADMISSIONS**

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

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

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

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

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

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

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

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

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

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

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

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

Substantial revisions throughout are due to SB 12.

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

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

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

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

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Seguin 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.

**Please note:** Contact your policy consultant if this policy needs adjustments to address provisions regarding athletic trainers, epinephrine, or respiratory distress medication.

#### **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

### Seguin 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

### Seguin 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**

Substantial revisions to this student and parent complaint policy are recommended to reflect requirements in SB 12 and other legal requirements reflected in the legal framework at this code.

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

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

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

### **Seguin ISD**

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

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

#### **FOF(LLEGAL)                      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(LLEGAL)                      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(LLEGAL)                      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(LLEGAL)                      ACCESS TO PUBLIC INFORMATION: REQUESTS FOR INFORMATION**

Changes throughout are due to HB 4219.

#### **GC(LLEGAL)                      PUBLIC NOTICES**

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

#### **GF(LLEGAL)                      PUBLIC COMPLAINTS**

Revisions throughout are the result of SB 12.

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

All recommended revisions to this local policy on public complaints stem from the applicable portions of SB 12.

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

#### **GKA(LLEGAL)                      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

### Seguin 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.

# Instruction Sheet

## TASB Localized Policy Manual Update 126

### Seguin ISD

<b>Code</b>	<b>Type</b>	<b>Action To Be Taken</b>	<b>Note</b>
ATTN	(NOTE)	No policy enclosed	See explanatory note
AE	(LEGAL)	Replace policy	Revised policy
AF	(LEGAL)	Replace policy	Revised policy
AG	(LEGAL)	Replace policy	Revised policy
AIA	(LEGAL)	Replace policy	Revised policy
AIB	(LEGAL)	Replace policy	Revised policy
AIC	(LEGAL)	Replace policy	Revised policy
AIE	(LEGAL)	Replace policy	Revised policy
B	(LEGAL)	Replace table of contents	Revised table of contents
BBA	(LEGAL)	Replace policy	Revised policy
BBB	(LEGAL)	Replace policy	Revised policy
BBBA	(LEGAL)	Replace policy	Revised policy
BBD	(LEGAL)	Replace policy	Revised policy
BBE	(LEGAL)	Replace policy	Revised policy
BE	(LEGAL)	Replace policy	Revised policy
BE	(LOCAL)	Replace policy	Revised policy
BEC	(LEGAL)	Replace policy	Revised policy
BED	(LEGAL)	Replace policy	Revised policy
BED	(LOCAL)	Replace policy	Revised policy
BF	(LEGAL)	Replace policy	Revised policy
BJA	(LEGAL)	Replace policy	Revised policy
BJB	(LEGAL)	Replace policy	Revised policy
BT	(LEGAL)	ADD policy	See explanatory note
C	(LEGAL)	Replace table of contents	Revised table of contents
CBA	(LEGAL)	Replace policy	Revised policy
CCA	(LEGAL)	Replace policy	Revised policy
CCG	(LEGAL)	Replace policy	Revised policy
CCGA	(LEGAL)	Replace policy	Revised policy
CCGB	(LEGAL)	Replace policy	Revised policy
CE	(LEGAL)	Replace policy	Revised policy
CFEA	(LEGAL)	Replace policy	Revised policy
CH	(LEGAL)	Replace policy	Revised policy
CHE	(LEGAL)	Replace policy	Revised policy
CHF	(LEGAL)	Replace policy	Revised policy

# Instruction Sheet

## TASB Localized Policy Manual Update 126

### Seguin ISD

<b>Code</b>	<b>Type</b>	<b>Action To Be Taken</b>	<b>Note</b>
CJ	(LEGAL)	Replace policy	Revised policy
CJ	(LOCAL)	Replace policy	Revised policy
CJA	(LEGAL)	Replace policy	Revised policy
CJA	(LOCAL)	Replace policy	Revised policy
CK	(LEGAL)	Replace policy	Revised policy
CKA	(LEGAL)	Replace policy	Revised policy
CKC	(LEGAL)	Replace policy	Revised policy
CKD	(LEGAL)	Replace policy	Revised policy
CKE	(LEGAL)	Replace policy	Revised policy
CKEA	(LEGAL)	Replace policy	Revised policy
CKEB	(LEGAL)	Replace policy	Revised policy
CL	(LEGAL)	Replace policy	Revised policy
CLB	(LEGAL)	Replace policy	Revised policy
CLE	(LEGAL)	Replace policy	Revised policy
CLE	(LOCAL)	Replace policy	Revised policy
CMD	(LEGAL)	Replace policy	Revised policy
CNA	(LEGAL)	Replace policy	Revised policy
CNC	(LEGAL)	Replace policy	Revised policy
COB	(LEGAL)	Replace policy	Revised policy
CQA	(LEGAL)	Replace policy	Revised policy
CQB	(LEGAL)	Replace policy	Revised policy
CQB	(LOCAL)	Replace policy	Revised policy
CQD	(LEGAL)	ADD policy	See explanatory note
CQD	(LOCAL)	ADD policy	See explanatory note
CRD	(LEGAL)	Replace policy	Revised policy
CS	(LEGAL)	Replace policy	Revised policy
CSA	(LEGAL)	Replace policy	Revised policy
CSA	(LOCAL)	Replace policy	Revised policy
CV	(LEGAL)	Replace policy	Revised policy
CV	(LOCAL)	Replace policy	Revised policy
DBA	(LEGAL)	Replace policy	Revised policy
DBAA	(LEGAL)	Replace policy	Revised policy
DBD	(LEGAL)	Replace policy	Revised policy
DBD	(LOCAL)	Replace policy	Revised policy

# Instruction Sheet

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### Seguin ISD

Code	Type	Action To Be Taken	Note
DC	(LEGAL)	Replace policy	Revised policy
DEA	(LEGAL)	Replace policy	Revised policy
DEAA	(LEGAL)	Replace policy	Revised policy
DEC	(LEGAL)	Replace policy	Revised policy
DEC	(LOCAL)	Replace policy	Revised policy
DF	(LEGAL)	Replace policy	Revised policy
DFBA	(LEGAL)	Replace policy	Revised policy
DFBB	(LOCAL)	Replace policy	Revised policy
DFD	(LEGAL)	Replace policy	Revised policy
DFE	(LEGAL)	Replace policy	Revised policy
DG	(LEGAL)	Replace policy	Revised policy
DGA	(LEGAL)	Replace policy	Revised policy
DGBA	(LEGAL)	Replace policy	Revised policy
DGBA	(LOCAL)	Replace policy	Revised policy
DGC	(LEGAL)	Replace policy	Revised policy
DH	(LEGAL)	Replace policy	Revised policy
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DHB	(LEGAL)	Replace policy	Revised policy
DHC	(LEGAL)	Replace policy	Revised policy
DMA	(LEGAL)	Replace policy	Revised policy
DP	(LEGAL)	Replace policy	Revised policy
EA	(LEGAL)	Replace policy	Revised policy
EEP	(LEGAL)	ADD policy	See explanatory note
EEP	(LOCAL)	ADD policy	See explanatory note
EFA	(LEGAL)	Replace policy	Revised policy
EFA	(LOCAL)	Replace policy	Revised policy
EFB	(LEGAL)	Replace policy	Revised policy
EHA	(LEGAL)	Replace policy	Revised policy
EHAA	(LEGAL)	Replace policy	Revised policy
EHAC	(LEGAL)	Replace policy	Revised policy
EHB	(LEGAL)	Replace policy	Revised policy
EHBA	(LEGAL)	Replace policy	Revised policy
EHBAA	(LEGAL)	Replace policy	Revised policy
EHBAB	(LEGAL)	Replace policy	Revised policy

# Instruction Sheet

## TASB Localized Policy Manual Update 126

### Seguin ISD

Code	Type	Action To Be Taken	Note
EHBAC	(LEGAL)	Replace policy	Revised policy
EHBAF	(LEGAL)	Replace policy	Revised policy
EHBAF	(LOCAL)	Replace policy	Revised policy
EHBC	(LEGAL)	Replace policy	Revised policy
EHBCA	(LEGAL)	Replace policy	Revised policy
EHBE	(LEGAL)	Replace policy	Revised policy
EHBF	(LEGAL)	Replace policy	Revised policy
EHBG	(LEGAL)	Replace policy	Revised policy
EBBH	(LEGAL)	Replace policy	Revised policy
EBBK	(LEGAL)	Replace policy	Revised policy
EHDD	(LEGAL)	Replace policy	Revised policy
EHDE	(LEGAL)	Replace policy	Revised policy
EIA	(LEGAL)	Replace policy	Revised policy
EIA	(LOCAL)	Replace policy	Revised policy
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EKC	(LEGAL)	Replace policy	Revised policy
EKD	(LEGAL)	Replace policy	Revised policy
EL	(LEGAL)	Replace policy	Revised policy
EMB	(LEGAL)	Replace policy	Revised policy
F	(LEGAL)	Replace table of contents	Revised table of contents
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FD	(LEGAL)	Replace policy	Revised policy
FEA	(LEGAL)	Replace policy	Revised policy
FEB	(LEGAL)	Replace policy	Revised policy
FED	(LEGAL)	Replace policy	Revised policy
FEF	(LEGAL)	ADD policy	See explanatory note
FEF	(LOCAL)	ADD policy	See explanatory note
FFA	(LEGAL)	Replace policy	Revised policy
FFAC	(LEGAL)	Replace policy	Revised policy
FFAC	(LOCAL)	Replace policy	Revised policy
FFB	(LEGAL)	Replace policy	Revised policy

# Instruction Sheet

## TASB Localized Policy Manual Update 126

### Seguin ISD

<b>Code</b>	<b>Type</b>	<b>Action To Be Taken</b>	<b>Note</b>
FFB	(LOCAL)	Replace policy	Revised policy
FFEA	(LEGAL)	Replace policy	Revised policy
FFEB	(LEGAL)	Replace policy	Revised policy
FFF	(LEGAL)	Replace policy	Revised policy
FFF	(LOCAL)	Replace policy	Revised policy
FFG	(LEGAL)	Replace policy	Revised policy
FFG	(LOCAL)	Replace policy	Revised policy
FFH	(LEGAL)	Replace policy	Revised policy
FL	(LEGAL)	Replace policy	Revised policy
FM	(LEGAL)	Replace policy	Revised policy
FNA	(LEGAL)	Replace policy	Revised policy
FNAB	(LEGAL)	Replace policy	Revised policy
FNCD	(LEGAL)	Replace policy	Revised policy
FNCE	(LEGAL)	Replace policy	Revised policy
FNCG	(LEGAL)	Replace policy	Revised policy
FNG	(LEGAL)	Replace policy	Revised policy
FNG	(LOCAL)	Replace policy	Revised policy
FO	(LEGAL)	Replace policy	Revised policy
FO	(LOCAL)	Replace policy	Revised policy
FOA	(LEGAL)	Replace policy	Revised policy
FOB	(LEGAL)	Replace policy	Revised policy
FOC	(LEGAL)	Replace policy	Revised policy
FOD	(LEGAL)	Replace policy	Revised policy
FODA	(LEGAL)	Replace policy	Revised policy
FOE	(LEGAL)	Replace policy	Revised policy
FOF	(LEGAL)	Replace policy	Revised policy
FP	(LEGAL)	Replace policy	Revised policy
GBA	(LEGAL)	Replace policy	Revised policy
GBAA	(LEGAL)	Replace policy	Revised policy
GC	(LEGAL)	Replace policy	Revised policy
GF	(LEGAL)	Replace policy	Revised policy
GF	(LOCAL)	Replace policy	Revised policy
GKA	(LEGAL)	Replace policy	Revised policy
GKA	(LOCAL)	Replace policy	Revised policy

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TASB Localized Policy Manual Update 126

**Seguin ISD**

<b>Code</b>	<b>Type</b>	<b>Action To Be Taken</b>	<b>Note</b>
GNB	(LEGAL)	Replace policy	Revised policy
GRAA	(LEGAL)	Replace policy	Revised policy



## (LOCAL) Policy Comparisons

These documents are generated by an automated process that compares the updated policy to the current policy as found in TASB records.

In this packet, you will find:

- Policies being recommended for revision (annotated)
- New policies (not annotated)
- Policies recommended for deletion (annotated in PDF; not shown in Word)

Annotations are shown as follows:

- Deletions are in a red strike-through font: ~~deleted text~~.
- Additions are in a blue font: **new text**.
- Blocks of text that were moved without changes are shown in green, with double underline and double strike-through formatting to distinguish the text's new placement from its original location: ~~moved text~~ becomes **moved text**.
- Revision bars appear in the right margin to show sections with changes.

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**Note:** While the annotation software competently identifies simple changes, large or complicated changes — as in an extensive rewrite — may be more difficult to follow. In addition, TASB's recent changes to the policy templates to facilitate accessibility sometimes make formatting changes appear tracked, even though the text remains the same.

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For further assistance in understanding policy changes, please refer to the explanatory notes in your Localized Policy Manual update packet or contact your policy consultant.

### Contact us:

School Districts and Education Service Centers, call 800-580-7529 or email [policy.service@tasb.org](mailto:policy.service@tasb.org).

Community Colleges, call 800-580-1488 or email [colleges@tasb.org](mailto:colleges@tasb.org).

BOARD MEETINGS

BE  
(LOCAL)

**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 ~~last~~ ~~fourth~~ Tuesday of each month at ~~6:30~~ 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 ~~fifth~~ 10th calendar day before regular meetings and the ~~fifth~~ 10th calendar day before special meetings.

Preparation

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

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

**Notice to Members**

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

**Closed Meeting**

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

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

**Order of Business**

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

**Rules of Order**

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

~~Voting~~ Record Vote

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

Consent Agenda

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

**Minutes**

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

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

**Discussions and Limitation**

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

The Board President shall also halt discussion if the Board has agreed to a time limitation for discussion of an item, and that time

limit has expired. Aside from these limitations, the Board President shall not interfere with debate so long as members wish to address themselves to an item under consideration.

**Limit on Participation**

Audience participation at a Board meeting is limited to the portion of the meeting designated to receive public comment in accordance with this policy. At all other times during a Board meeting, the audience shall not enter into discussion or debate on matters being considered by the Board, unless requested by the presiding officer.

**Public Comment**

Public comment shall occur at the beginning of the meeting. [See FA]

Regular Meetings

At regular Board meetings, the Board shall permit public comment, regardless of whether the topic is an item on the agenda posted with notice of the meeting.

Special Meetings

At all other Board meetings, public comment shall be limited to items on the agenda posted with notice of the meeting.

Procedures

Individuals who wish to participate during the portion of the meeting designated for public comment shall sign up with the presiding officer or designee before the meeting begins as specified in the Board's procedures on public comment and shall indicate the agenda item or topic on which they wish to address the Board.

~~Public comment shall occur at the beginning of the meeting.~~

Except as permitted by this policy and the Board's procedures on public comment, an individual's comments to the Board shall not exceed five minutes per meeting.

Meeting Management

When necessary for effective meeting management or to accommodate large numbers of individuals wishing to address the Board, the presiding officer may ~~make adjustments to public comment procedures, including adjusting when public comment will occur during the meeting, reordering agenda items, deferring public comment on nonagenda items, continuing agenda items to a later meeting, providing expanded opportunity for public comment, or establishing an overall time limit for public comment and adjusting~~ adjust the time allotted to each speaker. However, no individual shall be given less than one minute to make comments.

Board's Response

Specific factual information or recitation of existing policy may be furnished in response to inquiries, but the Board shall not deliberate or decide regarding any subject that is not included on the agenda posted with notice of the meeting.

**Complaints and Concerns**

The presiding officer or designee shall determine whether an individual addressing the Board has attempted to solve a matter administratively through resolution channels established by policy. If not, the individual shall be referred to the appropriate policy to seek resolution:

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

**Disruption**

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

**Employment  
Assistance  
Prohibited**

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

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

[See also DC for prohibitions relating to employees.]

**Prohibited  
Classroom  
Instruction or  
Activities**

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

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

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

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

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

[See BT(LEGAL)]

CONTRACTED SERVICES  
~~CRIMINAL HISTORY~~BACKGROUND CHECKS AND REQUIRED REPORT-  
ING

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.

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

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

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

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

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

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

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

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

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

**Training**

The Board delegates to the Superintendent the authority to:

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

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

**Use in District**

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

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

**Building Access  
Control**

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

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

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

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

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

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

**Designation and Use  
of Private Spaces**

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

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

**Compliance with Law**

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

**Construction Contracts**

Prior to advertising, the District 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, the Superintendent shall adhere to the delegation of authority guidelines established in this policy. 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)]

Delegation of Authority

The Board delegates to the Superintendent authority to take actions necessary to comply with Chapter 44 of the Texas Education Code and Chapters 2254 and 2269 of the Texas Government Code as follows:

- To determine the construction delivery method offering the best value to the District;
- To prepare and issue requests for qualifications and proposals;
- To evaluate responses, proposals, and qualifications submitted by architects, engineers, contractors, and other construction services providers to make recommendations to the Board regarding the awarding of contracts; and
- Upon approval of such recommendations, to negotiate and execute contracts with the selected firms on terms beneficial to and on behalf of the District. The Superintendent shall be authorized to determine that the District is unable to negotiate a satisfactory contract with the selected provide and is further authorized to provide such notice and to commence negotiations with the next most highly qualified of next highest ranked provider.

[See also the CH and CV series.]

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**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).

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**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 Superintendent has accepted the work.

EMPLOYMENT REQUIREMENTS AND RESTRICTIONS  
CONFLICT OF INTEREST

DBD  
(LOCAL)

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

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~~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.

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

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**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 five consecutive workdays because of personal illness or illness in the immediate family;
2. The District requires medical certification due to a questionable pattern of absences or when deemed necessary by the supervisor or Superintendent; or
3. The employee requests FMLA leave for the employee's serious health condition; a serious health condition of the employee's spouse, parent, or child; or for military caregiver leave.

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

**State Personal Leave**

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

**Nondiscretionary Use**

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

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

**Discretionary Use**

Discretionary use of leave is at the individual employee's discretion, subject to limitations set out below.

COMPENSATION AND BENEFITS  
LEAVES AND ABSENCES

DEC  
(LOCAL)

*Request for  
Leave*

In deciding whether to approve or deny a request for discretionary use of state personal leave, the supervisor shall not seek or consider the reasons for which an employee requests to use leave. The supervisor shall, however, consider the duration of the requested absence in conjunction with the effect of the employee's absence on the educational program and District operations, as well as the availability of substitutes.

**Local Leave**

Each employee shall earn five paid local leave days per school year in accordance with administrative regulations.

Local leave shall accumulate without limit.

Local leave shall be used according to the terms and conditions of state personal leave. [See State Personal Leave, above]

An employee may also use local leave for absences related to the birth or placement of a child when leave is taken within the first year after the child's birth, adoption, or foster placement.

**Extended Sick Leave**

After all available paid leave days and any applicable compensatory time have been exhausted, an employee shall be granted in a school year a maximum of 20 leave days of extended sick leave to be used for the employee's catastrophic illness or injury, including pregnancy-related illness or injury, or for absences related to the catastrophic illness or injury of a member of the employee's immediate family.

A written request for extended sick leave must be accompanied by medical certification of the illness or injury.

The District shall deduct the average daily rate of pay of a substitute for the employee's position for each day of extended sick leave taken, whether or not a substitute is employed.

**Sick Leave Bank**

The District shall establish a sick leave bank that employees may join through contribution of local leave.

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 or a member of the employee's immediate family experiences a catastrophic illness or injury and the employee has exhausted all paid leave and any applicable compensatory time.

The Superintendent shall develop regulations for the operation of the sick leave bank that address the following:

1. Membership in the sick leave bank, including the number of days an employee must contribute to become a member;
2. Procedures to request leave from the sick leave bank;

COMPENSATION AND BENEFITS  
LEAVES AND ABSENCES

DEC  
(LOCAL)

3. The maximum number of days per school year a member employee may receive from the sick leave bank;
4. The committee or administrator authorized to consider requests for leave from the sick leave bank and criteria for granting requests; and
5. Other procedures deemed necessary for the operation of the sick leave bank.

Appeal

An employee may appeal a decision regarding the sick leave bank in accordance with DGBA(LOCAL), beginning with the Superintendent or appropriate administrator.

**Family and Medical Leave**

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

Concurrent Use of Paid Leave

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

**Note:** — See DECA(LEGAL) for provisions addressing

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

Twelve-Month Period

For purposes of an employee's entitlement to FMLA leave, the 12-month period shall 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

COMPENSATION AND BENEFITS  
LEAVES AND ABSENCES

DEC  
(LOCAL)

shall be eligible for temporary disability leave. The maximum length of temporary disability leave shall be 180 calendar days. [See DBB(LOCAL) for temporary disability leave placement and DEC(LEGAL) for return to active duty.]

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

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

**Workers'  
Compensation**

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**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.

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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.

Paid Leave Offset

The District shall 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 Retirement**

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

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

1. The employee's retirement is voluntary, i.e., the employee is not being discharged or nonrenewed.
2. The employee provides advance written notice of intent to retire. Contract employees must provide written notice at least 30 calendar days before the last day of employment. Noncontract employees must provide written notice at least 14 calendar days before the last day of employment.
3. The employee has at least 10 years of service with the District.

The employee shall receive payment for each day of accumulated local leave, to a maximum of 30 days, at a rate established by the Board. If the employee is reemployed with the District, days for which the employee received payment shall not be available to that employee.

COMPENSATION AND BENEFITS  
LEAVES AND ABSENCES

DEC  
(LOCAL)

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.

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 renewal 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.

## Complaints

In this policy, the terms “complaint” and “grievance” shall have the same meaning.

### Other Complaint Processes

Employee complaints shall be filed in accordance with this policy, except as required by the policies listed below. Some of these policies require appeals to be submitted in accordance with DGBA after the relevant complaint process [has been followed](#):

1. Complaints alleging discrimination, including violations of Title IX (gender), Title VII (sex, race, color, religion, national origin), ADEA (age), or Section 504 (disability), shall be submitted in accordance with ~~the DIA series~~.
2. Complaints alleging certain forms of harassment, including harassment by a supervisor and violation of Title VII, shall be submitted in accordance with ~~the DIA series~~.
3. Complaints concerning retaliation ~~relating~~[related](#) to discrimination and harassment shall be submitted in accordance with ~~the DIA series~~.
4. Complaints concerning instructional resources shall be submitted in accordance with the EF series.
5. Complaints concerning a commissioned peace officer who is an employee of the District shall be submitted in accordance with the CKE series.
6. Complaints concerning the proposed nonrenewal of a term contract issued under Chapter 21 of the Education Code shall be submitted in accordance with DFBB.
7. Complaints concerning the proposed termination or suspension without pay of an employee on a probationary, term, or continuing contract issued under Chapter 21 of the Education Code during the contract term shall be submitted in accordance with DFAA, DFBA, or DFCA.

## Notice to Employees

The District shall inform employees of this policy through appropriate District publications [and on the District's website](#).

## ~~Guiding Principles~~ Informal Process

The Board encourages employees to discuss their concerns with their supervisor, principal, or other appropriate [campus or District administrator](#) who has the authority to address the concerns. Concerns should be expressed as soon as possible to allow early resolution at the lowest possible administrative level.

Informal resolution shall be encouraged but shall not extend any deadlines in this policy, except by mutual written consent.

PERSONNEL-MANAGEMENT RELATIONS  
EMPLOYEE COMPLAINTS/GRIEVANCES

DGBA  
(LOCAL)

Direct  
Communication with  
Board Members  
~~Employees shall not  
be prohibited from  
communicating with  
a member of the  
Board regarding  
District operations  
Formal Process  
communication  
between an  
employee and a  
Board member  
would be  
inappropriate  
because of a  
pending hearing or  
appeal related to the  
employee~~  
Filing  
Deadlines

If an employee has engaged in the informal process in an attempt to resolve the complaint with the District and has not reached a resolution during the process, the employee must file a complaint within 15 business days of the date the employee first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance.

All deadlines shall be strictly followed unless otherwise required by law or modified by mutual written consent.

An employee may initiate the formal process described below by timely filing a written complaint form.

~~Even after initiating the formal complaint process, employees are encouraged to seek informal resolution of their concerns. An employee whose concerns are resolved may withdraw a formal complaint at any time.~~

~~The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or "mini-trial" at any level.~~ The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or "mini-trial" at any level.

The complaint form shall be filed with the lowest level administrator who has the authority to remedy the alleged problem. In most circumstances, the employee shall file Level One complaints with the campus principal for any complaint on a matter related to a campus. For a complaint that arises on a matter that is unrelated to a campus, the complaint shall be filed with the appropriate District-level administrator.

If the subject matter of the complaint requires a Board decision, is a complaint about a Board member, or is a complaint about the Superintendent, the complaint shall be initiated at the Board level. A preliminary hearing to develop a record or recommendation for the Board may be conducted by an appropriate administrator.

If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.

Option to Continue  
Informal Process

Even after initiating the formal complaint process, the employee is encouraged to seek informal resolution of their concerns. An employee whose concerns are resolved may withdraw a formal complaint at any time.

Notice of Complaint	A District employee against whom a complaint has been filed shall be provided notice of the complaint in accordance with administrative regulations. The employee shall have sufficient opportunity to submit a written response to the complaint that shall be included in the record of the complaint.
Freedom from Retaliation	Neither the Board nor any District employee shall unlawfully retaliate against an employee for bringing a concern or complaint.
Whistleblower Complaints	Whistleblower complaints shall be filed within the time specified by law and may be made <del>to the Superintendent or designee</del> beginning at Level Two. Timelines for the employee and the District set out in this policy may be shortened to allow the Board to make a final decision within 60 calendar days of the initiation of the complaint. [See DG]
Complaints Against Supervisors	Complaints alleging a violation of law by a supervisor may be made to the Superintendent <del>or designee</del> . <del>Complaint forms</del> . <del>Complaints</del> alleging a violation of law by the Superintendent may be submitted directly to the Board or <del>Board's</del> designee.
Direct Communication with Board Members	Employees shall not be prohibited from communicating with a member of the Board regarding District operations except when communication between an employee and a Board member would be inappropriate because of a pending hearing or appeal related to the employee.
General Provisions Filing	Complaint forms and appeal notices may be filed by hand-delivery, by electronic communication, <del>including email and fax</del> , or by U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. Filings submitted by electronic communication shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic communication. Mail filings shall be timely filed if they are post-marked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three <del>business</del> days after the deadline.
Scheduling Conferences Hearings	The District shall make reasonable attempts to schedule <del>conferences</del> <del>hearings</del> at a mutually agreeable time. If the employee fails to appear at a scheduled <del>conference</del> <del>hearing</del> , the District may hold the <del>conference</del> <del>hearing</del> and issue a decision in the employee's absence.
Response At Levels One and Two, "response" Decision	A "decision" shall mean a written communication to the employee from the appropriate administrator. <del>Responses</del> that provides an explanation of the basis of the decision, an indication of each document that supports the decision, and any relief or redress to be

provided. A decision shall be issued on the merits of the concern raised in the complaint notwithstanding any procedural errors or the type of relief or redress requested.

The decision shall also include information regarding the filing of an appeal in accordance with this policy. After a hearing at Level Three, the decision shall include information on submitting an appeal to the commissioner.

A decision may be hand-delivered, sent by electronic communication to the employee's email address of record, or sent by U.S. Mail to the employee's mailing address of record. Mailed ~~responses~~ decisions shall be timely if they are postmarked by U.S. Mail on or before the deadline.

~~Days~~

~~"Days" shall mean District business days, unless otherwise noted. In calculating timelines under this policy, the day a document is filed is "day zero." The following business day is "day one."~~

~~Representative~~ Representative

"Representative" shall mean any person who or an organization that does not claim the right to strike and is designated by the employee to represent ~~him or her~~ the employee in the complaint process.

The employee may designate a representative through written notice to the District at any level of this process. The representative may participate in person or by telephone conference call. If the employee designates a representative with fewer than three business days' notice to the District before a scheduled ~~conference or~~ hearing, the District may reschedule the ~~conference or~~ hearing to a later date, if desired, in order to include the District's counsel. The District may be represented by counsel at any level of the process.

~~Consolidating~~  
~~Complaints~~

~~Complaints arising out of an event or a series of related events shall be addressed in one complaint. Employees shall not file~~ To promote efficiency in addressing complaints, the appropriate administrator shall determine if separate or serial complaints arising from ~~any~~ an event or series of events that have been or could have been addressed in a previous complaint.

~~When two or more complaints are sufficiently similar in nature and remedy sought to permit their resolution through one proceeding, the District may consolidate the complaints.~~

~~Untimely Filings~~

~~All time limits shall be strictly followed unless modified by mutual written consent.~~

~~If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the employee, at any point during the complaint process. The employee may appeal the~~

~~dismissal by seeking review in writing within ten days from the date of the written dismissal notice, starting at the level at which the complaint was dismissed. Such appeal shall be limited to the issue of timeliness~~ related events shall be consolidated.

Costs Incurred	Each party shall pay its own costs incurred in the course of the complaint.
Complaint and Appeal Forms	Complaints and appeals under this policy shall be submitted <del>in writing</del> on a form provided by the District.  Copies of any documents that support the complaint should be <del>attached to</del> included with the complaint form. If the employee does not have copies of these documents, <del>they</del> copies may be presented at the Level One <del>conference</del> hearing. After the Level One <del>conference, no new documents may be submitted by the employee unless the employee did not know the documents existed before the Level One conference</del> hearing, the employee may supplement the record with additional documents or include additional claims.
Record	A record of each complaint hearing shall be created and retained in accordance with this policy. The record shall include documents submitted by the employee who filed the complaint, documents determined relevant by District personnel, and the decision.
Remand	A complaint or appeal form that is incomplete in any material aspect <del>may</del> shall be <del>dismissed but may be refiled with all the required information if the refiling is within the designated time for filing.</del> re-filed, if at Level One, and remanded at all other levels in order to develop an adequate record of the complaint.  If an adequate record has not been developed, the appropriate administrator may remand the complaint to a lower level. The Board or Board committee may remand a complaint to a lower level if at the Board level of review an adequate record has not been developed.
<b>Assignment of Hearing Officer</b>	When a District employee is the subject of a complaint, the hearing shall be conducted by an administrator who is in a supervisory or higher organizational role. The District employee who is the subject of the complaint shall recuse themselves from reviewing the complaint at any level in the process.
<b>Investigation</b>	The District may conduct an investigation at any level in the complaint process. If the District and the employee mutually agree, all deadlines shall be suspended during an investigation.
<b>Audio Recording</b>	As provided by law, an employee shall be permitted to make an audio recording of a <del>conference or</del> hearing under this policy at which the substance of the employee's complaint is discussed. The

employee shall notify all attendees present that an audio recording is taking place.

### Complaint Levels

#### Level One

~~Complaint forms must be filed:~~

~~8. Within 15 days of the date the employee first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and~~

~~9. With the lowest level administrator who has the authority to remedy the alleged problem.~~

~~In most circumstances, employees on a school campus shall file Level One complaints with the campus principal; other District employees shall file Level One complaints with their immediate supervisor.~~

~~If the only administrator who has authority to remedy the alleged problem is the Superintendent or designee, the complaint may begin at Level Two following the procedure, including deadlines, for filing the complaint form at Level One.~~

~~If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.~~

~~The appropriate administrator shall investigate as necessary and schedule a conference with the employee within ten days after receipt of the written complaint. The administrator may set reasonable time limits for the conference.~~

~~Absent extenuating circumstances, the administrator shall provide the employee a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the administrator may consider information provided at the Level One conference and any other relevant documents or information the administrator~~At Level One, the appropriate hearing officer shall hold a hearing with the employee within 10 calendar days after receipt of the written complaint. The hearing officer may set reasonable time limits for the hearing.

The hearing officer shall provide the employee a decision within 20 calendar days following the hearing. In reaching a decision, the hearing officer may consider information provided with the complaint form and any other relevant documents or information the hearing officer believes will help resolve the complaint.

Level Two

If the employee did not receive the relief requested at Level One or if the time for a ~~response~~decision has expired, the employee may request a ~~conference with the Superintendent or designee~~hearing at Level Two to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~20 calendar days of the date of the ~~written~~ Level One ~~response~~decision or, if no ~~response was received,~~ within ~~ten~~decision has been communicated to the employee, within 20 calendar days of the Level One ~~response~~decision deadline.

After receiving notice of the appeal, the Level One ~~administrator-~~hearing officer shall prepare and forward a record of the Level One complaint to the Level Two ~~administrator.~~ ~~The employee may re-~~quest ~~hearing officer and provide~~ a copy of the Level One record to the employee.

The Level One record shall include:

1. The original complaint form and any attachments.
2. ~~All~~Any other documents submitted by the employee at Level One.
3. ~~The~~if the complaint is against a District employee, the written response of the District employee, if any.
- ~~3.4.~~ 4. The decision issued at Level One and any attachments.
- ~~4.5.~~ 5. All other documents relied upon by the Level One ~~administra-~~tor ~~hearing officer~~ in reaching the Level One decision.

The ~~Superintendent or designee shall schedule a conference~~ ~~within ten~~hearing officer shall hold a hearing within 10 calendar days after the appeal notice is filed. The ~~conference shall be limited to the issues and documents considered at Level One.~~ At the conference, the employee may provide information concerning any documents or information relied upon by the administration for the Level One decision. ~~The Superintendent or designee may set reasonable time limits for the conference~~hearing officer may set reasonable time limits for the hearing.

The ~~Superintendent or designee~~hearing officer shall provide the employee a ~~written response~~decision within ~~ten~~20 calendar days following the ~~conference.~~ ~~The written response shall set forth the basis of the decision~~hearing. In reaching a decision, the ~~Superintendent or designee~~hearing officer may consider the Level One record, any additional information provided ~~at~~prior to the Level Two ~~conference~~hearing, and any other relevant documents or informa-

- tion the ~~Superintendent or designee~~ hearing officer believes will help resolve the complaint.
- Recordings of the Level One and Level Two ~~conferences~~ hearings, if any, shall be maintained with the Level One and Level Two records.
- Level Three
- If the employee did not receive the relief requested at Level Two or if the time for a ~~response~~ decision has expired, the employee may appeal the decision to the Board.
- The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~ 20 calendar days of the date of the ~~written~~ Level Two ~~response~~ decision or, if no ~~response was received,~~ ~~within ten~~ decision has been communicated to the employee, within 20 calendar days of the Level Two ~~response~~ decision deadline.
- ~~The Superintendent or designee shall inform the employee of the date, time, and place of the Board~~ Unless the Board delegates a committee in accordance with law, the Board shall hear the appeal of the Level Two decision.
- After receiving notice of the appeal, the Board or Board committee shall hold a meeting to discuss the complaint no later than 60 calendar days after the date on which the Level Two decision was made.
- The Superintendent shall inform the employee whether the Board or a Board committee will hear the appeal and of the date, time, and place of the meeting at which the complaint will be on the agenda for presentation to the Board or Board committee.
- ~~The Superintendent or designee~~ At least five business days before the Board or Board committee meeting, the Superintendent shall provide the employee a description of any information the Board intends to rely on that is not contained in the record created at the previous hearing levels, including any preliminary hearing.
- The Superintendent shall provide the Board the record of the Level Two appeal. The employee may request a copy of the Level Two record.
- The Level Two record shall include:
1. The Level One record.
  2. The notice of appeal from Level One to Level Two.
  3. ~~The written response~~ Any other documents submitted by the employee at Level Two.
  - 3.4. The decision issued at Level Two and any attachments.

4.5. All other documents relied upon by the administration in reaching the Level Two decision.

~~The appeal shall be limited to the issues and documents considered at Level Two, except that if at the Level Three hearing the administration intends to rely on evidence not included in the Level Two record, the administration shall provide the employee notice of the nature of the evidence at least three days before the hearing.~~

~~The District shall determine whether the complaint will be presented in open or closed meeting in accordance with the Texas Open Meetings Act and other applicable law. [See BE]~~

The employee may request that the complaint be heard in open or closed meeting. The District shall honor that request unless the Texas Open Meetings Act or other applicable law requires otherwise. [See BE]

At the meeting, the presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the employee and administration to each make a presentation and provide rebuttal and an opportunity for questioning by the Board. ~~The Board shall hear the complaint and may request that the administration provide an explanation for the decisions at the preceding levels.~~ members.

In addition to any other record of the ~~Board~~ meeting required by law, the Board or Board committee shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the employee or the employee's representative, any presentation from the administration, and questions from ~~the Board~~ members with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board or Board committee shall then consider the complaint. It ~~may give notice of its~~ shall make a decision orally or in writing at any time up to and including the next regularly scheduled Board meeting. ~~If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Two~~ no later than 30 calendar days after the date of the Board or Board committee meeting at which the complaint was presented. The employee shall be provided a decision in accordance with this policy and state law.

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

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

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

**Violations of Standards of Conduct**

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

**Weapons Prohibited**

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

Exceptions

No violation of this policy occurs when:

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

**Electronic Communication**

Use with Students

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

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

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.

**Prohibited Classroom Instruction or Activities** An employee is prohibited from intentionally or knowingly engaging in or assigning to another individual instruction, guidance, activities, or programming prohibited by law [see EMB].

**Prohibited Diversity, Equity, and Inclusion Duties** An employee shall be subject to disciplinary action, including termination of employment, if the employee, intentionally or knowingly:

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

[See BT(LEGAL)]

**Social Transitioning** An employee shall be prohibited from assisting a District student with social transitioning, as the term is defined in law. This prohibition includes providing any information to a District student about social transitioning or guidelines intended to assist a District student with social transitioning.

**Safety Requirements** Each employee shall adhere to District safety rules and regulations and shall report unsafe conditions or practices to the appropriate supervisor.

**Harassment or Abuse** An employee shall not engage in prohibited harassment, including sexual harassment, of:

1. Other employees. [See DIA]
2. Students. [See FFH; see FFG regarding child abuse and neglect.]

While acting in the course of employment, an employee shall not engage in prohibited harassment, including sexual harassment, of other persons, including Board members, vendors, contractors, volunteers, or parents.

An employee shall report child abuse or neglect as required by law. [See FFG]

**Relationships with Students** An employee shall not form romantic or other inappropriate social relationships with students. Any sexual relationship between a student and a District employee is always prohibited, even if consensual. ~~[See FFH]~~

As required by law, the District shall notify the parent of a student with whom ~~an educator~~ a District employee or person acting as a service provider for the District is alleged to have engaged in certain misconduct. ~~[See FFF]~~

[See FFF for parent notification requirements and DHB and DHC for reporting requirements.]

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

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

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

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

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

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

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

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

**Exceptions**

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

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

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

Sanctions

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

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

Notice

Employees shall receive a copy of this policy.

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

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

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

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

**Instructional Plan  
and Course Syllabus**

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

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

District Website

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

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**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.

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

**Objectives**

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

**Selection**

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

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

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

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

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

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

**Parent Request for Instructional Material Review**

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

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

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

**Reconsideration of Instructional Materials**

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

**Guiding Principles**

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

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

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

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

*Informal  
Reconsideration*

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

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

*Formal Request for  
Reconsideration*

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

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

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

*Frequency of  
Review*

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

Appeal

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

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**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.

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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** 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~~24 hours of the facts giving rise to the allegation. The principal shall promptly view, or direct an authorized individual to view, the video surveillance footage to identify the relevant portion of the recording. No later than ~~ten District business days~~10 District business days after the report is filed, the principal or designee shall respond by notifying the person whether the alleged incident was recorded in the District’s video surveillance footage and shall initiate other steps as required by law, District policy, or local procedures.

#### Complaints

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

**Relation to Essential Knowledge and Skills**

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

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

**Guidelines for Grading**

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

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

**Progress Reporting**

~~Using a form approved by the Superintendent or designee, the~~The District shall issue grade reports/report cards ~~for students in prekindergarten every 12~~nine weeks ~~and for students in kindergarten-grade 12 every nine 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 in prekindergarten~~after the ~~sixth~~third week and the sixth week of each grading period~~and for students in kindergarten-grade 12 after the third and the sixth week of each grading period~~. Supplemental progress reports may be issued at the teacher's discretion.

**Conferences**

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

**Academic Dishonesty**

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

engaged in academic dishonesty shall be based on the judgment of the classroom teacher or another supervising professional employee, taking into consideration written materials, observation, ~~or~~ information from students, ~~or the use of an artificial intelligence detection tool selected by the District.~~

PARENT 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.

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.

**Opioid Antagonist**

This provision shall be applicable to every campus.

*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.

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

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

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

For purposes of this policy, misconduct is defined as an ~~educa-~~  
~~tor's~~ individual's alleged abuse or commission of an otherwise un-  
lawful act with ~~the~~ student or involvement in a romantic relation-  
ship, or soliciting or engaging in sexual contact with ~~the~~ student.

#### Notice of Suspected Criminal Offense

Except as provided by state law regarding child abuse investiga-  
tions, the District shall notify a parent not later than one business  
day after the date an employee first suspects that a criminal of-  
fense 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.

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

Oral Reports

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

**Restrictions on Reporting**

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

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

**Making a Report**

Reports may be made to any of the following:

1. A ~~state or local~~ law enforcement agency, [as defined in law](#);
2. The Child Protective Services (CPS) division of DFPS at 800-252-5400 or the [Texas Abuse Hotline website](#)<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]

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

## Complaints

In this policy, the terms “complaint” and “grievance” shall have the same meaning.

### Other Complaint Processes

Student or parent complaints shall be filed in accordance with this policy, except as required by the policies listed below. Some of these policies require appeals to be submitted in accordance with FNG after the relevant complaint process **has been followed**:

1. Complaints alleging discrimination or harassment based on race, color, religion, sex, gender, national origin, age, or disability shall be submitted in accordance with ~~the FFH-series~~.
2. Complaints concerning dating violence shall be submitted in accordance with ~~the FFH-series~~.
3. Complaints concerning retaliation related to discrimination and harassment shall be submitted in accordance with ~~the FFH-series~~.
4. Complaints concerning bullying or retaliation related to bullying shall be submitted in accordance with FFI.
5. Complaints concerning failure to award credit or a final grade on the basis of attendance shall be submitted in accordance with FEC.
6. Complaints concerning expulsion shall be submitted in accordance with FOD and the Student Code of Conduct.
7. Complaints concerning any final decisions of the gifted and talented selection committee regarding selection for or exit from the gifted program shall be submitted in accordance with EHBB.
8. Complaints within the scope of Section 504, including complaints concerning identification, evaluation, or educational placement of a student with a disability, shall be submitted in accordance with FB and the procedural safeguards handbook.
9. Complaints within the scope of the Individuals with Disabilities Education Act, including complaints concerning identification, evaluation, educational placement, or discipline of a student with a disability, shall be submitted in accordance with EHBAE, FOF, and the procedural safeguards handbook provided to parents of all students referred to special education.
10. Complaints concerning instructional resources shall be submitted in accordance with the EF series.

STUDENT RIGHTS AND RESPONSIBILITIES  
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG  
(LOCAL)

11. Complaints concerning a commissioned peace officer who is an employee of the District shall be submitted in accordance with the CKE series.
12. Complaints concerning intradistrict transfers or campus assignment shall be submitted in accordance with FDB.
13. Complaints concerning admission, placement, or services provided for a homeless student shall be submitted in accordance with FDC.
14. Complaints concerning disputes regarding a student's eligibility for free or reduced-priced meal programs shall be submitted in accordance with COB.

Complaints regarding refusal of entry to or ejection from District property based on Education Code 37.105 shall be filed in accordance with this policy. However, the timelines shall be adjusted as necessary to permit the complainant to address the Board in person within 90 calendar days of filing the initial complaint, unless the complaint is resolved before the Board considers it. [See GKA(LEGAL)]

**Notice to Students and Parents**

The District shall inform students and parents of this policy through appropriate District publications [and on the District's website](#).

**Guiding Principles**  
**Informal Process**

The Board encourages students and parents to discuss their concerns with the appropriate teacher, principal, or other [appropriate campus or District](#) administrator who has the authority to address the concerns. Concerns should be expressed as soon as possible to allow early resolution at the lowest possible administrative level.

**Informal resolution shall be encouraged but shall not extend any deadlines in this policy, except Filing Deadlines**

If a student or parent has engaged in the informal process in an attempt to resolve the complaint with the District and has not reached a resolution during the process, the student or parent shall have the later of:

After Informal Process

- Ninety calendar days to file a complaint from the date the student or parent first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint; or
- Thirty calendar days to file a complaint from the date on which the District provided information to the student or parent regarding how to file a grievance.

[See Formal Process, below]

No Prior Informal Process

If the student or parent has not engaged in the informal process, the student or parent shall have no more than 60 calendar days from the date the student or parent first knew, or with reasonable

diligence should have known, of the decision or action giving rise to the complaint or grievance to file a complaint using the appropriate forms.

**Deadline Extensions**

All deadlines shall be strictly followed unless otherwise required by law or modified by mutual written consent.

**Formal Process**

A student or parent may initiate the formal process described below by timely filing a written complaint form.

~~Even after initiating the formal complaint process, students and parents are encouraged to seek informal resolution of their concerns. A student or parent whose concerns are resolved may withdraw a formal complaint at any time.~~

The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or “mini-trial” at any level.

The complaint form shall be filed with the lowest level administrator who has the authority to remedy the alleged problem. In most circumstances, students and parents shall file Level One complaints with the campus principal for any complaint on a matter related to a campus. For a complaint that arises on a matter that is unrelated to a campus, the complaint shall be filed with the appropriate District-level administrator.

If the subject matter of the complaint requires a Board decision, is a complaint about a Board member, or is a complaint about the Superintendent, the complaint shall be initiated at the Board level. A preliminary hearing to develop a record or recommendation for the Board may be conducted by an appropriate administrator.

A Board member shall be permitted to file a complaint under this policy, but, if the complaint is considered by the Board or Board committee, the Board member shall be prohibited from voting on the Board’s or Board committee’s decision.

If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.

**Option to Continue Informal Process**

Even after initiating the formal complaint process, the complainant is encouraged to seek informal resolution of their concerns. A complainant whose concerns are resolved may withdraw a formal complaint at any time.

Notice of Complaint	A District employee against whom a complaint has been filed shall be provided notice of the complaint in accordance with administrative regulations. The employee shall have sufficient opportunity to submit a written response to the complaint that shall be included in the record of the complaint.
Freedom from Retaliation	Neither the Board nor any District employee shall unlawfully retaliate against any student or parent for bringing a concern or complaint.
General Provisions Filing	Complaint forms and appeal notices may be filed by hand-delivery, by electronic communication, <del>including email and fax,</del> or by U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. Filings submitted by electronic communication shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic communication. Mail filings shall be timely filed if they are postmarked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three business days after the deadline.
Scheduling <del>Conferences</del> Hearings	The District shall make reasonable attempts to schedule <del>conferences</del> hearings at a mutually agreeable time. If a <del>student or parent complainant</del> fails to appear at a scheduled <del>conference</del> hearing, the District may hold the <del>conference</del> hearing and issue a decision in the <del>student's or parent's</del> complainant's absence.
<del>Response</del> <del>At Levels One and Two,</del> <del>"response"</del> Decision	<p>A "decision" shall mean a written communication to the <del>student or parent</del>complainant from the appropriate administrator. <del>Responses may be hand-delivered, sent by electronic communication to the student's or parent's email address of record, or sent by U.S. Mail to the student's or parent's mailing address of record. Mailed responses</del> that provides an explanation of the basis of the decision, an indication of each document that supports the decision, and any relief or redress to be provided. A decision shall be issued on the merits of the concern raised in the complaint notwithstanding any procedural errors or the type of relief or redress requested.</p> <p>The decision shall also include information regarding the filing of an appeal in accordance with this policy. After a hearing at Level Three, the decision shall include information on submitting an appeal to the commissioner.</p> <p>A decision may be hand-delivered, sent by electronic communication to the complainant's email address of record, or sent by U.S. Mail to the complainant's mailing address of record. Mailed decisions shall be timely if they are postmarked by U.S. Mail on or before the deadline.</p>

Days	<p><del>“Days” shall mean District business days, unless otherwise noted. In calculating timelines under this policy, the day a document is filed is “day zero.” The following business day is “day one.”</del></p>
Representative	<p>“Representative” shall mean any person who or organization that is designated by the <del>student or parent</del>complainant to represent the <del>student or parent</del>complainant in the complaint process. A student may be represented by an adult at any level of the complaint.</p> <p>The <del>student or parent</del>complainant may designate a representative through written notice to the District at any level of this process. <del>If the student or parent</del>The representative may participate in person or by telephone conference call. If the complainant designates a representative with fewer than three business days’ notice to the District before a scheduled <del>conference or</del>hearing, the District may reschedule the <del>conference or</del>hearing to a later date, if desired, in order to include the District’s counsel. The District may be represented by counsel at any level of the process.</p>
Consolidating Complaints	<p><del>Complaints arising out of an event or a series of related events shall be addressed in one complaint. A student or parent shall not file</del>To promote efficiency in addressing complaints, the appropriate administrator shall determine if separate or serial complaints arising from <del>any</del>an event or series of <del>events that have been or could have been addressed in a previous complaint.</del></p>
Untimely Filings	<p><del>All time limits shall be strictly followed unless modified by mutual written consent.</del></p> <p><del>If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the student or parent, at any point during the complaint process. The student or parent may appeal the dismissal by seeking review in writing within ten days from the date of the written dismissal notice, starting at the level at which the complaint was dismissed. Such appeal shall be limited to the issue of timeliness</del>related events shall be consolidated.</p>
Costs Incurred	<p>Each party shall pay its own costs incurred in the course of the complaint.</p>
Complaint and Appeal Forms	<p>Complaints and appeals under this policy shall be submitted <del>in writing</del>on a form provided by the District.</p> <p>Copies of any documents that support the complaint should be <del>attached to</del>included with the complaint form. If the <del>student or parent</del>complainant does not have copies of these documents, copies may be presented at the Level One <del>conference</del>hearing. After the Level One <del>conference</del>, <del>no new documents may be submitted by the student or parent unless the student or parent did not know the docu-</del></p>

	<p><del>ments existed before the Level One conference</del>hearing, the complainant may supplement the record with additional documents or include additional claims.</p>
Record	<p>A record of each complaint hearing shall be created and retained in accordance with this policy. The record shall include documents submitted by the complainant, documents determined relevant by District personnel, and the decision.</p>
Remand	<p>A complaint or appeal form that is incomplete in any material aspect <del>may</del>shall be <del>dismissed but may be refiled with all the required information if the refiling is within the designated time for filing.</del>re-filed, if at Level One, and remanded at all other levels in order to develop an adequate record of the complaint.</p> <p>If an adequate record has not been developed, the appropriate administrator may remand the complaint to a lower level. The Board or Board committee may remand a complaint to a lower level if at the Board level of review an adequate record has not been developed.</p>
Assignment of Hearing Officer	<p>When a District employee is the subject of a complaint, the hearing shall be conducted by an administrator who is in a supervisory or higher organizational role. The District employee who is the subject of the complaint shall recuse themselves from reviewing the complaint at any level in the process.</p>
Level One	<p><del>Complaint forms must be filed:</del></p> <ol style="list-style-type: none"><li><del>1. Within 15 days of the date the student or parent first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and</del></li><li><del>2. With the lowest level administrator who has the authority to remedy the alleged problem.</del></li></ol> <p><del>In most circumstances, students and parents shall file Level One complaints with the campus principal.</del></p> <p><del>If the only administrator who has authority to remedy the alleged problem is the Superintendent or designee, the complaint may begin at Level Two following the procedure, including deadlines, for filing the complaint form at Level One.</del></p> <p><del>If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.</del></p> <p><del>The appropriate administrator shall investigate as necessary and schedule a conference with the student or parent within ten days</del></p>

~~Absent extenuating circumstances, the administrator shall provide the student or parent a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the administrator may consider information provided at the Level One conference and any other relevant documents or information the administrator~~  
**Complaint Levels**  
**Level One**  
**Level Two**  
**Investigation**

~~after receipt of the written complaint. The administrator may set reasonable time limits for the conference.~~

The District may conduct an investigation at any level in the complaint process. If the District and the complainant mutually agree, all deadlines shall be suspended during an investigation.

At Level One, the appropriate hearing officer shall hold a hearing with the complainant within 10 calendar days after receipt of the written complaint. The hearing officer may set reasonable time limits for the hearing.

The hearing officer shall provide the complainant a decision within 20 calendar days following the hearing. In reaching a decision, the hearing officer may consider information provided with the complaint form and any other relevant documents or information the hearing officer believes will help resolve the complaint.

If the ~~student or parent~~ complainant did not receive the relief requested at Level One or if the time for a ~~response~~ decision has expired, the ~~student or parent~~ complainant may request a ~~conference with the Superintendent or designee~~ hearing at Level Two to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~ 20 calendar days of the date of the ~~written~~ Level One ~~response~~ decision or, if no ~~response was received,~~ ~~within ten~~ decision has been communicated to the complainant, within 20 calendar days of the Level One ~~response~~ decision deadline.

After receiving notice of the appeal, the Level One ~~administrator~~ hearing officer shall prepare and forward a record of the Level One complaint to the Level Two ~~administrator~~. ~~The student or parent may request~~ hearing officer and provide a copy of the Level One record to the complainant.

The Level One record shall include:

1. The original complaint form and any attachments.
2. ~~All~~ Any other documents submitted by the ~~student or parent~~ complainant at Level One.
3. ~~The~~ If the complaint is against a District employee, the written response of the District employee, if any.
- ~~3.4.~~ 4. The decision issued at Level One and any attachments.
- ~~4.5.~~ 5. All other documents relied upon by the Level One ~~administra-~~ tor hearing officer in reaching the Level One decision.

The ~~Superintendent or designee shall schedule a conference within ten~~ hearing officer shall hold a hearing within 10 calendar days after the appeal notice is filed. The ~~conference shall be limited to the issues and documents considered at Level One. At the conference, the student or parent may provide information concerning any documents or information relied upon by the administration for the Level One decision. The Superintendent or designee may set reasonable time limits for the conference~~ hearing officer may set reasonable time limits for the hearing.

The ~~Superintendent or designee~~ hearing officer shall provide the ~~student or parent a written response within ten~~ complainant a decision within 20 calendar days following the ~~conference~~ hearing. The ~~written response shall set forth the basis of the decision~~ hearing. In reaching a decision, the ~~Superintendent or designee~~ hearing officer may consider the Level One record, any additional information provided at prior to the Level Two ~~conference~~ hearing, and any other relevant documents or information the ~~Superintendent or designee~~ hearing officer believes will help resolve the complaint.

Recordings of the Level One and Level Two ~~conferences~~ hearings, if any, shall be maintained with the Level One and Level Two records.

### Level Three

If the ~~student or parent~~ complainant did not receive the relief requested at Level Two or if the time for a ~~response~~ decision has expired, the ~~student or parent~~ complainant may appeal the decision to the Board.

The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~ 20 calendar days of the date of the ~~written~~ Level Two ~~response~~ decision or, if no ~~response was received,~~ ~~within ten~~ decision has been communicated to the complainant, within 20 calendar days of the Level Two ~~response~~ decision deadline.

~~The Superintendent or designee shall inform the student or parent of the date, time, and place of the Board~~ Unless the Board delegates a committee in accordance with law, the Board shall hear the appeal of the Level Two decision.

After receiving notice of the appeal, the Board or Board committee shall hold a meeting to discuss the complaint no later than 60 calendar days after the date on which the Level Two decision was made.

The Superintendent shall inform the complainant whether the Board or a Board committee will hear the appeal and of the date,

time, and place of the meeting at which the complaint will be on the agenda for presentation to the Board or Board committee.

~~The Superintendent or designee shall provide the Board the record of the Level Two appeal. The student or parent~~At least five business days before the Board or Board committee meeting, the Superintendent shall provide the complainant a description of any information the Board intends to rely on that is not contained in the record created at the previous hearing levels, including any preliminary hearing.

The Superintendent shall provide the Board the record of the Level Two appeal. The complainant may request a copy of the Level Two record.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
3. ~~The written response~~Any other documents submitted by the complainant at Level Two.
- ~~3.4.~~ 4. The decision issued at Level Two and any attachments.
- ~~4.5.~~ 5. All other documents relied upon by the administration in reaching the Level Two decision.

~~The appeal shall be limited to the issues and documents considered at Level Two, except that if at the Level Three hearing the administration intends to rely on evidence not included in the Level Two record, the administration shall provide the student or parent notice of the nature of the evidence at least three days before the hearing.~~

~~The District shall determine whether the complaint will be presented in open or closed meeting in accordance with the Texas Open Meetings Act and other applicable law. [See BE]~~

~~The~~complainant may request that the complaint be heard in open or closed meeting. The District shall honor that request unless the Texas Open Meetings Act or other applicable law requires otherwise. [See BE]

At the meeting, the presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the ~~student or parent~~complainant and administration to each make a presentation and provide rebuttal and an opportunity for questioning by ~~the Board.~~The Board shall hear the complaint and may re-

~~quest that the administration provide an explanation for the decisions at the preceding levels.~~ members.

In addition to any other record of the ~~Board~~ meeting required by law, the Board ~~or Board committee~~ shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the ~~student complainant~~ or ~~parent or the student's~~ the complainant's representative, any presentation from the administration, and questions from ~~the~~ Board members with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board ~~or Board committee~~ shall then consider the complaint. It ~~may give notice of its~~ shall make a decision ~~orally or in writing at any time up to and including the next regularly scheduled Board meeting.~~ If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at ~~Level Two~~ no later than 30 calendar days after the date of the Board or Board committee meeting at which the complaint was presented. The complainant shall be provided a decision in accordance with this policy and state law.

**Student Code of Conduct**

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

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

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

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

Revisions

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

**Extracurricular Standards of Behavior**

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

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

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

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

**“Parent” Defined**

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

**General Discipline Guidelines**

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

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

**Corporal Punishment**

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**

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

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

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

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

**Video and Audio Monitoring**

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

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

Use of Recordings

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

Access to Recordings

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

## Complaints

In this policy, the terms “complaint” and “grievance” shall have the same meaning.

### Other Complaint Processes

Complaints by members of the public shall be filed in accordance with this policy, except as required by the policies listed below. Some of these policies require appeals to be submitted in accordance with GF after the relevant complaint process:

1. Complaints concerning instructional resources shall be ~~filed-~~ **submitted** in accordance with the EF series.
2. Complaints concerning a commissioned peace officer who is an employee of the District shall be ~~filed~~ **submitted** in accordance with the CKE series.

Complaints regarding refusal of entry to or ejection from District property based on Education Code 37.105 shall be filed in accordance with this policy. However, the timelines shall be adjusted as necessary to permit the complainant to address the Board in person within 90 calendar days of filing the initial complaint, unless the complaint is resolved before the Board considers it. [See GKA(LEGAL)]

## ~~Guiding Principles~~ Informal Process

The Board encourages the public to discuss concerns with an appropriate administrator who has the authority to address the concerns. Concerns should be expressed as soon as possible to allow early resolution at the lowest possible administrative level.

Informal resolution shall be encouraged but shall not extend any deadlines in this policy, except by mutual written consent.

## Filing Deadlines

If a member of the public has engaged in the informal process in an attempt to resolve the complaint with the District and has not reached a resolution during the process, the individual must file a complaint within 15 business days of the date the individual first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance.

## Deadline Extensions

All deadlines shall be strictly followed unless otherwise required by law or modified by mutual written consent.

## Formal Process

An individual may initiate the formal process described below by timely filing a written complaint form.

~~Even after initiating the formal complaint process, individuals are encouraged to seek informal resolution of their concerns. An individual whose concerns are resolved may withdraw a formal complaint at any time.~~

~~The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or “mini-trial” at any~~

~~level.~~ The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or “mini-trial” at any level.

The complaint form shall be filed with the lowest level administrator who has the authority to remedy the alleged problem. In most circumstances, the individual shall file a Level One complaint with the campus principal for any complaint on a matter related to a campus. For a complaint that arises on a matter that is unrelated to a campus, the complaint shall be filed with the appropriate District-level administrator.

If the subject matter of the complaint requires a Board decision, is a complaint about a Board member, or is a complaint about the Superintendent, the complaint shall be initiated at the Board level. A preliminary hearing to develop a record or recommendation for the Board may be conducted by an appropriate administrator.

A Board member shall be permitted to file a complaint under this policy, but, if the complaint is considered by the Board or Board committee, the Board member shall be prohibited from voting on the Board’s or Board committee’s decision.

If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.

Option to Continue Informal Process

Even after initiating the formal complaint process, the complainant is encouraged to seek informal resolution of their concerns. A complainant whose concerns are resolved may withdraw a formal complaint at any time.

Notice of Complaint

A District employee against whom a complaint has been filed shall be provided notice of the complaint in accordance with administrative regulations. The employee shall have sufficient opportunity to submit a written response to the complaint that shall be included in the record of the complaint.

**Freedom from Retaliation**

Neither the Board nor any District employee shall unlawfully retaliate against any individual for bringing a concern or complaint.

**General Provisions**

Filing

Complaint forms and appeal notices may be filed by hand-delivery, by electronic communication, ~~including email and fax,~~ or by U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. Filings submitted by electronic communication shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic

communication. Mail filings shall be timely filed if they are post-marked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three **business** days after the deadline.

Scheduling  
~~Conferences~~Hearin  
gs

The District shall make reasonable attempts to schedule ~~confer-  
ences~~hearings at a mutually agreeable time. If the ~~individual~~com-  
plainant fails to appear at a scheduled ~~conference~~hearing, the Dis-  
trict may hold the ~~conference~~hearing and issue a decision in the  
~~individual's~~complainant's absence.

Response  
At Levels One and  
Two,  
"response"Decision

A "decision" shall mean a written communication to the ~~individual-  
complainant~~ from the appropriate administrator. ~~Responses may  
be hand-delivered, sent by electronic communication to the individ-  
ual's email address of record, or sent by U.S. Mail to the individ-  
ual's mailing address of record. Mailed responses that provides an~~  
explanation of the basis of the decision, an indication of each docu-  
ment that supports the decision, and any relief or redress to be  
provided. A decision shall be issued on the merits of the concern  
raised in the complaint notwithstanding any procedural errors or  
the type of relief or redress requested.

The decision shall also include information regarding the filing of  
an appeal in accordance with this policy. After a hearing at Level  
Three, the decision shall include information on submitting an ap-  
peal to the commissioner.

A decision may be hand-delivered, sent by electronic communica-  
tion to the complainant's email address of record, or sent by U.S.  
Mail to the complainant's mailing address of record. Mailed deci-  
sions shall be timely if they are postmarked by U.S. Mail on or be-  
fore the deadline.

Days

~~"Days" shall mean District business days, unless otherwise noted.  
In calculating timelines under this policy, the day a document is  
filed is "day zero." The following business day is "day one."~~

Representative

"Representative" shall mean any person who or organization that is  
designated by ~~an individual~~a complainant to represent the ~~individu-  
al~~complainant in the complaint process.

The ~~individual~~complainant may designate a representative through  
written notice to the District at any level of this process. ~~If the indi-  
vidual~~The representative may participate in person or by telephone  
conference call. If the complainant designates a representative  
with fewer than three **business** days' notice to the District before a  
scheduled ~~conference or~~hearing, the District may reschedule the  
~~conference or~~hearing to a later date, if desired, in order to include  
the District's counsel. The District may be represented by counsel  
at any level of the process.

Consolidating Complaints	<p><del>Complaints arising out of an event or a series of related events shall be addressed in one complaint. An individual shall not file</del>To promote efficiency in addressing complaints, the appropriate administrator shall determine if separate or serial complaints arising from <del>any</del>an event or series of <del>events that have been or could have been addressed in a previous complaint.</del></p>
Untimely Filings	<p><del>All time limits shall be strictly followed unless modified by mutual written consent.</del></p> <p><del>If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the individual, at any point during the complaint process. The individual may appeal the dismissal by seeking review in writing within ten days from the date of the written dismissal notice, starting at the level at which the complaint was dismissed. Such appeal shall be limited to the issue of timeliness</del>related events shall be consolidated.</p>
Costs Incurred	<p>Each party shall pay its own costs incurred in the course of the complaint.</p>
Complaint and Appeal Forms	<p>Complaints and appeals under this policy shall be submitted <del>in writing</del> on a form provided by the District.</p> <p>Copies of any documents that support the complaint should be <del>attached to</del>included with the complaint form. If the <del>individual</del>complainant does not have copies of these documents, <del>they</del>copies may be presented at the Level One <del>conference</del>hearing. After the Level One <del>conference</del>, <del>no new documents may be submitted by the individual unless the individual did not know the documents existed before the Level One conference</del>hearing, the complainant may supplement the record with additional documents or include additional claims.</p>
Record	<p>A record of each complaint hearing shall be created and retained in accordance with this policy. The record shall include documents submitted by the complainant, documents determined relevant by District personnel, and the decision.</p>
Remand	<p>A complaint or appeal form that is incomplete in any material aspect <del>may</del>shall be <del>dismissed but may be refiled with all the required information if the re-filing is within the designated time for filing</del>re-filed, if at Level One, and remanded at all other levels in order to develop an adequate record of the complaint.</p> <p>If an adequate record has not been developed, the appropriate administrator may remand the complaint to a lower level. The Board or Board committee may remand a complaint to a lower level if at the Board level of review an adequate record has not been developed.</p>

### Assignment of Hearing Officer

When a District employee is the subject of a complaint, the hearing shall be conducted by an administrator who is in a supervisory or higher organizational role. The District employee who is the subject of the complaint shall recuse themselves from reviewing the complaint at any level in the process.

### Level One

Complaint forms must be filed:

- ~~3. Within 15 days of the date the individual first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and~~
- ~~4. With the lowest level administrator who has the authority to remedy the alleged problem.~~

~~If the only administrator who has authority to remedy the alleged problem is the Superintendent or designee, the complaint may begin at Level Two following the procedure, including deadlines, for filing the complaint form at Level One.~~

~~If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.~~

~~The appropriate administrator shall investigate as necessary and schedule a conference with the individual within ten days after receipt of the written complaint. The administrator may set reasonable time limits for the conference.~~

~~Absent extenuating circumstances, the administrator shall provide the individual a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the administrator may collect information provided at the Level One conference and any other relevant documents or information the administrator~~ **Investigation**

The District may conduct an investigation at any level in the complaint process. If the District and the complainant mutually agree, all deadlines shall be suspended during an investigation.

At Level One, the appropriate hearing officer shall hold a hearing with the complainant within 10 calendar days after receipt of the written complaint. The hearing officer may set reasonable time limits for the hearing.

The hearing officer shall provide the complainant a decision within 20 calendar days following the hearing. In reaching a decision, the hearing officer may consider information provided with the complaint form and any other relevant documents or information the hearing officer believes will help resolve the complaint.

If the ~~individual~~ complainant did not receive the relief requested at Level One or if the time for a ~~response~~ decision has expired, ~~he or she~~ the complainant may request a ~~conference with the Superintendent or designee~~ hearing at Level Two to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~ 20 calendar days of the date of the ~~written~~ Level One ~~response~~ decision or, if no ~~response was received,~~ ~~within ten~~ decision has been communicated to the complainant, within 20 calendar days of the Level One ~~response~~ decision deadline.

After receiving notice of the appeal, the Level One ~~administrator~~ hearing officer shall prepare and forward a record of the Level One complaint to the Level Two ~~administrator~~. ~~The individual may request~~ hearing officer and provide a copy of the Level One record to the complainant.

The Level One record shall include:

1. The original complaint form and any attachments.
2. ~~All~~ Any other documents submitted by the ~~individual~~ complainant at Level One.
3. ~~The~~ If the complaint is against a District employee, the written response of the District employee, if any.
- ~~3.4.~~ 4. The decision issued at Level One and any attachments.
- ~~4.5.~~ 5. All other documents relied upon by the Level One ~~administrator~~ hearing officer in reaching the Level One decision.

The ~~Superintendent or designee shall schedule a conference within ten~~ hearing officer shall hold a hearing within 10 calendar days after the appeal notice is filed. The ~~conference shall be lim-~~

~~ited to the issues and documents considered at Level One. At the conference, the individual may provide information concerning any documents or information relied upon by the administration for the Level One decision. The Superintendent or designee may set reasonable time limits for the conference.~~ hearing officer may set reasonable time limits for the hearing.

The ~~Superintendent or designee~~ hearing officer shall provide the ~~individual a written response within ten~~ complainant a decision within 20 calendar days following the ~~conference.~~ The written response shall set forth the basis of the ~~decision.~~ hearing. In reaching a decision, the ~~Superintendent or designee~~ hearing officer may consider the Level One record, any additional information provided ~~at~~ prior to the Level Two ~~conference~~ hearing, and any other relevant documents or information the ~~Superintendent or designee~~ hearing officer believes will help resolve the complaint.

Recordings of the Level One and Level Two ~~conferences~~ hearings, if any, shall be maintained with the Level One and Level Two records.

Level Three

If the ~~individual~~ complainant did not receive the relief requested at Level Two or if the time for a ~~response~~ decision has expired, he or she may appeal the decision to the Board.

The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~ 20 calendar days of the date of the ~~written~~ Level Two ~~response~~ decision or, if no ~~response was received,~~ within ~~ten~~ decision has been communicated to the complainant, within 20 calendar days of the Level Two ~~response~~ decision deadline.

~~The Superintendent or designee shall inform the individual of the date, time, and place of the Board.~~ Unless the Board delegates a committee in accordance with law, the Board shall hear the appeal of the Level Two decision.

After receiving notice of the appeal, the Board or Board committee shall hold a meeting to discuss the complaint no later than 60 calendar days after the date on which the Level Two decision was made.

The Superintendent shall inform the complainant whether the Board or a Board committee will hear the appeal and of the date, time, and place of the meeting at which the complaint will be on the agenda for presentation to the Board or Board committee.

~~The Superintendent or designee shall provide the Board the record of the Level Two appeal. The individual~~ At least five business days before the Board or Board committee meeting, the Superintendent

shall provide the complainant a description of any information the Board intends to rely on that is not contained in the record created at the previous hearing levels, including any preliminary hearing.

The Superintendent shall provide the Board the record of the Level Two appeal. The complainant may request a copy of the Level Two record.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
3. ~~The written response~~ Any other documents submitted by the complainant at Level Two.
- ~~3-4.~~ The decision issued at Level Two and any attachments.
- ~~4-5.~~ All other documents relied upon by the administration in reaching the Level Two decision.

~~The appeal shall be limited to the issues and documents considered at Level Two, except that if at the Level Three hearing the administration intends to rely on evidence not included in the Level Two record, the administration shall provide the individual notice of the nature of the evidence at least three days before the hearing.~~

~~The District shall determine whether the complaint will be presented in open or closed meeting in accordance with the Texas Open Meetings Act and other applicable law. [See BE]~~

The complainant may request that the complaint be heard in open or closed meeting. The District shall honor that request unless the Texas Open Meetings Act or other applicable law requires otherwise. [See BE]

At the meeting, the presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the individual complainant and administration to each make a presentation and provide rebuttal and an opportunity for questioning by the Board. ~~The Board shall hear the complaint and may request that the administration provide an explanation for the decisions at the preceding levels.~~ members.

In addition to any other record of the ~~Board~~ meeting required by law, the Board or Board committee shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the individual complainant or his or her the complainant's representative, any presentation from the administration, and questions from the ~~Board~~ members with re-

sponses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board or Board committee shall then consider the complaint. It ~~may give notice of its~~ shall make a decision ~~orally or in writing at any time up to and including the next regularly scheduled Board meeting. If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Two~~ no later than 30 calendar days after the date of the Board or Board committee meeting at which the complaint was presented. The complainant shall be provided a decision in accordance with this policy and state law.

**Access to District Property**

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

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

**Ejection or Exclusion under Education Code 37.105**

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

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

**Off-Campus Activities**

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

**Prohibitions**

Tobacco and E-Cigarettes

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

Weapons

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

*Exceptions*

No violation of this policy occurs when:

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

### PROPOSED REVISIONS

**General Requirements**

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

**At-Will Employees**

The Superintendent shall be authorized to accept the resignation of an at-will employee at any time. The Superintendent may delegate to other administrators the authority to accept a resignation of an at-will employee.

**Contract Employees**

The Superintendent, [chief human resources officer](#), or other person designated by Board action shall be authorized to receive a contract employee's resignation effective at the end of the school year or submitted after the last day of the school year and before the penalty-free resignation date. If an employee provides a resignation to a supervisor who has not been designated by the Board to accept resignations, the supervisor shall instruct the employee to submit the resignation to the Superintendent, [chief human resources officer](#), or other person designated by Board action. The resignation requires no further action by the District and is accepted upon receipt by the Superintendent or other person designated by Board action.

The Superintendent, [chief human resources officer](#), or other person designated by Board action shall be authorized to accept a contract employee's resignation submitted or effective at any other time. If an employee provides a resignation to a supervisor who has not been designated by the Board to accept resignations, the supervisor shall instruct the employee to submit the resignation to the Superintendent, [chief human resources officer](#), or other person designated by Board action. The Superintendent or other person designated by Board action shall either accept the resignation or submit the matter to the Board in order to pursue sanctions allowed by law.

**Withdrawal of Resignation**

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

**ACTION ITEM:** **Possible Action Regarding 2025 Shared Services Agreement for Deaf and Hard of Hearing**

**RECOMMENDATION:** That the Board of Trustees approve the 2025 Shared Services Agreement for Deaf and Hard of Hearing.

**RATIONALE:** The District has had a Shared Services agreement through North East ISD with surrounding districts. This allows us to provide services for students who are Deaf and Hard of Hearing through the Regional School for the Deaf cluster sites in NEISD. The districts included are Marion ISD, New Braunfels ISD, Seguin ISD, Alamo Heights, Comal, Schertz-Cibolo-Universal City, & Judson. There are no changes to the SSA agreement from the 2024-2025 school year aside from an additional district addition.

We are requesting a signature from the board president on page 4.

**REFERENCE and COMPLIANCE:** EHBH(LEGAL) – Special Programs: Other Special Populations

**PAPERWORK IMPACT:** None

**BUDGET IMPACT/ INFORMATION:** None

**EXHIBITS:** Unified documents for the shared services agreement

**RESOURCE PERSONNEL:** Dr. Jack Lee, Superintendent of Schools

Submitted by:  
(Name) Dr. Jack Lee, Superintendent  
(Address) 1221 E. Kingsbury St., Seguin, TX 78155  
(Telephone) (830) 401-8614  
(Date) 01/20/26

# North East

Independent School District  
Department of Special Education  
8961 TESORO DRIVE, SUITE 500  
SAN ANTONIO, TEXAS 78217-6216



*Regional Day School Program  
For the Deaf*

*Unified Documents for the Shared  
Services Agreement*



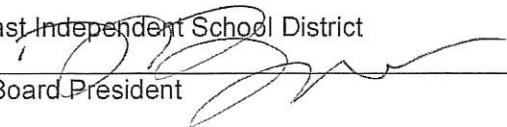
The Shared Services Agreement  
NEISD Regional Day School Program for the Deaf

Alamo Heights Independent School District, Comal Independent School District, Judson Independent School District, Marion Independent School District, New Braunfels Independent School District, Seguin Independent School District, Schertz Cibolo/Universal City Independent School District, and North East Independent School District ("member districts"), hereby agree to cooperatively operate certain aspects of their special education programs as described herein under the authority of Texas Education Code Section 29.007 and Texas Government Code Section 791.001 et seq., as the NORTH EAST ISD REGIONAL DAY SCHOOL PROGRAM FOR THE DEAF SHARED SERVICES ARRANGEMENT, herein referred to as North East ISD RDSPD SSA.



Executed to be effective as of the 1<sup>st</sup> day of August 2024

North East Independent School District

BY:   
School Board President

DATE: 11.10.25

Alamo Heights Independent School District

BY: \_\_\_\_\_  
School Board President

DATE: \_\_\_\_\_

Comal Independent School District

BY: \_\_\_\_\_  
School Board President

DATE: \_\_\_\_\_

Judson Independent School District

BY: \_\_\_\_\_  
School Board President

DATE: \_\_\_\_\_

Marion Independent School District

BY: \_\_\_\_\_  
School Board President

DATE: \_\_\_\_\_

New Braunfels Independent School District

BY: \_\_\_\_\_  
School Board President

DATE: \_\_\_\_\_

Seguin Independent School District

BY: \_\_\_\_\_  
School Board President

DATE: \_\_\_\_\_

Schertz Cibolo/Universal City Independent School District

BY: \_\_\_\_\_  
School Board President

DATE: \_\_\_\_\_

**SECTION A TABLE OF CONTENTS**

## SECTION A TABLE OF CONTENTS

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### Member Districts agree that:

#### 1. General Covenants and Provisions

1.1. The purpose of this agreement is to create a cooperative arrangement whereby the member districts may provide for the efficient delivery of legally required special education and related services for eligible students identified as deaf or hard-of-hearing, who reside within the boundaries of the member districts of the North East ISD RDSPD SSA. It is agreed and understood that any student identified as deaf or hard-of-hearing in a way that severely impairs processing linguistic information through hearing, even with recommended amplification, and which adversely affects educational performance shall be eligible for consideration for the North East ISD RDSPD SSA, subject to the student's Admission, Review and Dismissal Committee (ARD/IEP committee) recommendations. It is further agreed that students identified as deaf or hard-of-hearing who are not referred for North East ISD RDSPD SSA services, and receive solely consultation supports through another arrangement, are not included in this Shared Services Agreement.

1.2. The intent of the North East ISD RDSPD is to serve students identified as deaf or hard-of-hearing, ages 0-21, whose needs, as determined by their ARD/IEP Committee meet eligibility for RDSPD Cluster Site services. Those students served in the North East ISD RDSPD must reside in the North East Independent School District or current member districts of the North East ISD RDSPD SSA, who have accepted its current policies and procedures.

1.2.1. *When a student requires more than or equal to 180 minutes of daily direct instruction from a teacher certified in the area of deaf and hard-of-hearing and/or implementation of aural/oral communication as the student's primary communication mode is not appropriate, ARD consideration of RDSPD cluster services is appropriate.*

1.2.2. *When a student from a member district no longer requires RDSPD cluster site services; more than 180 minutes of daily direct instruction from a teacher certified in the area of deaf and hard-of-hearing and/or implementation of total communication systems to access the student's primary communication mode as determined by data reflecting the student's such mode; the ARD Committee will consider placement at the student's home district and/or campus with appropriate services and supports.*

- 1.3. The member districts do not intend by entering this agreement or otherwise to create a separate legal entity.
- 1.4. The North East ISD RDSPD Shared Services Arrangement administrative offices will be located in San Antonio, Texas.
- 1.5. The North East ISD RDSPD will be operated in compliance with Federal and State law, including the Individuals with Disabilities Education Act, 20 U.S.C. Section 1401 et seq.; Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. Section 794; the Americans with Disabilities Act, 42 U.S.C., Section 12101 et seq.; Chapter 29 of the Texas Education Code; Chapter 30 of the Texas Education Code; implementing regulations for all applicable statutes in accordance with procedures developed by the Texas Education Agency (TEA) to comply with the requirements of 19 TAC 89.1075(e); and the North East ISD RDSPD SSA administrative guidelines approved by the Shared Service Arrangement (SSA) Management Board. The North East ISD RDSPD operates in compliance with Volume 13, Section 1.3 of the TEA's Financial Accountability System Resource Guide (FASRG).
- 1.6. Students from school districts other than member districts who are parties to this agreement may be considered for placement upon request through the Program Coordinator of the Fiscal Agent of the North East ISD RDSPD SSA.
- 1.7. Should a Local Education Agency (LEA) seek to become a member district of the North East ISD RDSPD SSA, a written request provided to the NEISD Program Coordinator for consideration by the Management Board must be provided on or before November 1 preceding the fiscal year it intends to join. It is agreed that any reconfiguration is subject to TEA timelines and approval by the existing parties to this agreement.
- 1.8. Member districts may choose to participate in more than one Shared Services Arrangement. Member districts shall provide written notice to the North East ISD RDSPD SSA in the event they seek to join another Shared Services Arrangement.
- 1.9. State accountability and attendance-related funds for students will remain in the North East ISD RDSPD SSA member districts.
  - 1.9.1. All students receiving direct services from a certified teacher of the deaf for a minimum of 45 minutes per week are considered "enrolled" in the RDSPD for census purposes in the Public Education Information Management System (PEIMS).
  - 1.9.2. Students who reside within the boundaries of a member district and receive services at a cluster site are reported as "enrolled, but not in attendance" by the North East ISD RDSPD SSA.

## **2. Management**

- 2.1. The North East ISD RDSPD SSA shall be governed by the SSA Management Board (Management Board) comprised of the Special Education Directors / Coordinators from the participating member districts, or their designees, and representation from the Fiscal Agent.

- 2.1.1. Such Management Board will meet, at least annually, to review the SSA Agreement.
- 2.1.2. Additional meetings shall be scheduled as determined by the chairperson, whereby the Management Board may meet either as a whole or as ad hoc sub-committees to address issues related to funding, programming, operation, and/or short and long-term needs of the North East ISD RDSPD SSA.
- 2.1.3. The Fiscal Agent records, prepares, and disseminates minutes for each meeting. Management Board members shall keep their respective superintendents advised of Management Board actions, as appropriate.
- 2.2. The Chairperson of the Management Board shall be the NEISD representative.
- 2.3. The Fiscal Agent may purchase goods and services necessary to administer and operate the North East ISD RDSPD. All non-consumable instructional materials shall be deemed property of the North East ISD RDSPD when such supplies and materials are purchased with RDSPD funds.
- 2.4. Members of the Management Board will establish and maintain SSA Administrative Guidelines. Any Administrative Guidelines that are inconsistent with this Agreement shall be deemed null and void. Any revision to the Administrative Guidelines requires a majority vote of the Management Board.
- 2.5. Management Board actions, unless otherwise provided herein, require approval by a majority of a quorum of representatives from member districts.

### **3. Personnel Policies**

- 3.1. The chief administrator of the North East ISD RDSPD SSA will be the Special Education Program Coordinator. This Program Coordinator shall be employed by the Fiscal Agent and be subject to the personnel policies of the Fiscal Agent. Administrative decisions regarding daily operations of the instructional program, including but not limited to: provision of related services, staff development, and approved budgeted expenditures consistent with Fiscal Agent policy, are within the authority of the Program Coordinator and do not require Management Board action. Additionally, the Program Coordinator, at his/her discretion, or at the request of a Member District, will provide feedback regarding the delivery of instructional services. The Program Coordinator will be under direct supervision of the NEISD Executive Director, or Director Designee, for Special Education.
- 3.2. The Special Education Director of each member district shall serve as the deputy officers for public records for purposes of the Texas Public Information Act and the Local Government Records Act, unless otherwise indicated in the member district's applicable Board policy.
- 3.3. All North East ISD RDSPD employees shall serve under contract with the Fiscal Agent and shall be subject to the Fiscal Agent's policies.
- 3.4. Any hearing on an employee grievance, termination or non-renewal is the responsibility of and will be held in accordance with the policies of the Fiscal Agent in compliance with any applicable law.
- 3.5. All North East RDSPD employees are subject to the North East RDSPD SSA guidelines and policies.

### **4. Fiscal Agent Responsibilities**

- 4.1. The Fiscal Agent shall be North East ISD, which is accredited and includes services for children ages birth through 21 years of age.

- 4.2. The Fiscal Agent is responsible for applying for, receiving, collecting, expending and distributing all funds, regardless of source, in accordance with the budget adopted by the Management Board. The Fiscal Agent shall provide accounting services reports and shall perform any other responsibilities acceptable to the Fiscal Agent which are required by the North East RDSPD SSA policies. It is agreed and understood that the Fiscal Agent assumes no responsibility for a member district's failure to maintain its effort.
- 4.3. The Fiscal Agent is responsible for preparing the operational budget for the North East ISD RDSPD SSA. The Fiscal Agent will account for salaries and expenses of North East ISD RDSPD SSA personnel and operating expenses, IDEA Part B funds, State Deaf funds and any other funding received for the purpose of furthering this program. The Fiscal Agent will maintain personnel records and payroll systems in accordance with its applicable salary schedule for all North East ISD RDSPD staff.
- 4.4. Except as otherwise provided herein, the Fiscal Agent will prepare and submit any reports or applications required by Federal or State law or RDSPD policy. It is agreed and understood that the Fiscal Agent assumes no responsibility for a member district's failure to maintain its effort. To the extent necessary, however, member districts agree to cooperate with the Fiscal Agent's effort to comply with reporting requirements.
- 4.5. The Fiscal Agent may negotiate contracts with outside service providers for special education and related services for students with disabilities in accordance with law and Fiscal Agent policies. The Fiscal Agent shall request ADA compliance by each service provider.
- 4.6. The Fiscal Agent must notify the member districts of any intention to withdraw as Fiscal Agent of the SSA on or before December 31 (no less than one year) preceding the last fiscal year it intends to serve as Fiscal Agent. It is agreed and understood that the withdrawing Fiscal Agent will notify TEA of its intent to withdraw as Fiscal Agent on or before February 1, one year preceding the last fiscal year it intends to serve as Fiscal Agent. After a satisfactory independent audit of the SSA's accounts, the transfer of Fiscal Agent status will become effective July 1 of the last fiscal year. All TEA timelines shall apply to any reconfiguration, including change of Fiscal Agent.
- 4.7. Should the Fiscal Agent cease to serve, for any reason, the Management Board will, by majority vote of a quorum, appoint another member district as the Fiscal Agent. Any member district appointed to serve as the Fiscal Agent has the option to refuse to serve as the Fiscal Agent. All TEA timelines shall apply to any reconfiguration, including change of the Fiscal Agent. Should no member district be willing to serve as Fiscal Agent, then this SSA shall immediately terminate and each school district shall retain its own individual responsibility to educate its students previously placed under this SSA.
- 4.8. The North East RDSPD shall provide centralized sites located within the boundaries of the Fiscal Agent. The Fiscal Agent shall provide maintenance and operation services, suitable and sufficient classroom space within the program to accommodate the students identified as deaf or hard-of-hearing, and office space for support personnel. Member districts shall share any out-of-pocket costs for such items.
- 4.9. Except as otherwise provided herein, the Fiscal Agent, on behalf of the North East ISD RDSPD SSA shall provide related services for eligible North East ISD RDSPD SSA students as acceptable to the Fiscal Agent and recommended by a duly constituted ARD/IEP committee.

## **5. Member Districts' General Obligations**

- 5.1. As described in 19 TAC Section 89.61, each member district will be liable for costs associated with its residentially placed students, if any. A duly constituted ARD/IEP committee must have educationally placed students at a residential facility.

- 5.2. Each member district agrees to cooperate with the Fiscal Agent in maintaining the proper fiscal, personnel, and student records for the North East ISD RDSPD SSA operations.
- 5.3. A member district may withdraw from the North East ISD RDSPD SSA by providing written notice to the Fiscal Agent no later than January 1 of the current fiscal year. Upon receipt, the Fiscal Agent shall submit the written notice of intent to withdraw to the Texas Education Agency (TEA) prior to February 1, as required. Upon delivery of such notice, the member's withdrawal from the SSA shall be effective June 30 of the same fiscal year. The withdrawing member district shall return to the North East ISD RDSPD SSA any supplies, equipment, or fixtures in its possession that were purchased with the SSA's funds prior to or by the effective June 30 withdrawal date. The member districts further agree that any uncommitted surplus funds, after charges and liabilities, remaining in the SSA's operating fund as of the June 30 withdrawal date set forth above, shall be calculated and the withdrawing member district shall receive a proportionate share of such remaining balance, in full and complete payment for and settlement of any legal and equitable rights and interest, if any, such withdrawing member district may have in the SSA's property or assets. Additionally, a withdrawing member district shall pay all costs and fees related to, resulting from, or associated with its withdrawal, including but not limited to, non-renewals, legal costs, insurance or any other expenses or obligations. A member district who complies with this notice provision shall be entitled to retain possession of any equipment, basic texts, and supplies furnished under this agreement except as provided in Section 2.3 herein. Failure to comply with said notice requirements will result in member district's forfeiture of equipment, basis texts, and supplies to which it would otherwise be entitled under this paragraph.

Each member district is ultimately responsible for the education of all students identified as deaf or hard-of-hearing residing within its district boundaries, whether the provision of services is in the local program, the North East ISD RDSPD, or other placements. Each individual student's ARD/ IEP committee determines the application of specially designed instruction, supports, and services. Such responsibility may include the provision of any related services as determined by the ARD/IEP committee. The North East ISD RDSPD SSA will provide the following services for students served at the cluster sites:

- 5.3.1. Instruction with a certified Deaf Educator in settings across the continuum of services
- 5.3.2. Interpreter Services
- 5.3.3. Audiological Services
- 5.3.4. Speech Therapy

- 5.4. Each member district is responsible for diagnostic and evaluation services for non-cluster site students.
- 5.5. Each member district agrees to adhere to the procedures described in the SSA Administrative Guidelines regarding PEIMS reporting, reporting of student performance, and implementation of the RDSPD SSA Administrative Guidelines.
- 5.6. Nothing in this agreement shall preclude a member district from providing instructional services to its resident eligible students identified as deaf or hard-of -hearing in a local special education program operated by the member district.
- 5.7. Students from school districts, other than those member districts who are parties to this agreement, may be considered for services or placement upon written request to the North East ISD RDSPD SSA Management Board. Such services will be provided only upon majority vote of the Management Board members.
- 5.7.1. Placements will be requested and approved or denied on an annual basis by the majority vote of the Management Board. If services are approved, the requesting school district shall agree to: (1) adhere to the policies and procedures of the current SSA; (2) provide transportation for the student;

and (3) pay, by February 1 of the current school year, any per pupil charge currently agreed upon the Management Board for any student the requesting district sends to the Management Board.

5.7.2. The Fiscal Agent shall bill costs for services to the school district requesting RDSPD services in writing (invoice) by April 1 of the current fiscal year. Failure to pay these charges will result in the student being withdrawn from the cluster site to enroll with the sending school district. Such school district will be solely responsible for providing education services to that student.

## 6. Fiscal Practices

- 6.1. The North East RDSPD SSA operates on a budget reviewed by the Management Board. The special education director of each member district shall ensure that the respective share to be contributed to the North East ISD RDSPD SSA shall be included in the budget adopted by the member district's respective board of trustees. The budget shall be prepared in accordance with guidelines established by the Texas Education Agency.
- 6.2. Member districts acknowledge that Federal and State funds reserved for Special Education Deaf Services flow directly to the Fiscal Agent from TEA. Administrative costs, including but not limited to: all costs and salaries related to RDSPD staff as well as contracts with outside service providers, including but not limited to interpreters and consultants. Any unexpected and unplanned costs incurred by the North East ISD RDSPD SSA over and above the amount of State Deaf and/or Federal funds shall be divided among member districts based upon the number of students enrolled in the RDSPD on December 1. Students enrolled after this date will be assessed fifty percent (50%) of the annual tuition fee for the remainder of the school year, as set forth in the SSA Administrative Guidelines document.
- 6.3. Member districts will be charged tuition for each student attending the North East ISD RDSPD. The tuition rate will be set and approved by the Management Board. The Management Board will publish tuition charges.
- 6.4. Member districts will be notified in writing by June 1 of the fiscal year regarding the unexpected and unplanned costs to be charged back to member districts and what the maximum total of their shared costs are estimated to be.
- 6.5. A member district shall not be responsible for any costs associated with the North East ISD RDSPD SSA unless such member district has a student receiving services from the North East ISD RDSPD SSA.
- 6.6. Member districts agree that upon receipt of the invoice, all payments are due to the Fiscal Agent within thirty (30) calendar days.
- 6.7. Member districts shall notify the Fiscal Agent in writing of intent to participate and commit projected per pupil share by January 1 preceding the school year during which RDSPD services are anticipated.
- 6.8. Each member district shall provide the Fiscal Agent with a written projected student count by February 1 of each year.
- 6.9. The North East ISD RDSPD SSA accounts will be audited annually by the independent auditor for the Fiscal Agent.

## 7. Dissolution

- 7.1. Dissolution of this Agreement shall require the affirmative vote of a majority of the member districts. Upon dissolution, the SSA funds and any other remaining assets, after any charges and liabilities, will be divided among the member districts prorated in the same manner as administrative costs. Following the vote to dissolve the SSA, the dissolution will take effect on July 1. All TEA timelines shall apply.

7.2. Agreements pertaining to purchase of real property shall supersede any provisions herein.

## **8. Diagnostic and Evaluation Services**

- 8.1. Each member district shall be responsible for making initial special education referrals and completing evaluations to determine eligibility and making educational placement decisions for special education as a student identified as deaf or hard-of-hearing, in accordance with applicable State and Federal laws.
- 8.2. Each member district shall be responsible for initial evaluations of any student residing in such member district for the purpose of determining eligibility for special education services, including eligibility as a student identified as deaf or hard-of-hearing.
- 8.3. Member district duly constituted ARD/IEP committees conducting admission and annual reviews for students identified as deaf or hard-of-hearing considered for or participating in the North East ISD RDSPD SSA shall include a representative from the North East ISD RDSPD, who shall provide input on any issues related to the student's ARD/IEP, to include whether the student needs the particular instruction and services provided by the North East ISD RDSPD.
- 8.4. The Fiscal Agent, on behalf of the North East ISD RDSPD SSA, shall provide any diagnostic evaluation, other than initial evaluations, for each student eligible for and participating in the RDSPD program.

## **9. Transportation**

- 9.1. Each member district shall be responsible for providing or contracting transportation of each eligible student to each facility providing services for the student.

## **10. Legal Responsibilities**

- 10.1. The member district where in the student resides shall be solely responsible for the provision of a Free Appropriate Public Education (FAPE)
- 10.2. The member district wherein the student resides is responsible for legal costs, court costs and attorney fees, resulting from litigation directly involving that student, including but not limited to a special education and/or Section 504 due process hearing.
- 10.3. If a RDSPD operated program is involved in a legal action not directly involving any particular student or students, related costs shall be allocated among the member districts based upon an equal split. The Fiscal Agent shall select the counsel to represent the program in defense of the legal action.
- 10.4. Each member district shall be responsible for its own legal fees incurred due to complaints, grievances, or litigation arising from an employee or independent contractor with whom the district has a contract or with whom the district has an employment relationship.
- 10.5. If the North East ISD RDSPD SSA or the Fiscal Agent is a named party in a Due Process Hearing or lawsuit filed in Federal or State Court involving a student being served as contemplated by this Agreement, the member district wherein the student resides remains responsible for legal costs, court costs and attorney's fees resulting from litigation directly involving such students including reimbursement to the North East ISD RDSPD SSA or the Fiscal Agent for any legal costs incurred by the RDSPD SSA.
- 10.6. The legal responsibility stated herein shall survive the expiration of this Agreement should litigation arise from events that occurred during the term of this Agreement.

10.7. The member districts of this Shared Services Arrangement agree to negotiate in good faith in an effort to resolve any dispute related to the Agreement that may arise between two or more member districts. If the dispute cannot be resolved by negotiations, the dispute shall be submitted to mediation before resorting to litigation. If the need for mediation arises, the parties in the dispute who shall share the cost of mediation services based upon an equal split shall choose a mutually acceptable mediator. Mediation is a voluntary dispute resolution process in which the parties in the dispute meet with an impartial person, called a mediator, whose function is to assist the parties in resolving the dispute informally and confidentially. Mediators facilitate the resolution of disputes but cannot impose binding decisions. The parties in the dispute must agree before any settlement is binding.

## 11. Risk of Loss

11.1. Except as otherwise provided herein, each member district shall bear its own risk of loss. A loss includes but is not limited to damage to or loss of personal or real property, costs of administrative hearings, litigation expenses, awards of actual damages, court costs, attorney fees, and settlement costs.

11.2. Each member district will insure owned or leased vehicles, used in the transportation of students with disabilities, for the statutory maximum limits of school district liability for motor vehicle accidents.

11.3. Nothing in Section 11.0 herein shall construe, or be seen by any third-party as construing, a waiver of any immunity or other legal defense available to member districts under either State or Federal law.

## 12. The Agreement

12.1. This Agreement will be automatically renewed by each member district annually unless notification of withdrawal is given by a member district in connection with the applicable provisions elsewhere in this Agreement, the program is terminated by a majority of the member districts, or the program is otherwise terminated by action of the Texas Education Agency.

12.2. This Agreement will supersede all previous agreements among the parties in relation to the operation of the North East ISD RDSPD SSA.

12.3. This Agreement will apply to and bind the representatives and successors in interest of the parties to this Agreement.

12.4. The laws of the State of Texas govern this Agreement.

12.5. If any provision of this Agreement becomes or is held violative of any law or unenforceable, then the invalidity of that provision will not invalidate the remaining provisions. The member districts agree that all remaining provisions of this Agreement will remain in effect.

12.6. Citations of and references to any specific Federal or State statute or administrative regulation in this Agreement include any amendment to or successor of that statute or regulation.

12.7. The effectiveness of this Agreement is conditioned upon the approval of the Commissioner of Education for the State of Texas, pursuant to Education Code Section 29.007.

12.8. It is understood and agreed that this Agreement may be executed in any number of identical counterparts, each of which shall be deemed an original for all purposes.

12.9. It is agreed and understood that the terms of this Agreement shall not be modified absent written agreement of all parties.

The Administrative Guidelines  
For the Shared Services Agreement  
NEISD Regional Day School Program for the Deaf

The administrative guidelines communicate information about the NEISD Regional Day School Program for the Deaf. These guidelines accompany the Shared Services Arrangement Agreement (SSA) and are designed to assure optimum program functioning. Each district participating under the Shared Services Arrangement agreement shall also agree to adhere to the guidelines set forth in this document.

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## Member District Special Education Department Acknowledgement

North East Independent School District BY: _____ Executive Director for Special Education	DATE: _____
Alamo Heights Independent School District BY: _____ Executive Director for Special Education	DATE: _____
Comal Independent School District BY: _____ Executive Director for Special Education	DATE: _____
Judson Independent School District BY: _____ Executive Director for Special Education	DATE: _____
Marion Independent School District BY: _____ Executive Director for Special Education	DATE: _____
New Braunfels Independent School District BY: _____ Executive Director for Special Education	DATE: _____
Seguin Independent School District BY: _____ Executive Director for Special Education	DATE: _____
Schertz Cibolo/Universal City Independent School District BY: _____ Executive Director for Special Education	DATE: _____

### 1. Intent of the Shared Services Agreement

The NEISD Regional Day School Program for the Deaf (NEISD RDSPD) provides a quality educational program for students who identified as Deaf or Hard-of-Hearing. Implementation of Regional Day School programming occurs in an educational environment promoting academic, communication and emotional growth across the continuum of special education supports and services.

Placement decisions for each student occur through the ARD/IEP Committee to determine the range of instructional arrangement(s) required to address the IEP goals and objectives. The ARD/IEP Committee considers each student's unique communication needs, access to enrolled grade level academic curriculum and social communicative interactions.

### 2. SSA Management Board

The SSA management board shall be comprised of the local education agency director of special education (or designee) for each participating member district and a representative from the fiscal agent. For the decision-making process, one representative from the fiscal agent and one representative of each member district may cast a vote. Management board members maintain the responsibility of keeping their respective member district superintendents and school boards advised of RDSPD management board actions.

The SSA requires the management board to meet at least once annually. The board convenes more often, if necessary, for collaboration among the SSA districts and the NEISD RDSPD.

As a primary responsibility, the management board reviews policy pertaining to funding, membership, programming, operations, projected enrollments, and long and short-term needs of the RDSPD and the SSA.

- A. The NEISD RDSPD program coordinator will be responsible for organizing meetings at mutually agreeable times for management board members.
- B. The NEISD RDSPD program coordinator will be responsible for gathering agenda items, taking minutes of the meetings, and disseminating minutes after each meeting. Maintenance of official meeting minutes occurs through the fiscal agent.

Agenda items considered at the annual management board meeting:

- A. Review of current budget and projection for the next year's budget.
- B. Census information collected in the PEIMS Snapshot (*final Friday of October*) count of RDSPD eligible students used to calculate state and federal funds.
- C. Per-pupil tuition rates with an explanation of how the charges are calculated.
- D. Staffing and or equipment needs affecting the per pupil charge for the current or upcoming fiscal year.
- E. Changes in participation for the upcoming year by the fiscal agent and/or any of the member districts to comply with dates required by TEA of such notification of changes.
- F. Consideration of requests for services from any non-member district from the NEISD RDSPD; vote and decision of the management board regarding any such requests.

### **3. Revision of these *Administrative Guidelines***

The management board recognizes that current federal or state laws, rules and regulations or any changes to current laws or policies at the federal or state level take precedence in the event of any discrepancy that develops.

If the management board or fiscal agent deems it advisable to alter the contents of this document, utilization of the following procedures ensues:

- A. The management board member or fiscal agent representative provides proposed changes, for discussion to the management board members at the next scheduled meeting.
- B. If there is not a scheduled meeting, the person suggesting the changes may request a meeting of the management board through the fiscal agent.
- C. Changes to this document require acceptance by a majority vote in favor of the change(s) by the management board.
- D. In most circumstances, the revision will become the "current" document in the next fiscal year.
- E. The board may accept a revised document for immediate implementation with a unanimous vote.
- F. Once accepted, the management board members receive a final revised document.

### **4. RDSPD Communication Philosophy**

The NEISD Region Day School Program for the Deaf acknowledges that students identified as deaf or hard-of-hearing belong to a group culturally and linguistically diverse. TEC§29.302a states that educational programs

should recognize the auditory impairment (*IDEA eligibility*), assure that students receive access to educational opportunities; and recognize that students may choose a variety of language modes and languages, including oral and manual-visual language. In alignment with TEC §29.303, the program agrees to respect each student's unique communication mode, used and developed as a part of the individualized education program.

The design of the communication philosophy of the NEISD RDSPD enables each student identified as deaf or hard-of-hearing to:

- A. develop communication for global use at school, home, and the community.
- B. obtain literacy in the English language.
- C. receive appropriate access to the general education curriculum.
- D. maintain awareness of various communication modes used throughout the deaf community.

Programmatic commitments provide for early identification of children whose hearing loss will seriously influence their abilities to develop language without special support services. The program recognizes that parent choice is a critical factor in the determination of the system to which their child finds exposure during the early stages of language development. While parent choice is an important factor, it is not determinative, as all available information reflecting the student's primary method used in the educational setting must also be considered. The program supports a variety of communication options using a total communication or comprehensive approach. Total communication, defined by this RDSPD, includes speech, amplification, assistive technology, pictures, sign language, gestures and written language. For most students participating in a total communication environment, instruction during the English language arts block supports English structure in order to facilitate literacy skills. Instruction in content areas combines the student's preferred mode of communication and English needs of each student. The program refers to data reported in the communication assessment (Eligibility Part C) and the student's current expressive mode of communication alongside sheltered instructional approaches to develop literacy and English skills.

## 5. Shared Services Arrangement

The Shared Services Arrangement, or cluster sites for this RDSPD are located within the attendance area of NEISD. Determination of campuses selected for the cluster sites resides with NEISD Department of Special Education.

Multiple cluster sites within one geographical location may co-exist according to student numbers and needs. In the event that the RDSPD should consider adding a program site, the fiscal agent shall review all pertinent data, identify an appropriate site location, and provide the information to the management board. When new cluster sites open, the management board considers determinations concerning transition for students.

Considerations for proximity to a student's sending district review the following factors:

- A. ARD committee recommendations recorded in the IEP
- B. IEPs for students that can be implemented within the home district become ineligible as referrals to out-of-district placement in the RDSPD.
- C. The effects considered by the time and distance required for transportation between the home district and the RDSPD cluster site.

## 6. ARD Committee Meetings and Placement Decision Process

- a. ARD committee meeting procedures and student records
  - i. The NEISD RDSPD SSA conforms to the procedures outlined in the *State Board of Education and Commissioner's Rules and Regulations for Providing Special Education Services*.
  - ii. Annual ARD / IEP committee meetings take place at the campus where the student is attending RDSPD.
  - iii. When considering initial placement, transfer, dismissal, and/or three-year reevaluation, the ARD / IEP committee includes at least one person from the Fiscal Agent/RDSPD staff and a representative from the home district.

- iv. Each local district insures filing of the official record for required documentation of district enrollment and eligibility for services data.
  - v. Member districts shall support the RDSPD personnel in obtaining data when reports are due. When the state requires verification of student eligibility, the fiscal agent refers to files maintained at each student's home district.
  - vi. Each home district maintains audit files on the RDSPD students that reside within their district boundaries. The cluster site RDSPD campus personnel collaborate with the home district by providing copies of ARD meetings or assessment reports completed in the RDSPD cluster site to the home district, to maintain in the audit files. The fiscal agent campus provides Progress Reports and Grades to the home campus no less than quarterly.
- b. Transfer Procedures
- i. The student's home district staff arrange for a new student's initial ARD committee meeting to determine eligibility and consider placement options. When discussion includes consideration for placement in the RDSPD cluster site, the NEISD RDSPD program coordinator (or designated representative) becomes a required member of the ARD committee.
  - ii. RDSPD placement consideration includes:
    - 1. Responsibility for the home district to verify and/or confirm previous placement.
    - 2. Verification of records indicating the eligibility of the student with a disability who received special education services in a program for students identified as deaf or hard-of-hearing in the previous school district.
      - a. When a child transfers from out of state or has not attended a program for students identified as deaf or hard-of-hearing, initial placement requires verification data from the previous district.
      - b. In rare cases, temporary placement considerations occur through information provided by the parents and the current IEP.
      - c. Committee consideration of documentation from previous ARD committee meetings to verify if the child continues eligibility for services from the RDSPD.
  - iii. If recommending placement in the RDSPD cluster site program, the NEISD RDSPD coordinator (or representative) assists in arranging an ARD committee meeting at the receiving cluster site school, to consider IEP development and requests for additional evaluation. The RDSPD district representative who attended the ARD in the home district should also attend the ARD at the cluster site campus.
  - iv. If eligibility data is not complete, temporary placement in the RDSPD occurs during the confirmation of data. A thirty (30) school day limit applies to temporary placement. The NEISD RDSPD professional staff assists districts in obtaining complete eligibility placement and IEP information from the student's previous school district. RDSPD cluster site staff complete any educational assessments and IEP implementation discussed at the temporary ARD committee meeting.
  - v. Within 30 school days from a temporary placement, schedule a permanent placement ARD to discuss the continuation of services, assessment data, placement alternatives or other relevant recommendations. The duly constituted committee includes a representative from the home district alongside RDSPD cluster site representatives. The RDSPD representative coordinates with the sending district to schedule this meeting.

## 7. Funding Cost – Member District Funding Responsibilities

- a. Per pupil charges to member district
  - i. Member districts pay a per pupil charge for RDSPD program costs greater than those funded by annual state and federal funding allocations. Such charges, recommended by the NEISD RDSPD program coordinator require approval by a majority vote of the management board before the end of the current fiscal year. Formal considerations, approvals and budget projections occur after February 1 of the current year.

- ii. A change in SSA participation requires notification to the management board and the Texas Education Agency. In order to offset the per pupil tuition costs associated with the RDSPD, SSA member districts shall retain the Average Daily Attendance (ADA) funds generated by RDSPD students enrolled in their districts. A majority vote of the management board determines the use of ADA allocations, tuition assessments, and flow-through funds.
  - iii. Billing (invoice) for per pupil charges for eligible RDSPD students occurs between October 31 and November 15 of each fiscal year. Billing for students moving into the RDSPD program after the invoice date and before December 31 occurs by January 15. Billing for new students, registered after January 1 occurs within 30 days of enrollment.
  - iv. The SSA requires remittance of any funds assessed under the NEISD RDSPD policies within ninety (90) calendar days of receiving a statement from the fiscal agent. Remittance within 30 calendar days assists optimal functioning of programs and services.
  - v. The management board determines how districts will contribute toward the unfunded costs for any students moving into a member district and eligible for RDSPD programs and services. The RDSPD program coordinator makes recommendations to the management board as to the procedures for processing charges depending upon the direct impact on staff or equipment in the RDSPD the new student(s) create. The decision to activate the calculation process and formula application requires a majority vote of the management board.
- b. The RDSPD budget development:
- i. Comprehensive budgets developed to meet the operational and IEP requirements of students receiving RDSPD cluster site services.
  - ii. To determine tuition, reflection of staffing, materials, and other costs are included the overall budget. The equation includes application of state and federal funding allocations against the operating cost of the cluster site.
  - iii. Any budgetary shortfall results in an evenly divided distribution in billing among the students receiving direct services from the RDSPD.
- c. The percentage of the per pupil tuition will be calculated as follows:
- i. Students entering the program on or before December 31: charged 100% of the tuition rate.
  - ii. Students entering the program between January 1 and March 31: charged 50% of the tuition rate.
  - iii. Students entering the program after April 1: charged appropriated daily rate tuition.
  - iv. If not available in the current inventory, charges for the cost to purchase the student's classroom amplification device become the home district responsibility.
- d. Projected student enrollment informs budget, staffing, and programming needs. Districts will not have funds returned to them for students leaving the district after the October PEIMS snapshot date.
- i. The RDSPD program coordinator's recommendation and a vote by the management board determines how to address special situations. *For example, if one member district has two (2) students withdraw after Dec. 1 and enrolls one (1) student in February of the same fiscal year, the board may decide to waive the assessment of additional tuition for the new student.*
  - ii. A majority vote reflects the board's final decision. Minutes of that meeting report the decision.
  - iii. Participation in such meetings may occur through a phone conference, when there is only a single agenda item regarding assessments for new students.
  - iv. If a student leaves the program before October 31, the member district will be responsible for 25% of the annual tuition rate.
- e. Related Services and amplification systems are part of the tuition structure.
- i. Provision of related services to RDSPD students occur when the IEP specifies the expected length/duration of the needed services.

- ii. FM listening devices and classroom amplification systems provided by the fiscal agent for all students attending the RDSPD cluster site campuses. *(Note 7.C.d above)*
- iii. As per each student's IEP, interpreting services provided by certified interpreters assure that RDSPD students have access to instruction by qualified related service personnel. In some instances, needs arise for interpreting services not included a student's IEP. Requests for afterhours interpreting services at cluster site campuses follow district procedures:
  - 1. Interpreter services for educational needs, such as, tutoring, make-up testing, assessments by the department of special education, or discipline meetings with building administrators are considered as part of the RDSPD program
  - 2. Services with the RDSPD included interpreter services for parents who have auditory impairments when services are related to RDSPD activities, such as, ARD meetings, RDSPD sponsored parent meetings, and discipline meetings with administrators for their RDSPD students.
  - 3. Billing to member districts occurs for interpreter services for parents attending non-RDSPD sponsored events such as PTA meetings, school speakers, festivals, etc. Parents must provide notice at least 24 hours prior to an event if they plan to attend non-RDSPD events at their child's cluster campus, in order to have interpreter services in place.

## **8. Certification Requirements**

Instructional staff, certified through the Texas State Board of Educator Certification (SBEC), teach students identified as deaf or hard-of-hearing. In adherence to 19 TAC §89.1131, provision of interpreting services for students identified as deaf or hard-of-hearing by an interpreter who is either a certified member of or certified by the Registry of Interpreters for the Deaf (RID) or the Texas Board for Evaluation of Interpreters (BEI) at the Department of Assistive and Rehabilitative Services, Office for Deaf and Hard of Hearing Services (DARS-DHHS). Instructional assistants with a specialty in sign language meet the requirements specified in the NEISD job description. Applicants pass a sign language test for both expressive and receptive sign language prior to employment.

## **9. Staff Selection and Employment**

North East Independent School district employs all NEISD RDSPD personnel. Hiring procedures follow the application process established by the NEISD human resources department. Individuals hired to serve students in the RDSPD program transfer among cluster sites to meet the needs of the students in the program. Staff assignments occur collaboratively among district and campus administration.

## **10. Personnel Evaluations**

The evaluation of RDSPD personnel shall be the responsibility of NEISD campus administration. Interpreters should have an observational evaluation of their skills and adherence to the code of ethical standards by a qualified professional. Standard procedure provides observational evaluations to campus administration for inclusion in the evaluation of the personnel employed by the RDSPD. Assignment of itinerant teachers' professional evaluations fall to the district special education office, administered by appropriately certified personnel. Observations and input by the RDSPD program coordinator and/or instructional specialist may be included in the staff evaluations.

## **11. Curriculum and Support Services**

All students in the NEISD RDSPD follow the curriculum adopted by the State of Texas (Texas Essential Knowledge and Skills – TEKS). ARD committees determine modifications to the TEKS or accommodations for individual students.

RDSPD program offers opportunities for all students as a part of the general education environment to the greatest extent possible and as indicated in the IEP. This includes potential placement in a general education classroom, a co-teach classroom with a special education teacher as the co-teacher, paraprofessional support, and/or special education classes specific to the needs of the student identified as deaf or hard-of-hearing. Students receive access to enrolled grade-level TEKS based on the IEP.

The RDSPD offers all IEP driven services, including the provision of related services through a speech pathologist, an audiologist, other specialist in the field of educating students identified as deaf or hard-of-hearing. Students benefit from specialists in the general education core curriculum areas. Students in the RDSPD have access to all specialists and services provided to NEISD students.

If a student requires homebound services, the home district assumes responsibility for the provision of these services.

## **12. Professional Development**

All RDSPD staff engage in an ongoing process of professional development and training including, but not be limited to, workshops, conferences, outside consultants and internal training programs. District expectations indicate that all staff members engage in professional development and program improvement activities that are results-oriented and data-driven. RDSPD staff attend and participate in any NEISD staff development that is appropriate for their position.

The RDSPD program coordinator and instructional specialist provide opportunities for general education staff to receive special training or information important for those teaching students identified as deaf or hard-of-hearing.

## **13. Transportation**

Member districts sending students to a NEISD RDSPD campus retain responsibility for transportation from the home district to the RDSPD campus. Member districts retain responsibility for delivering students to the cluster site at times consistent with the daily arrival and departure times for all students.

The member district addresses transportation needs of students, attending an RDSPD campus, involved in extracurricular activities and/or field trips that end after normal school hours to ensure a free and appropriate public education (FAPE).

Member districts retain responsibility for discipline issues on a member district bus, with cooperation from the RDSPD campus administration, should the behavioral concern start or end at the cluster site. Behavior problems on a home district bus that happen while the bus is between the home district and the RDSPD campus are reported to the home district's administration, following the procedures outlined in the home district's transportation guidelines.

Students attending NEISD RDSPD utilize NEISD transportation to school activities within the school day (such as field trips, athletics, or community-based instruction).

## **14. Parent Support and Involvement**

Achievement of student success necessitates the family, student, RDSPD and general education staff work as a collaborative team. The NEISD RDSPD recognizes and values input and involvement of each student's parents. The RDSPD staff commits to communicating with parents on a regular basis.

## 15. Requests for Services from Non-member Districts

- a. The RDSPD program coordinator receives inquiries into participation in the RDSPD cluster site Shared Services Agreement. The program coordinator collaborates with the non-member district to assess the type and level of service requested. The arrangement to present the request to the management board for discussion and approval occurs. Handling of requests in a timely manner benefit students in need of services.
- b. Generally, if a district does not have an affiliation with any RDSPD in the area, efforts prioritize in providing services for the student.
  - i. The home district retains responsibility for providing transportation and adhering to all provisions concerning per pupil costs.
  - ii. If the management board gives approval, then the sending district director of special education reviews the *SSA Administrative Guidelines* and submits the original, signed Participant Agreement to the RDSPD program coordinator.
  - iii. Non-member districts provide annual presentation of requests for renewal and approval. If the home district requires services beyond a second year, the board advises the district to join the SSA.
- c. If the location of the home district would result in an inappropriate commute for the student, the NEISD RDSPD program coordinator or management board members may suggest a RDSPD that is geographically closer and assist, if requested, in contacting the nearest RDSPD to discuss services needed.
- d. If an attending student has discipline issues requiring alternative school placement that would require the RDSPD to allocate additional resources to support the student's educational needs, the ARD committee considers and determines if the student remains in this RDSPD or returns to their home district for educational services.

## 16. Grievances follow the NEISD district grievance policies.

- a. Employee grievances concerning the RDSPD begin as discussions with the staff member's immediate supervisor.
- b. Parent concerns about their child's program begin by addressing the campus administration.
  - i. If the concern cannot be resolved at the campus level, the principal contacts the RDSPD program coordinator.
  - ii. The NEISD RDSPD program coordinator contacts the NEISD director of special education and the home district director of special education to participate in the discussion to resolve the grievance.
  - iii. The home district ultimately retains responsibility for the education plan and services for each student.

## 17. Reporting and Accountability

- a. It is the intent of the RDSPD that state accountability and attendance-related funds remain in the SSA member districts. All students receiving direct services from a certified teacher for students with auditory impairments for a minimum of 45 minutes per week are considered "enrolled" in the RDSPD for census purposes at a cluster site and reside in SSA member districts are reported by the RDSPD as "enrolled, but not in attendance."
- b. PEIMS Coding
  - i. District Reporting
    1. All member districts submit a 011 report indicating that they are a member of an RDSPD Shared Service Arrangement (Type Code 10).
    2. NEISD identified as the fiscal agent (District # 015910).
  - ii. Student Data Records

1. The disability code “03 – Auditory Impaired” must be posted as the primary, secondary, or tertiary handicapping condition.
  2. Students receiving direct itinerant services of a minimum of 45 minutes per week should be coded as “1” as enrolled in a RDSPD less than 50% of the time on the PEIMS 163 Student Report.
    - a. This coding only indicates provision of services by the RDSPD.
    - b. This coding is a census indicator and does not impact the generation of average daily attendance (ADA) or other district funding sources.
- c. Attendance Reporting
- i. NEISD special education staff will contact the designee at the member district campus to report the student’s daily attendance.
  - ii. Contact occurs at least once weekly, by phone, fax, email, or electronic transmission, with the final report occurring no later than noon each Friday. The student’s home campus reports attendance in PEIMS.
  - iii. Each member district retains all ADA funds generated by the students served in the RDSPD.
- d. Coordination and Communication
- i. Only one district reports PEIMS on an RDSPD student. Direct all questions regarding report submission and attendance reporting procedures to the NEISD RDSPD program coordinator.
  - ii. Prior to the statewide PEIMS “snapshot” date, the fiscal agent and each member district produce a list of the students served in their home district and receive a minimum of 45 minutes of weekly direct services. Member districts retain responsibility for coordination with their PEIMS administrator to assure proper coding for these students.
  - iii. Member districts report accountability related information and follow current TEA procedures.
  - iv. Member districts and fiscal agent maintain responsibility for informing each other when one of the RDSPD students moves out of one member district and into another member district, or to a district outside of the RDSPD membership. Code withdrawal dates accurately.

## 18. State Assessment

Results of the state mandated assessment remain with the home district. The home district retains responsibility for ordering, submitting, and reporting the results of the state mandated assessment. NEISD coordinates with the home district to obtain and return the assessment documents for each student within the specified timeframe. Statewide assessment administration ensues at the RDSPD cluster site where the student attends. The North East Independent School District retains responsibility to ensure that all staff who administer the test receive appropriate training. NEISD provides the home district copies of the test administrators’ signed oaths alongside the students’ tests.

## 19. Special Education Language Acquisition (SELA)

Results of the state mandated assessment remain with the home district. The home district retains responsibility for submitting and reporting the results of the state mandated language assessment, SELA. NEISD coordinates with the home district to obtain and return the assessment documents for each student within the specified timeframe. SELA administration ensues at the RDSPD cluster site where the student attends. The North East Independent School District retains responsibility to ensure that all staff who administer the test receive appropriate training. NEISD will provide the home district copies of the student(s) SELA assessment data.



**Students Identified as Deaf or Hard-of-Hearing  
Summary of Supports and Services**

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**1. Legal Impetus**

- A. ***Individuals with Disabilities Education Improvement Act, Section 300.8(c)(3)*** (3) Deafness means a hearing impairment that is so severe that the child is impaired in processing linguistic information through hearing, with or without amplification, that adversely affects a child’s educational performance.
- B. ***TAC Section 89.1080. Regional Day School Program for the Deaf.*** In accordance with the Texas Education Code (TEC), §§30.081-30.087, local school districts shall have access to regional day school programs for the deaf operated by school districts at sites previously established by the State Board of Education (SBOE). Any student who has a hearing impairment which severely impairs processing linguistic information through hearing, even with recommended amplification, and which adversely affects educational performance shall be eligible for consideration for the Regional Day School Program for the Deaf, subject to the admission, review, and dismissal (ARD) committee recommendations. Source Note: The provisions of this §89.1080 adopted to be effective September 1, 1996, 21 TexReg 7240.
- a. The Texas State Plan for students identified as Deaf or Hard-of-Hearing (State DHH Plan), developed with the assistance of the State DHH Plan Advisory Committee, provides resources for identifying needs, setting priorities, and guiding the development and provision of services for students identified as deaf or hard-of-hearing.
  - b. The State DHH Plan contains measurable indicators consistent with prioritized results and aligned with Texas Education Code (TEC) § 30.083.
  - c. The State DHH Plan aligns with the Texas Performance Plan (SPP)/Annual Performance Report (APR).
  - d. TEC § 30.083 requires the Texas Education Agency (TEA) to develop a comprehensive statewide plan for educational services for students identified as deaf or hard-of-hearing.

## 2. Regional Day School Program for the Deaf (RDSPD) Principles

- A. Services and Support through the RDSPD offer students the ability to participate in the full continuum of special education services and progress in the general curriculum, while recognizing the need for language and communication access.
- B. Students identified as deaf or hard-of-hearing require considerations of communication modes that meet their individual needs and any information or data reflecting how the student has most effectively learned or communicated in the educational setting.
  - a. Communication assessments ascertain the potential for communication through a variety of means, including, but not limited to, oral or aural, fingerspelling or sign language.
  - b. Evaluations include discussions with families about preferences for communication that match the student's abilities and needs for support as supported by data or information available about the student's actual methods used, and their effectiveness, in an educational setting.

## 3. Student Eligibility for RDSPD Supports and Services

- A. *Auditory Impairment.* TAC 89.1040(c)(3) *A student with an auditory impairment is one who has been determined to meet the criteria for deafness as stated in 34 CFR, §300.8(c)(3), or for hearing impairment as stated in 34 CFR, §300.8(c)(5). The evaluation data reviewed by the multidisciplinary team in connection with the determination of a student's eligibility based on an auditory impairment must include an otological examination performed by an otolaryngologist or by a licensed medical doctor, with documentation that an otolaryngologist is not reasonably available, and an audiological evaluation performed by a licensed audiologist. The evaluation data must include a description of the implications of the hearing loss for the student's hearing in a variety of circumstances with or without recommended amplification.*
- B. *Deaf blindness.* (TAC 89.1040(c)(2)): *A student with deaf-blindness is one who has been determined to meet the criteria for deaf-blindness as stated in 34 CFR, §300.8(c)(2). In meeting the criteria stated in 34 CFR, §300.8(c)(2), a student with deaf blindness is one who, based on the evaluations specified in subsections (c)(3) and (c)(12) of this section:*
  - a. *meets the eligibility criteria for auditory impairment specified in subsection (c)(3) of this section and visual impairment specified in subsection (c)(12) of this section;*
  - b. *meets the eligibility criteria for a student with a visual impairment and has a suspected hearing loss that cannot be demonstrated conclusively, but a speech/language therapist, a certified speech and language therapist, or a licensed speech language pathologist indicates there is no speech at an age when speech would normally be expected;*
  - c. *has documented hearing and visual losses that, if considered individually, may not meet the requirements for auditory impairment or visual impairment, but the combination of such losses adversely affects the student's educational performance; or*
  - d. *has a documented medical diagnosis of a progressive medical condition that will result in concomitant hearing and visual losses that, without special education intervention, will adversely affect the student's educational performance.*
- C. *Full and Individual Evaluation (FIE)*
  - a. *Otological examination provides diagnostic professional documentation of a hearing loss that interferes with the processing of linguistic information.*

- b. Audiological evaluation represents the presence of an auditory impairment at a significant level that adversely affects educational participation and performance.
- c. Communication and educational evaluations document that the hearing loss adversely affects a child's response to instructional opportunities to the extent that the student requires specially designed instruction to address:
  - i. Functional skills and communication
  - ii. Developmental processing and skills, such as, self-advocacy and social skills
  - iii. Academic progress

**NOTE:** A bilateral moderate, severe, or profound loss is **not** a single standard for eligibility. Students with mild and/or unilateral hearing loss may become eligible when educational performance, functional communication skills, developmental processing, and skills, and/or academic progress indicate the requirement for specially designed instruction.

#### 4. The Individualized Education Program (IEP)

- A. The IEP represents the collaboration among all parties participating in the planning, development and implementation of the special education supports and services specially designed for the individual student.
  - a. The student's campus of origination obtains data meeting eligibility requirements (Part A: Otological; Part B: Audiological; Part C: Communication Assessment including functional implications of the documented hearing loss)
  - b. The student's campus of origination completes the Full and Individual Evaluation (FIE)
  - c. Documented evidence of the need for specially designed instruction
  - d. Documented evidence demonstrating that the hearing loss interferes with the processing of auditory language.
- B. The student's campus of origination invites appropriate individuals to the initial Admission, Review and Dismissal Committee (ARDC) to discuss eligibility, present levels of academic achievement and functional performance (PLAAFP), goals and objectives and determination of placement in the least restrictive environment (LRE).
  - a. The duly constituted ARDC meeting should include the following:
    - i. Consideration for services provided by a teacher certified in deaf/hard-of-hearing includes such teacher.
    - ii. Consideration for initial services located on the RDSPD cluster campus includes representation by the cluster site and a member of the district RDSPD management team.
  - b. Least Restrictive Environment
    - i. Frequency and duration of services inform placement decisions.

- ii. PEIMS coding for RDSPD funding initiates from the IEP schedule including direct instruction by the DHH certified teacher at a rate of 45 or more minutes per week.
- iii. Goals, objectives, required accommodations, need for alternative modes of communication, and frequency of services inform the placement decision.
  - a. Itinerant services provided at the home campus alongside accommodations and access to other special education supports identified in the IEP.
  - b. Assignment to the RDSPD cluster campus for continuous supports focused on students identified as deaf or hard-of-hearing based on supports and services indicated in the IEP.

**NOTE:** When considering students from member districts of the Regional Day School for the Deaf Shared Service Agreement (RDSPD SSA), procedures follow the same patterns with the inclusion of the parameters set forth in the RDSPD SSA and Administrative Guidelines agreed upon by the RDSPD SSA Board. See RDSPD SSA section of this document.

## 5. Curriculum and Instruction

### A. General Educational Opportunities

- a. Academic core curriculum for all students includes reading, English language arts, mathematics, science, and social studies.
- b. Students have access to elective courses, when appropriate.

### B. Special Education Opportunities

- a. Individualized communication systems and accommodations accessing visual supports, sign language, and/or augmentative or alternative communication devices.
- b. Supported instructional and assessment accommodations including but not limited to sign language interpreters, captioning, prompting, and/or cuing.
- c. Specially designed courses for student identified as deaf or hard-of-hearing include but are not limited to communication, social skills, and activities of daily living.
- d. Transition goals in the IEP determine access to work-based learning, community-based vocational instruction, and/or other individualized opportunities.
- e. Collaborative teams for data collection, related service provision, planning, and implementation of the IEP

## 6. Transferring Students from Districts outside of NEISD or the RDSPD SSA Membership

- A. Consider students transferring to NEISD with a current IEP including services for students eligible as deaf or hard-of-hearing under the same guidelines used for all students enrolling with an IEP in place.
  - a. Transfer meeting
  - b. Document service provision in the IEP and Prior Written Notice
- B. Verify the placement decision by the previous local education agency (LEA)
  - a. Itinerant services at the student's previous home campus
  - b. Placement in a RDSPD cluster site program
    - i. Contact the administration for the LEA placing the student in the RDSPD who contacts the previous RDSPD cluster site administration to complete a transfer agreement.
    - ii. Student enrolls with the new RDSPD cluster site.
- C. Within 14 days, prior to the placement ARD confirm eligibility data.
  - a. Part A: Otological
  - b. Part B: Audiological
  - c. Part C: Communication Assessment
  - d. If any of this data is unavailable, access the campus Licensed Specialist in School Psychology (LSSP) to open a Review of Existing Educational Documentation (REED)
    - i. Request parental consent to communicate with the student's private providers.
    - ii. Offer an audiological assessment conducted by the NEISD audiologist.
    - iii. Offer an otological evaluation provided, without cost to the parent, through the contracted practitioner for Ear, Nose, and Throat (ENT)
    - iv. Obtain consent to complete a communication assessment through NEISD.
- D. Thirty (30) day placement ARD
  - a. Review and/or update evaluation data
  - b. Review and/or update PLAAFP
  - c. Review and/or update goals and objectives
  - d. Confirm IEP and placement determinations.
  - e. Document service provision in the IEP and Prior Written Notice

## 7. Regional Day School for the Deaf, Shared Services Agreement for Cluster Site Placement by Member Districts (RDSPD SSA)

- A. The IEP represents the collaboration among all parties participating in the planning, development and implementation of the special education supports and services specially designed for the individual student.
  - a. The student's district/campus of origination obtains data meeting eligibility requirements (Part A: Otological; Part B: Audiological; Part C: Communication Assessment including functional implications of the documented hearing loss)
  - b. The student's district/campus of origination completes the Full and Individual Evaluation (FIE)
    - i. Documented evidence of the need for specially designed instruction
    - ii. Documented evidence demonstrating that the hearing loss interferes with the processing of auditory language
    - iii. Develop proposed considerations for goals, objectives and placement
- B. The student's district/campus of origination invites representatives from the fiscal agent of the RDSPD SSA to a staffing to review evaluation data and IEP progress informing all members preparing to make recommendations for placement.
- C. The student's district/campus of origination invites appropriate individuals to the Admission, Review and Dismissal Committee (ARDC) to discuss eligibility, present levels of academic achievement and functional performance (PLAAFP), goals and objectives and determination of placement in the least restrictive environment (LRE).
  - a. The duly constituted ARDC meeting
    - i. Consideration for services provided by a teacher certified in deaf/hard-of-hearing includes such teacher
    - ii. Consideration for initial services located on the RDSPD cluster campus includes representation by the cluster site and a member of the district RDSPD management team
    - iii. Least Restrictive Environment
      - 1. Frequency and duration of services inform placement decisions
      - 2. PEIMS coding for RDSPD funding triggers from the IEP schedule including direct instruction by the DHH certified teacher at a rate of 45 or more minutes per week
      - 3. Goals, objectives, required accommodations, need for alternative modes of communication, and frequency of services inform the placement decision
        - a. Itinerant services provided at the home campus alongside accommodations and access to other special education supports identified in the IEP
        - b. Assignment to the RDSPD cluster campus for continuous supports focused on students identified as deaf or hard-of-hearing based on supports and services indicated in the IEP

- D. When the ARDC, including both the member district and the fiscal agent, determine placement at the RDSPD SSA Cluster Campus
- a. The student remains enrolled and counted for attendance at the campus of origination and the member district maintains a complete record for the student's educational opportunities
    - i. Provide all required documentation for eligibility to the RDSPD SSA assigned campus
    - ii. Provide all required documentation for enrollment to the RDSPD SSA assigned campus
    - iii. Essential services beyond speech therapy, interpreter services, and audiological services remain the fiscal responsibility of the district/campus of origination
  - b. The student enrolls at the RDSPD SSA assigned campus to receive special education supports and services
    - i. The assigned RDSPD SSA campus provides attendance, grades, and progress reports to the member district as per SSA Administrative Guidelines
    - ii. NEISD District Statewide Testing Coordinator communicates with the district/campus of origination Testing Coordinator to confirm, obtain, and respond concerning statewide testing documents.
    - iii. NEISD RDSPD Administrative Team communicates with the district/campus of origination Designee to confirm, obtain, and respond concerning Special Education Language Acquisition (SELA) documents.

## 8. Student Attendance Accounting Handbook Guide for Coding (Adopted 2019)

### 4.11 Shared Services Arrangements (SSAs), Including Regional Day School Program for the Deaf

*A shared services arrangement (SSA) is an arrangement in which school districts enter into a written contract to jointly operate their special education programs. School districts may also enter into SSAs to establish regional day school programs for the deaf. A student who attends a program operated under an SSA may be reported by the receiving district without the necessity of a legal transfer. **Note:** With the closing of STS, RDSPD SSAs must report students who reside in one district but receive educational services in another district as transfer students.*

*For more information on ADA eligibility codes, see [3.2.1 ADA Eligibility Coding](#).*

*The matter of which district will report the student should be outlined in the SSA agreement between the member districts. The same district reports the student for **all** TSDS PEIMS reporting. If the RDSPD fiscal agent district reports TSDS PEIMS data for students who reside in another district, the student must be reported on the 40100 record as a transfer student (attribution code 6 – Transfer Student). For these transfer students, the district must also report the campus ID of Residence (data element E0903).*

#### 4.11.1 Regional Day School Programs for the Deaf (RDSPDs)

*Students in an RDSPD must be served a minimum of 45 minutes per week by an RDSPD teacher. All students who receive instructional services through the RDSPD for the minimum time indicated should be reported on the TSDS PEIMS 41163 (Student Data -Special Education) and 42401 (Special Education Attendance Data -Student) records using C067 (Reg-Day-Sch-Prog-Deaf) code 3.*

*The following table shows the ADA eligibility codes to use for students in an RDSPD.*

<b><i>If a student is enrolled in an RDSPD:</i></b>	<b><i>then use ADA eligibility code:</i></b>
<i>and is a full-day student (served for at least four hours [240 minutes]) and is a resident of the district submitting TSDS PEIMS data,</i>	<i>1 -Eligible for Full-Day Attendance.</i>
<i>and is a half-day student (served for at least two hours [120 minutes]) and is a resident of the district submitting TSDS PEIMS data,</i>	<i>2 -Eligible for Half-Day Attendance.</i>
<i>and is a full-day student (served for at least four hours [240 minutes]) but is a not a resident of the district submitting TSDS PEIMS data,</i>	<i>3 -Eligible for Full-Day Attendance. (Note: This also requires that the student be assigned an attribution code of 6 -Transfer Student on the 40100 record.)</i>
<i>and is a half-day student (served for at least two hours [120 minutes]) but is not a resident of the district submitting TSDS PEIMS data,</i>	<i>6 -Eligible for Half-Day Attendance. (Note: This also requires that the student be assigned an attribution code of 6 – Transfer Student on the 40100 record.)</i>

## 9. RDSPD Staff

**NOTE: Instructional supports and supervision ratios delineated in the IEP determine staffing assignments.**

### A. District Program Coordinator for the Regional Day School for the Deaf (RDSPD)

- a. Certified as a teacher for students identified as Deaf or Hard-of-Hearing.
- b. Certified with administrative credentials (Principal)

### B. Certified Teaching Staff

- a. Teachers certified by the State of Texas, Texas Education Agency (TEA), as a teacher for students identified as Deaf or Hard-of-Hearing and general education generalist or content area as required by the specific position.
- b. Teachers providing instruction for students who identified as Deaf or Hard-of-Hearing at the Cluster Sites require, or as itinerant teachers recommend, passing scores on the Texas Assessment of Sign Communication – American Sign Language. (TASC-ASL)

### C. Certified Sign Language Interpreters

- a. Certified by the Board for Evaluation of Interpreters (BEI) through Texas Health and Human Services <https://hhs.texas.gov/book/export/html/18741>
  - i. Required annual renewal with evidence submitted to the program administration
  - ii. Administration submits report to HR for personnel records
- b. Certification by the National Association of the Deaf
  - i. NAD credentials formerly offered by the National Association of the Deaf (NAD) between the early 1990s and late 2002.

- ii. In order to continue to maintain their certification, NAD credentialed interpreters must have had an active certification and registered with RID prior to June 30, 2005. These interpreters are required to comply with all aspects of RID’s Certification Maintenance Program, including the completion of professional development.

iii. <https://rid.org/rid-certification-overview/certification-archives/nad-certifications/>

**D. Paraprofessionals with Sign Language Skills**

- a. Meet the district standards through Human Resources to be eligible for hire as a paraprofessional working with students; and
- b. Maintain certification for Deaf Support Specialist (DSS) or have sign language skills, determined by district staff who provide evaluation of the accuracy of the signed communication.

**10. Professional Collaboration**

- A. General and Special Education teachers collaborate concerning instructional planning, implementation and evaluation for each student shared among caseloads.
- B. The NEISD *Critical Components of a Classroom Serving Students identified as Deaf or Hard-of-Hearing* guide organization, implementation, and evaluation of instructional opportunities.
- C. Professional educators document and discuss individual student progress based on IEP objectives and benchmark data no less than quarterly. (Continuous individual student data collection informs monitoring conversations and progress reports.)

**11. Critical Components of Classrooms Serving Students Identified as Deaf or Hard-of-Hearing**

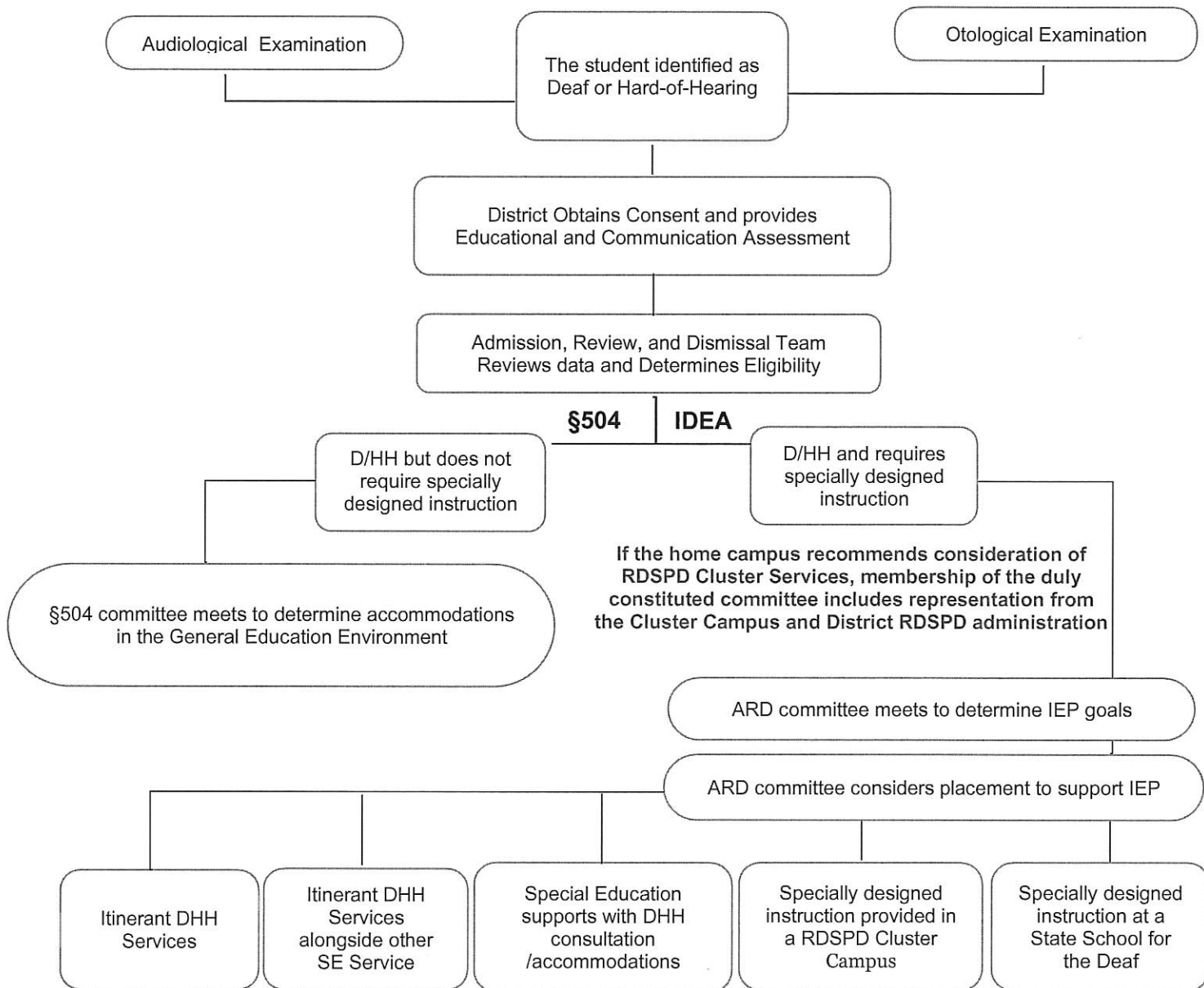
<b>Physical Structure of the Classroom</b>	<ul style="list-style-type: none"> <li>a. Activity areas are clearly defined for student access.</li> <li>b. Activity areas are organized and labeled for student access.</li> <li>c. Activity areas are defined for use by groups or use for individual access.</li> <li>d. Areas for students to self-regulate behavior or break due to disability related fatigue are designated as safe areas to access as a choice.</li> <li>e. Classroom physical environment provide students independent access to instructional and educational opportunities</li> </ul>
<b>Schedules and Work Systems</b>	<ul style="list-style-type: none"> <li>a. Learning targets are visible, communicated with the student, and routinely referenced for classroom management and access to opportunity to make progress on goals and objectives.</li> <li>b. Student schedules for services and supports through the IEP are individualized.</li> <li>c. Implementation of meaningful, organized, accurate, and accessible schedules and systems.</li> <li>d. Utilization of designated work systems designed for specific students.</li> </ul>

<b>Positive Behavior Supports</b>	<ul style="list-style-type: none"> <li>a. Consistent reinforcement of positive behaviors.</li> <li>b. Consistent utilization of proactive or preventative strategies, such as visual supports, as group management or individualized support systems.</li> <li>c. Implementation of consistent instructional consequences that assist students in making positive choices, as group management or uniquely individual actions.</li> <li>d. Consistent collection of ABC data (Antecedent, Behavior, Consequences) for target behaviors maintained to inform progress and decision making.</li> <li>e. Data analysis informs adjustments to classroom management strategies and systems.</li> <li>f. Classroom expectations posted and communicated to students; evidenced by a 90% level of students in compliance.</li> </ul>
<b>Student Communication Access</b>	<ul style="list-style-type: none"> <li>a. Communication goals evidenced as integrated instruction based on goals, objectives, and accommodations designated in the IEP.</li> <li>b. Teachers/assigned staff verify the effective status of amplification devices.</li> <li>c. Each student who lacks functional expressive language routinely utilizes an effective communication system.</li> <li>d. Teachers/assigned staff implement, monitor, and maintain consistent use of student communication systems.</li> <li>e. All attempts students make to communication receive honor, respect, and interpretation for the purpose of encouraging participation, self-advocacy, or interaction</li> </ul>

<b>Professional Practices and Communication</b>	<ul style="list-style-type: none"> <li>a. Adult communication clearly and accurately communicates expectations for persistence, depth in learning, and effective effort by students as members of the learning community.</li> <li>b. Respectful, meaningful, and instructionally related communication with students during instruction.</li> <li>c. Educational team members provide specific feedback to the case manager/classroom teacher concerning student concerns and/or progress.</li> <li>d. Teachers communicate student progress to parents in a meaningful way.</li> </ul>
<b>Curriculum and Instruction</b>	<ul style="list-style-type: none"> <li>a. Grade level TEKS, Expanded Core Curriculum, and the IEP goals and objectives inform lesson planning and are evidenced in written documentation of daily instructional plans.</li> <li>b. Individual student needs, interests, and post-secondary goals inform curricular options and IEP designations.</li> <li>c. Data collection and analysis routinely inform progress reports, instructional planning and placement decisions.</li> <li>d. Specific, observable and measurable evidence supports assessment of progress.</li> <li>e. Lesson plans reflect differentiated instruction or strategies that meet specific student needs.</li> <li>f. Integration of instructional and assistive technology throughout instruction allows equitable access and opportunity for learning</li> </ul>

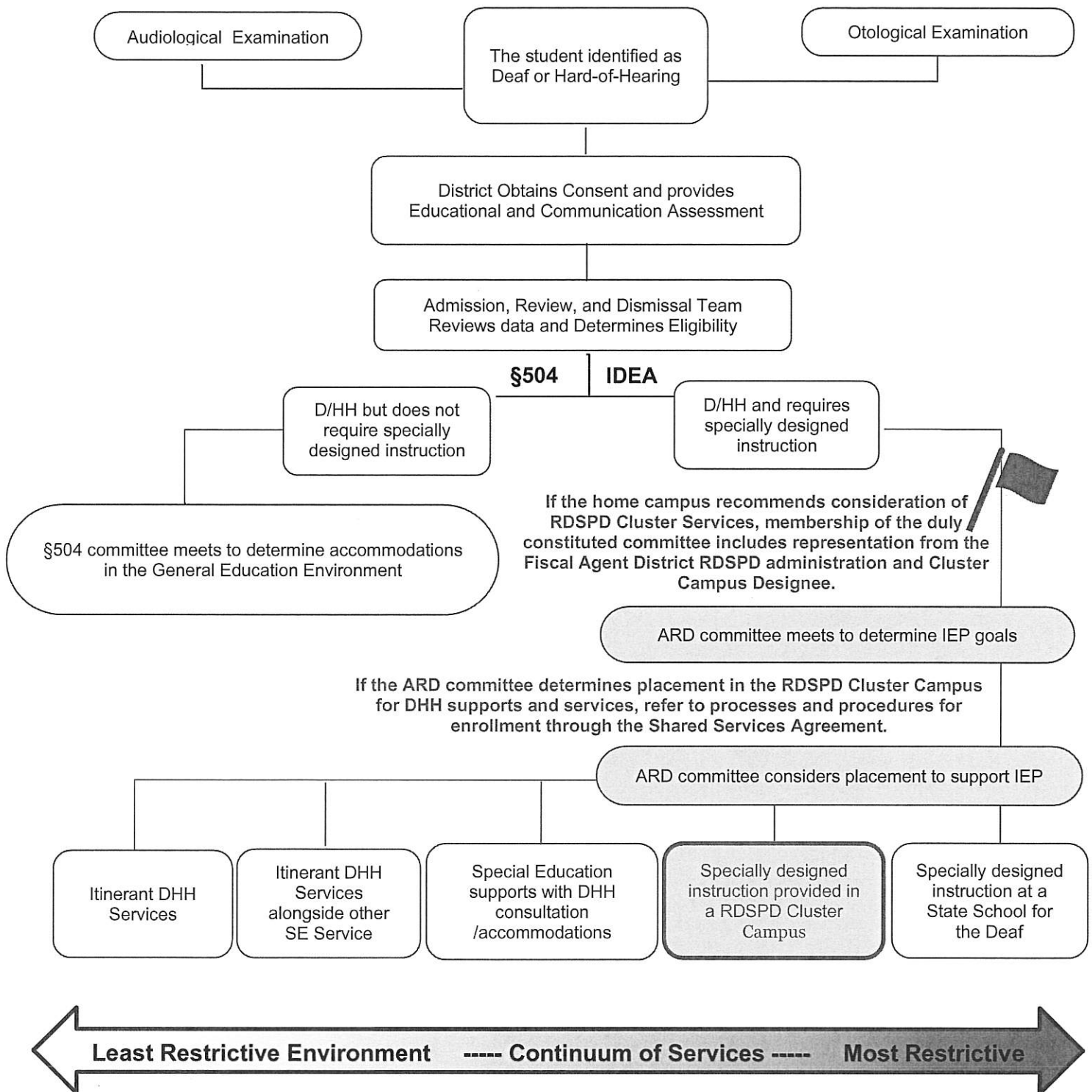
## 12. Process Flow Charts: Consideration of Services at the RDSPD Cluster Site

### A. Students Residing in NEISD



### 13. Process Flow Charts: Consideration of Services at the RDSPD Cluster Site

#### B. Students Residing in RDSPD Shared Services Agreement Member Districts



**INFORMATION ITEM:**     **Acknowledge Public Information Act Requests November 2025 – December 2025**

**RECOMMENDATION:**     That the Board of Trustees acknowledges Public Information Act requests received since November 10, 2025.

**RATIONALE:**             The purpose of this agenda item is to keep trustees apprised of the District’s Public Information program.

**REFERENCE and COMPLIANCE:**     GB (LEGAL) Public Information Program

**PAPERWORK IMPACT:**             None

**BUDGET IMPACT/ INFORMATION:**     None

**EXHIBITS:**                 November 7, 2025 – December 19, 2025 Public Information Act request roster

**RESOURCE PERSONNEL:**             Dr. Jack Lee, Superintendent  
Emily Allen, Executive Director of Communications

Submitted by:  
    (Name)     Dr. Jack Lee, Superintendent  
    (Address)  1221 E. Kingsbury St., Seguin, TX 78155  
    (Telephone) (830) 401-8614  
    (Date)     01/20/26

<b>Seguin ISD PIA Requests received from November 8 - December 19, 2025</b>				
<b>Date</b>	<b>Requester</b>	<b>Requested Documents</b>	<b>Status</b>	<b>Action</b>
030 November 17, 2025	Frank Strong	Documents regarding Senate Bills 12 & 13	Completed	Documents, itemized invoice shared
031 December 1, 2025	Kimberly Bell, Adelphi Education	Agreements and rate sheets for staffing agencies from Sept. 2022 to present	Completed	Documents shared
032 December 15, 2025	Ryan Woodson, Hill Country Waste Solutions	Solid waste contract, applicable amendments, current rate sheet	Completed	Documents shared

**ACTION ITEM:** **Possible Action to Approve Seguin ISD Strategic Plan**

**RECOMMENDATION:** That the Board of Trustees approve the Seguin ISD Strategic Plan.

**RATIONALE:** Board Policy AE(LEGAL) states: “A board shall adopt a vision statement and comprehensive goals for the district and the superintendent. *Education Code 11.1511(b)(2)*”

For the past three months, Seguin ISD has conducted comprehensive strategic planning. Through that work, we have developed a multi-year strategic plan with the input and support of two separate teams: a design team made up of 37 individuals; and an action planning team made up of 33 individuals. The groups included parents, students, community members, teachers, staff, and administrators.

This work resulted in a multi-year strategic plan, and new mission and vision statements, as well as a Graduate Profile. There will be a future agenda item to revise board policy AE(LOCAL).

**REFERENCE and COMPLIANCE:** AE(LEGAL) and AE(LOCAL): Educational Philosophy

**PAPERWORK IMPACT:** None

**BUDGET IMPACT/ INFORMATION:** None

**EXHIBITS:** Strategic Plan

**RESOURCE PERSONNEL:** Dr. Jack Lee, Superintendent of Schools

Submitted by:  
(Name) Dr. Jack Lee, Superintendent  
(Address) 1221 E. Kingsbury St., Seguin, TX 78155  
(Telephone) (830) 401-8614  
(Date) 01/20/26



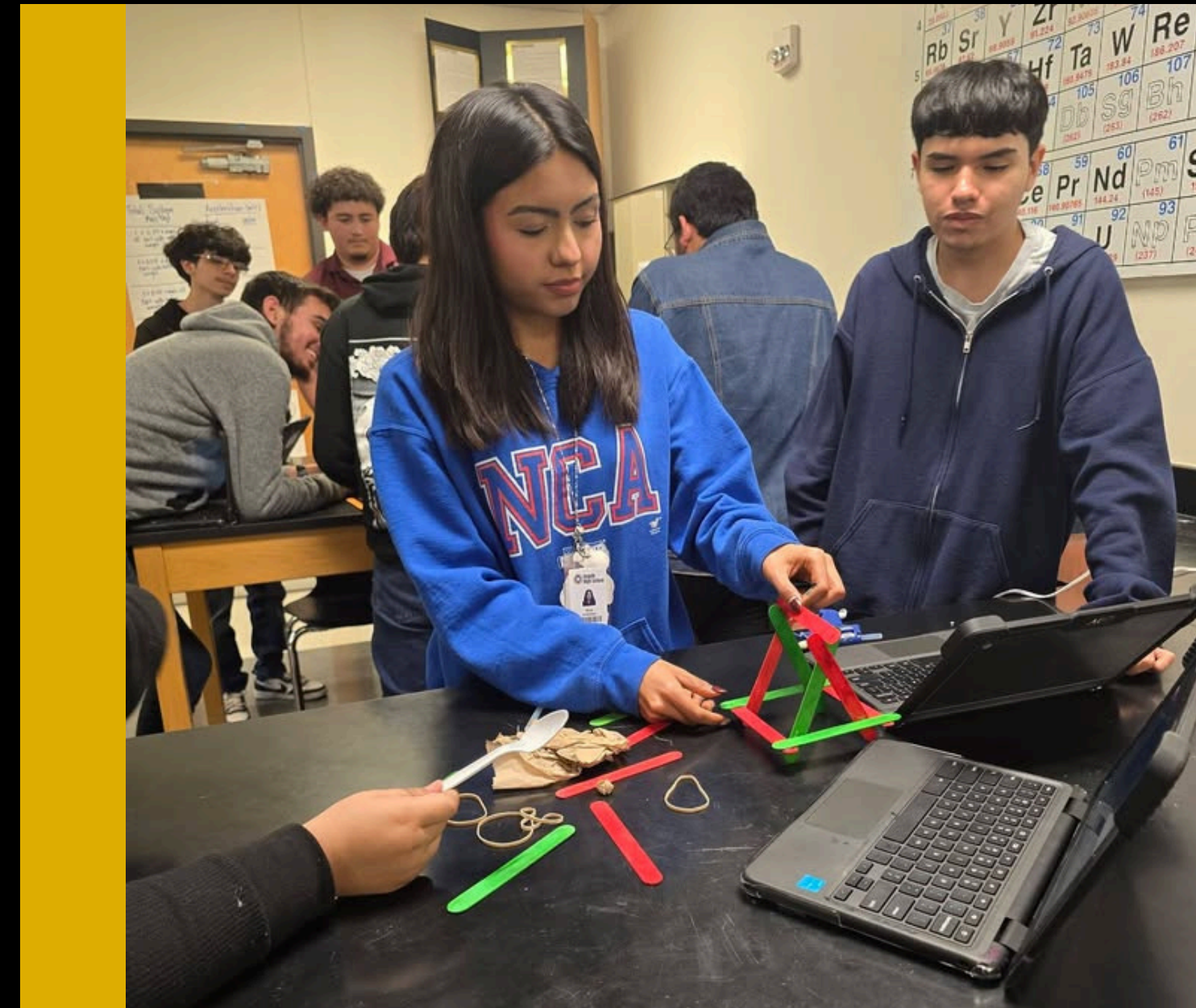
INDEPENDENT SCHOOL DISTRICT



# STRATEGIC PLAN

# PURPOSE OF THE STRATEGIC PLAN

- ESTABLISHES CLEAR OBJECTIVES
- ALIGNS EFFORTS AND ACTIONS
- GENERATES FORWARD MOMENTUM
- LEADS TO CLEAR ACCOUNTABILITY
- ENSURES ORGANIZATIONAL EXCELLENCE



# OUR PROCESS



## CURRENT STATE

ANALYZED DATA TO IDENTIFY  
THE CURRENT STATE OF THE  
DISTRICT.

REVIEWED THE STRATEGIC  
PLANNING TEAM'S SWOT  
ANALYSIS

## FUTURE STATE

IDENTIFIED OUR VISION AND  
GRADUATE PROFILE.

IDENTIFIED WHAT WAS MOST  
IMPORTANT TO PRIORITIZE.

DETERMINED THE OUTCOMES  
WE NEEDED TO ACHIEVE.

## ACTION PLANS

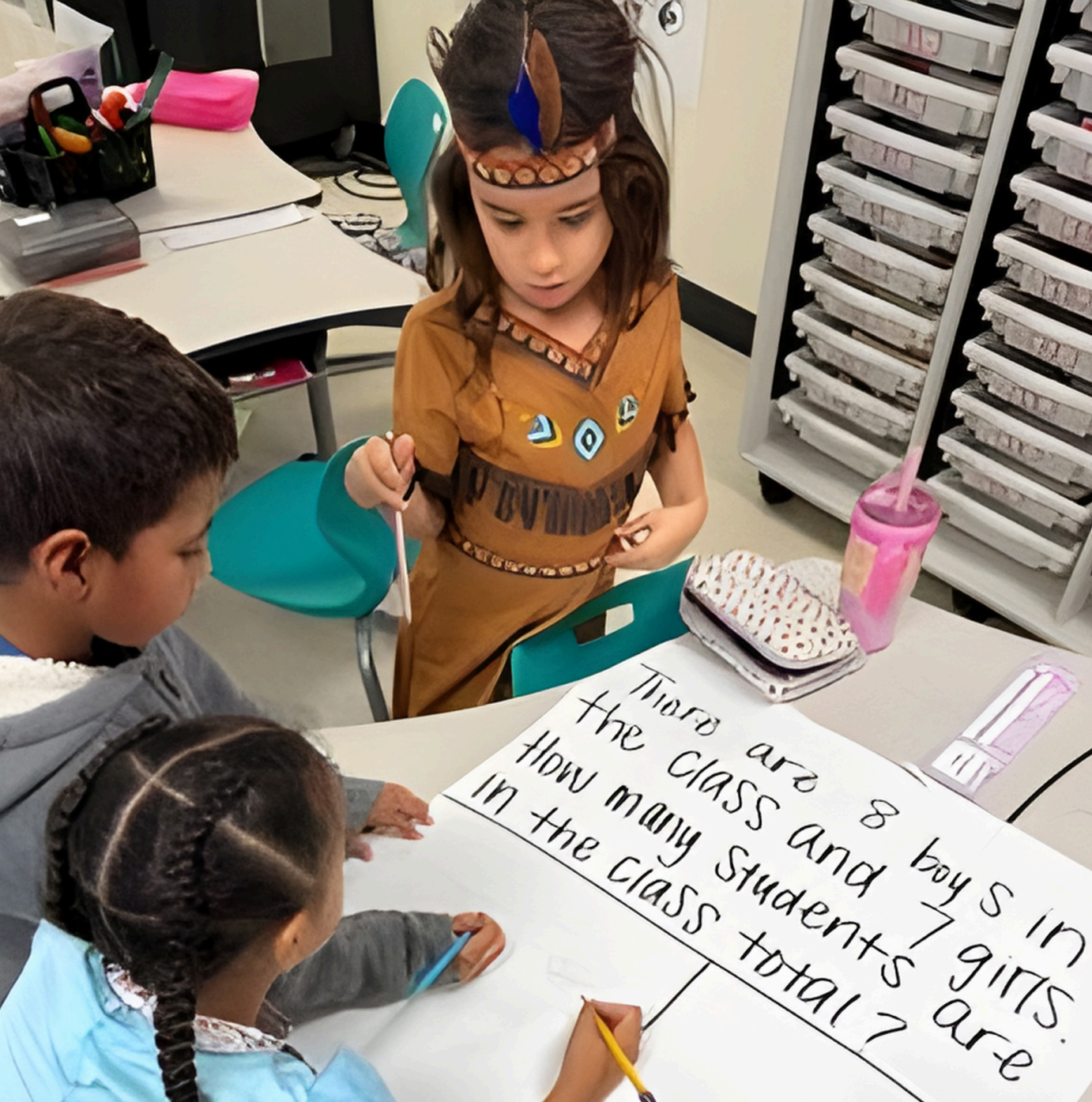
CREATED THE KEY ACTIONS  
NEEDED TO ACHIEVE OUR  
TARGETS.

DETERMINED HOW WE WILL  
MEASURE OUR PROGRESS



# OUR TIMELINE

AUGUST	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY
Initial Planning with Dr. Lee	Design Team Retreat - Days 1 and 2	Design Team Retreat - Day 3	Scorecard Finalized	Monitoring Plan Developed	Strategic Plan Launched
		Action Team Planning	Deployment Plan Developed	Board Approval Recommended	



# STRATEGIC PLANNING ROLES

## DESIGN TEAM

DEVELOPED THE MISSION, MOTTO, VISION, VALUES, GRADUATE PROFILE, PRIORITIES, AND PERFORMANCE OBJECTIVES.

## ACTION TEAMS

DRAFTED KEY ACTIONS AND SCORECARD MEASURES THAT WILL ENSURE THE PERFORMANCE OBJECTIVES ARE ACHIEVED.

## BOARD OF TRUSTEES

AE (LEGAL) - THE BOARD SHALL ADOPT A VISION STATEMENT AND COMPREHENSIVE GOALS FOR THE DISTRICT AND THE SUPERINTENDENT - EDUCATION CODE 11.1511(B)(2).

## SUPERINTENDENT

RECOMMEND THE VISION AND GOALS TO THE BOARD, DEPLOY THE STRATEGIC PLAN, AND MONITOR & ADJUST THE KEY ACTIONS AS NEEDED TO ENSURE THE PERFORMANCE OBJECTIVES ARE ACHIEVED.

# CORE STATEMENTS



## MOTTO

BUILDING FUTURES TOGETHER

## MISSION

BUILDING RELATIONSHIPS

INSPIRING SUCCESS

EMPOWERING ALL

## VISION

SEGUIN ISD: A COMMUNITY DEDICATED TO SHAPING  
BRIGHTER FUTURES THROUGH CONNECTION,  
INSPIRATION, AND CREATIVITY.

## VALUES

STUDENTS FIRST, ALWAYS.  
BUILDING MEANINGFUL & TRUSTING RELATIONSHIPS  
HIGH EXPECTATIONS FOR ALL  
SUPPORT EVERY VOICE  
INTEGRITY IN ALL WE DO  
COLLABORATIVE CULTURE  
GROWTH MINDSET, LIFELONG LEARNING  
RISE TO THE CHALLENGE

# STRATEGIC PLAN ON A PAGE

## STRATEGIC PLAN ON A PAGE

### OUR MISSION

Building Relationships  
Inspiring Success  
Empowering All

### OUR VISION

Seguin ISD: A community dedicated to shaping brighter futures through connection, inspiration, and creativity.

### OUR VALUES

- Students First, Always.
- Building Meaningful & Trusting Relationships
- High Expectations for All
- Support Every Voice
- Integrity in All We Do
- Collaborative Culture
- Growth Mindset, Lifelong Learning
- Rise to the Challenge



# BUILDING FUTURES TOGETHER



### PRIORITY 1: CHALLENGING AND MEANINGFUL LEARNING EXPERIENCES

- Increase the percentage of all students in all subjects STAAR Meets performance from 34% to 50% by 2030.
- Increase the percentage of schools rated a C or better from 72.7% to 100% by 2028.
- Increase the four-year graduation rate from 89.3% to 95% by 2030.



### PRIORITY 2: LIFE-READY STUDENTS

- Increase college-ready annual graduates from 44.4% to 66% by 2030.
- Increase career- or military-ready annual graduates from 26.4% to 40% by 2030.
- Increase high school extra-/co-curricular and CTE multi-year enrollment from 88% to 93% by 2030.



### PRIORITY 3: POSITIVE COMMUNITY CULTURE

- Improve family satisfaction with school communication from 70.6% to 79% by 2030.
- Increase the percentage of students who feel cared about at school from 66.8% to 80% by 2030.
- Increase staff satisfaction with their campus or department from 72% to 82% by 2030.
- Increase community partnerships from 50 to 100 by 2030.



### PRIORITY 4: GROWTH-MINDED PERSONNEL

- Increase teacher retention from 74% to 81% by 2030.
- Increase teacher incentive allotment designations from 17 to 100 teachers by 2030.
- Decrease the fill time for positions from an average of 60 to 30 days by 2030.



### PRIORITY 5: STRATEGIC OPERATIONAL STEWARDSHIP

- Decrease the budget deficit from 8 million to zero by 2030.
- Decrease the average age of district technology devices from 5 years to 4 years by 2030.
- Increase student enrollment from 7180 to 7425 by 2030.
- Elevate the average percentage of student attendance from 91% to 95% by 2030.

# PORTRAIT OF A GRADUATE

SEGUIN INDEPENDENT SCHOOL DISTRICT

## PORTRAIT OF A GRADUATE

*We are Matadors*



### RESPECTFUL

EMPATHETIC

INTEGRITY

COLLABORATIVE

### RESOURCEFUL

PROBLEM-SOLVER

ADAPTABLE

RESILIENT

### READY

SERVICE-MINDED

TENACIOUS

CONFIDENT

# PRIORITY ONE

## CHALLENGING AND MEANINGFUL LEARNING EXPERIENCES



- Increase the percentage of all students in all subjects STAAR Meets performance from 34% to 50% by 2030.
- Increase the percentage of schools rated a C or better from 72.7% to 100% by 2028.
- Increase the four-year graduation rate from 89.3% to 95% by 2030.

# PRIORITY TWO

## LIFE-READY STUDENTS



- Increase college-ready annual graduates from 44.4% to 66% by 2030.
- Increase career- or military-ready annual graduates from 26.4% to 40% by 2030.
- Increase high school extra-/co-curricular and CTE multi-year enrollment from 88% to 93% by 2030.

# PRIORITY THREE

## POSITIVE COMMUNITY CULTURE



- Improve family satisfaction with school communication from 70.6% to 79% by 2030.
- Increase the percentage of students who feel cared about at school from 66.8% to 80% by 2030.
- Increase staff satisfaction with their campus or department from 72% to 82% by 2030.
- Increase community partnerships from 50 to 100 by 2030.

# PRIORITY FOUR

## GROWTH-MINDED PERSONNEL



- Increase teacher retention from 74% to 81% by 2030.
- Increase teacher incentive allotment designations from 17 to 100 teachers by 2030.
- Decrease the fill time for positions from an average of 60 to 30 days by 2030.

# PRIORITY FIVE

## STRATEGIC OPERATIONAL STEWARDSHIP



- Decrease the budget deficit from 8 million to zero by 2030.
- Decrease the average age of district technology devices from 5 years to 4 years by 2030.
- Increase student enrollment from 7180 to 7425 by 2030.
- Elevate the average percentage of student attendance from 91% to 95% by 2030.



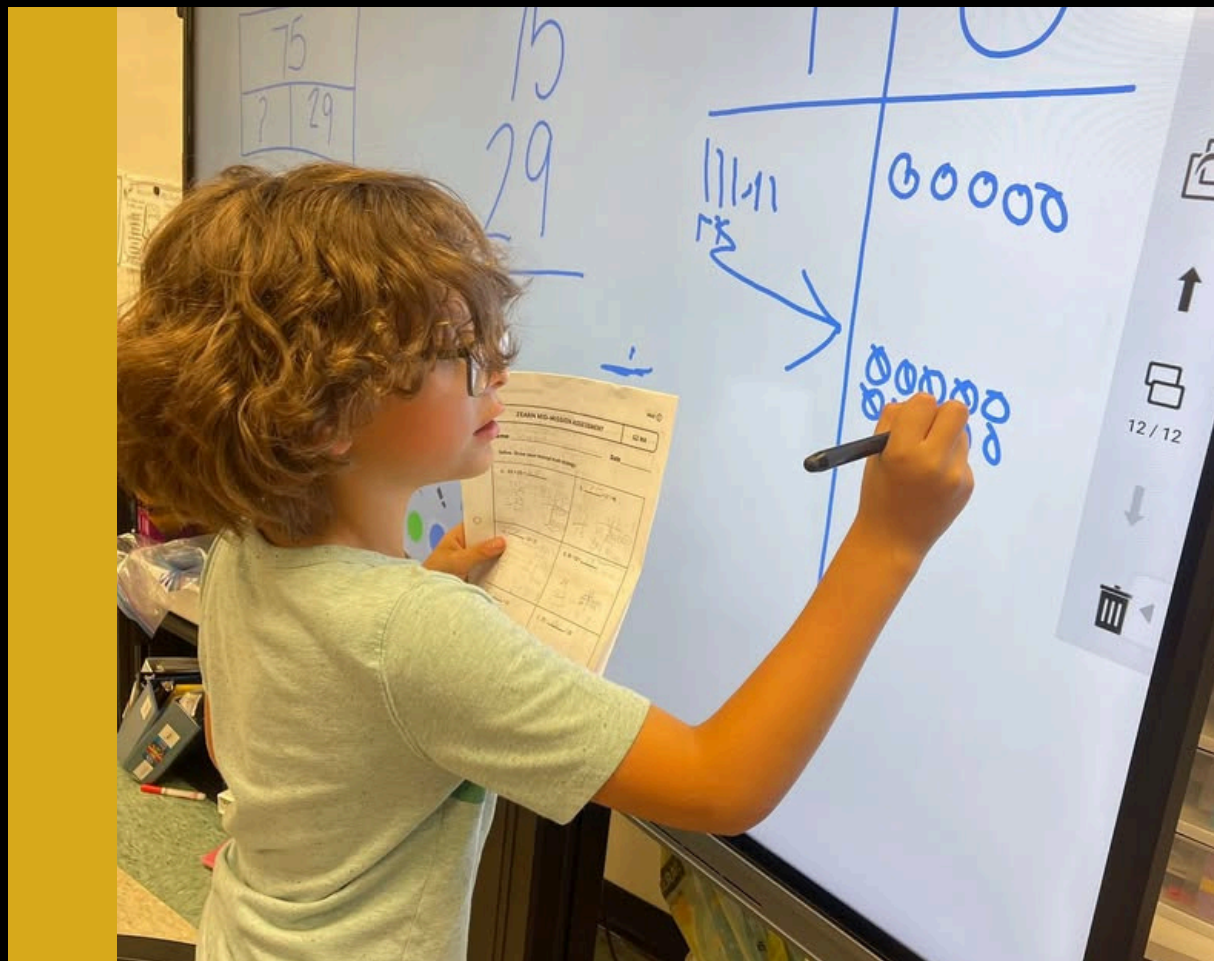
# KEY ACTIONS

- The 16 most critical steps we will take over the next 3-5 years to achieve our performance measures.
- They are the ones most likely to yield our desired results.
- They will be measured routinely to ensure progress and accountability.

# OUR SCORECARD

This is how the district will monitor progress toward achieving the objectives.

The district will collect, analyze, and act on this leading data throughout the year.



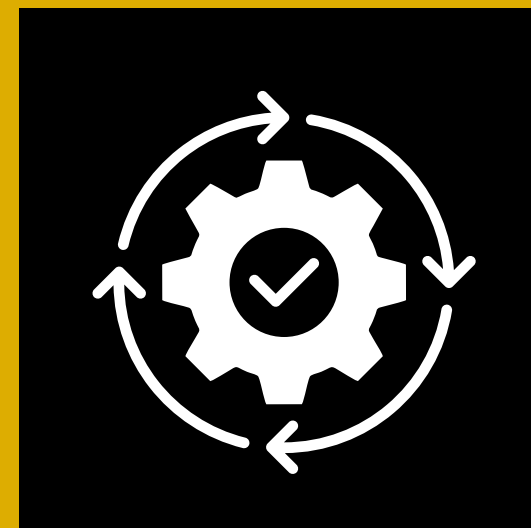
# NEXT STEPS



**INITIATE THE  
DEPLOYMENT PLAN**



**COMMUNICATE TO  
ALL INTERNAL AND  
EXTERNAL  
STAKEHOLDERS**



**CONNECT TO  
IMPROVEMENT PLANS,  
BUDGET PRIORITIES,  
AND EVALUATIONS**



**BEGIN COLLECTING  
AND REPORTING  
SCORECARD DATA**



# AE LEGAL

Seguin ISD  
094901

## EDUCATIONAL PHILOSOPHY

AE  
(LEGAL)

### **Vision Statement and Goals**

A board shall adopt a vision statement and comprehensive goals for the district and the superintendent. *Education Code 11.1511(b)(2)*

# THANK YOU

*The superintendent recommends that the board approve the district vision and performance objectives as presented.*





INDEPENDENT SCHOOL DISTRICT

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# STRATEGIC PLAN

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**BUILDING FUTURES TOGETHER**

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## EXECUTIVE SUMMARY

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Strategic planning is a collaborative process designed to initiate change in a district by aligning and prioritizing key targets and clarifying the vision and goals of its stakeholders for the administration. Visionary districts that embrace continuous improvement use strategic planning to establish a shared direction to guide their priorities over the next 3 to 5 years.

On October 29th, October 30th, November 3rd, and November 4th, 2025, Seguin ISD initiated its visioning work with 37 stakeholders representing teachers, administrators, parents, students, community members, and business partners (See Pages 5 and 6). Before the initial meeting, participants completed a questionnaire to capture each stakeholder's perspective and voice. The survey responses were used throughout the strategic planning retreat and action planning to encourage discussion and support consensus-building. Consensus was used as the decision-making approach rather than majority rule to ensure unity among the membership.

Over three days, the Strategic Planning Design Team worked together to understand and address the following questions:

1. Where and who are we as a district?
2. Where do we want to be as a district in the next 3 to 5 years?
3. What must we focus on to get where we want to be?
4. How will we know when we have achieved our goals?

The Strategic Planning Design Team began the planning process by evaluating the district's current state through a comprehensive data review. The data reviewed included student performance data, financial influences, staffing trends, and demographic/enrollment trends. The committee members also reviewed the SWOT analysis collected from the prerequisite survey to discuss the district's strengths, weaknesses, opportunities, and threats (Summary on Page 4).

Through the data review and SWOT analysis, the committee members could begin developing the district's core statements, termed the "MMVV" (Mission, Motto, Vision, and Values). The core statements provide the framework for the strategic plan and clarify the district's heart and hope (See Page 7). In alignment with the core statements, a Graduate Profile was designed to define the competencies each graduate should demonstrate after their K-12 academic journey (See Page 9). The committee was intentional about each word in the MMVV and Graduate Profile to ensure an accurate and clear reflection of the district.

With the initial questions answered, the committee worked to identify what needed to be prioritized to carry the district toward its vision over the next 3 to 5 years. There were five strategic priorities established as key areas of focus for the district: Challenging and Meaningful Learning Experiences, Life-Ready Students, Positive Community Culture, Growth-Minded Personnel, and Strategic Operational Stewardship.

In alignment with the priorities, the Strategic Planning Design Team developed performance objectives for each priority. The performance objectives were designed using a SMART (specific, measurable, achievable, relevant, time-bound) goal framework to move the vision to action (See Page 8). The goals and vision must be approved by the Board per policy AE (Legal), which states, “A board shall adopt a vision statement and comprehensive goals for the district and the superintendent.” The cumulative work of the Strategic Planning Design Team can be found on the Strategic Plan on a Page (See Page 10).

On November 4, 2025, key design team stakeholders joined additional stakeholders to advance strategic planning by creating action plans. This allowed for a more diverse range of perspectives to be represented, providing a broader view of the community and district. Each participant was assigned to a Strategic Action Team aligned with the five district priorities based on their interests, expertise, or experience. The committee members worked to develop key actions to ensure the long-range performance objectives are achieved over the next 3 to 5 years (See Pages 11-15).

The action plans are living documents and should be consistently reviewed, revised, and updated to ensure the district’s strategic goals are fully achieved. The Superintendent has the autonomy to adapt the action plans as needed to ensure the adopted performance objectives are achieved. Progress and revisions to the action plans should be reported to the Board of Trustees each year for accountability and ongoing focus. A monitoring plan has been developed to ensure the work of the Strategic Planning Design Team and Action Teams drives district operational and instructional decision-making (See Page 19).

For the strategic plan to become embedded in the district's culture, it must be deployed in a way that fosters support and commitment from all stakeholders. Therefore, a deployment plan has been developed to ensure the direction set by the strategic plan is fully communicated to all stakeholders (See Pages 16-18). Under the leadership of the Board of Trustees and the Superintendent, the strategic plan for Seguin ISD provides the framework for transforming the district and making the vision a reality for SISD students today and in the future.

## PLANNING TIMELINE

August 2025	October 2025	November 2025	December 2025	January 2026	February 2026
Initial Planning with Dr. Lee	Design Team Retreat - Days 1 and 2	Design Team Retreat - Day 3  Action Team Planning	Scorecard Finalized  Deployment Plan Developed	Monitoring Plan Developed  Board Approval Recommended	Strategic Plan Launched

## SWOT ANALYSIS SUMMARY

STRENGTHS	WEAKNESSES	OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> <li>● Dedicated Staff &amp; Community</li> <li>● Student-Centric Approach</li> <li>● Strong Programs &amp; Resources</li> <li>● Financial &amp; Operational Stability (to an extent)</li> <li>● Positive Internal Culture</li> </ul> <p>Overall Strength Summary: The district benefits from a passionate and experienced staff, strong community ties, and a commitment to providing a holistic education with robust extracurriculars and specialized programs. There's an evident pride within the community and a desire for continuous improvement.</p>	<ul style="list-style-type: none"> <li>● Communication Breakdown</li> <li>● Staffing &amp; Retention Issues</li> <li>● Academic Performance &amp; Program Gaps</li> <li>● Operational Inconsistencies &amp; Lack of Clarity</li> <li>● Culture &amp; Environment</li> </ul> <p>Overall Weakness Summary: The district is hampered by poor communication at all levels, high staff turnover (especially among teachers), and a perceived lack of value placed on staff input. Academic performance, particularly for gifted and struggling students, needs improvement, with specific concerns about early reading skills and curriculum consistency. Facilities also present an ongoing challenge.</p>	<ul style="list-style-type: none"> <li>● Leveraging Existing Programs &amp; Assets</li> <li>● Addressing Weaknesses (Communication &amp; Staff)</li> <li>● Strategic Planning &amp; Vision</li> <li>● Community &amp; External Partnerships</li> <li>● Academic &amp; Instructional Improvement</li> </ul> <p>Overall Opportunity Summary: The district has an opportunity to invest in infrastructure and programs through bond planning. There's a clear path to improve communication, address staff retention through better recruitment and development, and enhance academic offerings by focusing on curriculum and instructional quality, particularly in early literacy. Engaging the community more effectively and building trust are also key opportunities.</p>	<ul style="list-style-type: none"> <li>● Financial Instability</li> <li>● Political &amp; Regulatory Environment</li> <li>● Community &amp; Perception Issues</li> <li>● Student &amp; Staff Well-being/Performance</li> <li>● External Competition</li> <li>● Demographic Shifts</li> <li>● Security &amp; Safety</li> </ul> <p>Overall Threat Summary: The district faces severe financial threats from reduced state/federal funding and unfunded mandates, exacerbated by rising poverty levels. The political climate and changing accountability systems create instability. Negative public perception, influenced by social media and low community engagement, is a concern. Challenges such as mental health issues, student disengagement, and teacher shortages are also external pressures.</p>

## STRATEGIC PLANNING DESIGN TEAM & ACTION TEAMS

First Name	Last Name	Role
Alison	Aldridge	Teacher
Emily	Allen	Central Admin
Robert	Arriola	Central Admin
Liz	Banks	Central Admin
Marcus	Bigott	Community
Heather	Boemler	Teacher
Imelda	Brena	Teacher
Josh	Bright	Board
Lisa	Burns	Board
Trenton	Burt	Teacher
Tim	Cantu	Teacher
Alma	Carmona	Teacher
Ruben	Carrillo	Central Admin
Max	Castillo	Staff
Eleanor	Crettenden	Student
Denise	Crettenden	Board
Yvonne	De La Rosa	Community
Donna	Dodgen	Community
Michael	Duffek	Campus Admin
Darren	Dunn	Community
William	Dwyer	Board
Trisha	Eckols	Campus Admin
Diana	Farris	Campus Admin
Adrienne	Flores	Staff
Morgan	Freeman	Teacher
Daniel	Guardiola	Teacher

First Name	Last Name	Role
Aaron	Hannah	Campus Leader
Tanisha	Hearn	Staff
Kaylyn	Hernandez	Teacher
Chawanda	Jackson	Teacher
Sergio	Juaretta	Central Admin
Stephanie	Kauitzsch	Teacher
Jack	Lee	Superintendent
Jessica	Lee	Central Admin
Dawn	Lynn	Staff
Monica	Lyons	Central Admin
Rachel	Marek	Teacher
Jill	Nash	Staff
Jeremy	Nueman	Central Admin
Steve	Parker	Community
Samuel	Parrott	Central Admin
Ayden	Pullin	Student
Nancy	Ramirez	Staff
Brandy	Rangel	Teacher
Annaliza	Rangel	Campus Admin
Ofelia	Santiago	Campus Admin
Elaine	Schacht	Parent
Francie	Spicer	Parent
Shea	Vandegriff	Teacher
Shantill	Vann	Staff
Kenneth	Vogel	Central Admin
Stephanie	Weaver	Teacher

Maria	Guerra	Campus Admin
Linda	Guzman	Campus Admin
Casey	Haliburton	Teacher

Sanobia	Wheeler	Student
Stacey	Wiatrek	Teacher
Edith	Zeisloft	Parent

## CORE DISTRICT STATEMENTS

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### MOTTO

Building Futures Together

### MISSION

Building Relationships - Inspiring Success - Empowering All

### VISION

Seguin ISD: A community dedicated to shaping brighter futures through connection, inspiration, and creativity.

### VALUES

Students First, Always.

Building Meaningful & Trusting Relationships

High Expectations for All

Support Every Voice

Integrity in All We Do

Collaborative Culture

Growth Mindset, Lifelong Learning

Rise to the Challenge

## STRATEGIC PRIORITIES AND GOALS

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### PRIORITY 1: CHALLENGING AND MEANINGFUL LEARNING EXPERIENCES

- Increase the percentage of all students in all subjects STAAR Meets performance from 34% to 50% by 2030.
- Increase the percentage of schools rated a C or better from 72.7% to 100% by 2028.
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### PRIORITY 2: LIFE-READY STUDENTS

- Increase college-ready annual graduates from 44.4% to 66% by 2030.
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### PRIORITY 4: GROWTH-MINDED PERSONNEL

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- Decrease the fill time for positions from an average of 60 to 30 days by 2030.

### PRIORITY 5: STRATEGIC OPERATIONAL STEWARDSHIP

- Decrease the budget deficit from 8 million to zero by 2030.
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SEGUIN INDEPENDENT SCHOOL DISTRICT

# PORTRAIT OF A GRADUATE

*We are Matadors*



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EMPATHETIC

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COLLABORATIVE

## RESOURCEFUL

PROBLEM-SOLVER

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# BUILDING FUTURES TOGETHER

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Inspiring Success  
Empowering All

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## PRIORITY 5: STRATEGIC OPERATIONAL STEWARDSHIP

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# STRATEGIC PLAN 2026-2031

## PRIORITY 1: CHALLENGING AND MEANINGFUL LEARNING EXPERIENCES

### PERFORMANCE OBJECTIVES:

- Increase the percentage of all students in all subjects STAAR Meets performance from 34% to 50% by 2030.
- Increase the percentage of schools rated a C or better from 72.7% to 100% by 2028.
- Increase the four-year graduation rate from 89.3% to 95% by 2030.

KEY ACTIONS	TIMELINE	SCORECARD MEASURES
Create and execute a tiered system of instructional and leadership support to turn around low-performing schools.	Spring 2026	<ul style="list-style-type: none"> <li>● # of tier three campus interventions completed monthly</li> <li>● # of classroom walkthroughs conducted by campus administration monthly</li> <li>● % of students meeting interim assessment benchmark targets in all tested subjects each semester</li> </ul>
Develop, implement, monitor, and revise a comprehensive curriculum management plan to drive alignment and consistency of practice.	Fall 2026	<ul style="list-style-type: none"> <li>● % of classrooms calibrated to the curriculum by campus, quarterly</li> <li>● % of teachers utilizing HQIM during walkthroughs quarterly</li> <li>● % of students meeting district assessment success criteria at BOY, MOY, and EOY</li> </ul>
Develop and implement a comprehensive, district-wide leadership development and coaching framework that establishes clear standards of leadership and excellence.	Spring 2027	<ul style="list-style-type: none"> <li>● # of leaders completing leadership development program requirements quarterly</li> <li>● # of coaching cycles completed quarterly with campus leaders</li> </ul>
Create and execute a pre- and post-graduation tracking system to support student success, compliance, and graduation rates.	Fall 2027	<ul style="list-style-type: none"> <li>● % of students who have completed a personal graduation plan at BOY, MOY, and EOY</li> <li>● % of students on track to graduate each quarter</li> </ul>

## PRIORITY 2: LIFE-READY STUDENTS

### PERFORMANCE OBJECTIVES:

- Increase college-ready annual graduates from 44.4% to 66% by 2030.
- Increase career- or military-ready annual graduates from 26.4% to 40% by 2030.
- Increase high school extra-/co-curricular and CTE multi-year enrollment from 88% to 93% by 2030.

KEY ACTIONS	TIMELINE	SCORECARD MEASURES
Create a comprehensive plan to enhance our CCMR assessment (TSI, PSAT/SAT, ACT, ASVAB, and IBC) preparation programs and increase accessibility for our students.	Fall 2026	<ul style="list-style-type: none"> <li>• % of students by grade level earning their CCMR points at BOY, MOY, and EOY</li> <li>• # of students taking CCMR assessments at BOY, MOY, and EOY</li> <li>• % of students achieving CCMR assessment standards at BOY, MOY, and EOY</li> </ul>
Transform and implement a comprehensive counseling program that enhances counselors' expertise to better help stakeholders identify pathways, endorsements, and interests.	Spring 2028	<ul style="list-style-type: none"> <li>• % of students enrolled in an advanced CTE course at BOY and MOY</li> <li>• # of students advised by counselor on specific pathway or career interest at BOY, MOY, and EOY</li> </ul>
Develop and sustain a PK-12 comprehensive extra-/co-curricular plan for all schools to improve the quality and consistency of student program offerings.	Summer 2028	<ul style="list-style-type: none"> <li>• % of students by campus enrolled in extra-/co-curricular programs at BOY, MOY, and EOY</li> </ul>

### PRIORITY 3: POSITIVE COMMUNITY CULTURE

#### PERFORMANCE OBJECTIVES:

- Improve family satisfaction with school communication from 70.6% to 79% by 2030.
- Increase the percentage of students who feel cared about at school from 66.8% to 80% by 2030.
- Increase staff satisfaction with their campus or department from 72% to 82% by 2030.
- Increase community partnerships from 50 to 100 by 2030.

KEY ACTIONS	TIMELINE	SCORECARD MEASURES
Develop and launch a multi-faceted feedback system to measure stakeholder satisfaction, engagement, and service.	Spring 2027	<ul style="list-style-type: none"> <li>● # of participants in student, staff, and family satisfaction surveys at BOY, MOY, and EOY</li> <li>● # of feedback opportunities by type (in-person/digital) each semester</li> </ul>
Develop and deploy a systemic and consistent program that engages and onboards families, students, and staff to the district.	Fall 2028	<ul style="list-style-type: none"> <li>● # of families participating in district engagement opportunities each semester</li> <li>● # of new stakeholders onboarded at BOY, MOY, and EOY</li> <li>● % of new stakeholder satisfaction with onboarding experience at BOY, MOY, and EOY</li> </ul>
Design and implement an adaptable course of action that identifies and promotes district needs to community partners for support.	Spring 2029	<ul style="list-style-type: none"> <li>● # of new community partnerships gained quarterly</li> <li>● \$ acquired from community partners to support district needs quarterly</li> <li>● # of volunteer/mentorship hours provided by community partners quarterly</li> </ul>

## PRIORITY 4: GROWTH-MINDED PERSONNEL

### PERFORMANCE OBJECTIVES:

- Increase teacher retention from 74% to 81% by 2030.
- Increase teacher incentive allotment designations from 17 to 100 teachers by 2030.
- Decrease the fill time for positions from an average of 60 to 30 days by 2030.

KEY ACTIONS	TIMELINE	SCORECARD MEASURES
Implement a data-driven talent acquisition process that streamlines hiring across departments and ensures an efficient and customer-friendly experience.	Summer 2027	<ul style="list-style-type: none"> <li>● # of days on average from position posting to acceptance monthly</li> <li>● # of days on average from position application to interview monthly</li> <li>● # of days on average from administrative recommendation to human resource hiring monthly</li> </ul>
Develop and implement a comprehensive professional learning plan that personalizes opportunities based on professional goals, interests, and needs.	Fall 2027	<ul style="list-style-type: none"> <li>● # of professional development opportunities offered quarterly</li> <li>● # of employees attending professional development quarterly</li> <li>● % of employee satisfaction with professional development quarterly</li> </ul>
Establish a sustainable, multimodal district system that collects and measures employee input about district decisions, practices, and priorities.	Fall 2028	<ul style="list-style-type: none"> <li>● # of employee input opportunities quarterly</li> <li>● % of employee satisfaction with feedback opportunities at BOY, MOY, and EOY</li> </ul>

## PRIORITY 5: STRATEGIC OPERATIONAL STEWARDSHIP

- PERFORMANCE OBJECTIVES:
- Decrease the budget deficit from 8 million to zero by 2030.
- Decrease the average age of district technology devices from 5 years to 4 years by 2030.
- Increase student enrollment from 7180 to 7425 by 2030.
- Elevate the average percentage of student attendance from 91% to 95% by 2030.

KEY ACTIONS	TIMELINE	SCORECARD MEASURES
Create a comprehensive student recruitment and retention process to re-engage students and support attendance.	Summer 2026	<ul style="list-style-type: none"> <li>● % of student average daily attendance each 6 weeks</li> <li>● # of student leavers identified each 6 weeks</li> <li>● # of student enrollment by month</li> </ul>
Implement a centralized business and student information system that ensures consistent alignment across operational functions and maximizes state funding.	Fall 2027	<ul style="list-style-type: none"> <li>● % of the business/SIS system integration completed monthly</li> <li>● \$ of budget efficiencies identified quarterly</li> <li>● \$ difference in expenditures and revenues monthly</li> </ul>
Establish a replacement plan and cycle for all district equipment to support predictable budgeting, extend asset life, and minimize unplanned expenditures.	Spring 2028	<ul style="list-style-type: none"> <li>● % of equipment replacements on schedule quarterly</li> <li>● \$ of unplanned expenditures on equipment quarterly</li> </ul>

## DEPLOYMENT PLAN

### STRATEGIC PLAN DEPLOYMENT

Deployment Purpose: The Strategic Plan deployment is intended to ensure that 100% of our district staff have a shared, clear understanding of our district priorities and that 60% of their time is spent in alignment with these priorities. In addition, to communicate our plan and progress to 100% of all other Seguin ISD employees and stakeholders.

Deployment Timeline: January 2026 to December 2026

Deployment Audience: All stakeholders, including district and campus staff, parents, community, business partners, and students.

Deployment Cost Allowance: <\$25,000

Deployment Actions:

Timeline	Actions	Owner
February 2026	Post the strategic plan on the district website.	Communications and Technology Departments
February 2026	Create training on the strategic plan for principals to share with staff.	Superintendent
February 2026	Integrate strategic goals into the budget process.	Business and Finance Department
February 2026 to December 2026	Share the Strategic Direction with civic groups during presentation opportunities.	Superintendent

February 2026 to December 2026	Include a statement in all job descriptions about core statements.	Human Resources Department
March 2026	Align Board Presentations with Strategic Goals.	Superintendent
April 2026	Post Core Statements at Facility Entrances.	Student Services Department
May 2026	Integrate the core statements, goals, and graduate profile into the employee onboarding process.	Human Resources Department
May 2026	Add Strategic Plan to New Board Member Orientation	Superintendent
June 2026	Add MMVV and goals to the employee handbook.	Human Resources Department
July 2026	Align district and campus improvement plans with strategic goals/action plans.	Curriculum and Instruction Department
July 2026	Create and launch a monthly social media highlight calendar for the strategic plan.	Communications Department
July 2026	Create an annual theme that aligns with the strategic plan.	Superintendent/Senior Leaders
July 2026	Add the graduate profile to the student handbook and/or code of conduct.	Student Services Department
July 2026	Purchase shirts for staff members to wear with the vision, mission, or motto.	Communications Department
July 2026	Create a convocation activity or a speaker who focuses on the district's strategic direction.	Superintendent

August 2026	Create a visual that shows the progress of the action plan on the district website or internal portal.	Communications and Technology Departments
August 2026	Align central office administrator evaluations with strategic goals.	Superintendent/Human Resources Department
August 2026	Create a strategic plan and/or graduate profile video. Debut at Convocation and then share on the website.	Communications and Technology Departments
August 2026	Post the graduate profile in every classroom.	Student Services Department
September 2026	Add a mission or motto banner to the exterior of every campus.	Maintenance and Operations Department
September 2026	Create a recognition program to highlight staff, schools, or departments who are demonstrating efforts to achieve the vision.	Human Resources Department
September 2026-October 2026	Communicate the strategic plan with the student advisory council.	Superintendent
October 2026 - November 2026	Vertically align the graduate profile with grades PK-12.	Curriculum and Instruction Department
December 2026	Report annual progress to the Board of Trustees.	Superintendent
December 2026	Buy all staff members a token that reminds them of the values/goals.	Communications Department

## MONITORING PLAN

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STRATEGIC PLAN MONITORING		
Timeline	Actions	Owners
Monthly	Present Scorecard Updates in Senior Leadership Meetings	Senior Cabinet Leaders
Quarterly (Feb, May, Aug, Nov)	Share Scorecard Updates to Central Office Leaders and Principals	Superintendent or Designee
June and December	Key Action Progress Presentation to Central Office Leaders and Principals	Superintendent or Designee
March-June	Collect Annual Outcome Measure Data	Senior Cabinet Leaders
December	Provide Annual Update Report to the Board, including scorecard data, annual outcome data, and key action progress.	Superintendent or Designee

**ACTION ITEM:** **Possible Action to Approve Resolution to Support Planning and Expansion of State Highway 46 between New Braunfels and Seguin**

**RECOMMENDATION:** That the Board of Trustees approve a resolution to support planning and expansion of State Highway 46 between New Braunfels and Seguin.

**RATIONALE:** The District was contacted by the New Braunfels Chamber of Commerce concerning the State Highway 46 expansion project. The New Braunfels Chamber is collecting letters of support from area chambers of commerce, economic development entities, profession/technical organizations, cities, and counties regarding the expansion project.

**REFERENCE and COMPLIANCE:** None

**PAPERWORK IMPACT:** None

**BUDGET IMPACT/ INFORMATION:** None

**EXHIBITS:** (1) Board Resolution, and (2) Quick glimpse document outlining the funding process

**RESOURCE PERSONNEL:** Dr. Jack Lee, Superintendent of Schools

Submitted by:  
(Name) Dr. Jack Lee, Superintendent  
(Address) 1221 E. Kingsbury St., Seguin, TX 78155  
(Telephone) (830) 401-8614  
(Date) 01/20/26

Step	What Happens	Key Texas Organizations & Plans
<b>1. Identify the Need</b>	<ul style="list-style-type: none"> <li>Local governments or TxDOT Districts identify a corridor or segment needing improvements (e.g., capacity, safety, freight).</li> <li>Project concepts are developed with basic cost, scope, and purpose &amp; need.</li> <li>Early conversations occur with MPO staff and TxDOT District.</li> </ul>	<ul style="list-style-type: none"> <li><b>Local sponsors</b> (cities, counties, EDCs)</li> <li><b>TxDOT District</b> (e.g., San Antonio, Austin, etc.)</li> <li><b>MPO</b> (e.g., Alamo Area MPO, CAMPO)</li> <li>Regional stakeholders</li> </ul>
<b>2. Plan &amp; Prioritize</b>	<ul style="list-style-type: none"> <li>Project is included in the <b>MTP (Metropolitan Transportation Plan — 20+ years)</b>.</li> <li>MPO uses scoring criteria to rank the project.</li> <li>TxDOT coordinates on feasibility, cost, and readiness.</li> <li>High-priority projects move toward inclusion in near-term programs.</li> </ul>	<ul style="list-style-type: none"> <li><b>MPO Policy Board</b> — adopts MTP and sets priorities</li> <li><b>TxDOT District &amp; HQ</b> — technical input and project review</li> <li><b>Local sponsors</b> — may commit local match or ROW</li> <li><b>Public involvement</b></li> </ul>
<b>3. Program into Funding Plans</b>	<ul style="list-style-type: none"> <li>Project is submitted for inclusion in: <ul style="list-style-type: none"> <li><b>TIP</b> (Transportation Improvement Program, 4-year MPO plan)</li> <li><b>STIP</b> (Statewide TIP)</li> <li><b>UTP</b> (Unified Transportation Program, 10-year TxDOT plan)</li> </ul> </li> <li>Funding is matched with TxDOT categories (Cat 2, 4, 7, etc.).</li> <li>MPO adopts TIP; TxDOT Commission approves UTP and STIP.</li> </ul>	<ul style="list-style-type: none"> <li><b>MPO</b> — adopts TIP</li> <li><b>TxDOT District</b> — programs projects in UTP</li> <li><b>TxDOT HQ &amp; Commission</b> — approves STIP &amp; UTP</li> <li><b>FHWA</b> — approves STIP for federal funds</li> </ul>
<b>4. Environmental &amp; Design (Project Development)</b>	<ul style="list-style-type: none"> <li>Project goes through NEPA or state environmental clearance.</li> <li>Preliminary and final design is advanced.</li> <li>ROW acquisition, utilities, and permitting are addressed.</li> <li>Project must meet readiness requirements to move toward letting.</li> </ul>	<ul style="list-style-type: none"> <li><b>TxDOT District</b> — lead for design, environmental</li> <li><b>TxDOT ENV Division</b> — environmental oversight</li> <li><b>FHWA Texas Division</b> — federal review</li> <li>Local governments — ROW or utility coordination</li> <li>Resource agencies (EPA, USACE, TPWD, etc.)</li> </ul>

Step	What Happens	Key Texas Organizations & Plans
<b>5. Funding Obligation &amp; Letting</b>	<ul style="list-style-type: none"> <li>• Federal and/or state funds are obligated through TxDOT.</li> <li>• Project is placed on the letting schedule.</li> <li>• TxDOT advertises the project, receives bids, and awards the contract.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>TxDOT District</b> — manages letting</li> <li>• <b>TxDOT HQ Finance</b> — obligates funds</li> <li>• <b>FHWA</b> — federal obligation</li> <li>• <b>MPO</b> — project tracking</li> <li>• <b>Contractors</b> — bid &amp; build</li> </ul>
<b>6. Construction</b>	<ul style="list-style-type: none"> <li>• Contractor mobilizes and executes the work.</li> <li>• TxDOT oversees inspections and payments.</li> <li>• FHWA oversees use of federal funds.</li> <li>• Local partners may assist with utilities, access, or coordination.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>TxDOT District</b> — construction oversight</li> <li>• <b>FHWA</b> — funding oversight</li> <li>• <b>Contractor</b> — project delivery</li> <li>• <b>Local sponsors</b> — coordination support</li> </ul>
<b>7. Closeout &amp; Performance</b>	<ul style="list-style-type: none"> <li>• Final inspections, acceptance, and financial closeout.</li> <li>• Project is officially added to the state highway system if applicable.</li> <li>• TxDOT may track post-construction performance measures (e.g., congestion, safety).</li> </ul>	<ul style="list-style-type: none"> <li>• <b>TxDOT</b> — final acceptance &amp; maintenance</li> <li>• <b>FHWA</b> — financial closeout</li> <li>• <b>MPO</b> — update plans and performance reporting</li> <li>• <b>Local governments</b> — ongoing coordination</li> </ul>

We are here

# **A RESOLUTION TO SUPPORT PLANNING AND EXPANSION OF SH 46 BETWEEN NEW BRAUNFELS AND SEGUIN**

**WHEREAS**, Seguin ISD is located within Guadalupe County; and

**WHEREAS**, Guadalupe County, Comal County, and neighboring counties have been documented by the U.S. Census Bureau as one of the fastest growing regions in the United States; and

**WHEREAS**, Seguin ISD supports transportation strategies and projects to manage this rapid growth and development; and

**WHEREAS**, Seguin ISD supports the expansion of SH 46 between New Braunfels and Seguin with improvements and direct connectors at the intersection of SH 46 and IH-35; and

**WHEREAS**, the project will be developed in partnership with neighboring communities, regional county and city officials, the Texas Department of Transportation, the Alamo Area Metropolitan Planning Organization, and other community stakeholders; and

**WHEREAS**, these transportation projects will likely use existing and new roadway alignments, which directly impact local communities; and

**WHEREAS**, because of the potential impact on local communities, this project should provide for, among other things, local transportation needs, local access, local economic development opportunities, and connectivity considerations for local users.

**NOW, THEREFORE, BE IT RESOLVED** that the Seguin ISD Board of Trustees, duly convened and acting in its capacity as the governing body of the Seguin Independent School District hereby calls for planning and expansion of SH 46 between New Braunfels and Seguin with direct connectors at the intersection of SH 46 and IH-35; and

**BE IT FURTHER RESOLVED**, that where practicable and feasible, consideration be given to using current roadway alignments to reduce the impact to local landowners and businesses.

INTRODUCED AND PASSED by the Board of Trustees of the Seguin Independent School District, this 20th day of January, 2026.

---

Denise Crettenden, President

---

Grace Mueller, Secretary

**ACTION ITEM:**                    **Possible Action to Approve Superintendent’s Evaluation Instrument**

**RECOMMENDATION:**    That the Board of Trustees approve the Superintendent’s Evaluation Instrument.

**RATIONALE:**                    Board policy BJCD(LEGAL) and BJCD(LOCAL) establish that the board must evaluate the Superintendent annually. Additionally, the board must approve the evaluation instrument used to evaluate the superintendent.

**REFERENCE and COMPLIANCE:**    BJCD(LEGAL) and BJCD(LOCAL): Superintendent: Evaluation

**PAPERWORK IMPACT:**                    None

**BUDGET IMPACT/ INFORMATION:**                    None

**EXHIBITS:**                                    Appraisal Instrument

**RESOURCE PERSONNEL:**                    Dr. Jack Lee, Superintendent of Schools

Submitted by:  
(Name)                    Dr. Jack Lee, Superintendent  
(Address)                1221 E. Kingsbury St., Seguin, TX 78155  
(Telephone)             (830) 401-8614  
(Date)                    01/20/26

## General Information

The TASB Recommended Instrument consists of three parts: 1) Report on student performance and additional information required in the Annual Performance Report, 2) Key performance indicators, and 3) Other management responsibilities of the superintendent. In completing the evaluation, the board will consult data provided by the superintendent and other legally appropriate data the board deems relevant.

The function of the evaluation is both to assess general management performance and to assist the board and superintendent in identifying issues and areas they may wish to address the following evaluation year. This is a secondary aspect of the evaluation and should be used primarily to assess ongoing improvements in the district and plan for superintendent priorities in coming years.

There are three parts to the evaluation instrument:

1. **Part One: Report on student performance** features a worksheet prepared by the superintendent using the most recent student performance data from the Texas Academic Performance Reports (TAPR).
2. **Part Two: Key performance indicators** are developed in alignment with your district goals. The superintendent develops superintendent performance targets, which are reviewed by the board.
3. **Part Three: Other management responsibilities** is designed to function as an evaluation of general management performance and to assist the board and superintendent in identifying priorities for the coming year. These responsibilities include the superintendent's individual and collaborative duties identified in Board Policy BJA(Legal) and BJA(Local). There are three overarching categories of evaluation with a total of 9 individual areas:
  - Educational Leadership
    - Administrative Leadership
    - Instructional Management
    - Student Services Management
    - Staff Development and Professional Growth
  - District Management
    - Facilities and Operations Management
    - Fiscal Management
    - Human Resources Management
  - Board and Community Relations
    - Board Relations
    - Community Relations

The board should use the data referred to in the item in making its assessment of superintendent performance.

### Rating Scale:

E	Exceptional	Progress exceeds expectation and criteria noted in the instrument
P	Proficient	Progress meets the expectation and criteria noted in the instrument
N	Needs Improvement	Progress does not meet the expectations and criteria noted in the instrument

Comments may be added on any item. Any rating of "Needs Improvement" must be accompanied by a comment indicating the nature of the deficiency or a statement of what the board expected to see in performance that was not evident.

WRITTEN EVALUATION

The Board shall prepare a written evaluation of the Superintendent at annual or more frequent intervals.

The Board shall furnish the Superintendent with a copy of the completed evaluation and shall discuss its conclusions with the Superintendent in a closed meeting, unless the Superintendent requests that the discussion be open.

INFORMAL EVALUATION

The Board may at any time conduct and communicate oral evaluations to augment its written evaluations.

**Instructions**

A rating of “Needs Improvement” must be supported by comments giving rationale and objective evidence as possible. The board shall conduct the evaluation in executive session with the Superintendent. The completed evaluation will be maintained in the Superintendent’s permanent file.

**SEGUIN ISD  
SUPERINTENDENT EVALUATION**

**Part One: Report on student performance**

The board reviews and uses the completed Commissioner-Recommended Student Performance Domain Worksheet for the portion of the superintendent appraisal on student performance.

The board reviews and uses the additional information required to be reported in the district's annual performance report as set forth in Tex. Educ. Code § 39.306.

A copy of the appraisal worksheet can be accessed by clicking [here](#).

**Part One:**

E

P

N

**Comments:**

**Part Two: Key Performance Indicators**

The Board, in discussion with the Superintendent, established the following Superintendent Performance targets for the year – this was established in the prior year:

**1. GOAL #1**

**Goal One:**

E

P

N

Comments:

**2. GOAL #2**

**Goal Two:**

E

P

N

Comments:

**3. GOAL #3**

**Goal Three:**

E

P

N

Comments:

**4. GOAL #4**

**Goal Four:**

E

P

N

Comments:

### **Part Three: Assessment of Ongoing Responsibilities**

#### **Educational Leadership**

The superintendent provides leadership and direction for an educational system that is based on desired student achievement.

#### **Administrative Leadership:**

E

P

N

The superintendent provides administrative leadership and manages district day-to-day operations.

- A. The Superintendent develops goals and objectives for the District and assists staff in development of goals and objectives.
- B. The Superintendent takes the lead in starting needed actions.
- C. The Superintendent makes impartial decisions and is dependable in following through on decisions.
- D. The Superintendent makes all decisions based on the best interest of students.
- E. The Superintendent communicates reasons for decisions.
- F. The Superintendent appropriately assigns task to subordinates.
- G. The Superintendent accepts responsibility for personal actions and for actions of subordinates.

Comments:

**Instructional Management:**

E

P

N

The superintendent manages an assessment and improvement system for student learning in the major academic subjects that results in the ongoing improvement in student achievement.

- A. The Superintendent works with the directors, principals, and staff to provide for an effective program of instruction.
- B. The Superintendent consistently builds capacity with instructional staff through utilizing leadership teams, ensuring the development of appropriate assessments that are aligned to standards, establishing calendars with clear checkpoints and embedded corrective instruction, etc.
- C. The Superintendent facilitates access to instructional resources and professional development.
- D. The superintendent creates a high-performing and skilled leadership team.

Comments:

**Student Services Management:**

E

P

N

The superintendent oversees a program of student services tied to defined goals and objectives.

- A. The Superintendent promotes the development and implementation of counseling and mental health programs for students.
- B. The Superintendent ensures that appropriate health and safety programs are implemented throughout the district.
- C. The Superintendent ensures the district has a comprehensive code of conduct and student handbooks that details the district's student discipline management system
- D. The Superintendent works with the administrative team to embrace and promote equity, diversity, and implications for behaviors.

Comments:

**Staff Development and Professional Growth:**

E

P

N

The superintendent oversees a program of staff development designed to improve district performance.

- A. The Superintendent seeks opportunities for continued professional growth, which benefits the school district.
- B. The Superintendent supports staff development throughout district.
- C. The Superintendent works with the administrative team to develop calendars for professional development that are modified based on data and teacher/student needs.
- D. The Superintendent oversees staff development programs are individualized, targeted toward district-specific goals, and are sustained to increase student achievement.

Comments:

### **District Management**

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

#### **Facilities and Operations Management:**

E

P

N

The superintendent maintains a management system designed to produce ongoing efficiencies in major district operations, including transportation, food services, and building maintenance and operations.

- A. The Superintendent evaluates the progress and success of facilities and operations.
- B. The Superintendent develops appropriate goals and objectives the school plant, facilities, equipment and supplies.
- C. The Superintendent works with staff so that facility needs are addressed appropriately through an evaluation of current status of buildings.
- D. The Superintendent develops plans to improve facilities in the future with a projected plan to secure funding.

Comments:

#### **Fiscal Management:**

E

P

N

The superintendent manages a budget development, implementation, and monitoring process that reflects sound business and fiscal practices and that supports district goals.

- A. The Superintendent evaluates financial needs and makes recommendations based on adequate financing.
- B. The Superintendent ensures that funds are spent in accordance with the adopted budget.
- C. The Superintendent ensures that adequate accounting procedures and records are maintained.
- D. The Superintendent takes budget actions are proactive and consider both current and long-term information and data.
- E. The Superintendent communicates a constant flow of budgetary/financial information with discussion of the ramifications of any changes.

Comments:

**Human Resources Management:**

E

P

N

The superintendent oversees a comprehensive human resources program (recruitment, retention, staff organization, compensation and benefits, staff recognition, and support), tied to defined goals and targets developed by administration for board review.

- A. The Superintendent recruits and assigns the best available personnel.
- B. The Superintendent consistently develops and executes sound personnel decisions that are in line with school district board policy.
- C. The Superintendent develops a compensation plan for all personnel that aligns with budgetary and community needs/finances.
- D. The Superintendent accepts responsibility for maintaining a liaison between the Board and personnel; works toward understanding between the staff and the Board.

Comments:

### **Board and Community Relations**

The superintendent maintains a positive and productive working relationship with the board of trustees and the community.

**Board Relations:**

E

P

N

The superintendent maintains a positive and productive working relationship with the board of trustees.

- A. The Superintendent prepares agendas and other meeting materials in consultation with the board president.
- B. The Superintendent attends and participates appropriately in all Board meetings.
- C. The Superintendent keeps the Board informed on issues, needs, and operation of the school system.
- D. The Superintendent informs the Board on policies and items requiring Board action, with recommendations based on thorough study and analysis.
- E. The Superintendent appropriate interprets and executes the Board's policies.
- F. The Superintendent supports Board policy and action to the Board, staff, and community.

Comments:

**Community Relations:**

E

P

N

The superintendent maintains a positive and productive working relationship with the community.

- A. The Superintendent develops cooperative relationships with parents and community members; actively seeks community input.
- B. The Superintendent actively seeks communication, as appropriate, and works to provide alternative means of contact with the community.
- C. The Superintendent projects a positive image at all times; is a champion for the district; articulate knowledgeable, and well spoken.
- D. The Superintendent works effectively with public and private agencies.

Comments:

**INFORMATION ITEM:** **Annual Financial Report for the Year Ended June 30, 2025**

**RECOMMENDATION:** That the Board of Trustees approve the Annual Financial Report (ACFR) for the year ended June 30, 2025.

**RATIONALE:** The Texas Education Code requires the District to obtain an annual financial audit that includes all fund types and account groups that are the accounting responsibility of the school district. The audit must be performed in accordance with generally accepted government auditing standards.

The firm of Crowe, LLP audited the financial statements of the District for the year ended June 30, 2025; and their reports are included in the annual financial report.

The Board of Trustees is required to certify to TEA that the annual financial report was reviewed and approved.

The ACFR, which includes additional statistical information will, be submitted to the Government Financial Officers Association of the United States and Canada for review. The District has consistently received the Certificate of Achievement for Excellence in Financial Reporting since 1990.

**REFERENCE and COMPLIANCE:** CFC (LEGAL) Accounting - Audits

**PAPERWORK IMPACT:** None

**BUDGET IMPACT / INFORMATION:** Funds for the cost of the Independent Audit are provided in the General Operating Fund budget.

**EXHIBITS:** The Annual Financial Report for the Year ended June 30, 2025

**RESOURCE PERSONNEL:** Elizabeth Banks, Chief Financial Officer, RTSBA  
Sally Eckhart, Budget Coordinator  
Perla Nevarez, Comptroller, RTSBA

Submitted by:

(Name) Dr. Jack Lee, Superintendent

(Address) 1221 E. Kingsbury St., Seguin, TX 78155

(Telephone) (830) 401-8614

(Date) 01/20/26

**SEGUIN INDEPENDENT SCHOOL DISTRICT**  
SEGUIN, TEXAS

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
For the year ended June 30, 2025

**Official issuing report:**  
**Elizabeth Banks**  
**Chief Financial Officer**

SEGUIN INDEPENDENT SCHOOL DISTRICT  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
For the year ended June 30, 2025

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SEGUIN INDEPENDENT SCHOOL DISTRICT  
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For the year ended June 30, 2025

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## **INTRODUCTORY SECTION**

# SEGUIN



**Independent School District**

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January 5, 2026

Ms. Denise Crettenden, President  
Board of Trustees Members  
Seguin Independent School District  
1221 E. Kingsbury St.  
Seguin, Texas 78155

Dear Mrs. Crettenden and Members of the Board:

The Annual Comprehensive Financial Report (ACFR) of the Seguin Independent School District (The District) for the year ended June 30, 2025, is hereby submitted. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the District. In our opinion, the data, as presented, is accurate in all material aspects; is presented in a manner designed to fairly set forth the financial position and results of operations of the District as measured by the financial activity of its various funds; and all disclosures necessary to enable the reader to gain the maximum understanding of the Districts financial affairs have been included in this ACFR.

The ACFR is presented in four sections: (1) introductory, (2) financial, (3) statistical, and (4) federal awards. The introductory section includes the transmittal letter, a listing of the District's principal officials and advisors, and an organization chart of the District. The financial section includes Management's Discussion and Analysis (MD&A), basic financial statements, combining and individual fund statements and schedules, and required Texas Education Agency schedules, as well as the independent auditors' report on the financial statements. The MD&A is a narrative introduction, overview, and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District's MD&A can be found immediately following the report of the independent auditors. The statistical section consists of unaudited tables which reflect both financial and demographic information. This data is for the purpose of presenting social and economic information, financial trends, and fiscal capacity of the District, and is generally presented on a multi-year basis. The federal awards section includes the single audit reports prepared in conformity with the provisions of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

## THE REPORTING ENTITY AND ITS SERVICES

This report includes all funds of the District and includes all activities considered by the State of Texas to be part of the K-12 public school system. Seguin ISD is an independent school district incorporated as a political subdivision of the State of Texas.

A seven-member Board governs the District in accordance with state statutes and regulations. Members of the Board serve staggered four-year terms without compensation and are elected from single-member districts. The Board of Trustees operates as a policy-making body, delegates management to the Superintendent, determines District goals, and evaluates policies in terms of effectiveness in attaining those goals. The Superintendent and the administrative staff execute the policies of the Board, assume responsibility for the operation of the District, make recommendations to the Board in matters of policy and professional personnel, prepare the budget, and report to the Board on matters related to the progress of the District in attaining the goals set by the Board.

The District provides a comprehensive range of school programs and services, as contemplated by state statute, and for 2024-2025 had an enrollment of 7,290 students (average daily attendance was 6358 based on full-time enrollments) in grades pre-kindergarten through 12. The District had 13 campuses, including one pre-kindergarten campus, seven elementary schools (grades K-5); two middle schools (grades 6-8); one traditional 5-A high school (grades 9-12); one non-traditional high school learning center (grades 9-12); and one disciplinary alternative campus (grades 2-12).

The ethnicity of the District's student population is 71.5% Hispanic, 21.9% White, 3.9% African American, .4% Asian, .12% Native American/Pacific Islander, and 1.96% two or more. Additionally, 72% of students are Economically Disadvantaged.

In addition to regular classroom instruction, the District offers a wide array of programs to meet the needs of its students, including both Bilingual/English as a Second Language (ESL) as well as Dual Language education, special education, and career and technical education (CTE). Other special programs for accelerated and enriched education include Title I services and gifted and talented instruction. A wide variety of electives in fine arts, athletics, foreign language, physical and outdoor education, and technology supplement the basic programs.

Accrual of college credit is available to students at Seguin High School through several avenues. Classes, which prepare students for the College Board Advanced Placement Exams, are taught for many subjects. Dual credit courses are taught on the high school campus during the school day. Concurrent enrollment is provided to qualifying students through a partnership with Alamo Community Colleges.

The District does have an Early College High School designation from the Texas Education Agency. The comprehensive program allows all qualifying freshmen to enroll in the Seguin Early College High School in partnership with Alamo Colleges - St. Philip's College. The students continue in the program through graduation and have the opportunity to earn up to an associate degree in conjunction with a high school diploma at no cost to the students or their families.

Seguin ISD's vision is that technology must be authentically integrated to create a relevant, rigorous, and engaging learning culture for students and teachers. Technology is integrated into the curriculum at every grade level (pre-K-12). At each campus, students enjoy access to computers in the classroom and various laboratory settings, including multimedia carts and mobile labs. Laptops and other mobile devices are a part of the core K-8 classrooms along with library media centers. Seguin High School offers advanced technology courses such as computer science, multimedia, web mastery, and information technology. Instruction is also offered in robotics, digital media, programming, computer science, business information systems, web technologies, and construction. All schools have filtered internet access and automated library systems. Technology helps students individualize learning, address deficiencies, and earn credit via special

software and lab settings. The integration of technology into the curriculum is a critical component of a 21st-century education.

Community/school partnerships help to emphasize the importance of high school academic expectations. A variety of civic organizations, including RSVP Volunteers, student groups from TLU, Communities in Schools, and parent volunteers, provide mentoring, reading, and tutoring services in the schools. The District partners with the community through the Seguin Education Foundation, a 501(c)(3) not-for-profit foundation, founded for the sole purpose of benefiting students and staff. The foundation is governed by a board of directors composed of volunteers from a cross-section of the community. Since 2004, the Seguin Education Foundation has provided 385 grants totaling \$1,006,000. Approximately \$105,000 was awarded in the 2024-2025 academic year. The Foundation funds creative, teacher-initiated projects that enhance instruction and enrich learning.

Seguin ISD is one of the largest employers in the community. The District reported a total staff of 1,119 with 460 teachers, 190 administrative support, 143 educational aides, and 326 auxiliary staff.

In an effort to accommodate projected increases in student enrollment and to address aging facilities, the district hosted bond elections in 2019, 2022, and 2024. Voters approved the bond packages totalling \$64.7 million, \$131 million, and \$7.5 million, respectively.

### ECONOMIC CONDITION AND OUTLOOK

Seguin Independent School District is located in Guadalupe County and includes the City of Seguin, which is the county seat and principal commercial center. With a population of nearly 40,000 and strategically located 35 miles east of San Antonio, 50 miles south of Austin, and 160 miles west of Houston, Seguin provides a business climate close to several metropolitan areas without the challenges of a big city. Boasting an abundant and reliable supply of water and electricity, Seguin stands out as an excellent commercial site with a friendly and welcoming residential community, with growth in all business sectors, as well as one of the highest per-capita concentrations of manufacturing jobs. Toll-road SH130, which opened in fall 2012, provides an alternate route to the I-35 gridlock and diverts commuter traffic from I-35 just north of Austin to I-10 at Seguin.

Seguin is also home to Texas Lutheran University, a nationally recognized school, and the nearby Central Texas Technology Center.

### FINANCIAL INFORMATION

District Management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that:

(1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Single Audit- As a recipient of state and federal financial assistance, the District also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management of the District. As a part of the District's single audit, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the District has complied with applicable laws and regulations. The results of the District's single audit for the fiscal year ended June 30, 2025 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

## ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The School District's accounting records reflect generally accepted accounting principles, as promulgated by the Governmental Accounting Standards Board on governmental accounting in its current Codification of Government Accounting and Financial Reporting Standards, and subsequent statements and interpretations. The District's accounting records for general governmental operations are maintained on a modified accrual basis as prescribed by the TEA Financial Accountability System Resource Guide.

In developing and evaluating the District's accounting system, consideration is given to the adequacy of internal accounting structure. The internal accounting structure is designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. All internal control evaluations occur within the above framework. We believe that the District's internal accounting structure adequately safeguards assets and provides reasonable assurance of proper recording of financial transactions.

Budgetary control is initiated at the onset when the Board of Trustees adopts the annual appropriated budget. To ensure budgetary compliance, the TEA and the District have established spending regulations and policies. For all administrators with line item or program responsibility, TEA regulations set the level of budgetary control at the major functional expenditure level. Budgetary control is more restrictive at the District level, where administrators are held responsible for maintaining and managing their budgets at the detail line item level. All revisions at the function level are approved by the Board of Trustees.

## CASH MANAGEMENT

The District has a cash management program to maximize the use of the District's cash resources. The cash management policy of the District is to ensure the availability of cash to meet operational needs and to invest surplus cash in a manner to preserve and protect capital, but also provide adequate liquidity and earn a market rate of return. Surplus cash on hand was either deposited in the District's depository bank or invested in one of four local government investment pools pursuant to the Interlocal Cooperation Act of 1989. Deposits with the depository bank were in accounts secured at the balance sheet date by FDIC coverage. The deposits were deemed collateralized under Texas Law and the TEA.

The District complies with the School Depository Act by executing a depository agreement with a banking institution for a period of two fiscal years plus two optional two-year extensions. Local banks in the immediate surrounding area are given preference. Competitive proposals are taken with state law setting the general terms of the request for proposal.

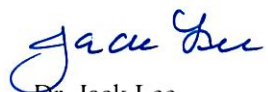
## ACKNOWLEDGEMENTS

We respectfully acknowledge the responsible and sincere involvement of the school board, administrators, principals, program directors, and coordinators in the financial affairs of the District.

Special appreciation is also expressed to members of the business office staff for their assistance and effort in maintaining the financial records of the District. Individual recognition is directed to Elizabeth Banks, Chief Financial Officer, Yesenia Sandoval, Sally Eckhart, Jennifer Raske-Martinez, Abby Catoe, Sandie Rhodes, Stephanie Valdes-Flores, Teri Salinas, Brooke Pesek, Susana Menchaca-Rodriguez, and Perla Nevarez for their combined efforts in maintaining the accounting records and assisting in preparing the various financial reports at year-end. Additional recognition is directed to Dr. Jack Lee, Superintendent; Dr. Kenneth Vogel, Chief Student Services Officer; Jeremy Nueman, Chief Human Resources Officer; Dr. Ruben Carrillo, Chief Technology & Security Officer; Monica Lyons, Chief Academic Officer; and Emily Allen, Executive Director of Communications, for assistance in completing the year-end reports.

Seguin Independent School District publicly solicits the active involvement of all citizens and school district personnel in its financial affairs. Our financial records are available for public inspection and discussion at any reasonable time.

Respectfully submitted,



Dr. Jack Lee  
Superintendent of Schools



Elizabeth Banks  
Chief Financial Officer

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SEGUIN INDEPENDENT SCHOOL DISTRICT  
CERTIFICATE OF BOARD  
June 30, 2025

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CERTIFICATE OF BOARD

Seguin Independent School District  
Name of School District

Guadalupe  
County

094-901  
Co. Dist. Number

We, the undersigned, clarify that the attached annual financial reports of the above named school district were reviewed and (check one) \_\_\_ approved \_\_\_ disapproved for the year ended June 30, 2025, at a meeting of the Board of Trustees of such school district on the \_\_\_ day of \_\_\_\_\_, \_\_\_\_.

\_\_\_\_\_  
Signature of Board Secretary

\_\_\_\_\_  
Signature of Board President

If the Board of Trustees disapproved of the auditors' report, the reason(s) for disapproving it is (are):

(attach list as necessary)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 PRINCIPAL OFFICIALS AND ADVISORS  
 June 30, 2025

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**Board of Trustees**

<u>Trustee</u>	<u>Office</u>	<u>Completed Years of Service</u>	<u>Term Expires November</u>	<u>Occupation</u>
Denise Crettenden	President	7	2026	Media Producer
Linda Duncan	Vice President	7	2026	Sales/Marketing & On Air Talent
Grace Mueller	Trustee	2	2028	Retired Educator
Joshua Bright	Trustee	3	2026	Retired US Navy Chief Petty Officer
William Dwyer	Trustee	1	2028	Lyophilization Engineer
Alejandro Guerra	Trustee	7	2026	Senior Chemist
Lisa Burns	Trustee	1	2028	Business Owner

**Administrative Officials**

<u>Official</u>	<u>Position</u>	<u>Years of Service</u>	
		<u>Total</u>	<u>District</u>
Dr. Jack Lee	Superintendent	19	0
Elizabeth Banks	Chief Financial Officer	15	2
Dr. Kenneth Vogel	Chief Student Services Officer	24	1
Jeremy Nueman	Chief Human Resources Officer	15	0
Dr. Ruben Carillo	Chief Technology and Security Officer	18	1
Monica Lyons	Chief Academic Officer	29	2

**Consultants and Advisors**

Crowe LLP  
 Independent Auditors  
 9 Greenway Plaza, Suite 2100 Houston, Texas 77046

McCall, Parkhurst & Horton LLP  
 Bond Counsel  
 600 Travis, Suite 4200 San Antonio, Texas 78205

Specialized Public Finance Inc.  
 Financial Advisor  
 10010 San Pedro Ave., Suite 301 San Antonio, Texas 78216

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 ORGANIZATIONAL CHART  
 June 30, 2025





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Seguin Independent School District  
Texas**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2024

*Christopher P. Morill*

Executive Director/CEO

**FINANCIAL SECTION**

## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of  
Seguin Independent School District

**Report on the Audit of the Financial Statements*****Opinions***

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

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

***Basis for Opinions***

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

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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(Continued)

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedules of the District's proportionate share of the net pension and other postemployment liability, and schedules of contributions on pages 15-21 and 63-67 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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(Continued)

### **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 supplementary information, such as the combining and individual nonmajor fund financial statements and the 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 statements and 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 Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections and the schedule of required responses to selected school first indicators but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 5, 2026 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

  
Crowe LLP

Houston, Texas  
January 5, 2026

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

SEGUIN INDEPENDENT SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended June 30, 2025

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As the management of Seguin Independent School District (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with the notes to the basic financial statements and the financial statements themselves to enhance their understanding of the District's financial condition.

### FINANCIAL HIGHLIGHTS

- The District's total combined net position at June 30, 2025 was \$28,668,993.
- For the fiscal year ended June 30, 2025, the District's general fund reported a total fund balance of \$35,427,780, of which \$199,268 is nonspendable for inventories and prepaid items, and \$35,427,780 is unassigned.
- At the end of the fiscal year, the District's governmental funds (the general fund plus all state and federal grant funds, the debt service fund, and the capital projects fund) reported a combined ending fund balance of \$117,218,276.

### OVERVIEW OF THE FINANCIAL STATEMENTS

The annual report consists of three parts – *Management's Discussion and Analysis* (this section), the *Basic Financial Statements*, and *Required Supplementary Information*. The basic financial statements include 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 funds* statements tell how *general government* services were financed in the *short-term*, as well as what remains for future spending.
- The *proprietary fund* statements provide information related to the District's business-type activities and an internal service fund.
- *Fiduciary fund* statements provide information about the financial relationships in which the District acts solely as a trustee or custodian for the benefit of others, to whom the fiduciary resources belong. This fund is related to student activity.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The notes to the financial statements are followed by a section entitled *Required Supplementary Information* that further explains and supports the information in the financial statements.

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(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended June 30, 2025

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**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government-wide statements report information about the District as a whole. These statements include transactions and balances relating to all assets, including infrastructure capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the District as an economic entity. The Statement of Net Position and the Statement of Activities, which appear first in the District's financial statements, report information on the District's activities that enable the reader to understand the financial condition of the District. These statements are prepared using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the District's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Other nonfinancial factors, such as changes in the District's tax base, staffing patterns, enrollment, and attendance, need to be considered in order to assess the overall health of the District.

The Statement of Activities presents information showing how the District's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows – the accrual method rather than modified accrual that is used in the fund level statements.

The government-wide financial statements include governmental activities and business-type activities. Governmental activities distinguish functions of the District that are principally supported by taxes, intergovernmental revenues, and user fees and charges. The governmental activities of the District include the education of District students and the programs necessary to support such education. Business-type activities include the rental of a portion of the central administration building and the related costs of maintaining the building.

The government-wide financial statements can be found after the MD&A.

**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 simply accounting devices that are used to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and other funds are mandated by bond agreements or bond covenants.
- The Board of Trustees (the "Board") establishes other funds to control and manage money set aside for particular purposes or to show that the District is properly using certain taxes and grants.
- Other funds are used to account for assets held by the District in a custodial capacity – these assets do not belong to the District, but the District is responsible to properly account for them.

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(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended June 30, 2025

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The District has the following kinds of funds:

- *Governmental funds* – Most of the District's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can 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 the 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 funds* – The District maintains two proprietary fund types: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses internal service funds to account for workers' compensation self-insurance claims and fees and the District's parenting center. The internal service funds are included within governmental activities in the government-wide financial statements.
- *Fiduciary funds* – The District serves as the trustee, or fiduciary, for certain funds such as student activity 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 and statement of changes in 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 governmental operations.

#### **FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE**

The District's combined net position was \$28,668,993 at June 30, 2025. Table 1 focuses on net position while Table 2 shows the revenues and expenses that changed the net position balance during the fiscal year ended June 30, 2025. Total assets and liabilities both experienced increases in the current year. The increase in capital assets was largely due to current year's capital additions related to construction in progress. The increase in current liabilities was primarily related to increases in payables for ongoing construction in the District. The increase in long-term liabilities was primarily related to the issuance of new debt as well as increases in the net OPEB liability which was partially offset by a decrease in the net pension liability. The District reported an increase of \$13,366,742 in net position from the prior year. The increase is mainly attributed to higher grants and contributions not restricted for specific programs and property tax revenues and a decrease in expenses. Grants and contributions not restricted for a specific program increased due to an increase in foundation school program and available school fund revenue received in the current year. Property tax revenue increased primarily due to an increase in property assessed values. This increase in revenue was partially offset by decreases in operating grants and contributions due to a decrease in federal program revenue in the current year. Expenses decreased across most functions mainly due to a decrease in payroll-related costs. Additionally, business-type expenses decreased due to less building repairs and maintenance in the current year.

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(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended June 30, 2025

**Table 1  
Net Position**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Activities</u>		<u>Total Change</u>
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025-2024</u>
<b>ASSETS</b>							
Current assets	\$ 146,819,530	\$ 149,276,516	\$ 1,105,688	\$ 1,194,191	\$ 147,925,218	\$ 150,470,707	\$ (2,545,489)
Capital assets	230,835,454	180,349,911	-	-	230,835,454	180,349,911	50,485,543
Total assets	<u>377,654,984</u>	<u>329,626,427</u>	<u>1,105,688</u>	<u>1,194,191</u>	<u>378,760,672</u>	<u>330,820,618</u>	<u>47,940,054</u>
<b>DEFERRED OUTFLOWS</b>							
<b>ON RESOURCES</b>							
Deferred charge on refunding	4,892,786	5,244,012	-	-	4,892,786	5,244,012	(351,226)
Deferred outflow s - pensions	7,883,405	14,210,921	-	-	7,883,405	14,210,921	(6,327,516)
Deferred outflow s - OPEB	11,186,843	8,452,660	-	-	11,186,843	8,452,660	2,734,183
Total deferred outflow s on resources	<u>23,963,034</u>	<u>27,907,593</u>	<u>-</u>	<u>-</u>	<u>23,963,034</u>	<u>27,907,593</u>	<u>(3,944,559)</u>
<b>LIABILITIES</b>							
Current liabilities	24,049,250	18,356,468	200	200	24,049,450	18,356,668	5,692,782
Long-term liabilities	<u>329,436,427</u>	<u>298,844,005</u>	<u>-</u>	<u>-</u>	<u>329,436,427</u>	<u>298,844,005</u>	<u>30,592,422</u>
Total liabilities	<u>353,485,677</u>	<u>317,200,473</u>	<u>200</u>	<u>200</u>	<u>353,485,877</u>	<u>317,200,673</u>	<u>36,285,204</u>
<b>DEFERRED INFLOWS</b>							
<b>ON RESOURCES</b>							
Deferred inflow s - pensions	1,173,676	2,493,350	-	-	1,173,676	2,493,350	(1,319,674)
Deferred inflow s - OPEB	18,347,966	22,597,363	-	-	18,347,966	22,597,363	(4,249,397)
Deferred inflow s - leases	-	-	1,047,194	1,134,574	1,047,194	1,134,574	(87,380)
Total deferred inflow s on resources	<u>19,521,642</u>	<u>25,090,713</u>	<u>1,047,194</u>	<u>1,134,574</u>	<u>20,568,836</u>	<u>26,225,287</u>	<u>(5,656,451)</u>
<b>NET POSITION</b>							
Net investment in capital assets	16,422,877	5,215,952	-	-	16,422,877	5,215,952	11,206,925
Restricted	17,462,516	17,420,243	-	-	17,462,516	17,420,243	42,273
Unrestricted	<u>(5,274,694)</u>	<u>(7,393,361)</u>	<u>58,294</u>	<u>59,417</u>	<u>(5,216,400)</u>	<u>(7,333,944)</u>	<u>2,117,544</u>
Total net position	<u>\$ 28,610,699</u>	<u>\$ 15,242,834</u>	<u>\$ 58,294</u>	<u>\$ 59,417</u>	<u>\$ 28,668,993</u>	<u>\$ 15,302,251</u>	<u>\$ 13,366,742</u>

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended June 30, 2025

**Table 2**  
**Changes in Net Position**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Activities</u>		<u>Total Change</u>
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025-2024</u>
<b>Revenues</b>							
Program revenues:							
Charges for services	\$ 1,230,137	\$ 1,033,159	\$ 90,173	\$ 90,367	\$ 1,320,310	\$ 1,123,526	\$ 196,784
Operating grants and contributions	28,746,765	34,842,436	-	-	\$ 28,746,765	34,842,436	(6,095,671)
Capital grants and contributions	27,300	92,375	-	-	27,300	92,375	(65,075)
General revenues:							
Property taxes	57,758,324	54,299,388	-	-	57,758,324	54,299,388	3,458,936
Grants and contributions not restricted for specific programs	39,117,686	36,782,530	-	-	39,117,686	36,782,530	2,335,156
Investment earnings	5,445,348	5,819,181	2,458	6,304	5,447,806	5,825,485	(373,833)
Other revenue	<u>742,475</u>	<u>239,553</u>	<u>-</u>	<u>-</u>	<u>742,475</u>	<u>239,553</u>	<u>502,922</u>
Total revenues	133,068,035	133,108,622	92,631	96,671	133,160,666	133,205,293	(40,781)
<b>Expenses</b>							
Instruction	54,800,237	57,568,830	-	-	54,800,237	57,568,830	(2,768,593)
Instructional resources and media services	1,223,956	1,233,605	-	-	1,223,956	1,233,605	(9,649)
Curriculum/instructional staff development	2,201,493	1,667,366	-	-	2,201,493	1,667,366	534,127
Instructional leadership	3,147,480	3,496,822	-	-	3,147,480	3,496,822	(349,342)
School leadership	6,688,722	7,384,407	-	-	6,688,722	7,384,407	(695,685)
Guidance, counseling, and evaluation services	4,329,788	4,827,537	-	-	4,329,788	4,827,537	(497,749)
Social work services	1,426,097	1,947,503	-	-	1,426,097	1,947,503	(521,406)
Health services	941,518	974,586	-	-	941,518	974,586	(33,068)
Student (pupil) transportation	3,968,428	3,634,095	-	-	3,968,428	3,634,095	334,333
Food services	8,811,193	8,925,911	-	-	8,811,193	8,925,911	(114,718)
Extracurricular activities	3,000,431	3,222,681	-	-	3,000,431	3,222,681	(222,250)
General administration	3,683,779	3,723,035	-	-	3,683,779	3,723,035	(39,256)
Plant maintenance and operations	8,557,612	9,834,826	-	-	8,557,612	9,834,826	(1,277,214)
Security and monitoring services	1,494,579	1,605,960	-	-	1,494,579	1,605,960	(111,381)
Data processing services	2,261,774	3,004,192	-	-	2,261,774	3,004,192	(742,418)
Community services	1,508,973	203,393	-	-	1,508,973	203,393	1,305,580
Debt service - interest	8,218,419	5,118,577	-	-	8,218,419	5,118,577	3,099,842
Bond issuance costs and fees	197,709	928,266	-	-	197,709	928,266	(730,557)
Payments to fiscal agent/ member districts of SSA	2,508,092	2,498,721	-	-	2,508,092	2,498,721	9,371
Other intergovernmental charges	<u>729,890</u>	<u>842,461</u>	<u>93,754</u>	<u>307,609</u>	<u>823,644</u>	<u>1,150,070</u>	<u>(326,426)</u>
Total expenses	<u>119,700,170</u>	<u>122,642,774</u>	<u>93,754</u>	<u>307,609</u>	<u>119,793,924</u>	<u>122,950,383</u>	<u>(3,156,459)</u>
<b>Change in net position</b>	13,367,865	10,465,848	(1,123)	(210,938)	13,366,742	10,254,910	3,115,678
Net position - beginning of year	<u>15,242,834</u>	<u>4,776,986</u>	<u>59,417</u>	<u>270,355</u>	<u>15,302,251</u>	<u>5,047,341</u>	<u>10,254,910</u>
<b>Net position - end of year</b>	<u>\$ 28,610,699</u>	<u>\$ 15,242,834</u>	<u>\$ 58,294</u>	<u>\$ 59,417</u>	<u>\$ 28,668,993</u>	<u>\$ 15,302,251</u>	<u>\$ 13,370,588</u>

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended June 30, 2025

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**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

At the close of the fiscal year ending June 30, 2025, the District's governmental funds reported a combined fund balance of \$117,218,276. This compares to a combined fund balance of \$126,001,897 at June 30, 2024.

The general fund fund balance at the end of the fiscal year was \$35,627,048, which represented an increase of \$608,661 from the prior year. This increase was primarily due to increases in foundation school program and available school fund revenue.

The debt service fund fund balance at the end of the fiscal year was \$17,467,215, which represented an increase of \$822,729 from the prior year. This increase was primarily due to an increase in property tax revenue due to an increase in property assessed values and an increase in the interest and sinking tax rate.

The capital projects fund fund balance at the end of the fiscal year was \$61,968,593, which represented a decrease of \$9,421,696 from the prior year. This decrease was primarily due to the use of bond proceeds for capital project related items. During the current year the District issued Unlimited Tax School Building Bonds, Series 2025A in the amount of \$44,270,000.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

In accordance with State law and generally accepted accounting principles, 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 June 30, 2025, the District amended its budget as required by State law and to reflect current levels of revenue and anticipated expenses. The general fund's actual revenues exceeded budgeted revenues by \$637,382 primarily due to more federal and property tax revenues received than anticipated. Budgeted expenditures exceeded actual expenditures by \$5,642,861 primarily due to positive variances in instruction, instructional leadership, plant maintenance and operations, general administration, and payments related to shared service arrangements.

**CAPITAL ASSETS**

Capital assets are generally defined as those items that have useful lives of two years or more and have an initial cost or value (if donated) of an amount determined by the Board. During the fiscal year ended June 30, 2025, the District used a capitalization threshold of \$5,000, which means that all capital type assets, including library books, with a cost or initial value of less than \$5,000 were not included in the capital assets inventory.

At June 30, 2025, the District had a total of \$230,835,454 invested in capital assets (net of accumulated depreciation) such as land, land improvements, buildings and building improvements, furniture and equipment, and construction in progress. This total includes \$60,153,955 invested during the fiscal year ended June 30, 2025. The majority of additions in the current year were related to continuing construction in progress on several school campuses.

More detailed information about the District's capital assets can be found in the notes to the financial statements.

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(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended June 30, 2025

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**LONG-TERM DEBT**

At year end, the District had \$281,273,956 in general obligation bonds outstanding versus \$251,768,260 last year. The increase is largely due to the issuance of Unlimited Tax School Building Bonds, Series 2025A. This increase to long term liabilities was partially offset by a cash defeasance and current year principal payments.

More detailed information about the District's long-term liabilities is presented in the notes to the financial statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

The District budgeted expenditures of \$116,167,100 and revenues of \$110,347,335 for the 2025-2026 school year and adopted an M & O tax rate of \$0.6778 and an I & S rate of \$0.4050 for a combined rate of \$1.0828 for the 2025 tax year.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, 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 1221 E. Kingsbury Street, Seguin, Texas 78155.

## **BASIC FINANCIAL STATEMENTS**

SEGUIN INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF NET POSITION - EXHIBIT A-1  
June 30, 2025

Data Control Codes	1 Governmental Activities	2 Business-Type Activities	3 Total	
<b>ASSETS</b>				
1110	Cash and cash equivalents	\$ 126,030,607	\$ 60,247	\$ 126,090,854
1220	Property taxes receivable	3,940,156	-	3,940,156
1230	Allowance for uncollectible taxes	(339,094)	-	(339,094)
1240	Due from other governments	16,795,966	-	16,795,966
1260	Internal balances	115	(115)	-
1290	Other receivables	142,231	1,045,556	1,187,787
1300	Inventories	242,918	-	242,918
1410	Prepays	6,631	-	6,631
		146,819,530	1,105,688	147,925,218
	Capital assets			
1510	Land	8,786,100	-	8,786,100
1520	Buildings and improvements, net	(131,989,996)	-	(131,989,996)
1530	Equipment and vehicles, net	110,070,530	-	110,070,530
1580	Construction in progress	106,547,792	-	106,547,792
		93,414,426	-	93,414,426
1000	Total assets	240,233,956	1,105,688	241,339,644
<b>DEFERRED OUTFLOW OF RESOURCES</b>				
1701	Deferred charge on refunding	4,892,786	-	4,892,786
1705	Deferred outflow s - pensions	7,883,405	-	7,883,405
1710	Deferred outflow s - OPEB	11,186,843	-	11,186,843
1700	Total deferred outflow s of resources	23,963,034	-	23,963,034
<b>LIABILITIES</b>				
2110	Accounts payable	10,377,525	200	10,377,725
2140	Interest payable	3,285,510	-	3,285,510
2150	Payroll deductions payable	1,280,526	-	1,280,526
2160	Accrued wages payable	7,912,349	-	7,912,349
2200	Accrued expenses	170,633	-	170,633
2177	Due to fiduciary funds	14,520	-	14,520
2180	Due to other governments	526,984	-	526,984
2190	Due to student groups	393,438	-	393,438
2300	Unearned revenue	87,765	-	87,765
		24,049,250	200	24,049,450
	Long-term liabilities			
2501	Due within one year: bonds	13,640,000	-	13,640,000
2502	Due in more than one year: bonds	267,633,956	-	267,633,956
2540	Net pension liability	28,663,830	-	28,663,830
2545	Net OPEB liability	19,498,641	-	19,498,641
2000	Total liabilities	353,485,677	200	353,485,877
<b>DEFERRED INFLOWS OF RESOURCES</b>				
2605	Deferred inflow s - pensions	1,173,676	-	1,173,676
2610	Deferred inflow s - OPEB	18,347,966	-	18,347,966
2615	Deferred inflow s - leases	-	1,047,194	1,047,194
2600	Total deferred inflow s of resources	19,521,642	1,047,194	20,568,836
<b>NET POSITION</b>				
3200	Net investment in capital assets	-	-	-
	Restricted for:			
3850	Debt service	15,357,377	-	15,357,377
3820	Grant funds	2,105,139	-	2,105,139
3900	Unrestricted	11,148,888	58,294	11,207,182
		28,611,404	58,294	28,669,698
3000	Total net position	\$ 28,611,404	\$ 58,294	\$ 28,669,698

See Notes to Financial Statements.

**SEGUIN INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF ACTIVITIES - EXHIBIT B-1**  
For the year ended June 30, 2025

Data Codes	Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
		1	3	4	5	6	7	8
		Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government Business-Type Activities	Total
	Governmental activities							
11	Instruction	\$ 54,800,237	\$ 73,210	\$ 12,516,208	\$ -	\$ (42,210,819)	\$ -	\$ (42,210,819)
12	Instructional resources and media services	1,223,956	-	208,873	-	(1,015,083)	-	(1,015,083)
13	Curriculum/instructional staff development	2,201,493	900	1,630,583	-	(570,010)	-	(570,010)
21	Instructional leadership	3,147,480	-	1,040,246	-	(2,107,234)	-	(2,107,234)
23	School leadership	6,688,722	-	1,513,474	-	(5,175,248)	-	(5,175,248)
31	Guidance, counseling, and evaluation services	4,329,788	-	1,591,176	-	(2,738,612)	-	(2,738,612)
32	Social work services	1,426,097	-	866,769	-	(559,328)	-	(559,328)
33	Health services	941,518	3,323	285,211	-	(652,984)	-	(652,984)
34	Student (pupil) transportation	3,968,428	-	165,545	-	(3,802,883)	-	(3,802,883)
35	Food services	8,811,193	251,692	7,280,441	-	(1,279,060)	-	(1,279,060)
36	Extracurricular activities	3,000,431	879,022	191,807	-	(1,929,602)	-	(1,929,602)
41	General administration	3,683,779	-	185,785	-	(3,497,994)	-	(3,497,994)
51	Plant maintenance and operations	8,557,612	21,990	322,616	27,300	(8,185,706)	-	(8,185,706)
52	Security and monitoring services	1,494,579	-	489,338	-	(1,005,241)	-	(1,005,241)
53	Data processing services	2,261,774	-	104,803	-	(2,156,971)	-	(2,156,971)
61	Community services	1,508,973	-	126,426	-	(1,382,547)	-	(1,382,547)
72	Debt service - interest	8,218,419	-	-	-	(8,218,419)	-	(8,218,419)
73	Debt service - bond issuance costs and fees	197,709	-	-	-	(197,709)	-	(197,709)
93	Payments to fiscal agent/member districts of SSA	2,508,092	-	227,464	-	(2,280,628)	-	(2,280,628)
99	Other intergovernmental charges	729,890	-	-	-	(729,890)	-	(729,890)
TG	Total governmental activities	119,700,170	1,230,137	28,746,765	27,300	(89,695,968)	-	(89,695,968)
	Business-type activities							
01	Oak Park Mall	93,754	90,173	-	-	-	(3,581)	(3,581)
TB	Total business-type activities	93,754	90,173	-	-	-	(3,581)	(3,581)
TP	Total primary government	\$ 119,793,924	\$ 1,320,310	\$ 28,746,765	\$ 27,300	(89,695,968)	(3,581)	(89,699,549)
	General revenues							
MT	Property taxes, levied for general purposes					36,306,889	-	36,306,889
DT	Property taxes, levied for debt service					21,451,435	-	21,451,435
GC	Grants and contributions not restricted for specific programs					39,117,686	-	39,117,686
IE	Investment earnings					5,445,348	2,458	5,447,806
MI	Miscellaneous local and intermediate revenue					743,180	-	743,180
TR	Total general revenues					103,064,538	2,458	103,066,996
CN	Change in net position					13,368,570	(1,123)	13,367,447
NB	Beginning net position					15,242,834	59,417	15,302,251
NE	Ending net position					\$ 28,611,404	\$ 58,294	\$ 28,669,698

See Notes to Financial Statements.

SEGUIN INDEPENDENT SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS - EXHIBIT C-1  
June 30, 2025

Data Control Codes	10 <u>General</u>	50 <u>Debt Service</u>	60 <u>Capital Projects</u>	ONMF Nonmajor Governmental <u>Funds</u>	98 Total Governmental <u>Funds</u>
<b>ASSETS</b>					
1110 Cash and cash equivalents	\$ 31,943,283	\$ 15,016,890	\$ 71,247,170	\$ 2,416,144	\$ 120,623,487
1220 Property taxes receivable	2,694,559	1,245,597	-	-	3,940,156
1230 Allowance for uncollectibles	(269,169)	(69,925)	-	-	(339,094)
1240 Due from other governments	13,518,147	28,201	-	3,249,618	16,795,966
1260 Due from other funds	2,581,160	2,426,767	4,643	1,191,457	6,204,027
1290 Other receivables	141,221	-	-	1,010	142,231
1300 Inventories	192,637	-	-	50,281	242,918
1410 Prepaid items	6,631	-	-	-	6,631
1000 Total assets	<u>\$ 50,808,469</u>	<u>\$ 18,647,530</u>	<u>\$ 71,251,813</u>	<u>\$ 6,908,510</u>	<u>\$ 147,616,322</u>
<b>LIABILITIES</b>					
2110 Accounts payable	\$ 1,083,309	\$ -	\$ 9,283,220	\$ 10,996	\$ 10,377,525
2150 Payroll deductions	1,280,526	-	-	-	1,280,526
2160 Accrued wages payable	6,298,328	-	-	1,614,021	7,912,349
2170 Due to other funds	3,618,224	4,643	-	2,581,010	6,203,877
2177 Due to custodial funds	14,520	-	-	-	14,520
2180 Due to other governments	458,207	-	-	68,777	526,984
2190 Due to student groups	-	-	-	393,438	393,438
2300 Unearned revenue	2,917	-	-	84,848	87,765
2000 Total liabilities	12,756,031	4,643	9,283,220	4,753,090	26,796,984
<b>DEFERRED INFLOWS OF RESOURCES</b>					
2600 Unavailable revenue - property taxes	2,425,390	1,175,672	-	-	3,601,062
2600 Total deferred inflows of resources	2,425,390	1,175,672	-	-	3,601,062
<b>FUND BALANCES</b>					
Nonspendable					
3410 Nonspendable - inventories	192,637	-	-	50,281	242,918
3430 Nonspendable - prepaid items	6,631	-	-	-	6,631
Restricted					
3450 Restricted - grants	-	-	-	2,105,139	2,105,139
3470 Restricted - capital acquisitions	-	-	61,968,593	-	61,968,593
3480 Restricted - debt services	-	17,467,215	-	-	17,467,215
3600 Unassigned	35,427,780	-	-	-	35,427,780
3000 Total fund balances	<u>35,627,048</u>	<u>17,467,215</u>	<u>61,968,593</u>	<u>2,155,420</u>	<u>117,218,276</u>
4000 Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 50,808,469</u>	<u>\$ 18,647,530</u>	<u>\$ 71,251,813</u>	<u>\$ 6,908,510</u>	<u>\$ 147,616,322</u>

See Notes to Financial Statements.

SEGUIN INDEPENDENT SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION - EXHIBIT C-1R  
June 30, 2025

Total fund balances for governmental funds \$ 117,218,276

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.

Capital assets - nondepreciable	-	
Capital assets - depreciable, net	5,431,032	5,431,032

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds. 3,601,062

The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position: 5,236,452

Some liabilities, including bonds payable and the net pension and net other postemployment liability (OPEB), are not reported as liabilities in the governmental funds.

Accrued interest	(3,285,510)	
Deferred outflows - pensions	7,883,405	
Deferred inflows - pensions	(1,173,676)	
Deferred outflows - OPEB	11,186,843	
Deferred inflows - OPEB	(18,347,966)	
Deferred charges on refunding	4,892,786	
Noncurrent liabilities due in one year	(13,640,000)	
Noncurrent liabilities due in more than one year	(315,796,427)	(328,280,545)

Net position of governmental activities \$ (196,793,723)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS - EXHIBIT C-2  
For the year ended June 30, 2025

Data Control Codes	10 General	50 Debt Service	60 Capital Projects	ONMF Nonmajor Governmental Funds	98 Total Governmental Funds
<b>Revenues</b>					
5700 Local and intermediate sources	\$ 38,591,362	\$ 22,170,600	\$ 2,866,729	\$ 1,144,071	\$ 64,772,762
5800 State program revenues	40,317,023	2,426,767	-	4,686,755	47,430,545
5900 Federal program revenues	757,347	-	-	15,574,245	16,331,592
5020 Total revenues	<u>79,665,732</u>	<u>24,597,367</u>	<u>2,866,729</u>	<u>21,405,071</u>	<u>128,534,899</u>
<b>Expenditures</b>					
0011 Instruction	40,920,936	-	1,893,585	7,716,312	50,530,833
0012 Instructional resources and media services	974,275	-	-	133,126	1,107,401
0013 Curriculum and instructional staff development	449,689	-	-	1,502,875	1,952,564
0021 Instructional leadership	2,036,919	-	-	736,535	2,773,454
0023 School leadership	5,043,632	-	-	840,434	5,884,066
0031 Guidance, counseling, and evaluation services	2,619,745	-	-	1,175,778	3,795,523
0032 Social work services	563,749	-	-	668,288	1,232,037
0033 Health services	828,718	-	-	16,580	845,298
0034 Student transportation	3,479,543	-	1,960,875	-	5,440,418
0035 Food service	-	-	-	7,881,708	7,881,708
0036 Extracurricular activities	2,044,435	-	-	706,092	2,750,527
0041 General administration	3,262,861	-	75,815	6,001	3,344,677
0051 Plant maintenance and operations	8,137,592	-	644,473	26,574	8,808,639
0052 Security and monitoring services	1,046,209	-	1,775,501	453,995	3,275,705
0053 Data processing services	2,233,933	-	25,427	-	2,259,360
0061 Community services	11,233	-	-	106,624	117,857
Debt service					
0071 Principal on long-term debt	665,000	14,400,000	-	-	15,065,000
0072 Interest on long-term debt	-	9,360,808	-	-	9,360,808
0073 Issuance costs and fees	-	18,561	179,148	-	197,709
Capital outlay					
0081 Facilities acquisition and construction	1,728,084	-	51,912,749	-	53,640,833
Intergovernmental					
0093 Payments related to shared service arrangements	2,280,628	-	-	227,464	2,508,092
0099 Other intergovernmental changes	729,890	-	-	-	729,890
6030 Total expenditures	<u>79,057,071</u>	<u>23,779,369</u>	<u>58,467,573</u>	<u>22,198,386</u>	<u>183,502,399</u>
1100 Excess (deficiency) of revenues over (under) expenditures	<u>608,661</u>	<u>817,998</u>	<u>(55,600,844)</u>	<u>(793,315)</u>	<u>(54,967,500)</u>
<b>Other financing sources (uses)</b>					
7911 Issuance of bonds	-	-	44,270,000	-	44,270,000
7916 Premium/discount on bonds	-	4,731	1,909,148	-	1,913,879
8940 Payment to escrow agent	-	-	-	-	-
7080 Total other financing sources (uses)	<u>-</u>	<u>4,731</u>	<u>46,179,148</u>	<u>-</u>	<u>46,183,879</u>
1200 Net change in fund balances	608,661	822,729	(9,421,696)	(793,315)	(8,783,621)
0100 Beginning fund balances	<u>35,018,387</u>	<u>16,644,486</u>	<u>71,390,289</u>	<u>2,948,735</u>	<u>126,001,897</u>
3000 Ending fund balances	<u>\$ 35,627,048</u>	<u>\$ 17,467,215</u>	<u>\$ 61,968,593</u>	<u>\$ 2,155,420</u>	<u>\$ 117,218,276</u>

See Notes to Financial Statements.

SEGUIN INDEPENDENT SCHOOL DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
STATEMENT OF ACTIVITIES - EXHIBIT C-3  
For the year ended June 30, 2025

Net change in fund balances - total governmental funds	\$ (8,783,621)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Depreciation	(9,667,707)
Capital outlay, net of disposal of assets	60,126,655
Capital contribution	27,300
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	165,205
The issuance of long-term debt (e.g., bonds, leases, certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when it is first issued; whereas, these amounts are deferred and amortized in the Statement of Activities.	
Principal repayments	15,065,000
Issuance of bonds	(44,270,000)
Premium on new debt	(1,913,879)
Accrued interest	(119,568)
Amortization of loss on refunding	(351,226)
Amortization of premiums	1,613,183
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Change in net pension liability	3,465,585
Deferred outflows - pensions	(6,327,516)
Deferred inflows - pensions	1,319,674
Change in net OPEB liability	(4,552,311)
Deferred outflows - OPEB	2,734,183
Deferred inflows - OPEB	4,249,397
Net on-behalf contributions adjustment - revenues	7,327,869
Net on-behalf contributions adjustment - expenses	(7,327,869)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.	588,216
Some revenues/expenditures reported in the governmental funds are not recognized as revenues/expenditures in the Statement of Activities.	
Fund level on-behalf adjustment - revenues	(3,225,555)
Fund level on-behalf adjustment - expenditures	3,225,555
Change in Net Position of Governmental Activities	<u>\$ 13,368,570</u>

See Notes to Financial Statements.

SEGUIN INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS - EXHIBIT D-1  
June 30, 2025

Data Control Codes		Business-Type <u>Activities</u>  <u>Enterprise</u>	Governmental <u>Activities</u> Internal <u>Service Funds</u>
	<b>ASSETS</b>		
	Current Assets		
1110	Cash and cash equivalents	\$ 60,247	\$ 5,407,120
1290	Lease receivable	<u>1,045,556</u>	<u>-</u>
1000	Total assets	<u>1,105,803</u>	<u>5,407,120</u>
	<b>LIABILITIES</b>		
	Current Liabilities		
2110	Accounts payable	200	-
2170	Due to other funds	115	35
2200	Accrued expenses	<u>-</u>	<u>170,633</u>
2000	Total liabilities	<u>315</u>	<u>170,668</u>
	<b>DEFERRED INFLOWS OF RESOURCES</b>		
2615	Deferred inflows - leases	<u>1,047,194</u>	<u>-</u>
2600	Total deferred inflows of resources	<u>1,047,194</u>	<u>-</u>
	<b>NET POSITION</b>		
3900	Unrestricted	<u>58,294</u>	<u>5,236,452</u>
3000	Total net position	<u>\$ 58,294</u>	<u>\$ 5,236,452</u>

See Notes to Financial Statements.

SEGUIN INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS - EXHIBIT D-2  
For the year ended June 30, 2025

Data Control Codes		Business-Type <u>Activities</u>  Enterprise	Governmental <u>Activities</u> Internal Service Funds
	<b>Operating revenues</b>		
5700	Charges for services	\$ 90,173	\$ 671,240
5020	Total operating revenues	<u>90,173</u>	<u>671,240</u>
	<b>Operating expenses</b>		
6100	Payroll costs	83,472	127,409
6200	Professional and contracted services	1,620	-
6300	Supplies and materials	3,844	-
6400	Other operating costs	4,818	194,637
6030	Total operating expenses	<u>93,754</u>	<u>322,046</u>
	Operating income (loss)	<u>(3,581)</u>	<u>349,194</u>
	<b>Nonoperating revenues (expenses)</b>		
7020	Earnings on investments	<u>2,458</u>	<u>239,022</u>
1300	Change in net position	(1,123)	588,216
0100	Beginning net position	<u>59,417</u>	<u>4,648,236</u>
3300	Ending net position	<u>\$ 58,294</u>	<u>\$ 5,236,452</u>

See Notes to Financial Statements.

SEGUIN INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS - EXHIBIT D-3  
For the year ended June 30, 2025

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise</u>	<u>Internal Service Funds</u>
<b>Cash flows from operating activities</b>		
Cash received from user charges	\$ 91,243	\$ 671,240
Cash payments for insurance claims	-	(218,592)
Cash payments for other operating expenses	<u>(93,737)</u>	<u>-</u>
Net cash (used in) provided by operating activities	<u>(2,494)</u>	<u>452,648</u>
<b>Cash flows from investing activities</b>		
Proceeds from earnings on investments	<u>2,458</u>	<u>239,022</u>
Net cash provided by investing activities	<u>2,458</u>	<u>239,022</u>
(Decrease) Increase in cash and cash equivalents	(36)	691,670
Beginning cash and cash equivalents	<u>60,283</u>	<u>4,715,450</u>
Ending cash and cash equivalents	<u>\$ 60,247</u>	<u>\$ 5,407,120</u>
<b>Reconciliation of operating income (loss) to net cash (used in) provided by operating activities</b>		
Operating (loss) income	\$ (3,581)	\$ 349,194
Effect of increases and decreases in current assets and liabilities		
Decrease in lease receivables	88,450	-
Increase in due to other funds	17	1
(Decrease) in deferred inflows of resources	(87,380)	-
(Decrease) in accrued liabilities	<u>-</u>	<u>103,453</u>
Net cash (used in) provided by operating activities	<u>\$ (2,494)</u>	<u>\$ 452,648</u>

See Notes to Financial Statements.

SEGUIN INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUND - EXHIBIT E-1  
June 30, 2025

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	Custodial Funds
<b>ASSETS</b>	
Cash and cash equivalents	\$ 241,455
Due from others	<u>14,520</u>
Total assets	<u>255,975</u>
<b>LIABILITIES</b>	
Accounts payable	14,406
Accrued wages payable	<u>98</u>
Total liabilities	<u>14,504</u>
<b>NET POSITION</b>	
Restricted for individuals and organizations	<u>241,471</u>
Total net position	<u>\$ 241,471</u>

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See Notes to Financial Statements.

SEGUIN INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUND - EXHIBIT E-2  
For the year ended June 30, 2025

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	Custodial Funds
<b>Additions</b>	
Contributions	\$ 415,336
Total additions	<u>415,336</u>
<b>Deductions</b>	
Professional and contracted services	27,697
Supplies and materials	164,959
Travel	148,404
Other expenses	<u>85,535</u>
Total deductions	<u>426,595</u>
 Change in net position	 (11,259)
Beginning net position	<u>252,730</u>
Ending net position	<u>\$ 241,471</u>

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See Notes to Financial Statements.

SEGUIN INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the year ended June 30, 2025

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Reporting Entity: Seguin Independent School District (the “District”) is a public educational agency operating under the applicable laws and regulations of the State of Texas (the “State”). 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 promulgated by the Governmental Accounting Standards Board (GASB), and it complies with the requirements of the appropriate version of Texas Education Agency’s (TEA) Financial Accountability System Resource Guide (the “Resource Guide”) and the requirements of contracts and grants of agencies from which it receives funds.

The District is an independent political subdivision of the State governed by a board elected by the public, and it has the authority to make decisions, appoint administrators and managers, and significantly influence operations, and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the District’s financial reporting entity. No other entities have been included in the District’s reporting entity. Additionally, as the District is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

Government-Wide Financial Statements: The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from Business-Type activities, which rely to a significant extent on fees and charges to external customers for support.

Basis of Presentation – Government-Wide Financial Statements: While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonable equivalent in value to the interfund services provided.

Basis of Presentation – Fund Financial Statements: The fund financial statements provide information about the District’s funds, including its fiduciary funds. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and proprietary funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The District reports the following governmental funds:

General Fund: The general fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The general fund is always considered a major fund for reporting purposes.

Debt Service Fund: The debt service fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest on all long-term debt of the District. The primary source of revenue for debt service is local property taxes. The debt service fund is considered a major fund for reporting purposes.

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(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the year ended June 30, 2025

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Capital Projects Fund: The capital projects fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlay, including the acquisition or construction of capital facilities and other capital assets. The capital projects fund is considered a major fund for reporting purposes.

Special Revenue Funds: The special revenue funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes other than debt service or capital projects. The restricted proceeds of specific revenue sources comprise a substantial portion of the inflows of these special revenue funds. Most federal and some state financial assistance is accounted for in a special revenue fund.

Proprietary Funds: Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is on determination of net income, financial position, and cash flows. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues include charges for services. Operating expenses include administrative, facilities maintenance and operations, and community service expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The proprietary fund types used by the District includes the following:

Internal Service Funds: The Internal Service fund is used to account for, and report revenue and expenses related to services provided to parties inside the District on a cost-reimbursement basis. This fund accounts for the District's workers' compensation risk management. Because the principal users of the internal service fund are the District's governmental activities, this fund type is included in the governmental activities column of the governmental-wide financial statements.

Enterprise Funds: This fund type is used to account for the operations of the District's Oak Park Mall property. The principal operating revenues of the District's enterprise fund are charges for use of the Oak Park Mall.

Fiduciary Funds: The fiduciary funds account for assets held by the District in a trustee capacity or resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

The District has the following type of fiduciary funds:

Custodial Fund: The custodial fund reports resources, not in a trust, that are held by the District for other parties outside of the District. Custodial funds are accounted for using the accrual basis of accounting. This fund is used to account for activities of student groups.

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

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(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the year ended June 30, 2025

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

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

The government-wide, proprietary fund, and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt services expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources.

State and federal program revenues and interest income are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. No accrual for property taxes collected within 60 days of year end has been made as such amounts are deemed immaterial. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for the revenue source (within 60 days of year-end). All other revenue items are considered measurable and available only when cash is received by the District.

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

Cash and Cash Equivalents: The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

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(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the year ended June 30, 2025

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Investments: Investments, except for certain investment pools, commercial paper, money market funds, and investment contracts, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost. Money market funds, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations and commercial paper that have a remaining maturity of one year or less upon acquisition, are reported at amortized cost. Investments in nonparticipating interest earning contracts, such as certificates of deposit, are reported at cost.

The District has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, Texas Governmental Code. In summary, the District is authorized to invest in the following:

- Direct obligations of the U.S. Government
- Fully collateralized certificates of deposit and money market accounts
- Government investment pools and commercial paper

Inventories and Prepaid Items: The costs of governmental fund type inventories are recorded as expenditures when the related liability is incurred (i.e., the purchase method). Certain payments to vendors reflect costs applicable to the future accounting period (prepaid expenditures) are recognized as expenditures when utilized. Federal food commodities inventory is stated at fair value and at year end is recorded as unearned revenue. Revenue is recognized at fair value when commodities are distributed to the schools.

Capital Assets: Capital assets, which include land and land improvements, buildings and improvements, furniture and equipment, and construction in progress are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Buildings and improvements	30 years
Furniture and equipment	3-10 years

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(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the year ended June 30, 2025

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/other postemployment benefits (OPEB) activities are amortized over the average of the expected service lives of pension/OPEB plan members, except for the net differences between the projected and actual investment earnings on the pension/OPEB plan assets, which are amortized over a period of five years.
- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the District's fiscal year, the amount is deferred and recognized as a reduction to the net pension/OPEB liability during the measurement period in which the contributions were made.
- A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- A deferred inflow for leases represents the future lease payments expected for leases in which the District is a lessor of property.

At the fund level, the District has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

Long-Term Obligations: 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, if material. Bonds payable are reported net of the applicable bond premium or discount.

Long-term debt for governmental funds is not reported as a liability in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount, and payment of principal and interest is reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and judgments paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable, available financial resources.

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(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the year ended June 30, 2025

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

The property tax rate is allocated each year between the general and debt service funds. The full amount estimated to be required for debt service on general obligation debt is provided by the tax along with the interest earned in the debt service fund.

The District has noncancellable subscription-based information technology arrangements (SBITAs) to finance the use of information technology software. The District would recognize a liability (the "subscription liability") and an intangible, right-to-use subscription asset (the "subscription asset") in the government-wide financial statements. The District's SBITAs to report are immaterial to the financial statements as a whole and are not recognized as a subscription liability or a subscription asset.

Compensated Absences: Twelve-month employees with less than ten years of service accrue 0.834 days of vacation each month between July 1 and June 30. Twelve-month employees with greater than 10 years of service accrue 1.25 vacation days each month between July 1 and June 30. Employees may accrue up to a maximum of 35 vacation days.

A permanent employee who was employed by the District prior to September 1, 1994, who contributes to the Teacher Retirement System (TRS) through payroll deductions, who was employed by the District for the past ten consecutive years, and who retires from the District under the provisions of TRS shall be paid for all unused state and local sick leave accrued while employed by the District. The total paid days cannot exceed 90 and will be based on the employee's current rate of pay at the time of separation.

The District implemented GASB Statement No. 101, *Compensated Absences*, during the current fiscal year. Under this standard, liabilities for compensated absences are recognized when earned and remeasured at each reporting date using the most recent pay rates and applicable benefit factors. The District remeasured its compensated absences liability as of year-end in accordance with GASB 101, and the resulting liability was determined to be immaterial to the government-wide financial statements. The District will continue to remeasure this liability annually in accordance with the standard.

Leases: The District is a lessor for several noncancellable leases of building and land space. The District recognizes a lease receivable and a deferred inflow of resources in the proprietary fund financial statements.

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

The District uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

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(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the year ended June 30, 2025

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

The District monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflow of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

The District is a lessee for a noncancellable lease of equipment. The District would recognize a lease liability and an intangible, right-to-use lease asset (the "lease asset") in the government-wide financial statements. The District's leases to report are immaterial to the financial statements as a whole and are not recognized as a lease liability or a lease asset.

Net Position Flow Assumption: Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

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

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

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted fund balance.

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

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

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(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the year ended June 30, 2025

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

Other Postemployment Benefits: The fiduciary net position of the TRS Texas Public School Retired Employees Group Insurance Program ("TRS-Care") has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, 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.

Revenues and Expenditures/Expenses:

Program Revenues: Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property Taxes: All taxes due to the District on real or personal property are payable at the Office of the Tax Assessor-Collector and may be paid at any time after the tax rolls for the year have been completed and approved, which is no later than October 1. Taxes are due by January 31, and all taxes not paid prior to this date are deemed delinquent and are subject to such penalty and interest.

Property taxes attach as an enforceable lien on property as of January 1 each year. Taxes are levied on October 1 and are payable prior to the next February 1. District property tax revenues are recognized when collected.

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(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the year ended June 30, 2025

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**NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Proprietary Funds Operating and Nonoperating Revenues and Expenses: Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing deliverable goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the internal service fund is charges to the District to fund workers' compensation costs. The principal revenues of the enterprise fund are charges to customers for the sales of services. Operating expenses for the internal service fund include the workers compensation and administrative expenses. Operating expenses for the enterprise fund include cost of sales of services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The District adopts annual appropriations type budgets for the general fund, national school breakfast and lunch program special revenue fund, and the debt service fund using the same method of accounting as for financial reporting, as required by law. The special revenue funds (primarily federal grant programs) utilize a managerial type budget. These grants are subject to Federal, State, and locally imposed project length budgets and monitoring through submission of reimbursement reports. Expenditures may not legally exceed budgeted appropriations at the function or activity level. Expenditure requests which require an increase in total budgeted appropriations must be approved by the Board through a formal budget amendment. State law prohibits trustees from making budget appropriations in excess of funds available and estimated revenues. State law also prohibits amendment of the budget after fiscal year end.

The administrative level at which responsibility for control of budgeted appropriations begins at the organization level within each function of operations. The finance department reviews closely the expenditures requests submitted by the various organizational heads (principal and department heads) throughout the year to ensure proper spending compliance. No public funds of the District shall be expended in any manner other than as provided for in the budget adopted by the Board.

The official school budget was prepared for adoption for budgeted governmental fund types by July 1, 2024. The budget was formally adopted by the Board at a duly advertised public meeting prior to the expenditure of funds. The final amended budget is filed with the TEA through inclusion in the annual financial and compliance report.

**NOTE 3 - DETAILED NOTES ON ALL FUNDS**

Deposits and Investments: As of June 30, 2025, the District had the following investments:

<u>Investments</u>	<u>Amount</u>	Maturity (Years) Weighted <u>Average</u>	<u>Rating</u>
TexPool Investment Pool	\$ 3,618,340	0.09	AAAm
Lone Star Investment Pool	114,098,738	0.12	AAAm
Texas CLASS Investment Pool	10,288,092	0.05	AAAm
LOGIC Investment Pool	<u>489,409</u>	0.15	AAAm
Total investments	<u>\$ 128,494,579</u>		
Portfolio weighted average maturity		0.10	

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(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the year ended June 30, 2025

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**NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**

*Interest rate risk* - In accordance with its investment policy, the District manages its exposure to declines in fair values by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and invest operating funds primarily in short-term securities.

*Credit risk* - The District's policy requires that investment pools must be rated no lower than 'AAA' or 'AAA-m'. Bankers' acceptances must be issued in the United States and carry a rating of 'A1'/'P1' as provided by two of the top nationally recognized rating agencies. As of June 30, 2025, the District's investments in investment pools were rated 'AAAm' by Standard & Poor's.

*Custodial credit risk - deposits*. In the case of deposits, this is the risk that the District's deposits may not be returned in the event of a bank failure. The District's investment policy requires funds on deposit at the depository bank to be collateralized by securities. As of June 30, 2025, fair market values of pledged securities and FDIC coverage exceeded bank balances of \$3,270,222.

*Custodial credit risk - investments*. For an investment, this is the risk that the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party in the event of the failure of the counterparty. The District's investment policy requires that it will seek to safekeep securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, shall be conducted on a delivery versus payment basis or commercial book entry system as utilized by the Federal Reserve and shall be protected through the use of a third-party custody/safekeeping agent.

**TexPool** - TexPool was established as a trust company with the Treasurer of the State as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rates TexPool 'AAAm'. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review.

TexPool is an external investment pool measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, TexPool must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity, and diversification requirements within TexPool. TexPool transacts at a net asset value of \$1.00 per share, has weighted average maturities of 60 days or less, and weighted average lives of 120 days or less. Investments held are highly rated by nationally recognized statistical rating organizations, have no more than five percent of portfolio with one issuer (excluding U.S. government securities), and can meet reasonably foreseeable redemptions. TexPool has a redemption notice period of one day and may redeem daily. TexPool's authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium, or national state of emergency that affects TexPool's liquidity.

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(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the year ended June 30, 2025

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**NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**

**Texas CLASS** - The Texas Cooperative Liquid Assets Securities System Trust – Texas (“CLASS”) is a public funds investment pool under Section 2256.016 of the Public Funds Investment Act, Texas Government Code, as amended. CLASS is created under an amended and restated trust agreement, dated as of December 14, 2011 (the “Agreement”), among certain Texas governmental entities investing in CLASS (the “Participants”), with Cutwater Investor Services Corporation as program administrator and Wells Fargo Bank Texas, NA as custodian. CLASS is not SEC registered and is not subject to regulation by the State. Under the Agreement, however, CLASS is administered and supervised by a seven-member board of trustees (the “Board”), whose members are investment officers of the Participants, elected by the Participants for overlapping two-year terms. In the Agreement and by resolution of the Board, CLASS has contracted with Cutwater Investors Service Corporation to provide for the investment and management of the public funds of CLASS. Separate financial statements for CLASS may be obtained from CLASS’ website at [www.texasclass.com](http://www.texasclass.com).

**Lone Star** - The Lone Star Investment Pool (“Lone Star”) is a public funds investment pool created pursuant to the Interlocal Cooperation Act, Texas Government Code Chapter 791, and the Public Funds Investment Act, Texas Government Code, Chapter 2256. Lone Star is administered by First Public, a subsidiary of the Texas Association of School Boards, with Standish and American Beacon Advisors managing the investment and reinvestment of Lone Star’s assets. State Street Bank provides custody and valuation services to Lone Star. All of the Board’s eleven members are Lone Star participants by either being employees or elected officials of a participant. Lone Star has established an advisory board composed of both pool members and nonmembers. Lone Star is rated ‘AAA’ by Standard and Poor’s and operated in a manner consistent with the SEC’s Rule 2a7 of the Investment Company Act of 1940. The District is invested in the Government Overnight Fund of Lone Star which seeks to maintain a net asset value of one dollar. Lone Star has 3 different funds: Government Overnight, Corporate Overnight, and Corporate Overnight Plus. Government Overnight, Corporate Overnight, and Corporate Overnight Plus maintain a net asset value of one dollar.

**LOGIC** - The Local Government Investments Cooperative (“LOGIC”) is an investment program for local governments within the State. LOGIC is governed by a board of trustees consisting of individuals from participating government entities. JP Morgan Investment Management, Inc. and First Southwest provide investment management services. Investments are subject to the strict requirements of the Public Funds Investment Act and LOGIC may invest in any of the securities authorized by statute. LOGIC must demonstrate compliance with Chapter 2256, Sections .016, .017, .018, and .019.

In accordance with Governmental Accounting Standards Board Statement No. 79, the external local government investment pools do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. These pools do not impose any liquidity fees or redemption rates.

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(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the year ended June 30, 2025

**NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**

Capital Assets: A summary of changes in capital assets for governmental activities at year end is as follows:

	<u>Beginning Balances</u>	<u>Increase</u>	<u>(Decreases)</u>	<u>Ending Balances</u>
<u>Governmental activities</u>				
Capital assets not being depreciated/amortized				
Land and land improvements	\$ 8,786,100	\$ -	\$ -	\$ 8,786,100
Construction in progress	<u>57,055,366</u>	<u>56,915,367</u>	<u>(7,422,941)</u>	<u>106,547,792</u>
Total capital assets not being depreciated/amortized	<u>65,841,466</u>	<u>56,915,367</u>	<u>(7,422,941)</u>	<u>115,333,892</u>
Capital assets, being depreciated/amortized				
Buildings and improvements	220,121,724	7,800,836	-	227,922,560
Furniture and equipment	<u>18,226,257</u>	<u>2,860,693</u>	<u>(1,517,952)</u>	<u>19,568,998</u>
Total other capital assets	<u>238,347,981</u>	<u>10,661,529</u>	<u>(1,517,952)</u>	<u>247,491,558</u>
Less accumulated depreciation /amortization for				
Buildings and improvements	(109,176,810)	(8,675,220)	-	(117,852,030)
Furniture and equipment	<u>(14,662,726)</u>	<u>(992,487)</u>	<u>1,517,247</u>	<u>(14,137,966)</u>
Total accumulated depreciation/amortization	<u>(123,839,536)</u>	<u>(9,667,707)</u>	<u>1,517,247</u>	<u>(131,989,996)</u>
Other capital assets, net	<u>114,508,445</u>	<u>993,822</u>	<u>(705)</u>	<u>115,501,562</u>
Governmental activities capital assets, net	<u>\$ 180,349,911</u>	<u>\$ 57,909,189</u>	<u>\$ (7,423,646)</u>	<u>230,835,454</u>
				(281,273,956)
				4,892,786
				(9,283,220)
				<u>71,251,813</u>
				<u>\$ 16,422,877</u>

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the year ended June 30, 2025

**NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**

Depreciation was charged to governmental functions as follows:

		<u>Governmental Activities</u>
11	Instruction	\$ 4,608,783
12	Instructional resources/media services	101,003
13	Curriculum and staff development	178,088
21	Instructional leadership	252,959
23	School leadership	536,670
31	Guidance, counseling, and evaluation services	346,179
32	Social work services	112,371
33	Health services	77,097
34	Student (pupil) transportation	496,206
35	Food services	718,869
36	Extracurricular activities	250,868
41	General administration	305,059
51	Facilities maintenance and operations	298,768
52	Security and monitoring services	10,749
61	Community services	<u>1,374,038</u>
	Total depreciation expense	<u>\$ 9,667,707</u>

As of June 30, 2025, the District had the following construction commitments for Governmental Activities:

	<u>Project Amount</u>	<u>Spent to Date</u>	<u>Remaining Commitment</u>
Softball/baseball fields	\$ 9,323,133	\$ 9,299,133	\$ 24,000
AJ Briesemeister Middle School Renovations and Additions	33,378,295	33,259,920	118,375
Barnes Middle School Addition	24,533,000	20,878,595	3,654,405
New Ag Science Facility	6,183,069	1,301,638	4,881,431
McQueeney Elementary School	44,906,500	25,243,425	19,663,075
Transportation Addition	<u>3,481,817</u>	<u>2,517,976</u>	<u>963,841</u>
	<u>\$ 121,805,814</u>	<u>\$ 92,500,687</u>	<u>\$ 29,305,127</u>

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the year ended June 30, 2025

**NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**

Lease Receivable: During the current fiscal year, the District accounted for and captured the lease receivable and deferred inflow related to the lease of certain areas of the Oak Park Mall property for private use. The leases span from 3 to 30 years, and the District will receive monthly payments of \$5,328 for the leases. The District recognized \$88,768 in lease revenue during the current fiscal year related to these leases. As of June 30, 2025, the District's receivable for lease payments was \$1,045,556. Also, the District has a deferred inflow of resources associated with these leases that will be recognized as revenue over the lease term. As of June 30, 2025, the balance of the deferred inflow of resources was \$1,047,194.

Fiscal Year Ended June 30	Lease Receipts			Amortization of Deferred Inflows
	Principal	Interest	Total	
2026	\$ 86,542	\$ 7,379	\$ 93,921	\$ 85,584
2027	66,739	4,964	71,703	65,836
2028	66,653	6,660	73,313	65,836
2029	66,568	8,404	74,972	65,836
2030	66,484	10,198	76,682	65,836
2031 - 2035	331,161	79,734	410,895	329,183
2036 - 2040	182,198	50,042	232,240	182,547
2041 - 2045	82,476	7,524	90,000	84,789
2046 - 2050	80,779	9,221	90,000	84,789
2051 - 2055	15,956	2,044	18,000	16,958
	<u>\$ 1,045,556</u>	<u>\$ 186,170</u>	<u>\$ 1,231,726</u>	<u>\$ 1,047,194</u>

Long-Term Debt: The following is a summary of changes in the District's total governmental long-term liabilities for the year. In general, the District uses the debt service fund to liquidate governmental long-term liabilities. The liability for the net pension and the net OPEB liability are liquidated by the general fund.

	Beginning Balances	Additions	(Reductions)	Ending Balances	Amounts Due Within One Year
<u>Governmental activities</u>					
Bonds payable					
General obligation bonds	\$ 235,830,000	\$ 44,270,000	\$ (15,065,000)	\$ 265,035,000	\$ 13,640,000
Bond premiums	15,938,260	1,913,879	(1,613,183)	16,238,956	-
	<u>251,768,260</u>	<u>46,183,879</u>	<u>(16,678,183)</u>	<u>281,273,956</u>	<u>13,640,000</u>
Other liabilities:					
Net pension liability	32,129,415	-	(3,465,585)	28,663,830	-
Net OPEB liability	14,946,330	4,552,311	-	19,498,641	-
Total governmental activities	<u>\$ 298,844,005</u>	<u>\$ 50,736,190</u>	<u>\$ (20,143,768)</u>	<u>\$ 329,436,427</u>	<u>\$ 13,640,000</u>
				<u>\$ 315,796,427</u>	
				<u>\$ 281,273,956</u>	

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the year ended June 30, 2025

**NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

Bonded debt payable as of June 30, 2025 is as follows:

Date of <u>Issue</u>	<u>Description</u>	Interest Rate <u>Payable</u>	Original Amounts <u>Issued</u>	Amounts Outstanding <u>06/30/24</u>	Retired Current <u>Year</u>	Amounts Outstanding <u>06/30/25</u>
5/20/2025	Unlimited Tax School Building Bonds Series 2025A	5.00%	\$ 44,270,000	\$ -	\$ -	\$ 44,270,000
4/3/2024	Unlimited Tax Refunding Bonds Series 2024B	4.00 - 5.00%	\$ 22,330,000	22,330,000	-	22,330,000
4/3/2024	Unlimited Tax School Building Bonds Series 2024A	4.00 - 5.00%	\$ 43,050,000	43,050,000	350,000	42,700,000
8/3/2023	Unlimited Tax School Building Bonds Series 2023A	3.00 - 5.00%	\$ 7,430,000	7,165,000	120,000	7,045,000
3/2/2023	Unlimited Tax School Building Bonds Series 2023	4.00 - 5.00%	\$ 39,860,000	38,995,000	655,000	38,340,000
2/10/2021	Unlimited Tax School Building Bonds Series 2021	2.00 - 5.00%	\$ 27,665,000	26,575,000	585,000	25,990,000
10/28/2020	Unlimited Tax Refunding Bonds Taxable Series 2020	1.40 - 4.00%	\$ 44,769,951	19,060,000	1,990,000	17,070,000
8/14/2019	Unlimited Tax School Building Bonds Series 2019	2.00 - 5.00%	\$ 31,656,000	28,145,000	7,250,000	20,895,000
6/8/2016	Unlimited Tax Refunding Bonds Series 2016A	2.00 - 5.00%	\$ 7,045,000	6,330,000	1,465,000	4,865,000
3/30/2016	Unlimited Tax Refunding Bonds Series 2016	2.00 - 5.00%	\$ 33,375,000	16,590,000	1,105,000	15,485,000
9/29/2015	Unlimited Tax School Building Bonds Series 2015	2.00 - 5.00%	\$ 37,065,000	22,245,000	880,000	21,365,000
<u>Maintenance Tax Notes</u>						
10/18/2016	Maintenance Tax Notes Taxable Series 2016Z (QZAB)	0.00	\$ 10,000,000	<u>5,345,000</u>	<u>665,000</u>	<u>4,680,000</u>
	Totals			<u>\$ 235,830,000</u>	<u>\$ 15,065,000</u>	<u>\$ 265,035,000</u>

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the year ended June 30, 2025

**NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**

Partial Cash Defeasance: During the current fiscal year, the District defeased \$6,605,000 of its Unlimited Tax School Building Bonds, Series 2019, by placing \$6,981,840 of existing Debt Service Fund resources in an irrevocable escrow account with an escrow agent to provide for all future debt service payments on the defeased portion. Accordingly, the portion of the bonds considered defeased is not included in the District's long-term debt. As of June 30, 2025, \$6,605,000 of the defeased bonds remained outstanding.

Unlimited Tax School Building Bonds: During the fiscal year, the District issued Unlimited Tax School Building Bonds, Series 2025A (the "Bonds") for a total amount of \$44,270,000 for designing, constructing, renovating, improving, upgrading, acquiring, and equipping school facilities; the purchase of the necessary sites for school facilities; and the purchase of new school buses. The bonds carry an interest rate of 5.00% and are set to mature in 2050.

The annual requirements to amortize debt issues outstanding at year end were as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2026	\$ 13,640,000	\$ 10,341,621	\$ 23,981,621
2027	14,320,000	10,296,122	24,616,122
2028	9,905,000	9,640,247	19,545,247
2029	10,040,000	9,211,372	19,251,372
2030	8,875,000	8,803,402	17,678,402
2031 - 2035	47,615,000	37,995,880	85,610,880
2036 - 2040	50,065,000	27,647,162	77,712,162
2041 - 2045	53,655,000	17,425,128	71,080,128
2046 - 2050	38,155,000	8,682,494	46,837,494
2051 - 2055	<u>18,765,000</u>	<u>1,713,163</u>	<u>20,478,163</u>
Total	<u>\$ 265,035,000</u>	<u>\$ 141,756,591</u>	<u>\$ 406,791,591</u>

Interfund Transactions: Amounts recorded as due to/from are considered to be temporary loans and will be repaid during the following year.

<u>Due To</u>	<u>Due From</u>	<u>Amounts</u>
General	Nonmajor governmental	\$ 2,581,010
General	Internal service	35
General	Enterprise	115
Capital projects	Debt service	4,643
Nonmajor governmental	General	1,191,457
Debt service	General	<u>2,426,767</u>
		<u>\$ 6,204,027</u>

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the year ended June 30, 2025

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**NOTE 4 - OTHER INFORMATION**

Risk Management: The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District purchases commercial insurance. The District has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

The District participates in the Texas Association of School Boards Risk Management Fund's Workers' Compensation Aggregate Deductible program (the "Program"). The schedule below represents the liability for the Program.

The District's claims liability amount for the fiscal year ended June 30, 2025 and June 30, 2024 are as follows:

	<u>2025</u>	<u>2024</u>
Liability, beginning of year	\$ 67,180	\$ 209,676
Current year claims charges and estimates	170,342	(93,202)
Claim payments	<u>(66,889)</u>	<u>(49,294)</u>
Liability, end of year	<u>\$ 170,633</u>	<u>\$ 67,180</u>

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

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

The Tax Reform Act of 1986 instituted certain arbitrage restrictions consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed, or not performed correctly, it could result in a substantial liability to the District. The District has engaged an arbitrage consultant to perform the calculations in accordance with IRS rules and regulations.

Litigation: The District is a party to various legal actions, none of which is believed by the administration or its legal counsel to have a material effect on the financial condition of the District. Accordingly, no provision for losses has been recorded in the accompanying basic financial statements for such contingencies.

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(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the year ended June 30, 2025

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**NOTE 4 - OTHER INFORMATION** (Continued)

Defined Benefit Pension Plan:

**Teacher Retirement System**

Plan Description: The District participates in a multiple-employer, cost-sharing, defined benefit pension plan that has a special funding situation. The plan is administered by 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. TRS's Board of Trustees does not have the authority to establish or amend benefit terms.

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

Pension Plan Fiduciary Net Position: Detailed information about the TRS's fiduciary net position is available in a separately issued Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at <https://www.trs.texas.gov/Pages/aboutpublications.aspx>, or by writing to TRS at attention Finance Division, PO Box 149676, Austin, TX, 78714-0185; or by calling 1-800-223-8778.

Benefits Provided: TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in the Texas. The pension formula is calculated using 2.3% (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, 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 cost-of-living adjustments ("COLAs"). Ad hoc postemployment benefit changes, including ad hoc COLAs, can be granted by the Texas Legislature as noted in the Plan Description above.

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

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

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

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(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the year ended June 30, 2025

**NOTE 4 - OTHER INFORMATION** (Continued)

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 TRS during the fiscal year.

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

Contribution Rates			
Fiscal Year	State	Public Education Employer	Active Employee
2024	8.25%	1.90%	8.25%
2025	8.25%	2.00%	8.25%

Contribution Rates		
	2024	2025
Member	8.25%	8.25%
NECE (State)	8.25%	8.25%
Employers	8.25%	8.25%

	Measurement Year 2024	Fiscal Year Year 2025
Employer contributions	\$ 2,644,397	\$ 2,668,831
Member contributions	\$ 4,904,292	\$ 4,886,594
NECE on-behalf contributions	\$ 3,205,120	\$ 3,335,759

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

As the NECE for public education and junior colleges, the State contributes to TRS an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year reduced by the amounts described below, which are paid by the employers. Employers (public schools, junior colleges, other entities, or the State as the employer for senior colleges, universities and medical schools) are required to pay the employer contribution rate in the following instances:

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member's first 90 days of employment.
- When any part or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from noneducational and general, or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to TRS 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.

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the year ended June 30, 2025

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**NOTE 4 - OTHER INFORMATION** (Continued)

In addition to the employer contributions listed above, there are two additional surcharges to which an employer is subject:

- 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 2.0% in fiscal year 2025.
- When employing a retiree of TRS, the District shall pay both the member contribution and the state contribution as an employment after retirement surcharge.

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

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 as of August 2024*	3.87%
Inflation	2.30%
Salary increases	2.95% to 8.95%, including inflation
Benefit changes during the year	None

*\*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.*

The actuarial methods and assumptions used in the determination of the TPL are the same assumptions used in the actuarial valuation as of ending August 31, 2023. For a full description of these assumptions, please see the TRS actuarial valuation report dated November 21, 2023.

Discount Rate: A single discount rate of 7.00 percent was used to measure the TPL. The single discount rate was based on the expected rate of return on plan investments of 7.00 percent. The projection of cash flows used to determine this single discount rate assumed that contributions from active members, employers and the NECE will be made at the rates set by the Legislature during the 2019 legislative session. It is assumed that future employer and state contributions will be 9.54 percent of payroll in fiscal year 2025 and thereafter. This includes all employer and state contributions for active and rehired retirees.

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

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

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(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the year ended June 30, 2025

**NOTE 4 - OTHER INFORMATION** (Continued)

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

<u>Asset Class</u>	<u>Target Allocation (1)</u>	<u>Geometric Real Rate of Return (2)</u>	<u>Long-Term Portfolio Returns</u>
Global equity			
U.S.	18.00%	4.40%	1.00%
Non-U.S. developed	13.00%	4.20%	0.80%
Emerging markets	9.00%	5.20%	0.70%
Private equity	14.00%	6.70%	1.20%
Stable value			
Government bonds	16.00%	1.90%	0.40%
Stable value hedge funds	5.00%	3.00%	0.20%
Absolute return*	0.00%	4.00%	0.00%
Real return			
Real estate	15.00%	6.60%	1.20%
Energy, natural resources, and infrastructure	6.00%	5.60%	0.40%
Commodities	0.00%	2.50%	0.00%
Risk parity			
Risk parity	8.00%	4.00%	0.40%
Leverage			
Cash	2.00%	1.00%	0.00%
Asset allocation leverage	<u>-6.00%</u>	<u>1.30%</u>	-0.10%
Inflation expectation			2.40%
Volatility drag (3)			<u>-0.70%</u>
 Expected Return	 <u>100.00%</u>		 <u>7.90%</u>

\* Absolute Return includes Credit Sensitive Investments

(1) Target allocations are based on the FY2024 policy model.

(1) Capital Market Assumptions (CMA) come from 2024 SAA Study CMA Survey (as of 12/31/2023).

(2) The volatility drag results from the conversion between arithmetic and geometric mean returns.

**Discount Rate Sensitivity Analysis:** The following table presents the net pension liability (NPL) of TRS using the discount rate of 7%, and what the NPL would be if it was calculated using a discount rate that is 1% point lower (6%) or 1% point higher (8%) than the current rate:

	<u>1% Decrease in Discount Rate (6%)</u>	<u>Current Discount Rate (7%)</u>	<u>1% Increase in Discount Rate (8%)</u>
District's proportionate share of the net pension liability	<u>\$ 45,783,399</u>	<u>\$ 28,663,830</u>	<u>\$ 14,479,049</u>

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the year ended June 30, 2025

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**NOTE 4 - OTHER INFORMATION** (Continued)

Pension Liability, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions:  
At the fiscal year ended June 30, 2025, the District reported a liability of \$28,663,830 for its proportionate share of the TRS NPL. This liability reflects a reduction for state pension support provided to the District. The amounts recognized by the District as its proportionate share of the NPL, the related state support, and the total portion of the NPL that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 28,663,830
State's proportionate share that is associated with the District	<u>34,741,762</u>
Total	<u>\$ 63,405,592</u>

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

On August 31, 2024, the District's proportion of the collective NPL was 0.04693% which was an increase of 0.00016% from its proportion measured as of August 31, 2023.

Changes Since the Prior Actuarial Valuation: The actuarial assumptions and methods are the same as used in the determination of the prior year's NPL.

The 2023 Texas Legislature passed Senate Bill 10 ("SB 10"), which provided a stipend payment to certain retirees and variable ad hoc COLA to certain retirees in early fiscal year 2024. Due to its timing, the legislation and payments were not reflected in the August 31, 2023 actuarial valuation. Under the roll forward method, 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.

The amount of pension expense recognized by the District as of June 30, 2025 was \$4,226,592.

For the year ended June 30, 2025, the District recognized pension expense of \$4,152,221 and revenue of \$4,152,221 for support provided by the State.

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(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the year ended June 30, 2025

**NOTE 4 - OTHER INFORMATION** (Continued)

At June 30, 2025, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual economic experience	\$ 1,579,911	\$ (223,793)
Changes in actuarial assumptions	1,479,975	(198,414)
Difference between projected and actual investment earnings	174,237	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	2,400,336	(751,469)
Contributions paid to TRS subsequent to the measurement date	<u>2,248,946</u>	<u>-</u>
	<u>\$ 7,883,405</u>	<u>\$ (1,173,676)</u>

The amount of \$2,248,946 for contributions made after the measurement date of the NPL but before the end of the District's reporting period will be recognized as a reduction of the NPL in the subsequent fiscal year.

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

<u>Fiscal Year Ended June 30</u>	<u>Pension Expense</u>
2026	\$ 352,049
2027	3,686,334
2028	917,725
2029	(600,873)
2030	<u>105,548</u>
Total	<u>\$ 4,460,783</u>

Defined Other Postemployment Benefits Plan:

Plan Description: The District participates in TRS-Care. It is a multiple-employer, cost-sharing defined benefit OPEB plan with a special funding situation. TRS-Care was established in 1986 by the Texas Legislature.

The TRS Board of Trustees (the "Board") administers the TRS-Care program and the related fund in accordance with Texas Insurance Code Chapter 1575. The Board 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.

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the year ended June 30, 2025

**NOTE 4 - OTHER INFORMATION** (Continued)

OPEB Plan Fiduciary Net Position: Detailed information about TRS-Care's fiduciary net position is available in a 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/aboutpublications.aspx>, or by writing to TRS at attention Finance Division, PO Box 149676, Austin, TX, 78714-0185; or by calling 1-800-223-8778.

Components of the net OPEB liability of TRS-Care as of August 31, 2024 are as follows:

Total OPEB liability		\$ 35,168,178,563
Less: plan fiduciary net position		<u>(4,816,646,311)</u>
Net OPEB Liability		<u>\$ 30,351,532,252</u>
Net position as a percentage of total OPEB liability		13.70%

Benefits Provided: TRS-Care provides health insurance coverage to retirees from public and charter schools, regional education service centers, and other educational districts who are members of 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 TRS. There are no automatic postemployment benefit changes, including automatic COLAs.

The General Appropriations Act passed by the 88th Legislature included funding to maintain TRS-Care premiums at their current level through 2025. Also, the 86th Legislature passed Senate Bill 1682 which requires TRS to establish a contingency reserve in the TRS-Care fund equal to 60 days of expenditures.

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

TRS-Care Monthly Premium Rates			
		<u>Medicare</u>	<u>Non-Medicare</u>
Retiree or surviving spouse	\$	135	\$ 200
Retiree and spouse	\$	529	\$ 689
Retiree or surviving spouse and children	\$	468	\$ 408
Retiree and family	\$	1,020	\$ 999

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

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the year ended June 30, 2025

**NOTE 4 - OTHER INFORMATION** (Continued)

Texas Insurance Code, section 1575.202 establishes the State's contribution rate, which is 1.25% of the employee's salary. Section 1575.203 establishes the active employee's rate, which is 0.65% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the District. The actual employer contribution rate is prescribed by the Legislature in the GAA. The following table shows contributions to TRS-Care by type of contributor:

	Contribution Rates	
	<u>2024</u>	<u>2025</u>
Active employee	0.65%	0.65%
NECE (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/private funding remitted by employers	1.25%	1.25%

	Measurement	Fiscal Year
	<u>Year 2024</u>	<u>Year 2025</u>
Employer contributions	\$ 583,547	\$ 582,866
Member contributions	\$ 186,435	\$ 192,502
NECE on-behalf contributions	\$ 731,176	\$ 740,393

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

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

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the TRS pension plan, except that the OPEB valuation is more complex. The demographic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2021. The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2023 TRS pension actuarial valuation that was rolled forward to August 31, 2024:

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

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

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the year ended June 30, 2025

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**NOTE 4 - OTHER INFORMATION** (Continued)

Additional actuarial methods and assumptions are as follows:

Valuation date	August 31, 2023 rolled forward to August 31, 2024
Actuarial cost method	Individual entry age normal
Inflation	2.30%
Discount rate	3.87% as of August 31, 2024
Aging factors	Based on the Society of Actuaries' 2013 Study "Health Care Costs - From Birth to Death".
Expenses	Third-party administrative expenses related to the delivery of healthcare benefits are included in the age-adjusted claims costs.
Projected salary increases	2.95% to 8.95%, including inflation
Healthcare trend rates	Medical trend rates: 7.75% (Medicare retirees) and 6.75% (non-Medicare retirees) Prescription drug trend rate: 7.25%. The initial trend rate decreased to an ultimate trend rate of 4.25% over a period of 11 years.
Election rates	Normal retirement: 62% participation prior to age 65 and 25% participation after age 65. 30% of pre-65 retirees are assumed to discontinue coverage at age 65.
Ad hoc postemployment benefit changes	None

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. Since the plan is a pay-as-you-go plan, the single discount rate is equal to the prevailing municipal bond rate.

Sensitivity of the Net OPEB Liability: Discount Rate Sensitivity Analysis – The following schedule shows the impact of the net OPEB liability if the discount rate used was 1 percentage point lower than and 1 percentage point higher than the discount rate that was used (3.87%) in measuring the net OPEB liability:

	1% Decrease in Discount Rate (2.87%)	Current Discount Rate (3.87%)	1% Increase in Discount Rate (4.87%)
District's proportionate share of the net OPEB liability	<u>\$ 23,165,296</u>	<u>\$ 19,498,641</u>	<u>\$ 16,535,928</u>

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(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the year ended June 30, 2025

**NOTE 4 - OTHER INFORMATION** (Continued)

Healthcare Cost Trend Rates Sensitivity Analysis – The following presents the net OPEB liability of TRS-Care using the assumed healthcare cost trend rate, as well as what the net OPEB liability would be if it were calculated using a trend rate that is 1% less than or 1% higher than the assumed healthcare cost trend rate:

	1% Decrease in Healthcare Cost Trend Rate	Current Healthcare Cost Trend Rate	1% Increase in Healthcare Cost Trend Rate
District's proportionate share of the net OPEB liability	\$ 15,878,748	\$ 19,498,641	\$ 24,215,722

OPEB Liability, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB: At June 30, 2025, the District reported a liability of \$19,498,641 for its proportionate share of TRS-Care's net OPEB liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collective net OPEB liability	\$ 19,498,641
State's proportionate share that is associated with the District	<u>24,431,532</u>
Total	<u>\$ 43,930,173</u>

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

At August 31, 2024, the District's proportion of the collective net OPEB liability was 0.06424%, which was a decrease of 0.00327% from its proportion measured as of August 31, 2023.

Changes Since the Prior Actuarial Valuation: The following were changes to the actuarial assumptions or other inputs that affected measurement of the total OPEB liability since the prior measurement period:

- The discount rate changed from 4.13% as of August 31, 2023 to 3.87% as of August 31, 2024, 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.

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

For the year ended June 30, 2025, the District recognized OPEB expense of \$3,175,648 and revenue of \$3,175,648 for support provided by the State.

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the year ended June 30, 2025

**NOTE 4 - OTHER INFORMATION** (Continued)

At June 30, 2025, the District reported its proportionate share of TRS-Care's deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual economic experience	\$ 3,737,235	\$ (9,730,879)
Changes in actuarial assumptions	2,495,596	(6,362,181)
Difference between projected and actual investment earnings	-	(54,602)
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	4,463,823	(2,200,304)
Contributions paid to TRS subsequent to the measurement date	<u>490,189</u>	<u>-</u>
	<u>\$ 11,186,843</u>	<u>\$ (18,347,966)</u>

The amount of \$490,189 for contributions made after the measurement date of the net OPEB liability but before the end of the District's reporting period will be recognized as a reduction of the net OPEB liability in the subsequent fiscal year.

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

<u>Fiscal Year Ended June 30</u>	<u>OPEB Expense</u>
2026	\$ (2,352,332)
2027	(1,469,214)
2028	(1,820,727)
2029	(1,434,197)
2030	(711,141)
Thereafter	<u>136,299</u>
Total	<u>\$ (7,651,312)</u>

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 of the provisions of Medicare Part D allows for TRS-Care to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the fiscal years ended June 30, 2023, 2024 and 2025, the subsidy payments received by TRS-Care on behalf of the District were \$311,401, \$315,080 and \$421,763, respectively.

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the year ended June 30, 2025

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**NOTE 4 - OTHER INFORMATION** (Continued)

Employee Health Care Coverage: During the year ended June 30, 2025, employees of the District were covered by TRS Active Care (the "Plan"), a statewide coverage program for public education employees. The Plan is administered by Blue Cross Blue Shield of Texas. The District paid premiums of \$368 per month per employee to the Plan. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to a third party administrator acting on behalf of the licensed insurer. The Plan was authorized by Section 21.922, Texas Education Code and was documented by contractual agreements. Latest financial statements for the Plan for the year ended August 31, 2023 are public record and have been filed with the Texas State Board of Insurance, Austin Texas.

Shared Services Arrangements: The District is the fiscal agent for a shared services arrangement (SSA) which provides services to the District and Luling Independent School District. All services are provided by the fiscal agent. The member districts provide the funds to the fiscal agent. According to guidance provided in TEA's Resource Guide, the District has accounted for the fiscal agent's activities of the SSA in a special revenue fund and will be accounted for using Model 3 in the SSA section of the Resource Guide. Expenditures of the SSA are summarized below:

<u>Member Districts</u>	<u>Amounts</u>
Seguin Independent School District	\$ 2,280,628
Luling Independet School District	<u>371,265</u>
	<u>\$ 2,651,893</u>

Subsequent Event: On July 15, 2025, the District issued Unlimited Tax Refunding Bonds, Series 2025B (the "Bonds") for a total amount of \$22,670,000 for a partial defeasance of Unlimited Tax School Building Bonds, Series 2015 and Unlimited Tax Refunding Bonds, Series 2016. The bonds carry an interest rate of 5.00% and are set to mature in fiscal year 2037.

**REQUIRED SUPPLEMENTARY INFORMATION**

SEGUIN INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND - EXHIBIT G-1  
For the year ended June 30, 2025

Data Control Codes	Budgeted Amounts			Variance with Final Budget	
	Original	Final	Actual		
<b>Revenues</b>					
5700	Local and intermediate sources	\$ 39,680,360	\$ 38,259,796	\$ 38,591,362	\$ 331,566
5800	State program revenues	34,745,186	40,281,554	40,317,023	35,469
5900	Federal program revenues	767,000	487,000	757,347	270,347
5020	Total revenues	<u>75,192,546</u>	<u>79,028,350</u>	<u>79,665,732</u>	<u>637,382</u>
<b>Expenditures</b>					
Current					
0011	Instruction	43,061,198	43,934,095	40,920,936	3,013,159
0012	Instructional resources	1,100,983	1,071,809	974,275	97,534
0013	Curriculum and staff development	735,275	579,373	449,689	129,684
0021	Instructional leadership	2,076,321	2,350,713	2,036,919	313,794
0023	School leadership	5,097,863	5,107,443	5,043,632	63,811
0031	Guidance, counseling, and evaluation service	-	2,808,040	2,619,745	188,295
0032	Social work services	672,569	682,222	563,749	118,473
0033	Health services	858,109	865,619	828,718	36,901
0034	Student (pupil) transportation	3,481,004	3,593,504	3,479,543	113,961
0036	Extracurricular activities	2,079,122	2,213,555	2,044,435	169,120
0041	General administration	3,099,979	3,543,148	3,262,861	280,287
0051	Plant maintenance and operations	8,338,937	8,461,947	8,137,592	324,355
0052	Security and monitoring services	952,567	1,198,967	1,046,209	152,758
0053	Data processing services	2,105,852	2,318,411	2,233,933	84,478
0061	Community services	30,167	27,329	11,233	16,096
Debt service					
0071	Principal	-	665,000	665,000	-
Capital outlay					
0081	Facilities acquisition and construction	-	1,780,800	1,728,084	52,716
Intergovernmental					
0093	Payments related to shared service arrangements	1,946,727	2,695,312	2,280,628	414,684
0099	Other governmental charges	842,464	802,645	729,890	72,755
6030	Total expenditures	<u>79,156,686</u>	<u>84,699,932</u>	<u>79,057,071</u>	<u>5,642,861</u>
1200	Net Change in Fund Balance	(3,964,140)	(5,671,582)	608,661	6,280,243
0100	Beginning fund balance	<u>35,018,387</u>	<u>35,018,387</u>	<u>35,018,387</u>	-
3000	Ending Fund Balance	<u>\$ 31,054,247</u>	<u>\$ 29,346,805</u>	<u>\$ 35,627,048</u>	<u>\$ 6,280,243</u>

**Notes to Required Supplementary Information:**

- Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

SEGUIN INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
TEACHER RETIREMENT SYSTEM OF TEXAS (TRS) - EXHIBIT G-2  
For the year ended June 30, 2025

	Measurement Year									
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
District's proportion of the net pension liability (asset)	0.04693%	0.04677%	0.04454%	0.03681%	0.03636%	0.04473%	0.04466%	0.04551%	0.04424%	0.04580%
District's proportionate share of the net pension liability (asset)	\$ 28,663,830	\$ 32,129,415	\$ 26,441,265	\$ 9,372,996	\$ 19,473,044	\$ 23,251,237	\$ 24,584,065	\$ 14,552,395	\$ 16,716,082	\$ 16,189,125
State's proportionate share of the net pension liability (asset) associated with the District	<u>34,741,762</u>	<u>42,505,515</u>	<u>38,185,746</u>	<u>17,353,449</u>	<u>38,195,500</u>	<u>30,433,060</u>	<u>34,038,349</u>	<u>20,781,906</u>	<u>25,109,112</u>	<u>25,624,014</u>
<b>Total</b>	<u>\$ 63,405,592</u>	<u>\$ 74,634,930</u>	<u>\$ 64,627,011</u>	<u>\$ 26,726,445</u>	<u>\$ 57,668,544</u>	<u>\$ 53,684,297</u>	<u>\$ 58,622,414</u>	<u>\$ 35,334,301</u>	<u>\$ 41,825,194</u>	<u>\$ 41,813,139</u>
District's covered payroll*	\$ 59,445,969	\$ 58,183,745	\$ 54,700,793	\$ 49,606,765	\$ 49,841,004	\$ 45,398,872	\$ 44,698,829	\$ 44,729,959	\$ 43,057,064	\$ 42,909,430
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	48.22%	55.22%	48.34%	18.89%	39.07%	51.22%	55.00%	32.53%	38.82%	37.73%
Plan fiduciary net position as a percentage of the total pension liability	77.51%	73.15%	75.62%	88.79%	75.54%	75.24%	73.74%	82.17%	78.00%	78.43%

\* as of measurement date

**Notes to Required Supplementary Information:**

1. *Changes in Assumptions:* There were no changes in the discount rate from the prior year.
2. *Changes in Benefits:* There were no changes of benefit terms that affected measurement of the TPL during the measurement period.

SEGUIN INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF CONTRIBUTIONS  
TEACHER RETIREMENT SYSTEM OF TEXAS (TRS) - EXHIBIT G-3  
For the year ended June 30, 2025

	Fiscal Year									
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ 2,668,831	\$ 2,603,359	\$ 2,337,621	\$ 1,992,160	\$ 1,493,952	\$ 1,511,310	\$ 1,553,829	\$ 1,490,683	\$ 1,483,786	\$ 1,399,559
Contributions in relation to the contractually required contributions	<u>2,668,831</u>	<u>2,603,359</u>	<u>2,337,621</u>	<u>1,992,160</u>	<u>1,493,952</u>	<u>1,511,310</u>	<u>1,553,829</u>	<u>1,490,683</u>	<u>1,483,786</u>	<u>1,399,559</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 59,231,447	\$ 59,565,327	\$ 57,448,485	\$ 53,815,445	\$ 49,454,677	\$ 49,139,953	\$ 45,302,507	\$ 44,609,702	\$ 44,532,095	\$ 43,058,073
Contributions as a percentage of covered payroll	4.51%	4.37%	4.07%	3.70%	3.02%	3.08%	3.43%	3.34%	3.33%	3.25%

SEGUIN INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY  
TEXAS PUBLIC SCHOOL RETIRED EMPLOYEES GROUP INSURANCE PROGRAM (TRS-CARE) EXHIBIT G-4  
For the year ended June 30, 2025

	Measurement Year*							
	2024	2023	2022	2021	2020	2019	2018	2017
District's proportion of the collective net OPEB liability	0.06424%	0.06751%	0.06579%	0.05760%	0.05970%	0.05882%	0.05874%	0.05755%
District's proportionate share of the collective net OPEB liability	\$ 19,498,641	\$ 14,946,330	\$ 15,752,320	\$ 22,217,570	\$ 22,695,080	\$ 27,816,154	\$ 29,326,739	\$ 25,027,918
State's proportionate share of the collective net OPEB liability associated with the District	<u>24,431,532</u>	<u>18,035,045</u>	<u>19,215,356</u>	<u>29,766,592</u>	<u>30,496,748</u>	<u>39,961,446</u>	<u>37,251,827</u>	<u>34,956,848</u>
Total	<u>\$ 43,930,173</u>	<u>\$ 32,981,375</u>	<u>\$ 34,967,676</u>	<u>\$ 51,984,162</u>	<u>\$ 53,191,828</u>	<u>\$ 67,777,600</u>	<u>\$ 66,578,566</u>	<u>\$ 59,984,766</u>
District's covered payroll**	\$ 59,445,969	\$ 58,183,745	\$ 54,700,793	\$ 49,606,765	\$ 49,841,004	\$ 45,388,772	\$ 44,698,829	\$ 44,729,959
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	32.80%	25.69%	28.80%	44.79%	45.53%	61.28%	65.61%	55.95%
Plan fiduciary net position as a percentage of the total OPEB liability	13.70%	14.94%	11.52%	6.18%	4.99%	2.66%	1.57%	0.91%

\* Only eight years' worth of information is currently available.

\*\* as of measurement date

**Notes to Required Supplementary Information:**

1. *Changes in Assumptions:* The discount rate was changed from 4.13% as of August 31, 2023 to 3.87% as of August 31, 2024.
2. *Changes in Benefits:* There were no changes of benefit terms since the prior measurement date.

SEGUIN INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF CONTRIBUTIONS  
TEXAS PUBLIC SCHOOL RETIRED EMPLOYEES GROUP INSURANCE PROGRAM (TRS-CARE) EXHIBIT G-5  
For the year ended June 30, 2025

	Fiscal Year									
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Statutorily required contributions	\$ 582,866	\$ 583,830	\$ 578,357	\$ 523,513	\$ 426,484	\$ 448,105	\$ 415,626	\$ 387,318	\$ 296,836	\$ 294,790
Contributions in relation to the statutorily required contributions	<u>582,866</u>	<u>583,830</u>	<u>578,357</u>	<u>523,513</u>	<u>426,484</u>	<u>448,105</u>	<u>415,626</u>	<u>387,318</u>	<u>296,836</u>	<u>294,790</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 59,231,447	\$ 59,565,327	\$ 57,448,485	\$ 53,815,455	\$ 49,454,677	\$ 49,139,953	\$ 45,302,507	\$ 44,609,702	\$ 44,532,095	\$ 43,058,073
Contributions as a percentage of covered payroll	0.98%	0.98%	1.01%	0.97%	0.86%	0.91%	0.92%	0.87%	0.67%	0.68%

**SUPPLEMENTARY INFORMATION**

NONMAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS  
For the year ended June 30, 2025

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Special revenue funds are used to account for specific revenue sources that are restricted, committed, or assigned to expenditures for particular purposes.

Fund 206 Education for Homeless Children: Provide supplemental funds to support education for homeless youth in the District.

Fund 211 ESEA Title I Part A: Provide supplemental funds to support children most at-risk of meeting challenging state academic standards.

Fund 240 National School Breakfast and Lunch Program: Funds used for food service when the service is subsidized with federal reimbursement revenues.

Fund 242 Summer School Feeding Program: Funds used for food service when the service is subsidized with federal reimbursement revenues.

Fund 244 Career and Technical Basic Grant: Funds to provide career and technical education (CTE) and to develop new and/or improve existing CTE programs.

Fund 255 ESEA Title II Part A: Funds used to improve student academic achievement by improving teacher and principal quality.

Fund 263 Title III Part A: Funds granted to improve the education of children with limited English proficiency.

Fund 265 Title IV, Part B 21st Century Learning: Funds used to provide after school services for at-risk children.

Fund 278 American Rescue Plan ESSER - Homeless: Funds used to provide homeless children and youth with wrap-around services to address the challenges of COVID-19, and to enable homeless children and youth to attend school and fully participate in school activities.

Fund 279 Texas COVID Learning Accelerated Support: Funds granted from the state relating to ESSER.

Fund 280 School Climate Transformation: Funds granted to develop, enhance, or expand systems of support for improving school climate.

Fund 282 Education Stabilization Fund ESSER III: Funds granted through the Elementary and Secondary School Emergency Relief program under the ARP act.

Fund 288 ESEA Title I, Part D Subpart 2: Provide supplemental funds to support children who are neglected, delinquent, or at risk.

Fund 289 Federally Funded Special Revenue: Funds for school safety national activities.

Fund 313 IDEA B Formula: Funds to operate education programs for children with disabilities.

Fund 314 IDEA B Preschool: Funds to operate education programs for preschool children with disabilities.

Fund 315 IDEA B Discretionary: Supplemental funds to operate education programs for children with disabilities.

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NONMAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS  
For the year ended June 30, 2025

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Fund 385 Visually Impaired: Funds awarded to campuses for support related to students with visual disabilities.

Fund 397 Advanced Placement Incentives: Funds to award campuses for advanced placement examinations.

Fund 410 Instructional Materials: Funds for instructional materials and other means of conveying information electronically.

Fund 428 Governor's Truancy Prevention: Funds to award campuses to support reductions in student truancy.

Fund 429 State Funded Special Revenue: Funds provided by the State through the sale of specialty license plates for public school libraries.

Fund 437 SSA Special Education: The District is the fiscal agent for a special education shared service arrangement.

Fund 461 Campus Activity: Funds for transactions related to the principals' activity funds.

Fund 499 Locally Funded Special Revenue Funds: Funds collected by the District related to various scholarship incentive programs.

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS - EXHIBIT H-1  
 June 30, 2025

Data Control Codes	206 ESEA Title X, Part C Education for Homeless Children (TEXSHEP)	211 ESEA Title I, Part A Improving Basic Programs	240 National School Breakfast/ Lunch Program	242 Summer School Feeding Program	244 Career and Technology- Basic Grant	255 ESEA Title II, Part A Teacher and Principal Training and Recruiting	263 Title III, Part A English Language Acquisition
<b>ASSETS</b>							
1110	Cash and cash equivalents	\$ -	\$ -	\$ 2,416,144	\$ -	\$ -	\$ -
1240	Due from other governments	1,120	835,797	50,129	124,147	42	71,700
1260	Due from other funds	-	-	-	335,086	-	-
1300	Inventories, at cost	-	-	50,281	-	-	-
1290	Other receivables	-	-	-	-	-	-
1000	Total assets	<u>\$ 1,120</u>	<u>\$ 835,797</u>	<u>\$ 2,516,554</u>	<u>\$ 459,233</u>	<u>\$ 42</u>	<u>\$ 71,700</u>
<b>LIABILITIES</b>							
2110	Accounts payable	\$ -	\$ -	\$ 3,031	\$ -	\$ -	\$ 907
2160	Accrued wages payable	-	345,260	409,461	-	44,301	10,518
2170	Due to other funds	1,120	490,537	392,441	-	42	27,399
2180	Due to other governments	-	-	-	-	-	-
2190	Due to student groups	-	-	-	-	-	-
2300	Unearned revenue	-	-	15,434	-	-	-
2000	Total liabilities	<u>1,120</u>	<u>835,797</u>	<u>820,367</u>	<u>-</u>	<u>42</u>	<u>71,700</u>
<b>FUND BALANCES</b>							
Nonspendable							
3410	Inventories	-	-	50,281	-	-	-
3450	Restricted - grants	-	-	1,645,906	459,233	-	-
3000	Total fund balances	<u>-</u>	<u>-</u>	<u>1,696,187</u>	<u>459,233</u>	<u>-</u>	<u>-</u>
4000	Total liabilities and fund						
4000	balances	<u>\$ 1,120</u>	<u>\$ 835,797</u>	<u>\$ 2,516,554</u>	<u>\$ 459,233</u>	<u>\$ 42</u>	<u>\$ 71,700</u>

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS - EXHIBIT H-1  
 June 30, 2025

Data Control Codes	265	278	279	280	282	288	289
<u>Codes</u>	Title IV, Part B 21st Century <u>Learning</u>	American Rescue Plan, <u>ESSER</u>	Texas COVID Learning Accelerated <u>Support</u>	School Climate <u>Transformation</u>	<u>ESSER III</u>	ESEA Title I Part D <u>Subpart 2</u>	Federally Funded Special <u>Revenue</u>
<b>ASSETS</b>							
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1240	Due from other governments	260,316	-	-	44,601	28,232	74,027
1260	Due from other funds	-	-	-	-	-	-
1300	Inventories, at cost	-	-	-	-	-	-
1290	Other receivables	-	-	-	-	-	-
1000	Total assets	<u>\$ 260,316</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,601</u>	<u>\$ 28,232</u>	<u>\$ 74,027</u>
<b>LIABILITIES</b>							
2110	Accounts payable	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ -
2160	Accrued wages payable	132,263	-	-	16,547	3,813	46,213
2170	Due to other funds	127,988	-	-	28,054	24,419	27,814
2180	Due to other governments	-	-	-	-	-	-
2190	Due to student groups	-	-	-	-	-	-
2300	Unearned revenue	-	-	-	-	-	-
2000	Total liabilities	<u>260,316</u>	<u>-</u>	<u>-</u>	<u>44,601</u>	<u>28,232</u>	<u>74,027</u>
<b>FUND BALANCES</b>							
Nonspendable							
3410	Inventories	-	-	-	-	-	-
3450	Restricted - grants	-	-	-	-	-	-
3000	Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total liabilities and fund						
4000	balances	<u>\$ 260,316</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,601</u>	<u>\$ 28,232</u>	<u>\$ 74,027</u>

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS - EXHIBIT H-1  
 June 30, 2025

	313	314	315	385	397	410	428
Data Control Codes	SSA IDEA B Formula	SSA IDEA B Preschool	SSA IDEA B Discretionary	Visually Impaired	Advanced Placement Incentives	State Instructional Materials	Governor's Truancy Prevention
<b>ASSETS</b>							
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1240	Due from other governments	598,819	8,620	436,877	-	-	15,133
1260	Due from other funds	-	-	-	15,657	59	-
1300	Inventories, at cost	-	-	-	-	-	-
1290	Other receivables	-	-	-	-	-	-
1000	Total assets	<u>\$ 598,819</u>	<u>\$ 8,620</u>	<u>\$ 436,877</u>	<u>\$ -</u>	<u>\$ 15,657</u>	<u>\$ 15,133</u>
<b>LIABILITIES</b>							
2110	Accounts payable	\$ 2,240	\$ -	\$ -	\$ -	\$ -	\$ -
2160	Accrued wages payable	267,238	5,483	-	-	-	9,620
2170	Due to other funds	329,341	3,137	436,877	-	-	5,513
2180	Due to other governments	-	-	-	-	-	-
2190	Due to student groups	-	-	-	-	-	-
2300	Unearned revenue	-	-	-	15,657	59	-
2000	Total liabilities	<u>598,819</u>	<u>8,620</u>	<u>436,877</u>	<u>-</u>	<u>15,657</u>	<u>15,133</u>
<b>FUND BALANCES</b>							
Nonspendable							
3410	Inventories	-	-	-	-	-	-
3450	Restricted - grants	-	-	-	-	-	-
3000	Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total liabilities and fund						
4000	balances	<u>\$ 598,819</u>	<u>\$ 8,620</u>	<u>\$ 436,877</u>	<u>\$ -</u>	<u>\$ 15,657</u>	<u>\$ 15,133</u>

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS - EXHIBIT H-1  
 June 30, 2025

Data Control Codes	429	437	461	499	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
	State Funded Special Revenue	SSA Special Education	Campus Activity	Locally Funded Special Revenue	
<b>ASSETS</b>					
1110 Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 2,416,144
1240 Due from other governments	681,789	-	-	-	3,249,618
1260 Due from other funds	-	388,660	401,612	50,383	1,191,457
1300 Inventories, at cost	-	-	-	-	50,281
1290 Other receivables	-	-	-	1,010	1,010
1000 Total assets	<u>\$ 681,789</u>	<u>\$ 388,660</u>	<u>\$ 401,612</u>	<u>\$ 51,393</u>	<u>\$ 6,908,510</u>
<b>LIABILITIES</b>					
2110 Accounts payable	\$ -	\$ 159	\$ 4,594	\$ -	\$ 10,996
2160 Accrued wages payable	-	319,724	3,580	-	1,614,021
2170 Due to other funds	679,484	-	-	-	2,581,010
2180 Due to other governments	-	68,777	-	-	68,777
2190 Due to student groups	-	-	393,438	-	393,438
2300 Unearned revenue	2,305	-	-	51,393	84,848
2000 Total liabilities	<u>681,789</u>	<u>388,660</u>	<u>401,612</u>	<u>51,393</u>	<u>4,753,090</u>
<b>FUND BALANCES</b>					
Nonspendable					
3410 Inventories	-	-	-	-	50,281
3450 Restricted - grants	-	-	-	-	2,105,139
3000 Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,155,420</u>
4000 Total liabilities and fund balances	<u>\$ 681,789</u>	<u>\$ 388,660</u>	<u>\$ 401,612</u>	<u>\$ 51,393</u>	<u>\$ 6,908,510</u>

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS - EXHIBIT H-2  
 For the year ended June 30, 2025

Data Control Codes	206 ESEA Title X, Part C Education for Homeless Children (TEXSHEP)	211 ESEA Title I, Part A Improving Basic Programs	240 National School Breakfast/ Lunch Program	242 Summer School Feeding Program	244 Career and Technology- Basic Grant	255 ESEA Title II, Part A Teacher and Principal Training and Recruiting	263 Title III, Part A English Language Acquisition
<b>Revenues</b>							
5700	Local and intermediate sources	\$ -	\$ -	\$ 366,504	\$ -	\$ -	\$ -
5800	State program revenues	-	-	33,747	-	-	-
5900	Federal program revenues	<u>5,277</u>	<u>2,490,342</u>	<u>6,536,450</u>	<u>164,647</u>	<u>102,523</u>	<u>85,097</u>
5020	Total revenues	<u>5,277</u>	<u>2,490,342</u>	<u>6,936,701</u>	<u>164,647</u>	<u>102,523</u>	<u>85,097</u>
<b>Expenditures</b>							
0011	Instruction	-	1,556,103	-	-	93,488	81,498
0012	Instructional resources and media services	-	133,126	-	-	-	-
0013	Curriculum and instructional staff development	-	431,535	-	-	1,797	311,558
0021	Instructional leadership	-	31,718	-	-	-	10,900
0023	School leadership	-	123,148	-	-	-	-
0031	Guidance, counseling, and evaluation services	-	425	-	-	-	-
0032	Social work services	5,277	138,593	-	-	-	-
0033	Health services	-	3,120	-	-	-	-
0034	Student transportation	-	-	-	-	-	-
0035	Food service	-	-	7,754,286	127,422	-	-
0036	Extracurricular activities	-	-	-	-	7,238	-
0041	General administration	-	-	-	-	-	-
0051	Plant maintenance and operations	-	-	12,425	-	-	-
0052	Security and monitoring services	-	-	530	-	-	-
0053	Data processing services	-	-	-	-	-	-
0061	Community services	-	52,704	-	-	-	1,633
	Intergovernmental	-	-	-	-	-	-
0093	Shared service arrangements	-	19,870	-	-	-	-
6030	Total expenditures	<u>5,277</u>	<u>2,490,342</u>	<u>7,767,241</u>	<u>127,422</u>	<u>102,523</u>	<u>85,097</u>
1200	Net change in fund balances	-	-	(830,540)	37,225	-	-
0100	Beginning fund balances	-	-	<u>2,526,727</u>	<u>422,008</u>	-	-
3000	Ending fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,696,187</u>	<u>\$ 459,233</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS - EXHIBIT H-2  
 For the year ended June 30, 2025

Data Control Codes		265	278	279	280	282	288	289
		Title IV, 21st Century Learning	American Rescue Plan, ESSER	Texas COVID Learning Accelerated Support	School Climate Transformation	ESSER III	ESSA Title I Part D Subpart 2	Federally Funded Special Revenue
<b>Revenues</b>								
5700	Local and intermediate sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-	-	-	-
5900	Federal program revenues	1,696,167	53,478	25,701	523,116	63,440	84,642	310,848
5020	Total revenues	<u>1,696,167</u>	<u>53,478</u>	<u>25,701</u>	<u>523,116</u>	<u>63,440</u>	<u>84,642</u>	<u>310,848</u>
<b>Expenditures</b>								
0011	Instruction	728,599	-	-	5,090	55,850	39,133	-
0012	Instructional resources and media services	-	-	-	-	-	-	-
0013	Curriculum and instructional staff development	-	-	-	6,368	-	-	149,895
0021	Instructional leadership	179,838	-	25,701	-	1,589	1,879	2,955
0023	School leadership	717,286	-	-	-	-	-	-
0031	Guidance, counseling, and evaluation services	-	-	-	163,369	-	43,630	94,539
0032	Social work services	-	51,479	-	348,289	-	-	60,609
0033	Health services	10,137	-	-	-	-	-	-
0034	Student transportation	-	-	-	-	-	-	-
0035	Food service	-	-	-	-	-	-	-
0036	Extracurricular activities	-	-	-	-	-	-	2,850
0041	General administration	-	-	-	-	6,001	-	-
0051	Plant maintenance and operations	10,019	-	-	-	-	-	-
0052	Security and monitoring services	-	-	-	-	-	-	-
0053	Data processing services	-	-	-	-	-	-	-
0061	Community services	50,288	1,999	-	-	-	-	-
Intergovernmental								
0093	Shared service arrangements	-	-	-	-	-	-	-
6030	Total expenditures	<u>1,696,167</u>	<u>53,478</u>	<u>25,701</u>	<u>523,116</u>	<u>63,440</u>	<u>84,642</u>	<u>310,848</u>
1200	Net change in fund balances	-	-	-	-	-	-	-
0100	Beginning fund balances	-	-	-	-	-	-	-
3000	Ending fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS - EXHIBIT H-2  
 For the year ended June 30, 2025

	313	314	315	385	397	410	428
Data Control Codes	SSA IDEA B Formula	SSA IDEA B Preschool	SSA IDEA B Discretionary	Visually Impaired	Advanced Placement Incentives	State Instructional Materials	Governor's Truancy Prevention
<b>Revenues</b>							
5700	Local and intermediate sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	9,968	706,406	64,041
5900	Federal program revenues	<u>2,479,527</u>	<u>40,655</u>	<u>589,877</u>	-	-	-
5020	Total revenues	<u>2,479,527</u>	<u>40,655</u>	<u>589,877</u>	<u>9,968</u>	<u>706,406</u>	<u>64,041</u>
<b>Expenditures</b>							
0011	Instruction	1,904,263	40,655	421,136	9,968	706,406	-
0012	Instructional resources and media services	-	-	-	-	-	-
0013	Curriculum and instructional staff development	4,940	-	-	-	-	-
0021	Instructional leadership	5,000	-	-	-	-	-
0023	School leadership	-	-	-	-	-	-
0031	Guidance, counseling, and evaluation services	526,471	-	-	-	-	-
0032	Social work services	-	-	-	-	-	64,041
0033	Health services	-	-	-	-	-	-
0034	Student transportation	-	-	-	-	-	-
0035	Food service	-	-	-	-	-	-
0036	Extracurricular activities	-	-	-	-	-	-
0041	General administration	-	-	-	-	-	-
0051	Plant maintenance and operations	-	-	-	-	-	-
0052	Security and monitoring services	-	-	-	-	-	-
0053	Data processing services	-	-	-	-	-	-
0061	Community services	-	-	-	-	-	-
	Intergovernmental						
0093	Shared service arrangements	38,853	-	168,741	-	-	-
6030	Total expenditures	<u>2,479,527</u>	<u>40,655</u>	<u>589,877</u>	<u>9,968</u>	<u>706,406</u>	<u>64,041</u>
1200	Net change in fund balances	-	-	-	-	-	-
0100	Beginning fund balances	-	-	-	-	-	-
3000	Ending fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS - EXHIBIT H-2  
 For the year ended June 30, 2025

Data Control Codes	429	437	461	499	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
<u>Revenues</u>	State Funded Special Revenue	SSA Special Education	Campus Activity	Locally Funded Special Revenue	
5700 Local and intermediate sources	\$ -	\$ -	\$ 696,004	\$ 81,563	\$ 1,144,071
5800 State program revenues	1,220,700	2,651,893	-	-	4,686,755
5900 Federal program revenues	-	-	-	-	15,574,245
5020 Total revenues	<u>1,220,700</u>	<u>2,651,893</u>	<u>696,004</u>	<u>81,563</u>	<u>21,405,071</u>
<b>Expenditures</b>					
0011 Instruction	174,264	1,826,649	-	73,210	7,716,312
0012 Instructional resources and media services	-	-	-	-	133,126
0013 Curriculum and instructional staff development	592,971	2,911	-	900	1,502,875
0021 Instructional leadership	-	474,989	-	-	736,535
0023 School leadership	-	-	-	-	840,434
0031 Guidance, counseling, and evaluation services	-	347,344	-	-	1,175,778
0032 Social work services	-	-	-	-	668,288
0033 Health services	-	-	-	3,323	16,580
0034 Student transportation	-	-	-	-	-
0035 Food service	-	-	-	-	7,881,708
0036 Extracurricular activities	-	-	696,004	-	706,092
0041 General administration	-	-	-	-	6,001
0051 Plant maintenance and operations	-	-	-	4,130	26,574
0052 Security and monitoring services	453,465	-	-	-	453,995
0053 Data processing services	-	-	-	-	-
0061 Community services	-	-	-	-	106,624
Intergovernmental					
0093 Shared service arrangements	-	-	-	-	227,464
6030 Total expenditures	<u>1,220,700</u>	<u>2,651,893</u>	<u>696,004</u>	<u>81,563</u>	<u>22,198,386</u>
1200 Net change in fund balances	-	-	-	-	(793,315)
0100 Beginning fund balances	-	-	-	-	2,948,735
3000 Ending fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,155,420</u>

SEGUIN INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF DELINQUENT TAXES RECEIVABLE  
EXHIBIT J-1  
For the year ended June 30, 2025

	1	2	3	10	20	31	32	40	50	99
	Tax Rates		Net Assessed/ Appraised Value For School	Beginning Balance	Current Year's	Maintenance Total	Debt Service Total	Entire Year's	Ending Balance	Total Taxes Refunded Under Section
<u>Last Ten Years</u>	<u>Maintenance</u>	<u>Debt Services</u>	<u>Tax Purposes</u>	<u>07/01/24</u>	<u>Total Levy</u>	<u>Collected</u>	<u>Collected</u>	<u>Adjustments</u>	<u>06/30/25</u>	<u>26.1115(c)</u>
2016 and prior	Various	Various	Various	\$ 366,395	\$ -	\$ 8,714	\$ 1,810	\$ (26,694)	\$ 329,177	
2017	\$ 1.0600	\$ 0.3600	\$ 3,147,947,544	75,236	-	2,280	449	-	72,507	
2018	1.0600	0.3600	3,378,075,881	84,300	-	7,481	1,471	-	75,348	
2019	1.0600	0.3600	3,593,469,204	96,685	-	5,861	1,011	(2,257)	87,556	
2020	0.9900	0.3850	3,653,133,873	146,609	-	9,956	2,796	(4,505)	129,352	
2021	0.9764	0.3850	3,730,264,623	180,131	-	16,375	4,870	(5,249)	153,637	
2022	0.8996	0.3850	4,146,194,255	247,551	-	40,169	17,191	(3,830)	186,361	
2023	0.8646	0.3850	4,887,787,340	674,475	-	154,901	68,976	(53,813)	396,785	
2024	0.7316	0.3850	4,829,035,683	1,876,129	-	571,082	300,529	(465,789)	538,729	
2025	0.6778	0.4050	5,304,893,157	-	57,441,383	34,861,949	20,830,760	222,030	1,970,704	
1000 Totals				<u>\$ 3,747,511</u>	<u>\$ 57,441,383</u>	<u>\$ 35,678,768</u>	<u>\$ 21,229,863</u>	<u>\$ (340,107)</u>	<u>\$ 3,940,156</u>	
8000 Taxes refunded										<u>\$ 93,451</u>
9000 Tax increment						<u>\$ -</u>				

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 BUDGETARY COMPARISON SCHEDULE  
 NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM FUND - EXHIBIT J-2  
 For the year ended June 30, 2025

Data Control Codes	1	2	3	Variance with Final Budget Positive (Negative)	
	<u>Budgeted Amounts</u>				
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Negative)</u>	
<b>Revenues</b>					
5700	Local, intermediate, and out-of-state	\$ 359,500	\$ 359,500	\$ 366,504	\$ 7,004
5800	State program revenues	55,500	55,500	33,747	(21,753)
5900	Federal program revenues	<u>6,675,000</u>	<u>6,675,000</u>	<u>6,536,450</u>	<u>(138,550)</u>
5020	Total revenues	<u>7,090,000</u>	<u>7,090,000</u>	<u>6,936,701</u>	<u>(153,299)</u>
<b>Expenditures</b>					
0035	Food services	7,063,500	7,913,500	7,754,286	159,214
0051	Plant maintenance and operations	19,500	19,500	12,425	7,075
0052	Security and monitoring services	<u>7,000</u>	<u>7,000</u>	<u>530</u>	<u>6,470</u>
6030	Total expenditures	<u>7,090,000</u>	<u>7,940,000</u>	<u>7,767,241</u>	<u>172,759</u>
1200	Net change in fund balance	-	(850,000)	(830,540)	19,460
0100	Beginning fund balance	<u>2,526,727</u>	<u>2,526,727</u>	<u>2,526,727</u>	-
3000	Ending fund balance	<u>\$ 2,526,727</u>	<u>\$ 1,676,727</u>	<u>\$ 1,696,187</u>	<u>\$ 19,460</u>

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 BUDGETARY COMPARISON SCHEDULE  
 DEBT SERVICE FUND - EXHIBIT J-3  
 For the year ended June 30, 2025

Data Control Codes	1	2	3	Variance with Final Budget Positive (Negative)	
	<u>Budgeted Amounts</u>		<u>Actual</u>		
	<u>Original</u>	<u>Final</u>			
<b>Revenues</b>					
5700	Local, intermediate, and out-of-state	\$ 16,869,000	\$ 21,675,262	\$ 22,170,600	\$ 495,338
5800	State program revenues	-	2,150,000	2,426,767	276,767
5020	Total revenues	<u>16,869,000</u>	<u>23,825,262</u>	<u>24,597,367</u>	<u>772,105</u>
<b>Expenditures</b>					
0071	Principal	8,419,000	14,400,000	14,400,000	-
0072	Interest	8,450,000	9,406,701	9,360,808	45,893
0073	Bond issuance costs and fees	-	18,561	18,561	-
6030	Total expenditures	<u>16,869,000</u>	<u>23,825,262</u>	<u>23,779,369</u>	<u>45,893</u>
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	817,998	817,998
<b>Other financing sources (uses)</b>					
7916	Premium/discount on bonds	-	-	4,731	4,731
7080	Total other financing sources (uses)	-	-	4,731	4,731
1200	Net change in fund balance	-	-	822,729	822,729
0100	Beginning fund balance	<u>16,644,486</u>	<u>16,644,486</u>	<u>16,644,486</u>	-
3000	Ending fund balance	<u>\$ 16,644,486</u>	<u>\$ 16,644,486</u>	<u>\$ 17,467,215</u>	<u>\$ 822,729</u>

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 USE OF FUNDS REPORT  
 FOR SELECT STATE ALLOTMENT PROGRAMS - EXHIBIT J-4  
 For the year ended June 30, 2025

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<u>Data Control Codes</u>		<u>Responses</u>
<b><u>Section A: Compensatory Education Programs</u></b>		
AP1	Did the 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.	\$ 7,992,623
AP4	List the actual direct program expenditures for state compensatory education programs during the District's fiscal year. (PICs 24, 26, 28, 29, 30)	\$ 3,890,451
<b><u>Section B: Bilingual Education Programs</u></b>		
AP5	Did the 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.	\$ 696,677
AP8	List the actual direct program expenditures for bilingual education programs during the District's fiscal year. (PIC 25).	\$ 392,072

**STATISTICAL SECTION**

SEGUIN INDEPENDENT SCHOOL DISTRICT  
STATISTICAL SECTION  
June 30, 2025

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This part of the District's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and Required Supplementary Information says about the District's overall financial health.

<b>Contents</b>	<b>Page</b>
<u>Financial Trends</u> : These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time. ....	77
<u>Revenue Capacity</u> : These schedules contain information to help the reader assess the factors affecting the District's ability to generate its property taxes. ....	84
<u>Debt Capacity</u> : These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future. ....	88
<u>Demographic and Economic Information</u> : These schedules offer demographic and economic indicators to help the reader understand how the District's financial activities take place and to help make comparisons over time and with other governments. ....	92
<u>Operating Information</u> : These schedules contain information about the District's operations and resources to help the reader understand how the District's financial information relates to the services the District provides and the activities it performs. ....	95

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

SEGUIN INDEPENDENT SCHOOL DISTRICT  
NET POSITION BY COMPONENT - EXHIBIT L-1  
Last Ten Years  
(accrual basis of accounting)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022*	2023	2024	2025
<b>Governmental activities</b>										
Net investment in capital assets	\$ 18,493,793	\$ 12,358,457	\$ (29,886)	\$ (4,076,580)	\$ (5,988,688)	\$ (14,219)	\$ (43,926)	\$ 2,823,568	\$ 5,215,952	\$ 16,422,877
Restricted	8,646,490	8,005,747	9,001,289	10,113,710	11,007,277	12,251,287	13,744,332	17,616,588	17,420,243	17,462,516
Unrestricted	<u>4,456,702</u>	<u>11,351,592</u>	<u>(16,935,348)</u>	<u>(14,868,675)</u>	<u>(18,796,941)</u>	<u>(24,727,507)</u>	<u>(16,515,353)</u>	<u>(15,663,170)</u>	<u>(7,393,361)</u>	<u>(5,274,694)</u>
<b>Total governmental activities net position</b>	<u>\$ 31,596,985</u>	<u>\$ 31,715,796</u>	<u>\$ (7,963,945)</u>	<u>\$ (8,831,545)</u>	<u>\$ (13,778,352)</u>	<u>\$ (12,490,439)</u>	<u>\$ (2,814,947)</u>	<u>\$ 4,776,986</u>	<u>\$ 15,242,834</u>	<u>\$ 28,610,699</u>
<b>Business-type activities</b>										
Unrestricted	\$ 398,139	\$ 352,190	\$ 360,842	\$ 369,847	\$ 392,962	\$ 307,031	\$ 279,019	\$ 270,355	\$ 59,417	\$ 58,294
<b>Total business-type activities net position</b>	<u>\$ 398,139</u>	<u>\$ 352,190</u>	<u>\$ 360,842</u>	<u>\$ 369,847</u>	<u>\$ 392,962</u>	<u>\$ 307,031</u>	<u>\$ 279,019</u>	<u>\$ 270,355</u>	<u>\$ 59,417</u>	<u>\$ 58,294</u>
<b>Primary government</b>										
Net investment in capital assets	\$ 18,493,793	\$ 12,358,457	\$ (29,886)	\$ (4,076,580)	\$ (5,988,688)	\$ (14,219)	\$ (43,926)	\$ 2,823,568	\$ 5,215,952	\$ 16,422,877
Restricted	8,646,490	8,005,747	9,001,289	10,113,710	11,007,277	12,251,287	13,744,332	17,616,588	17,420,243	17,462,516
Unrestricted	<u>4,854,841</u>	<u>11,703,782</u>	<u>(16,574,506)</u>	<u>(14,498,828)</u>	<u>(18,403,979)</u>	<u>(24,420,476)</u>	<u>(16,236,334)</u>	<u>(15,392,815)</u>	<u>(7,333,944)</u>	<u>(5,216,400)</u>
<b>Total primary government net position</b>	<u>\$ 31,995,124</u>	<u>\$ 32,067,986</u>	<u>\$ (7,603,103)</u>	<u>\$ (8,461,698)</u>	<u>\$ (13,385,390)</u>	<u>\$ (12,183,408)</u>	<u>\$ (2,535,928)</u>	<u>\$ 5,047,341</u>	<u>\$ 15,302,251</u>	<u>\$ 28,668,993</u>

Source: Seguin Independent School District's Audit Reports

\*Balances re-classified from net investment in capital assets

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 CHANGES IN NET POSITION - EXHIBIT L-2  
 Last Ten Years  
 (accrual basis of accounting)

	Fiscal Year									
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>Expenses</b>										
Governmental activities										
Instruction	\$ 40,997,236	\$ 39,992,178	\$ 46,629,226	\$ 44,580,308	\$ 50,000,504	\$ 48,542,174	\$ 44,425,652	\$ 45,188,433	\$ 57,568,830	\$ 54,800,237
Instructional resources and media services	1,019,748	1,020,056	1,086,640	1,119,656	1,307,501	1,293,176	1,089,460	1,172,725	1,233,605	1,223,956
Curriculum and staff development	1,816,030	1,716,517	1,948,302	1,671,537	1,543,731	1,459,999	1,375,359	1,615,696	1,667,366	2,201,493
Instructional leadership	1,658,490	1,630,634	2,008,260	2,009,974	2,582,291	2,125,871	3,012,039	3,023,141	3,496,822	3,147,480
School leadership	4,557,158	4,595,642	5,045,247	5,327,750	6,250,457	5,619,070	5,753,037	5,897,832	7,384,407	6,688,722
Guidance, counseling, and evaluation services	2,030,903	2,224,928	2,512,058	2,929,480	3,520,791	3,622,541	3,361,732	3,358,956	4,827,537	4,329,788
Social work services	603,628	684,475	756,971	908,714	1,087,799	1,411,331	1,561,147	1,593,819	1,947,503	1,426,097
Health services	608,755	593,390	639,942	685,760	791,891	849,189	764,480	1,018,699	974,586	941,518
Student transportation	2,820,671	2,312,739	2,853,847	3,093,768	3,160,071	3,206,406	3,869,195	3,465,248	3,634,095	3,968,428
Food service	4,254,269	4,371,659	4,971,341	5,157,713	4,579,563	4,340,584	5,083,061	5,892,803	8,925,911	8,811,193
Curriculum/extracurricular activities	2,309,112	2,758,643	3,159,930	2,681,897	2,516,419	2,291,447	2,620,049	2,882,651	3,222,681	3,000,431
General administration	2,020,570	1,971,576	2,239,817	2,882,943	2,331,266	2,198,534	2,706,062	3,205,448	3,723,035	3,683,779
Plant maintenance and operations	6,801,352	6,944,793	7,539,377	8,270,456	9,023,265	8,400,480	8,167,918	8,592,918	9,834,826	8,557,612
Security and monitoring services	400,779	561,584	521,298	553,383	757,999	1,327,427	664,403	1,404,976	1,605,960	1,494,579
Data processing services	1,584,831	1,814,521	2,000,501	2,052,591	2,026,023	1,843,929	2,564,948	3,463,537	3,004,192	2,261,774
Community services	185,487	172,019	91,145	105,125	77,452	100,672	142,938	221,404	203,393	1,508,973
Interest on long-term debt	5,444,638	5,772,094	5,661,106	5,474,936	6,238,959	3,429,283	5,769,692	5,230,899	5,118,577	8,218,419
Other debt service	1,028,862	121,351	7,650	9,500	362,012	827,528	11,500	445,173	928,266	197,709
Facilities acquisition and construction	-	15,750	1,351	1,871	1,183,027	-	-	-	-	-
Payments related to SSAs	109,809	66,270	102,277	113,358	102,028	248,054	231,277	21,549	2,498,721	2,508,092
Other intergovernmental charges	444,400	490,257	535,178	571,553	611,853	610,684	634,239	719,992	842,461	729,890
Total governmental activities expenses	<u>80,696,728</u>	<u>79,831,076</u>	<u>90,311,464</u>	<u>90,202,273</u>	<u>100,054,902</u>	<u>93,748,379</u>	<u>93,808,188</u>	<u>98,415,899</u>	<u>122,642,774</u>	<u>119,700,170</u>

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 CHANGES IN NET POSITION - EXHIBIT L-2  
 Last Ten Years  
 (accrual basis of accounting)

	Fiscal Year									
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Business-type activities										
Mall fund	\$ 35,032	\$ 100,232	\$ 57,026	\$ 59,907	\$ 61,616	\$ 168,164	\$ 139,899	\$ 112,316	\$ 307,609	\$ 93,754
Total business-type activities expenses	<u>35,032</u>	<u>100,232</u>	<u>57,026</u>	<u>59,907</u>	<u>61,616</u>	<u>168,164</u>	<u>139,899</u>	<u>112,316</u>	<u>307,609</u>	<u>93,754</u>
Total primary government expenses	<u>\$ 80,731,760</u>	<u>\$ 79,931,308</u>	<u>\$ 90,368,490</u>	<u>\$ 90,262,180</u>	<u>\$ 100,116,518</u>	<u>\$ 93,916,543</u>	<u>\$ 93,948,087</u>	<u>\$ 98,528,215</u>	<u>\$ 122,950,383</u>	<u>\$ 119,793,924</u>
<b>Program revenues</b>										
Governmental activities										
Charges for services										
Instruction	\$ 1,096	\$ 951	\$ 14,461	\$ 2,672	\$ 83,588	\$ 70,483	\$ 285	\$ 16,393	\$ 74,208	\$ 73,210
Instructional resources and media services	68,153	54,607	54,318	53,533	34,464	46,071	62,707	70,625	-	-
Curriculum and staff development	-	-	625	-	1,694	-	-	-	-	900
School leadership	-	13,175	9,146	-	4,774	-	-	-	-	-
Guidance, counseling, and evaluation services	-	-	2,256	-	65	-	-	-	-	-
Social work services	-	-	403	97	-	5,074	3,071	9,365	-	-
Health services	615	93	-	-	-	-	350	-	-	3,323
Food services	794,700	807,097	836,496	829,385	604,103	122,265	309,299	358,445	258,601	251,692
Extracurricular	504,089	554,896	495,722	536,768	370,188	341,641	389,914	549,562	684,730	879,022
Other	-	-	-	-	-	-	-	-	-	-
General administration	16,590	8,115	13,866	19,748	7,341	6,754	-	-	-	-
Plant maintenance and operations	-	1,308	5,453	-	145	-	-	-	15,620	21,990
Security and monitoring services	2,265	1,650	-	2,870	1,575	928	-	-	-	-
Community services	30	46	-	-	-	-	-	-	-	-
Operating grants and contributions	14,256,949	13,642,591	24,510,681	17,742,608	18,365,058	19,754,988	19,151,180	11,680,710	34,842,436	28,746,765
Capital grants and contributions	-	-	-	-	-	-	-	-	92,375	27,300
Total governmental activities program revenues	<u>15,644,487</u>	<u>15,084,529</u>	<u>25,943,427</u>	<u>19,187,681</u>	<u>19,472,995</u>	<u>20,348,204</u>	<u>19,916,806</u>	<u>12,685,100</u>	<u>35,967,970</u>	<u>30,004,202</u>

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
CHANGES IN NET POSITION - EXHIBIT L-2  
Last Ten Years  
(accrual basis of accounting)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Business-type activities										
Charges for services										
Maintenance and upkeep	\$ 45,900	\$ 52,150	\$ 60,900	\$ 60,900	\$ 79,400	\$ 81,900	\$ 111,261	\$ 106,725	\$ 90,367	\$ 90,173
Total business-type activities	<u>45,900</u>	<u>52,150</u>	<u>60,900</u>	<u>60,900</u>	<u>79,400</u>	<u>81,900</u>	<u>111,261</u>	<u>106,725</u>	<u>90,367</u>	<u>90,173</u>
revenues										
Total primary government	<u>\$ 15,690,387</u>	<u>\$ 15,136,679</u>	<u>\$ 26,004,327</u>	<u>\$ 19,248,581</u>	<u>\$ 19,552,395</u>	<u>\$ 20,430,104</u>	<u>\$ 20,028,067</u>	<u>\$ 12,791,825</u>	<u>\$ 36,058,337</u>	<u>\$ 30,094,375</u>
program revenues										
Net (expense)/revenue										
Governmental activities	\$ (65,052,241)	\$ (64,746,547)	\$ (64,368,037)	\$ (71,014,592)	\$ (80,581,907)	\$ (73,400,175)	\$ (73,891,382)	\$ (85,730,799)	\$ (86,674,804)	\$ (89,695,968)
Business-type activities	10,868	(48,082)	3,874	993	17,784	(86,264)	(28,638)	(5,591)	(217,242)	(3,581)
Total primary government net	<u>\$ (65,041,373)</u>	<u>\$ (64,794,629)</u>	<u>\$ (64,364,163)</u>	<u>\$ (71,013,599)</u>	<u>\$ (80,564,123)</u>	<u>\$ (73,486,439)</u>	<u>\$ (73,920,020)</u>	<u>\$ (85,736,390)</u>	<u>\$ (86,892,046)</u>	<u>\$ (89,699,549)</u>
(expense) revenue										
<b>General revenues</b>										
Governmental activities										
Property taxes										
Levied for general purposes	\$ 29,551,690	\$ 31,123,500	\$ 33,417,192	\$ 35,513,821	\$ 35,249,098	\$ 35,654,313	\$ 37,052,374	\$ 42,043,000	\$ 35,687,065	\$ 36,306,889
Levied for debt service	10,537,945	10,952,934	11,709,599	12,384,811	14,003,280	14,260,742	15,798,361	18,676,061	18,612,323	21,451,435
Unrestricted grants and contributor	22,752,097	21,614,071	22,287,771	20,705,009	24,664,507	24,312,952	28,992,532	26,727,873	36,782,530	39,117,686
Investment earnings	345,897	598,156	709,653	1,074,239	1,219,250	113,934	207,840	2,632,641	5,819,181	5,445,348
Miscellaneous	717,534	576,697	497,703	469,112	498,965	346,147	1,120,045	3,230,219	239,553	742,475
Transfers	-	-	-	-	-	-	-	12,938	-	-
Special items	-	-	-	-	-	-	395,722	-	-	-
Total governmental activities	<u>63,905,163</u>	<u>64,865,358</u>	<u>68,621,918</u>	<u>70,146,992</u>	<u>75,635,100</u>	<u>74,688,088</u>	<u>83,566,874</u>	<u>93,322,732</u>	<u>97,140,652</u>	<u>103,063,833</u>
Business-type activities										
Investment earnings	828	2,133	4,778	8,012	5,331	333	626	9,865	6,304	2,458
Transfers	-	-	-	-	-	-	-	(12,938)	-	-
Total business-type activities	<u>828</u>	<u>2,133</u>	<u>4,778</u>	<u>8,012</u>	<u>5,331</u>	<u>333</u>	<u>626</u>	<u>(3,073)</u>	<u>6,304</u>	<u>2,458</u>
Total primary government	<u>\$ 63,905,991</u>	<u>\$ 64,867,491</u>	<u>\$ 68,626,696</u>	<u>\$ 70,155,004</u>	<u>\$ 75,640,431</u>	<u>\$ 74,688,421</u>	<u>\$ 83,567,500</u>	<u>\$ 93,319,659</u>	<u>\$ 97,146,956</u>	<u>\$ 103,066,291</u>
Changes in net position										
Governmental activities	\$ (1,147,078)	\$ 118,811	\$ 4,253,881	\$ (867,600)	\$ (4,946,807)	\$ 1,287,913	\$ 9,675,492	\$ 7,591,933	\$ 10,465,848	\$ 13,367,865
Business-type activities	11,696	(45,949)	8,652	9,005	23,115	(85,931)	(28,012)	(8,664)	(210,938)	(1,123)
Total primary government	<u>\$ (1,135,382)</u>	<u>\$ 72,862</u>	<u>\$ 4,262,533</u>	<u>\$ (858,595)</u>	<u>\$ (4,923,692)</u>	<u>\$ 1,201,982</u>	<u>\$ 9,647,480</u>	<u>\$ 7,583,269</u>	<u>\$ 10,254,910</u>	<u>\$ 13,366,742</u>

Source: Seguin Independent School District's Audit Reports

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 FUND BALANCES OF GOVERNMENTAL FUNDS - EXHIBIT L-3  
 Last Ten Years  
 (modified accrual basis of accounting)

	Fiscal Year									
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
General fund										
Nonspendable	\$ 182,121	\$ 196,150	\$ 188,900	\$ 172,718	\$ 218,557	\$ 291,899	\$ 262,840	\$ 255,117	\$ 224,014	\$ 199,268
Restricted	-	7,281,222	1,858,398	331,070	1,096,450	525,823	468,865	468,865	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	494,135	665,000	1,114,850	-	620,000	-	-	-	-	-
Unassigned	<u>11,860,481</u>	<u>19,391,476</u>	<u>25,905,913</u>	<u>30,877,094</u>	<u>29,802,591</u>	<u>30,872,224</u>	<u>35,839,125</u>	<u>34,495,713</u>	<u>34,794,373</u>	<u>35,427,780</u>
Total general fund	<u>\$ 12,536,737</u>	<u>\$ 27,533,848</u>	<u>\$ 29,068,061</u>	<u>\$ 31,380,882</u>	<u>\$ 31,737,598</u>	<u>\$ 31,689,946</u>	<u>\$ 36,570,830</u>	<u>\$ 35,219,695</u>	<u>\$ 35,018,387</u>	<u>\$ 35,627,048</u>
All other governmental funds										
Nonspendable	\$ -	\$ 12,701	\$ 23,866	\$ 26,624	\$ 21,256	\$ 31,256	\$ -	\$ -	\$ 50,266	\$ 50,281
Restricted	<u>64,478,982</u>	<u>22,332,807</u>	<u>11,887,315</u>	<u>11,626,448</u>	<u>31,536,749</u>	<u>51,878,119</u>	<u>33,678,188</u>	<u>63,861,580</u>	<u>90,933,244</u>	<u>81,540,947</u>
Total all other governmental funds	<u>\$ 64,478,982</u>	<u>\$ 22,345,508</u>	<u>\$ 11,911,181</u>	<u>\$ 11,653,072</u>	<u>\$ 31,558,005</u>	<u>\$ 51,909,375</u>	<u>\$ 33,678,188</u>	<u>\$ 63,861,580</u>	<u>\$ 90,983,510</u>	<u>\$ 81,591,228</u>

Source: Seguin Independent School District's Audit Reports

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS - EXHIBIT L-4  
 Last Ten Years  
 (modified accrual basis of accounting)

	Fiscal Year									
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>Revenues</b>										
Local and intermediate sources	\$ 42,557,005	\$ 44,463,585	\$ 47,844,766	\$ 50,907,466	\$ 52,047,017	\$ 51,116,748	\$ 54,185,795	\$ 65,322,342	\$ 61,131,616	\$ 64,772,762
State program revenues	27,060,928	25,625,555	25,900,825	24,556,643	30,077,996	28,884,661	27,776,117	25,906,787	44,976,846	47,430,545
Federal program revenues	9,097,674	9,785,803	9,739,154	10,797,168	10,099,179	13,613,389	25,850,978	22,405,963	19,612,157	16,331,592
Total revenues	<u>78,715,607</u>	<u>79,874,943</u>	<u>83,484,745</u>	<u>86,261,277</u>	<u>92,224,192</u>	<u>93,614,798</u>	<u>107,812,890</u>	<u>113,635,092</u>	<u>125,720,619</u>	<u>128,534,899</u>
<b>Expenditures</b>										
Instruction	37,041,830	36,702,212	39,645,181	36,983,744	40,690,074	42,262,210	44,750,713	47,987,522	49,382,985	50,530,833
Instructional resources and media services	919,469	930,425	908,777	932,398	1,070,973	1,116,480	1,001,116	1,084,899	1,089,142	1,107,401
Curriculum and staff development	1,696,274	1,626,310	1,737,144	1,506,991	1,383,321	1,329,407	1,317,595	1,570,996	1,319,904	1,952,564
Instructional leadership	1,484,633	1,484,540	1,684,851	1,659,700	2,081,479	1,820,217	2,853,290	2,928,096	2,883,624	2,773,454
School leadership	4,087,715	4,159,065	4,166,415	4,311,731	4,913,668	4,777,161	5,621,467	5,957,753	6,213,426	5,884,066
Guidance, counseling, and evaluation services	2,239,862	2,031,772	2,113,764	2,436,997	2,887,756	3,159,158	3,545,715	3,787,902	4,094,706	3,795,523
Social work services	556,109	644,955	649,160	783,014	976,419	1,286,262	1,413,518	1,445,381	1,598,776	1,232,037
Health services	542,586	536,973	523,396	551,138	627,308	723,498	781,947	1,055,267	850,133	845,298
Student transportation	2,559,205	2,557,219	2,778,722	2,829,565	2,937,754	2,757,952	3,217,457	3,149,839	3,235,094	5,440,418
Food service	4,266,025	4,639,767	4,407,152	4,801,851	4,792,523	4,340,584	4,880,528	5,751,470	7,475,754	7,881,708
Curriculum/extracurricular activities	2,164,695	3,532,369	2,797,949	2,328,461	2,094,870	1,998,831	2,494,529	2,712,748	2,796,631	2,750,527
General administration	1,945,469	2,020,476	1,969,606	2,237,282	2,151,276	2,071,836	2,592,648	2,959,938	3,261,779	3,344,677
Plant maintenance and operations	6,191,032	6,365,275	6,363,124	7,155,660	7,766,254	7,354,513	7,501,142	7,798,184	8,818,143	8,808,639
Security and monitoring services	367,906	529,532	453,902	480,344	633,954	1,210,801	648,504	1,339,929	3,135,675	3,275,705
Data processing services	1,971,985	1,745,675	1,706,174	1,690,327	1,655,876	1,582,186	2,392,418	3,254,024	2,674,257	2,259,360
Community services	96,425	52,006	79,862	101,331	37,070	70,704	128,969	200,109	163,483	117,857
Principal on long-term debt	1,585,996	5,149,928	5,550,837	5,727,660	8,335,000	8,440,000	10,070,000	13,160,000	11,679,858	15,065,000
Interest on long-term debt	7,886,855	6,105,430	6,513,516	6,645,780	6,112,939	5,729,612	5,897,051	5,641,750	8,325,453	9,360,808
Bond issuance costs and fees	1,028,862	121,351	7,650	9,500	362,012	827,528	11,500	445,173	928,266	197,709
Capital outlay	40,864,360	35,702,738	7,687,372	849,452	14,922,956	10,709,590	20,077,809	12,260,705	28,886,950	53,640,833
Payments related to SSA's	109,809	66,270	102,277	113,358	102,028	248,054	231,277	21,549	2,498,721	2,508,092
Other intergovernmental charges	444,400	490,257	535,178	571,553	611,853	610,684	634,239	719,992	842,461	729,890
Total expenditures	<u>120,051,502</u>	<u>117,194,545</u>	<u>92,382,009</u>	<u>84,707,837</u>	<u>107,147,363</u>	<u>104,427,268</u>	<u>122,063,432</u>	<u>125,233,226</u>	<u>152,155,221</u>	<u>183,502,399</u>
Excess (deficiency) of revenues over (under) expenditures	(41,335,895)	(37,319,602)	(8,897,264)	1,553,440	(14,923,171)	(10,812,470)	(14,250,542)	(11,598,134)	(26,434,602)	(54,967,500)

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS - EXHIBIT L-4  
 Last Ten Years  
 (modified accrual basis of accounting)

	Fiscal Year									
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Other financing sources (uses)										
Refunding bonds issued	\$ 40,420,000	\$ -	\$ -	\$ -	\$ -	\$ 44,769,951	\$ -	\$ -	\$ 22,330,000	\$ -
Capital-related debt issued										
(regular bonds)	37,065,000	10,000,000	-	-	31,565,000	27,665,000	-	39,860,000	50,480,000	44,270,000
Sale of real or personal property	-	-	-	-	126,000	281,968	900,239	-	-	-
Transfers in	21,840,912	8,333,980	4,443,686	1,187,275	-	-	-	-	-	-
Premium or discount on										
issuance of bonds	8,375,294	-	-	-	3,493,820	9,095,693	-	570,391	5,934,218	1,913,879
Transfer out	(21,920,986)	(8,150,741)	(4,446,536)	(1,187,275)	-	-	-	-	-	-
Other sources	-	-	-	501,272	-	-	-	-	-	-
Other uses	(46,524,491)	-	-	-	-	(50,696,424)	-	-	(25,388,994)	-
Total other financing										
sources (uses)	<u>39,255,729</u>	<u>10,183,239</u>	<u>(2,850)</u>	<u>501,272</u>	<u>35,184,820</u>	<u>31,116,188</u>	<u>900,239</u>	<u>40,430,391</u>	<u>53,355,224</u>	<u>46,183,879</u>
Net change in fund										
balances	<u>\$ (2,080,166)</u>	<u>\$ (27,136,363)</u>	<u>\$ (8,900,114)</u>	<u>\$ 2,054,712</u>	<u>\$ 20,261,649</u>	<u>\$ 20,303,718</u>	<u>\$ (13,350,303)</u>	<u>\$ 28,832,257</u>	<u>\$ 26,920,622</u>	<u>\$ (8,783,621)</u>
Debt service as a percentage of										
noncapital expenditures*	13.26%	13.96%	14.25%	14.77%	16.06%	16.00%	15.67%	16.66%	16.47%	19.80%

\*The ratio of debt service expenditures to noncapital expenditures is calculated using total expenditures from the schedule above less capital outlay from the reconciliation between the government-wide statement of activities and the statement of revenues, expenditures, and changes in fund balance.

Source: Seguin Independent School District's Audit Reports

SEGUIN INDEPENDENT SCHOOL DISTRICT  
PROPERTY TAX RATES-DIRECT AND ALL OVERLAPPING GOVERNMENTS - EXHIBIT L-5  
Last Ten Years

	Fiscal Year									
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
School District										
Maintenance and operations	\$ 1.0400	\$ 1.0600	\$ 1.0600	\$ 1.0600	\$ 0.9900	\$ 0.9764	\$ 0.8996	\$ 0.8646	\$ 0.7316	\$ 0.6778
Debt service	<u>0.3700</u>	<u>0.3600</u>	<u>0.3600</u>	<u>0.3600</u>	<u>0.3850</u>	<u>0.3850</u>	<u>0.3850</u>	<u>0.3850</u>	<u>0.3850</u>	<u>0.4050</u>
District total	<u>\$ 1.4100</u>	<u>\$ 1.4200</u>	<u>\$ 1.4200</u>	<u>\$ 1.4200</u>	<u>\$ 1.3750</u>	<u>\$ 1.3614</u>	<u>\$ 1.2846</u>	<u>\$ 1.2496</u>	<u>\$ 1.1166</u>	<u>\$ 1.0828</u>
Guadalupe County	\$ 0.3851	\$ 0.3851	\$ 0.3780	\$ 0.3819	\$ 0.3819	\$ 0.3854	\$ 0.3799	\$ 0.3799	\$ 0.3231	\$ 0.3167
City of Seguin	<u>0.5256</u>	<u>0.5412</u>	<u>0.5112</u>	<u>0.5412</u>	<u>0.5412</u>	<u>0.5412</u>	<u>0.5412</u>	<u>0.5412</u>	<u>0.5125</u>	<u>0.5125</u>
Total direct and overlapping rates	<u>\$ 2.3207</u>	<u>\$ 2.3463</u>	<u>\$ 2.3092</u>	<u>\$ 2.3431</u>	<u>\$ 2.2981</u>	<u>\$ 2.2880</u>	<u>\$ 2.2057</u>	<u>\$ 2.1707</u>	<u>\$ 1.9522</u>	<u>\$ 1.9120</u>

Rates are per \$100 of assessed valuation

Source: Guadalupe County Appraisal District

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 ASSESSED AND ESTIMATED ACTUAL VALUE OF  
 TAXABLE PROPERTY - EXHIBIT L-6  
 Last Ten Years

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Fiscal Year Ended <u>June 30</u>	Assessed Actual Value			Total Assessed Actual Value**	Total Direct Rate*
	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>		
2016	\$ 1,783,204,461	\$ 812,206,027	\$ 791,660,293	\$ 2,746,943,624	\$ 1.4100
2017	1,891,326,431	1,152,014,754	593,251,863	2,996,465,891	1.4200
2018	2,159,539,846	1,282,708,832	515,551,848	3,132,626,314	1.4200
2019	2,028,861,891	1,146,582,837	418,024,475	2,771,233,353	1.4200
2020	2,449,832,961	1,513,218,517	529,599,252	3,714,934,804	1.3750
2021	2,468,924,455	1,159,684,159	955,620,595	3,615,363,731	1.3614
2022	2,751,046,507	1,277,008,815	1,003,012,558	4,574,533,678	1.2846
2023	4,146,803,810	4,318,547,915	1,327,799,562	9,225,764,154	1.2496
2024	4,439,381,138	4,686,461,242	1,453,204,398	9,708,479,507	1.1166
2025	4,558,985,833	4,261,369,641	1,524,994,268	10,345,349,742	1.0828

\*Per \$100 of assessed value

\*\*Total Estimated Taxable Value is net of exemptions  
 Source: Guadalupe Appraisal District

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 PRINCIPAL PROPERTY TAX PAYERS  
 EXHIBIT L-7  
 Current Year and Nine Years Ago

Property Tax Payer	2025			2016		
	Taxable Value	Rank	% of Total Taxable Value	Taxable Assessed Value	Rank	% of Total Taxable Value
Structural Metals Inc	\$ 206,266,046	1	1.99%	\$ 130,473,928	1	4.75%
Caterpillar Inc	122,824,833	2	1.19%	80,348,583	2	2.93%
QTS Procurement	101,184,000	3	0.98%	-	-	0.00%
Libra Storage LLC	92,835,000	4	0.90%	-	-	0.00%
Tyson Food Inc	59,470,536	5	0.57%	-	-	0.00%
Teijin Automotive Tech Texas LLC	50,251,980	6	0.49%	-	-	0.00%
Niagra Bottling LLC	50,075,497	7	0.48%	-	-	0.00%
Maruichi Stainless Tube Texas Corp	44,679,869	8	0.43%	-	-	0.00%
Texas Petroleum Investment Co	32,323,057	9	0.31%	40,921,203	3	1.49%
8th Street Properties LLC	31,671,124	10	0.31%	-	-	0.00%
Subtotal	791,581,942		7.65%	251,743,714		9.16%
Other taxpayers	9,553,767,800		92.35%	2,495,199,910		90.84%
Total taxable assessed value*	<u>\$ 10,345,349,742</u>		<u>100.00%</u>	<u>\$ 2,746,943,624</u>		<u>100.00%</u>

\*Taxable assessed value is net exemptions

Source: Guadalupe Appraisal District

SEGUIN INDEPENDENT SCHOOL DISTRICT  
PROPERTY TAX LEVIES AND COLLECTIONS  
EXHIBIT L-8  
Last Ten Years

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2016	\$ 37,396,003	\$ 36,240,124	96.91%	\$ 1,073,988	\$ 37,314,112	99.78%
2017	38,719,851	37,223,503	96.14%	1,390,027	38,613,530	99.73%
2018	42,756,739	41,352,137	96.71%	1,263,350	42,615,487	99.67%
2019	46,321,735	44,859,885	96.84%	1,228,014	46,087,899	99.50%
2020	47,367,081	45,862,977	96.82%	1,141,412	47,004,389	99.23%
2021	47,040,373	45,685,321	97.12%	946,030	46,631,351	99.13%
2022*	52,263,221	51,034,577	97.65%	1,330,240	52,364,817	100.19%
2023*	57,355,875	59,020,573	102.90%	1,324,866	60,345,439	105.21%
2024	53,921,013	52,211,044	96.83%	871,611	53,082,655	98.45%
2025	57,441,383	55,692,709	96.96%	-	55,692,709	96.96%

Source: Guadalupe County Property Appraiser and District records

\*Note: Overcollection in FY 2022 and FY2023 is related to post levy adjustments done by the Appraiser.

SEGUIN INDEPENDENT SCHOOL DISTRICT  
RATIOS OF NET GENERAL OBLIGATION BONDED DEBT OUTSTANDING  
EXHIBIT L-9  
Last Ten Years

	Fiscal Year									
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Assessed value										
All property	<u>\$2,991,776,217</u>	<u>\$3,147,947,544</u>	<u>\$3,378,075,881</u>	<u>\$3,593,469,204</u>	<u>\$3,811,942,010</u>	<u>\$3,973,417,843</u>	<u>\$4,463,680,747</u>	<u>\$5,621,482,745</u>	<u>\$5,590,629,442</u>	<u>\$5,710,694,876</u>
Net bonded debt										
Gross bonded debt	\$ 158,837,450	\$ 162,804,097	\$ 156,098,003	\$ 148,898,392	\$ 161,809,858	\$ 181,034,809	\$ 182,756,950	\$ 209,166,977	\$ 251,768,260	\$ 281,273,956
Less debt service funds	<u>8,808,617</u>	<u>7,172,910</u>	<u>7,855,444</u>	<u>8,968,967</u>	<u>11,017,436</u>	<u>10,332,942</u>	<u>12,761,789</u>	<u>13,798,497</u>	<u>14,521,774</u>	<u>17,467,215</u>
Total net bonded debt	<u>\$ 150,028,833</u>	<u>\$ 155,631,187</u>	<u>\$ 148,242,559</u>	<u>\$ 139,929,425</u>	<u>\$ 150,792,422</u>	<u>\$ 170,701,867</u>	<u>\$ 169,995,161</u>	<u>\$ 195,368,480</u>	<u>\$ 237,246,486</u>	<u>\$ 263,806,741</u>
Ratio of net bonded debt to assessed value	5.01%	4.94%	4.39%	3.89%	3.96%	4.30%	3.81%	3.48%	4.24%	4.62%
Average daily attendance (ADA)	7,492	7,425	7,467	7,366	7,226	6,899	7,064	7,239	7,237	7,290
Ratio of net bonded debt per ADA	\$ 20,025	\$ 20,960	\$ 19,853	\$ 18,997	\$ 20,868	\$ 24,743	\$ 24,065	\$ 20,655	\$ 32,782	\$ 36,187
Percentage of personal income	0.08%	0.07%	0.07%	0.06%	0.06%	0.07%	0.06%	0.06%	0.07%	0.07%
Population	147,250	155,265	159,659	163,694	166,847	172,706	177,036	182,760	188,454	195,166
Net bonded debt per capita	\$ 1,019	\$ 1,002	\$ 928	\$ 855	\$ 904	\$ 988	\$ 960	\$ 1,069	\$ 1,259	\$ 1,352

Source: Guadalupe Appraisal District and The County Information Program, Texas Association of Counties

SEGUIN INDEPENDENT SCHOOL DISTRICT  
RATIOS OF OUTSTANDING DEBT BY TYPE  
EXHIBIT L-10  
Last Ten Years

	Fiscal Year									
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Primary government										
Governmental activities										
General obligation										
bonds	\$ 158,837,450	\$ 162,804,097	\$ 156,098,003	\$ 148,898,392	\$ 161,809,858	\$ 193,497,237	\$ 182,756,950	\$ 209,166,977	\$ 251,768,260	\$ 281,273,956
Total primary										
government	<u>\$ 158,837,450</u>	<u>\$ 162,804,097</u>	<u>\$ 156,098,003</u>	<u>\$ 148,898,392</u>	<u>\$ 161,809,858</u>	<u>\$ 193,497,237</u>	<u>\$ 182,756,950</u>	<u>\$ 209,166,977</u>	<u>\$ 251,768,260</u>	<u>\$ 281,273,956</u>
Personal income	\$1,866,185,000	\$2,104,146,000	\$2,319,260,000	\$2,321,785,605	\$2,366,487,180	\$2,449,601,820	\$2,883,709,042	\$3,144,760,640	\$3,342,025,403	\$3,773,520,324
Debt as a percentage of personal income	8.51%	7.74%	6.73%	6.41%	6.84%	7.90%	6.34%	6.65%	7.53%	7.45%
Population	48,548	51,191	52,639	53,970	55,009	56,941	58,369	60,256	62,133	64,346
Debt per capita	\$ 3,272	\$ 3,180	\$ 2,965	\$ 2,759	\$ 2,942	\$ 3,398	\$ 3,131	\$ 3,471	\$ 4,052	\$ 4,371

Note: Details regarding the District's outstanding debt can be found in the notes to the financial statements.

Source: U.S. Census Bureau and the County Information Program, Texas Association of Counties

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 LEGAL DEBT MARGIN INFORMATION  
 EXHIBIT L-11  
 Last Ten Years

Legal Debt Margin Calculation for Fiscal Year 2025

Assessed value	<u>\$ 5,710,694,876</u>
Debt limit (percentage of 2024-2025 school year assessed value)	<u>10.00%</u>
Maximum legal debt	571,069,488
Amount of debt applicable to debt limit	<u>281,273,956</u>
Legal Debt Margin	<u>\$ 289,795,532</u>

<u>Fiscal Year</u>	<u>Debt Limit</u>	<u>Amount of Debt Applicable to Debt Limit</u>	<u>Legal Debt Margin</u>	<u>Total Net Debt Applicable to the Limit as a Percentage of Debt Limit</u>
2016	\$ 299,177,622	\$ 158,837,450	\$ 140,340,172	53.09%
2017	314,794,754	162,804,097	150,190,657	51.72%
2018	337,807,588	156,098,003	181,709,585	46.21%
2019	359,346,920	148,898,392	210,448,528	41.44%
2020	381,194,201	161,809,858	219,384,343	42.45%
2021	397,341,784	181,034,809	216,306,975	45.56%
2022	446,368,075	182,756,950	263,611,125	40.94%
2023	562,148,275	164,289,809	397,858,466	29.23%
2024	559,062,944	251,768,260	307,294,684	45.03%
2025	571,069,488	281,273,956	289,795,532	49.25%

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
 EXHIBIT L-12  
 As of June 30, 2025

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	<u>Debt Outstanding</u>	<u>Percentage Applicable*</u>	<u>Share of Overlapping Debt</u>
Governmental unit			
Guadalupe County	\$ 14,375,187	32.97%	\$ 4,739,499
City of Seguin	140,708,552	100.00%	<u>140,708,552</u>
Subtotal, overlapping debt			145,448,051
District direct debt	\$ 281,273,956	100.00%	<u>281,273,956</u>
Total direct and overlapping debt			<u>\$ 426,722,007</u>
Population (District)			64,346
Per capita debt-direct and overlapping			<u>\$ 6,632</u>

Source: Guadalupe County and the City of Seguin

\*The "Percentage Applicable" is determined by dividing the City's certified taxable value within the taxing jurisdiction by the certified taxable value of the taxing jurisdiction.

Note: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the District. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire burden borne by the property taxpayers should be taken into account.

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 DEMOGRAPHIC STATISTICS  
 EXHIBIT L-13  
 Last Ten Years

<u>Fiscal Year</u>	<u>Estimated Population</u>	<u>Land Area*</u>	<u>Density Per Square Mile</u>	<u>Population Change</u>	<u>Personal Income (in thousands)</u>	<u>Population (People)</u>	<u>Per Capita Personal Income</u>	<u>Total Unemployment</u>	<u>Percentage Unemployed County</u>	<u>Percentage Unemployed State</u>
2016	48,548	N/A	N/A	5.0%	1,866,185,000	48,548	38,440	3.8%	3.9%	4.7%
2017	51,191	N/A	N/A	5.2%	2,104,146,000	51,191	41,104	3.7%	3.5%	4.3%
2018	52,639	N/A	N/A	2.8%	2,219,260,000	52,639	42,160	3.5%	3.5%	3.9%
2019	53,970	N/A	N/A	2.5%	2,321,785,605	53,970	43,020	3.0%	3.2%	3.4%
2020	55,009	N/A	N/A	1.9%	2,366,487,180	55,009	43,020	6.9%	8.3%	10.1%
2021	56,941	N/A	N/A	3.4%	2,449,601,820	56,941	44,809	5.2%	5.1%	5.9%
2022	58,369	711	242	2.4%	2,883,709,042	58,369	45,797	3.6%	3.7%	4.1%
2023	60,256	711	242	3.1%	3,144,760,640	60,256	49,405	3.5%	3.5%	4.1%
2024	62,133	711	243	3.0%	3,342,025,403	62,133	49,405	3.4%	4.0%	4.0%
2025	64,346	711	243	3.4%	3,773,520,324	64,346	52,190	3.7%	4.1%	4.0%

Source: Texas Association of Counties, Texas Workforce Commission (Texas LMI) & Bureau of Economic Analysis, U.S. Bureau of Labor Statistics

\* Data only available for FY 2022, 2023, 2024, and 2025

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 PRINCIPAL EMPLOYERS  
 EXHIBIT L-14  
 Current Year and Nine Years Ago

2025			2016		
<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total Employment</u>	<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total Employment</u>
Schaeffler	1,600	2.58%	Continental Automotive Sy	1,171	2.51%
Caterpillar, Inc.	1,500	2.42%	Seguin ISD	1,078	2.31%
Seguin ISD	1,100	1.78%	Caterpillar, Inc.	1,036	2.22%
CMC Steel	900	1.45%	CMC Steel	880	1.88%
Guadalupe Regional Medial Center	900	1.45%	Tyson Foods	762	1.63%
Tyson Foods	830	1.34%	Guadalupe Regional Medial Center	667	1.43%
Guadalupe County	650	1.05%	Guadalupe County	579	1.24%
Texas Lutheran University	440	0.71%	Wal-Mart Super Center	400	0.86%
City of Seguin	429	0.69%	Texas Lutheran University	326	0.70%
HEB	<u>400</u>	0.65%	City of Seguin	<u>300</u>	0.64%
 Total	 <u>8,749</u>			 <u>7,199</u>	
 Total City of Seguin employment	 <u>61,965</u>			 <u>46,703</u>	

Source: Seguin Economic Development

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION  
 EXHIBIT L-15  
 Last Ten Years

	Fiscal Year									
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Governmental activities										
Instruction	618	600	597	592	602	592	626	649	638	676
Instructional resources and media services	12	12	12	12	12	12	12	11	11	12
Curriculum and staff development	19	17	19	14	10	9	10	10	7	10
Instructional leadership	19	18	20	20	23	22	33	28	29	27
School leadership	69	69	68	70	74	71	76	79	80	72
Guidance, counseling, and evaluation services	29	26	29	30	32	37	40	39	42	40
Social work services	11	11	7	11	11	15	17	15	16	11
Health services	12	12	12	12	12	13	13	13	12	12
Student transportation	75	71	76	76	88	61	60	64	62	58
Food services	72	71	68	67	70	61	64	66	69	70
Extracurricular activities	6	6	7	6	4	4	6	7	7	6
General administration	18	19	18	19	20	20	22	22	23	21
Facilities maintenance and operations	85	80	82	88	86	80	75	77	81	84
Security and monitoring services	5	5	5	5	4	9	7	10	10	8
Data processing services	12	11	12	12	11	12	16	17	16	16
Community services	9	7	2	2	1	2	2	2	-	-
	<u>1,071</u>	<u>1,035</u>	<u>1,034</u>	<u>1,036</u>	<u>1,060</u>	<u>1,020</u>	<u>1,079</u>	<u>1,109</u>	<u>1,103</u>	<u>1,123</u>
Total district positions										

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 OPERATING STATISTICS  
 EXHIBIT L-16  
 Last Ten Years

	Fiscal Year									
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Average daily attendance	7,492	7,425	7,467	7,366	7,226	6,899	7,064	7,239	7,237	7,290
Operating expenditures	\$ 57,560,636	\$ 58,528,169	\$ 60,456,630	\$ 59,345,095	\$ 62,858,114	\$ 63,402,641	\$ 62,438,594	\$ 72,058,983	\$ 77,953,456	\$ 79,057,071
Cost per pupil	\$ 7,683	\$ 7,883	\$ 8,097	\$ 8,057	\$ 8,699	\$ 9,190	\$ 8,839	\$ 9,954	\$ 10,772	\$ 10,845
Percentage change	4.72%	2.60%	2.71%	-0.49%	7.97%	5.65%	-3.82%	12.62%	8.21%	0.68%
Government-wide expenses	\$ 444,400	\$ 3,200,117	\$ 3,660,111	\$ 2,063,740	\$ 2,356,250	\$ 2,897,435	\$ 2,814,947	\$ 4,776,986	\$ 10,465,848	\$ 13,367,865
Cost per pupil	\$ 59	\$ 431	\$ 490	\$ 280	\$ 326	\$ 420	\$ 398	\$ 660	\$ 1,446	\$ 1,834
Percentage change	5.69%	626.60%	13.73%	-42.84%	16.39%	28.80%	-5.12%	65.60%	119.11%	26.80%
Teaching staff	486	478	465	464	471	466	485	480	440	452
Pupils to teacher	15	16	16	16	15	15	15	15	15	15
Percentage of students										
Economically disadvantaged	65.89%	66.26%	67.12%	71.00%	70.64%	67.36%	68.29%	73.35%	75.66%	71.67%

Source: Texas Education Agency

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 TEACHER BASE SALARIES  
 EXHIBIT L-17  
 Last Ten Years

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<u>Fiscal Year</u>	<u>Minimum Salary*</u>	<u>Maximum Salary*</u>	<u>Region Average Salary</u>	<u>Statewide Average Salary</u>
2016	\$ 45,000	\$ 63,100	\$ 49,143	\$ 51,892
2017	45,500	65,150	51,538	52,525
2018	46,500	65,974	51,848	55,334
2019	49,000	66,809	52,986	54,122
2020	51,000	70,018	55,637	57,091
2021	51,000	70,018	55,885	57,641
2022	51,500	70,995	56,607	58,887
2023	54,000	72,992	58,649	60,716
2024	57,000	74,839	63,062	62,463
2025	57,000	74,839	62,891	63,749

\*Amounts do not include additional salary steps based on experience or academic credentials, nor fringe benefits such as pension, health insurance, disability, etc.

Sources: District Records and Texas Education Agency

SEGUIN INDEPENDENT SCHOOL DISTRICT  
ATTENDANCE DATA  
EXHIBIT L-18  
Last Ten Years

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<u>Fiscal Year</u>	<u>Total Enrollment</u>	<u>Average Daily Attendance</u>		
		<u>Amount</u>	<u>Percentage Increase (Decrease)</u>	<u>Percentage of Attendance</u>
2016	7,177	7,492	0.98%	104.39%
2017	7,409	7,425	-0.89%	100.22%
2018	7,479	7,467	0.57%	99.84%
2019	7,298	7,366	-1.35%	100.93%
2020	7,138	7,226	-1.90%	101.23%
2021	6,884	6,899	-4.53%	100.22%
2022	7,037	7,064	2.39%	100.38%
2023	7,180	7,239	2.48%	100.82%
2024	7,237	7,237	-0.03%	100.00%
2025	7,290	7,071	-2.29%	97.00%

Source: Texas Education Agency

SEGUIN INDEPENDENT SCHOOL DISTRICT  
SCHOOL BUILDING INFORMATION  
EXHIBIT L-19  
Last Ten Years

	Fiscal Year									
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Elementary School										
Koennecke (1986)										
Square feet	53,206	53,206	53,206	53,206	53,206	53,206	53,206	53,206	53,206	53,206
Capacity	562	562	562	562	562	562	562	562	562	562
Enrollment	533	535	515	539	569	586	511	550	541	560
Ball (1976)										
Square feet	51,805	51,805	51,805	51,805	51,805	51,805	51,805	51,805	51,805	61,872
Capacity	449	449	449	449	449	449	449	449	449	520
Enrollment	263	490	536	492	436	234	345	439	384	427
Jefferson (1974)										
Square feet	53,087	53,087	53,087	53,087	53,087	53,087	53,087	53,087	53,087	53,087
Capacity	584	584	584	584	584	584	584	584	584	584
Enrollment	393	421	403	363	351	347	380	386	406	396
Juan Seguin (1940)										
Square feet	25,306	25,306	25,306	25,306	-	-	-	-	-	-
Capacity	300	300	300	300	-	-	-	-	-	-
Enrollment	-	-	-	-	-	-	-	-	-	-
McQueeney (1976)										
Square feet	54,957	54,957	54,957	54,957	54,957	54,957	54,957	54,957	54,957	54,597
Capacity	490	490	490	490	490	490	490	490	490	490
Enrollment	350	347	347	337	320	316	307	314	314	318
Patlan (1987)										
Square feet	53,206	53,206	53,206	53,206	53,206	53,206	53,206	53,206	53,206	53,206
Capacity	562	562	562	562	562	562	562	562	562	562
Enrollment	467	462	462	419	454	439	446	443	434	427
Rodriguez (2010)										
Square feet	67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000
Capacity	650	650	650	650	650	650	650	650	650	650
Enrollment	548	526	544	551	540	525	492	475	513	493
Seagert (1930)										
Square feet	67,547	67,547	67,547	67,547	67,547	67,547	64,547	64,547	64,547	64,547
Capacity	600	600	600	600	600	600	600	600	600	600
Enrollment	489	-	-	-	64	70	88	70	114	80

(Continued)

SEGUIN INDEPENDENT SCHOOL DISTRICT  
SCHOOL BUILDING INFORMATION  
EXHIBIT L-19  
Last Ten Years

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Elementary School (continued)										
Vogel (1991)										
Square feet	53,206	53,206	53,206	53,206	53,206	53,206	53,206	53,206	53,206	53,206
Capacity	562	562	562	562	562	562	562	562	562	562
Enrollment	464	425	409	405	382	275	374	401	415	468
Weinert (1974)										
Square feet	46,375	46,375	46,375	46,375	46,375	46,375	46,375	46,375	46,375	46,375
Capacity	540	540	540	540	540	540	540	540	540	540
Enrollment	558	520	513	475	477	443	456	479	478	441
Middle School										
Barnes (2004)										
Square feet	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Capacity	700	700	700	700	700	700	700	700	700	700
Enrollment	530	813	863	876	852	873	853	797	791	755
Briesemeister (1975)										
Square feet	103,606	103,606	103,606	103,606	103,606	103,606	103,606	103,606	103,606	103,606
Capacity	700	700	700	700	700	700	700	700	700	700
Enrollment	527	787	807	778	767	727	720	725	725	774
Burges (1950)										
Square feet	17,114	17,114	17,114	17,114	17,114	-	-	-	-	-
Capacity	120	120	120	120	120	-	-	-	-	-
Enrollment	29	31	26	-	-	-	-	-	-	-
High School										
Learning Center (1964)										
Square feet	21,968	21,968	21,968	21,968	21,968	-	-	-	-	-
Capacity	125	125	125	125	125	-	-	-	-	-
Enrollment	134	103	92	78	-	-	-	-	-	-
Seguin High School										
Square feet	289,914	420,774	420,774	420,774	420,774	420,774	420,774	420,774	420,774	420,774
Capacity	2,500	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450
Enrollment	1,892	1,949	1,962	1,985	1,926	2,049	2,065	2,101	2,122	1,879
Total square footage	1,108,297	1,239,157	1,239,157	1,239,157	1,213,851	1,174,769	1,171,769	1,171,769	1,171,769	1,181,476
Total capacity	9,444	9,394	9,394	9,394	9,094	8,849	8,849	8,849	8,849	8,920
Total enrollment	7,177	7,409	7,479	7,298	7,138	6,884	7,037	7,180	7,237	7,018

Source: District records and Texas Education Agency

**COMPLIANCE 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 of  
Seguin Independent School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Seguin Independent School District (the "District") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 5, 2026.

**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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

**Report on Compliance and Other Matters**

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

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(Continued)

## Purpose of this Report

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



Crowe LLP

Houston, Texas  
January 5, 2026

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

To the Board of Trustees of  
Seguin Independent School District

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Seguin 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 Jun 30, 2025. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States ("*Government Auditing Standards*"); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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(Continued)

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

Crowe LLP

Houston, Texas  
January 5, 2026

SEGUIN INDEPENDENT SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
For the year ended June 30, 2025

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**SUMMARY OF PRIOR YEAR AUDIT FINDINGS**

No prior year findings.

SEGUIN INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - EXHIBIT F-1  
For the year ended June 30, 2025

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SECTION I - SUMMARY OF AUDITOR'S RESULTS

**FINANCIAL STATEMENTS**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

**FEDERAL AWARDS**

Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulation (CFR) Part 200.516(a)?	No

Identification of major programs:

<u>Assistance Listing (AL) Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.027A, 84.173A	Special Education Cluster
84.287C	Title IV, Part B 21 <sup>st</sup> Century Learning

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualify as low-risk auditee?	Yes

SECTION II - FINANCIAL STATEMENT FINDINGS

None identified.

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None identified.

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SEGUIN INDEPENDENT SCHOOL DISTRICT  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the year ended June 30, 2025

(1) <u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	(2) <u>Federal AL Number</u>	(2A) <u>Pass-Through Entity Identifying Number</u>	(3) <u>Federal Expenditures</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
Passed Through Texas Department of Education			
Title I, Part A	84.010A	24610101094901	\$ 83,219
Title I, Part A	84.010A	25610101094901	2,026,867
Title I, Part D, Subpart 2	84.010A	24610103094901	11,156
Title I, Part D, Subpart 2	84.010A	25610103094901	74,615
School Action Fund - Continuation	84.010A	246101647110010	151,764
Strong Foundations Implementation - School Improvement	84.010A	25610106094901	299,800
			<u>2,647,421</u>
<u>Special Education Cluster:</u>			
IDEA B, Formula Grant	84.027A	246600010949016000	104,040
IDEA B, Formula Grant	84.027A	256600010949016000	2,438,265
IDEA B, Discretionary - Residential	84.027A	66002512	419,185
IDEA B, (High Cost Pool)	84.027A	66002506	170,692
			<u>3,132,182</u>
IDEA B, Preschool	84.173A	246610010949016000	3,808
IDEA B, Preschool	84.173A	256610010949016000	36,847
			<u>40,655</u>
Total Special Education Cluster			<u>3,172,837</u>
Education for Homeless Children and Youth	84.196A	244600057110080	5,462
Title III, Part A ELA	84.365A	24671001094901	3,318
Title III, Part A ELA	84.365A	25671001094901	70,853
Title III, Part A Immigrant	84.365A	24671003094901	350
Title III, Part A Immigrant	84.365A	25671003094901	11,724
			<u>86,245</u>
Perkins V: Strengthening CTE for 21st Century	84.048A	25420006094901	106,146
Title IV, Part B 21st Century Learning	84.287C	246950307110037	89,262
Title IV, Part B 21st Century Learning	84.287C	256950307110037	1,641,905
			<u>1,731,167</u>
Title II, Part A, Supporting Effective Instruction	84.367A	24694501094901	7,597
Title II, Part A, Supporting Effective Instruction	84.367A	25694501094901	324,780
			<u>332,377</u>
LEP Summer School	84.369A	69552402	4,090
Title IV, Part A, Subpart 1	84.424A	24680101094901	3,579
Title IV, Part A, Subpart 1	84.424A	25680101094901	155,652
Stronger Connections	84.424F	236811017110092	160,738
			<u>319,969</u>
COVID-19 - Texas COVID Learning Acceleration Support (TCLAS) - ESSER III	84.425U	21528042094901	71,841
COVID-19 - American Rescue Plan (ARP) ESSER III	84.425U	21528001094901	6,981
COVID-19 - TCLAS High-Quality After School	84.425U	215280587110136	166,920
COVID-19 - ARP Homeless I	84.425W	215330017110073	54,560
COVID-19 - ARP Homeless II	84.425W	21533002094901	45,659
			<u>345,961</u>
Direct Award			
School Climate Transformation	84.184G	S184G190293	490,951
Total U.S. Department of Education			<u>9,242,626</u>

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the year ended June 30, 2025

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal AL Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Passed Through Texas Department of Education			
<u>Child Nutrition Cluster</u>			
School Breakfast Programs	10.553	806780706	\$ 1,562,106
National School Lunch	10.555	806780706	<u>3,929,870</u>
Passed Through Texas Department of Agriculture			
<u>Child Nutrition Cluster</u>			
Summer Food Service Program	10.559	806780706	<u>164,647</u>
Fresh Fruit and Vegetable	10.582	00448	<u>21,678</u>
Total Child Nutrition Cluster			<u>5,678,301</u>
Equipment Assistance	10.579	806780706	<u>72,804</u>
Child and Adult Food Care Program	10.558	806780706	<u>456,140</u>
Commodities Delivery Fee Reimbursement	10.560	806780706	<u>9,087</u>
Commodities Storage Fee Reimbursement	10.560	806780706	<u>112</u>
			<u>9,199</u>
Local Food for Schools Cooperative Agreement	10.185	806780706	<u>69,474</u>
Direct Award			
USDA Commodities	10.565	806780706	<u>415,179</u>
Total U.S. Department of Agriculture			<u>6,701,097</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Passed through Texas Health and Human Services			
Commission Medicaid Administrative Claims	93.778	HHS000537900040	<u>41,074</u>
Total expenditures of federal awards			<u>\$ 15,984,797</u>
		Federal expenditures per SEFA	\$ 15,984,797
		ERATE	116,496
		Junior ROTC	71,760
		SHARS	<u>158,539</u>
		C-2 Federal revenue	<u>\$ 16,331,592</u>

SEGUIN INDEPENDENT SCHOOL DISTRICT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2025

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**NOTE 1 - BASIS OF ACCOUNTING**

The accompanying schedule of expenditures of federal awards ("SEFA") includes the federal grant activity of the District, and is presented on the accrual basis of accounting. The information in the SEFA is presented in accordance with the 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"). Therefore, some amounts presented in the SEFA may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the SEFA are reported on the modified accrual basis of accounting. These expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the SEFA, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE 3 - INDIRECT COST RATE**

The District has elected not to use the 10% de minimus indirect cost rate allowed under the Uniform Guidance.

SEGUIN INDEPENDENT SCHOOL DISTRICT  
 SCHEDULE OF REQUIRED RESPONSES TO SELECTED  
 SCHOOL FIRST INDICATORS - EXHIBIT L-1  
 For the year ended June 30, 2025

<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 District make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the District was issued a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the District is considered to not have made timely payments.)	Yes
	Payments to the TRS and TWC are considered timely if a warrant hold that was issued in connection to the untimely payment was cleared within 30 days from the date the warrant hold was issued.	
	Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued.	
SF4	Was the District issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the 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 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 District's fiscal year end?	Yes
SF8	Did the Board members discuss the District's property values at a board meeting within 120 days before the District adopted its budget?	Yes
SF9	Total accumulated accretion on capital appreciation bonds included in government-wide financial statements at fiscal year end.	\$ -