



## Agenda for Board of Trustees Meeting Tornillo Independent School District

**Meeting Date:** Wednesday, February 25, 2026

**Meeting Type:** Regular

**Meeting Time:** 5:30 PM

**Meeting Location:** W.E. Neill Service Center, 19210 Cobb, Tornillo, TX 79853

### Disclaimer

This meeting will be conducted in accordance with the Texas Open Meetings Act; hence, the **public is welcomed and invited to attend**. When necessary, the Board may enter into *closed session* under the authority of Chapter 551 of the Texas Government Code.

Public comments related to the agenda items listed for this meeting shall be handled as follows: If you would like to sign up for public comment, please submit the following information to [aguilarr@tisd.us](mailto:aguilarr@tisd.us): (1) your name, (2) contact information, and (3) specify the item(s) you would like to comment upon prior to the board's deliberation. For more information about public comment, see Policy BED.

**All voting will be done in open session.**

**Items on the Agenda:** The subjects (order may be changed) to be discussed, considered, or upon which any formal action may be taken are listed below.

1. **(OTHER) First Order of Business**  
Ms. Marlene Bullard, Board President
  - A. Establish a quorum and call the meeting to order
  - B. Pledge of Allegiance to the United States
  - C. Texas Pledge of Allegiance
  - D. District Mission and Vision
2. **(OTHER) Superintendent's Report**  
Mrs. Rosa Vega-Barrio, Superintendent
3. **(OTHER) District Recognitions**
  - A. Do Your "Best" Recognitions  
Mrs. Rosa Vega-Barrio, Superintendent
    1. 1st Semester Honor Roll - Tornillo High School
    2. Congress of Future Medical Leaders Award of Excellence Recipient
    3. Be an Elephant Award Recipient
  - B. CTE Month  
TISD Students
  - C. FBLA Area 2 Competition Results  
Mrs. Joanna Hernandez, Career and College Advisor
  - D. NHA Phlebotomy Tech Certificates  
Mrs. Maria Morales, CTE Coordinator
  - E. Non-Commissioned Security Officer Level II Certification Recipients  
Mrs. Maria Morales, CTE Coordinator
4. **(OTHER) Open Forum**  
Ms. Marlene Bullard, Board President
5. **Lone Star Governance** 1
  - A. **Student Outcome Monitoring:**

1.	THS Spring Benchmark Results	4
	Mr. Alejandro Olvera, THS Principal	
2.	PK-3rd MOY Reading and Math Data	8
	Mrs. Myrna Lopez, PK-8 Principal	
B.	(Accountability 1) Review Board's Time Use Tracker	15
	Ms. Marlene Bullard, Board President	
6.	<b>(ADVOCACY) Community Engagement on Student Outcome Goals</b>	
	Ms. Marlene Bullard, Board President	
7.	<b>(VISION Y) Information / Reports / Presentations</b>	
A.	Financial Reports-Information Only	16
	Mr. Luis M. Guerra, Director of Finance	
B.	Coyote Park Updates	
	Mrs. Rosa Vega-Barrio, Superintendent	
8.	<b>(VISION Y) Board Items</b>	
A.	Discussion and Possible Action Regarding Fiscal 2024-2025 Audit (Annual Financial and Compliance Reports for Year Ended August 31, 2025)	40
	Ms. Shelly J. Ruddock, Gibson, Ruddock & Patterson LLC CPA	
B.	Discussion and Possible Action to Approve the Recommendation of the Superintendent to Implement Reduction in Force under Policy DFFB(LOCAL) and to Consider Recommended Program Changes and Affected Employment Areas	78
	Mr. Steve Blanco, Legal Counsel	
C.	Purchases > \$25,000 threshold - Authorization	
1.	Consider Approval of Agreement with Engage2Learn for Continued Support Services	179
	Mrs. Loretta Aguilar, Instructional Specialist - Technology	
D.	Discuss Requirements of SB 11 to Allow a Period of Prayer and Reading of Religious Texts during School Day and Consider Resolution to Address District Policy	187
	Mrs. Rosa Vega-Barrio, Superintendent	
E.	Consider Approval of Separation Incentive Stipend of \$2,500	198
	Mr. Luis M. Guerra, Director of Finance	
F.	Consider Approval of Application Submission for Delay of Teacher Certification Requirements	199
	Ms. Lizeth Carroll, HR / Compliance Director	
G.	Consider Approval of TASB Policy Manual Update 126 (2nd Reading) affecting the following (LOCAL) Policies:	203
	BE(LOCAL): BOARD MEETINGS	
	BED(LOCAL): BOARD MEETINGS - PUBLIC PARTICIPATION	
	CJ(LOCAL): CONTRACTED SERVICES	
	CJA(LOCAL): CONTRACTED SERVICES - BACKGROUND CHECKS AND REQUIRED REPORTING	
	CLE(LOCAL): BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT - REQUIRED DISPLAYS	
	CQB(LOCAL): TECHNOLOGY RESOURCES - CYBERSECURITY	
	CQD(LOCAL): TECHNOLOGY RESOURCES - ARTIFICIAL INTELLIGENCE	
	CSA(LOCAL): FACILITY STANDARDS - SAFETY AND SECURITY	
	CV(LOCAL): FACILITIES CONSTRUCTION	
	DBD(LOCAL): EMPLOYMENT REQUIREMENTS AND RESTRICTIONS - CONFLICT OF INTEREST	
	DEC(LOCAL): COMPENSATION AND BENEFITS - LEAVES AND ABSENCES	
	DFBB(LOCAL): TERM CONTRACTS - NONRENEWAL	
	DGBA(LOCAL): PERSONNEL-MANAGEMENT RELATIONS - EMPLOYEE COMPLAINTS/GRIEVANCES	
	DH(LOCAL): EMPLOYEE STANDARDS OF CONDUCT	
	EEP(LOCAL): INSTRUCTIONAL ARRANGEMENTS - LESSON PLANS	
	EFA(LOCAL): INSTRUCTIONAL RESOURCES - INSTRUCTIONAL MATERIALS	
	EHBAF(LOCAL): SPECIAL EDUCATION - VIDEO/AUDIO MONITORING	
	EIA(LOCAL): ACADEMIC ACHIEVEMENT - GRADING/PROGRESS REPORTS TO PARENTS	
	FA(LOCAL): PARENT RIGHTS AND RESPONSIBILITIES	
	FEF(LOCAL): ATTENDANCE - RELEASED TIME	
	FFAC(LOCAL): WELLNESS AND HEALTH SERVICES - MEDICAL TREATMENT	
	FFB(LOCAL): STUDENT WELFARE - CRISIS INTERVENTION	
	FFF(LOCAL): STUDENT WELFARE - STUDENT SAFETY	

FFG(LOCAL): STUDENT WELFARE - CHILD ABUSE AND NEGLECT  
FNG(LOCAL): STUDENT RIGHTS AND RESPONSIBILITIES - STUDENT AND PARENT COMPLAINTS/GRIEVANCES  
FO(LOCAL): STUDENT DISCIPLINE  
GF(LOCAL): PUBLIC COMPLAINTS  
GKA(LOCAL): COMMUNITY RELATIONS - CONDUCT ON SCHOOL PREMISES  
Mrs. Rosa Vega-Barrio, Superintendent

9. **(STRUCTURE) Consent Agenda**

(All items on the Consent Agenda shall be acted upon by one vote without separate discussion, unless a Board Member requests that an item be withdrawn for individual consideration)

- A. Consider Approval of Minutes from Previous Meetings:
  - 1. Regular Board Meeting Minutes - January 21, 2026 393
- B. Consider Approval of 2026-2027 Academic Calendar 400  
Mrs. Rosa Vega-Barrio, Superintendent
- C. Consider Approval of 2025-2026 Continued Education Service Agreement with Region 19 402  
Mrs. Rosa Vega-Barrio, Superintendent
- D. Consider Approval of Disposal - Technology Equipment and Other 405  
Mr. Carlos Garcia, Technology Director

10. **Next Meeting Tentative Date:** March 25, 2026

**Adjournment of the Meeting**



Rosa Vega-Barrio  
Superintendent of Schools



# THS Spring Benchmark Results

# 2026 BM

2025_2026_English I_Benchmark_spring					
Total Students	Raw Score	Percent Score	Approaches	Meets	Masters
49	23	47.96%	51.02%	32.65%	4.08%

25-26_Benchmark_Algebra 1_Carrillo					
Total Students	Raw Score	Percent Score	Approaches	Meets	Masters
60	33	59.46%	91.67%	66.67%	23.33%

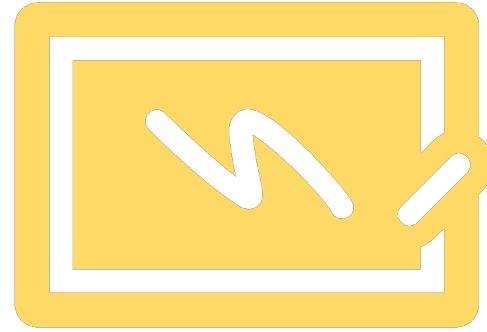
25-26_Benchmark_Biology					
Total Students	Raw Score	Percent Score	Approaches	Meets	Masters
48	27	51.12%	83.33%	41.67%	16.67%

# 2026 BM

2025_2026_English II_Benchmark_spring					
Total Students	Raw Score	Percent Score	Approaches	Meets	Masters
49	26	55.71%	77.55%	59.18%	0%

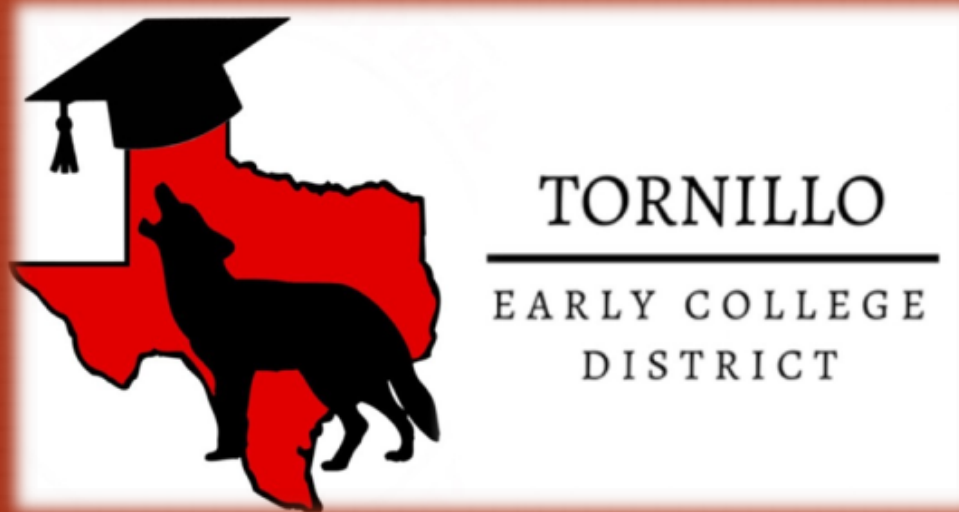
6

2025_2026_US History_BM-spring					
Total Students	Raw Score	Percent Score	Approaches	Meets	Masters
45	17	45.44%	82.22%	42.22%	15.56%



# Questions

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# **Tornillo PK-8 MOY 2026 Reporting**

## **MOY Reading & Math Data (PK-3rd Grade)**

**Lone Star Governance**

# Kinder Reading & Math

2025-2026 Kinder mClass Reading/Lectura									
	Tier 1			Tier 2			Tier 3		
	BOY	MOY	EOY	BOY	MOY	EOY	BOY	MOY	EOY
<b>Monolingual</b> 22 students	4 stud 17%	9 stud 41%		4 stud 17%	6 stud 27%		15 stud 65%	7 stud 32%	
<b>Lectura - Dual Language</b> (Spanish) 24 students	13 stud 52%	17 std 71%		1 stud 4%	5 std 21%		11 stud 44%	2 stud 8%	
<b>Dual Language (English)</b> 24 students	2 stud 8%	0 stud 0%		6 stud 24%	2 stud 8%		17 stud 68%	22 stud 92%	9
	BOY	MOY	EOY	BOY	MOY	EOY	BOY	MOY	EOY
<b>Total Students</b> 46 students	17 stud 35%	26 stud 57%		5 stud 10%	11 stud 24%		26 stud 54%	9 stud 20%	

2025-2026 Kinder Math (IXL)									
	Tier 1			Tier 2			Tier 3		
<b>Total Students</b> 45 stud	29 stud 60%	41 stud 91%		13 stud 27%	1 stud 2%		3 stud 6%	3 stud 7%	

# 1<sup>st</sup> Grade Reading & Math

2025-2026 1 <sup>st</sup> Grade mClass Reading/ Lectura									
	Tier 1			Tier 2			Tier 3		
	BOY	MOY	EOY	BOY	MOY	EOY	BOY	MOY	EOY
<b>Monolingual</b> <b>20 students</b>	8 stud 38%	9 std 45%		5 stud 24%	5 std 25%		8 stud 38%	6 std 30%	
<b>Lectura - Dual Language</b> <b>(Spanish) 28 stud</b>	15 stud 54%	17 std 61%		3 stud 11%	4 std 14%		10 stud 36%	7 std 33%	
<b>Dual Language</b> <b>(English) 28 stud</b>	5 stud 18%	9 stud 32%		2 stud 7%	4 stud 14%		21 stud 75%	15 stud 54%	
	BOY	MOY	EOY	BOY	MOY	EOY	BOY	MOY	EOY
<b>Total Students</b> <b>48 stud</b>	24 stud 49%	26 stud 54%		8 stud 16%	9 stud 19%		18 stud 37%	13 stud 27%	

2025-2026 1 <sup>st</sup> Grade Math (IXL)									
	Tier 1			Tier 2			Tier 3		
	BOY	MOY	EOY	BOY	MOY	EOY	BOY	MOY	EOY
<b>Total Student</b> <b>48 stud</b>	37 stud 76%	32 stud 67%		4 stud 8%	7 stud 15%		8 stud 16%	2 stud 4%	

# 2<sup>nd</sup> Grade Reading & Math

2025-2026 2 <sup>nd</sup> Grade mClass Reading/ Lectura									
	Tier 1			Tier 2			Tier 3		
	BOY	MOY	EOY	BOY	MOY	EOY	BOY	MOY	EOY
<b>Monolingual</b> <b>22 students</b>	16 stud 73%	15 stud 68%		0 stud 0%	2 stud 9%		6 stud 27%	5 stud 23%	
<b>Lectura- Dual Language</b> <b>27 stud</b>	14 stud 52%	23 <u>stud</u> 87%		3 stud 11%	3 stud 11%		10 stud 37%	1 stud 4%	
<b>Dual Language</b> <b>(English)27 stud</b>	11 stud 41%	12 stud 44%		5 stud 19%	7 stud 26%		11 stud 41%	8 stud 30%	11
	BOY	MOY	EOY	BOY	MOY	EOY	BOY	MOY	EOY
<b>Total Students</b> <b>49 stud</b>	30 stud 61%	38 stud 78%		3 stud 6%	5 stud 10%		16 stud 33%	6 stud 12%3	

2025-2026 2 <sup>nd</sup> Grade Math (IXL)									
	Tier 1			Tier 2			Tier 3		
	BOY	MOY	EOY	BOY	MOY	EOY	BOY	MOY	EOY
<b>Total Students</b> <b>49 students</b>	21 stud 43%	44 stud 89%		20 stud 41%	11 stud 22%		7 stud 14%	0 stud 0%	

# 3<sup>rd</sup> Grade Reading & Math

2025-2026 3 <sup>rd</sup> Grade mClass Reading/ Lectura									
	Tier 1			Tier 2			Tier 3		
	BOY	MOY	EOY	BOY	MOY	EOY	BOY	MOY	EOY
<b>Monolingual</b> 18 stud	10 stud 50%	10 stud 56%		5 stud 25%	3 stud 17%		5 stud 25%	5 stud 28%	
<b>Lectura- Dual Language</b> 26 stud	21 stud 75%	20 stud 77%		3 stud 11%	3 stud 12%		4 stud 14%	3 stud 12%	
<b>Dual Language (English)</b> 26 stud	4 stud 14%	4 stud 15%		3 stud 11%	8 stud 31%		21 stud 75%	14 stud 54%	
	BOY	MOY	EOY	BOY	MOY	EOY	BOY	MOY	EOY
<b>Total Students</b> 44 stud	31stud 65%	30 stud 68%		8 stud 17%	6 stud 14%		9 stud 19%	8 stud 18%	

2025-2026 3 <sup>rd</sup> Grade Math (IXL)									
	Tier 1			Tier 2			Tier 3		
	BOY	MOY	EOY	BOY	MOY	EOY	BOY	MOY	EOY
<b>Total Students</b> 45 stud	24 stud 50%	18 stud 40%		18 stud 38%	21 stud 47%		6 stud 13%	6 stud 13%	

# Pre-Kinder Reading & Math

2025-2026 Pre-Kinder CLI Assessment

	On Track- T1			Monitor- T2			Needs Support- T3		
	BOY	MOY	EOY	BOY	MOY	EOY	BOY	MOY	EOY
CLI Lectura 11 students	1 stud 8%	8 stud 73%		0 stud 0%	0 stud 0%		11 stud 92%	3 stud 27%	13
CLI <u>Matematicas</u> 11 students	12 stud 100%	10 stud 91%		0 stud 0%	0 stud 0%		0 stud 0%	1 stud 9%	
CLI Reading 14 students	1 stud 6%	7 stud 50%		1 stud 6%	0 stud 0%		14 stud 88%	7 stud 50%	
CLI Math 16 students	13 stud 81%	11 stud 69%		0 stud 0%	0 stud 0%		3 stud 19%	3 stud 19%	

# Next Steps for PK-3rd



## Areas of Strength

- 1<sup>st</sup> Grade Bilingual Reading: 54% Tier 1
- 1<sup>st</sup> Grade Math: 76% Tier 1
- PK Math for English & Spanish above 80% for Tier 1
- 2<sup>nd</sup> Grade Monolingual Reading: Tier 1 73%

## Areas of Concern

- Kinder Monolingual- Tier 1 only 17% → 65% are Tier 3
- 3<sup>rd</sup> Grade Monolingual: Tier 1 50%
- 2<sup>nd</sup> Math: 50% are at Tier 2 or Tier 3
- PK Lectura: Tier 3 at 92%

## -Plan for Acceleration

- small group intervention for T3 students
- Station Rotation for Math & Reading
- Lesson Internalization for Reading & Math
- Alignment of HQIM: Reading & Math for Kinder-8th grade
- Monthly Progress Monitoring of student growth in reading & math
- Intersession: Math, Language Arts, Language Development

# TIME USE TRACKER

Date: 01/21/2026

Framework	Student Outcome Minutes	The Board tracks its time invested during public authorized meetings	Other Topic Minutes
Vision & Goals	35	← Minutes setting student outcome goals ← Minutes receiving, discussing, and voting on Student Outcome Goal Monitoring Reports according to the Monitoring Calendar	
		← Minutes setting constraints or theories of action ← Minutes receiving, discussing, and voting on Constraint Monitoring Reports according to the Monitoring Calendar	
		Minutes setting timelines, deadlines, goals, or plans on other items or outcomes → Minutes receiving reports, discussing, debating, and/or voting on other items or outcomes →	39
Progress & Accountability	1	← Minutes performing Board self-evaluations using the LSG Integrity Instrument ← Minutes evaluating the Superintendent on student outcome goals, GPMs, constraints, and CPMs	15
		Minutes performing Board self-evaluations using instruments other than the LSG Integrity Instrument → Minutes evaluating the Superintendent on items other than student outcome goals, GPMs, constraints, and CPMs →	
Systems & Processes		Minutes discussing, debating, and voting on items removed from or on the consent agenda → Time used for public comments on items not on the Board meeting agenda →	4
Advocacy & Engagement	1	← Minutes hosting two-way communication meetings on student outcome goals, constraints, or theories of action ← Minutes recognizing the accomplishments of students and staff regarding progress on student outcome goals	
		Minutes hosting all other Board led, co-led, or called community or committee meetings → Minutes for all other recognitions →	26
Synergy & Teamwork		Minutes fulfilling statutorily required public hearings, forums, and comments Minutes fulfilling statutorily required or Lone Star Governance workshops Minutes in closed session as permitted by law	
Other		Any time spent on an activity that does not meet the conditions listed above →	2
<b>TOTALS</b>	<b>37</b>		<b>71</b>

Use For Student Outcome Minutes Percentage Calculation:

37

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108

× 100 =

34

% Student Outcome Minutes



## FINANCIAL REPORTS

FOR THE MONTH ENDING JANUARY, 2026

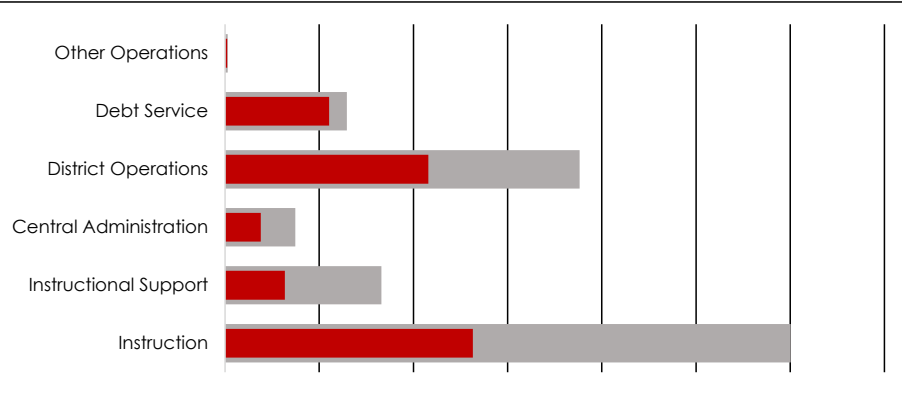
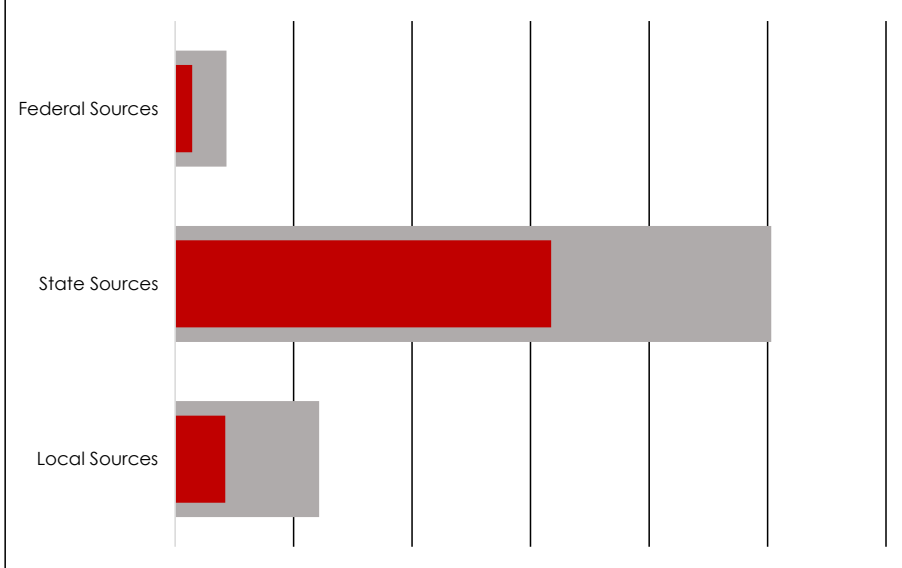
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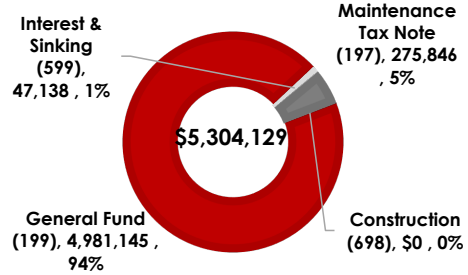
**TORNILLO INDEPENDENT SCHOOL DISTRICT  
BOARD FINANCIAL REPORT SUMMARY  
As of January 31, 2026**

**Board Adopted Revenue and Expenditures**

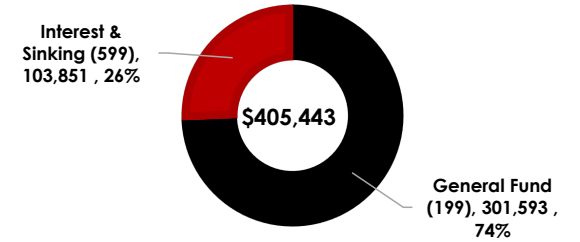


**Banking and Investment Pools**

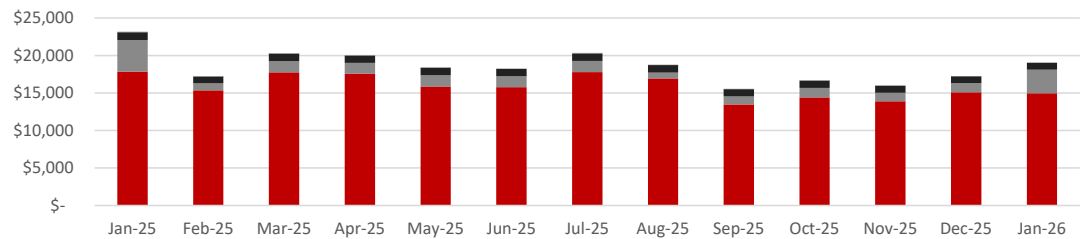
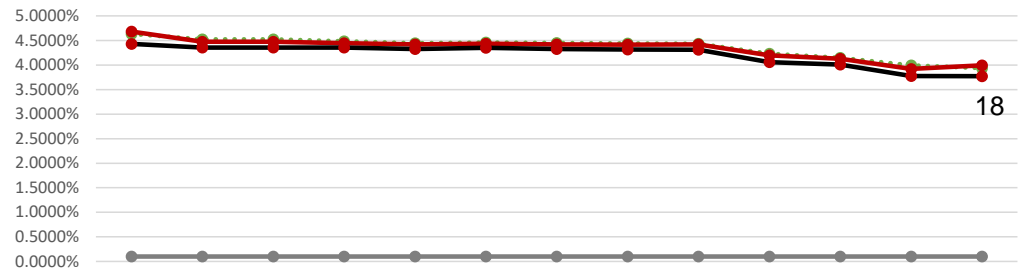
**LONE STAR INVESTMENTS**



**WESTSTAR BANK**

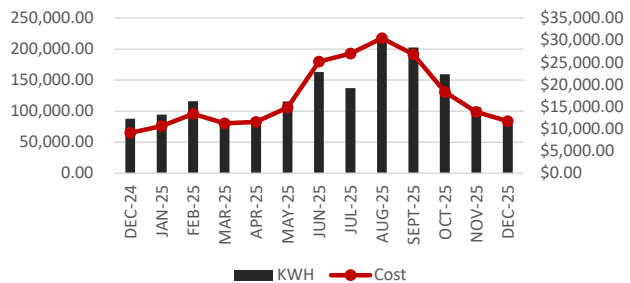


**Investment Rate and Interest Revenue Trends**

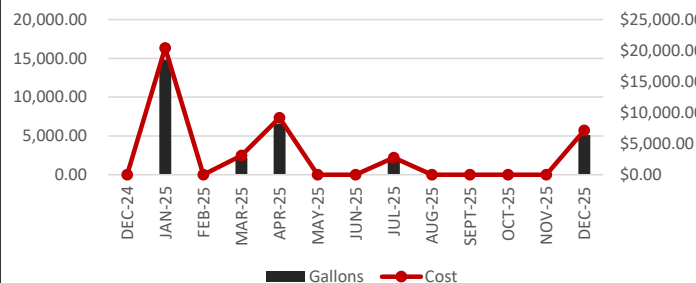


**Utilities**

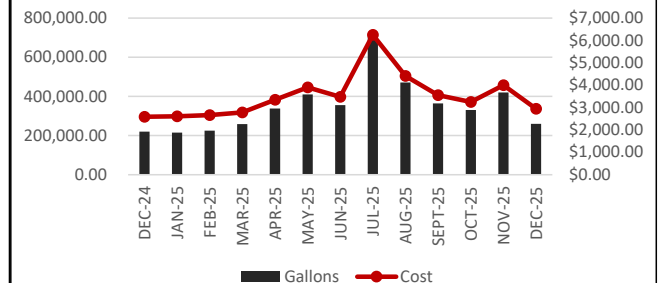
**ELECTRICITY**



**PROPANE**



**WATER**



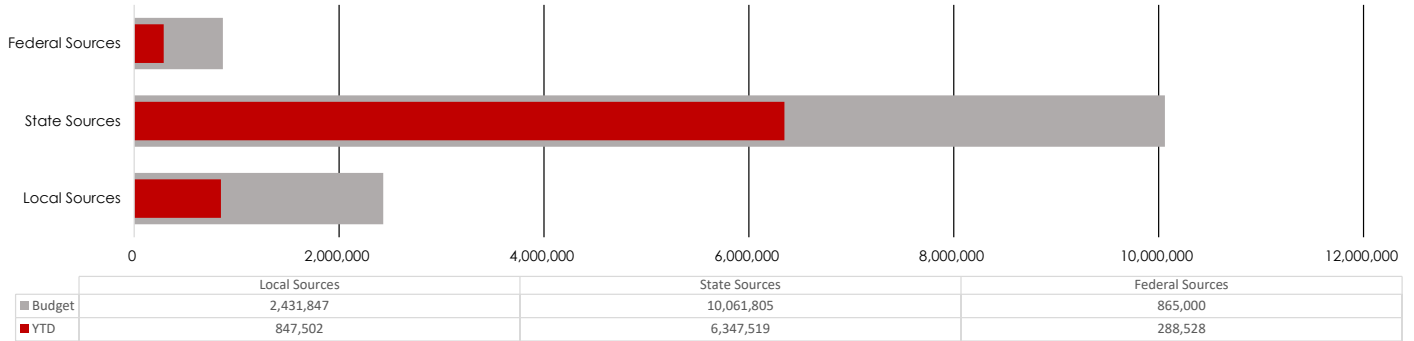
# TORNILLO INDEPENDENT SCHOOL DISTRICT

## Revenues & Expenditures

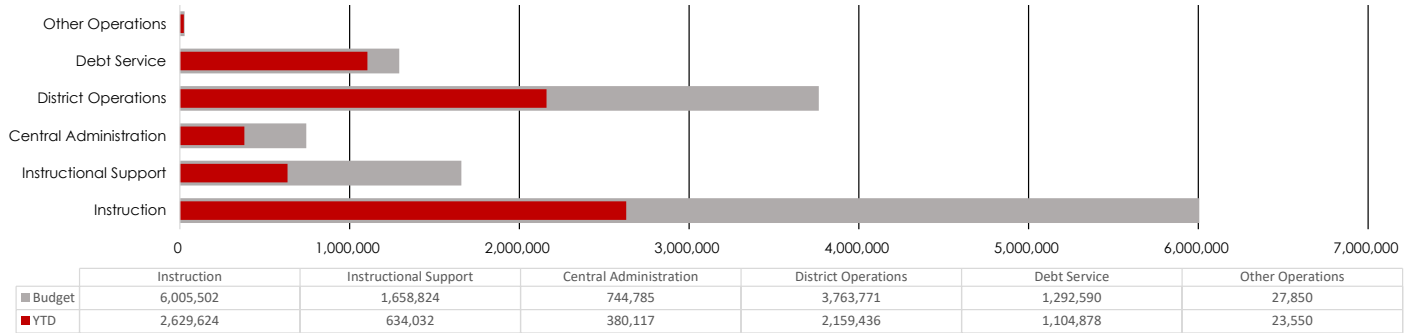
As of January 31, 2026

REVENUES	Fund 101 - CNS			Fund 199 - General Fund			Fund 599 - Debt Service			Total		
	Budget	YTD	Remaining	Budget	YTD	Remaining	Budget	YTD	Remaining	Budget	YTD	Remaining
Local Sources	114,000	53,888	60,112	1,407,873	491,924	915,949	909,974	301,690	608,284	2,431,847	847,502	1,584,345
State Sources	2,600	0	2,600	9,814,748	5,748,122	4,066,626	244,457	599,397	(354,940)	10,061,805	6,347,519	3,714,286
Federal Sources	705,000	267,189	437,811	160,000	21,339	138,661	0	0	0	865,000	288,528	576,472
<b>Total Revenue:</b>	<b>821,600</b>	<b>321,077</b>	<b>500,523</b>	<b>11,382,621</b>	<b>6,261,385</b>	<b>5,121,236</b>	<b>1,154,431</b>	<b>901,087</b>	<b>253,344</b>	<b>13,358,652</b>	<b>7,483,549</b>	<b>5,875,103</b>
<b>EXPENSES</b>												
Instruction	0	0	0	6,005,502	2,629,624	3,375,878	0	0	0	6,005,502	2,629,624	3,375,878
Instructional Support	0	0	0	1,658,824	634,032	1,024,792	0	0	0	1,658,824	634,032	1,024,792
Central Administration	0	0	0	744,785	380,117	364,668	0	0	0	744,785	380,117	364,668
District Operations	821,600	486,012	335,588	2,942,171	1,673,424	1,268,747	0	0	0	3,763,771	2,159,436	1,604,335
Debt Service	0	0	0	3,500	0	3,500	1,289,090	1,104,878	184,212	1,292,590	1,104,878	187,712
Other Operations	0	0	0	27,850	23,550	4,300	0	0	0	27,850	23,550	4,300
<b>Total Expenses:</b>	<b>821,600</b>	<b>486,012</b>	<b>335,588</b>	<b>11,382,631</b>	<b>5,340,747</b>	<b>6,041,884</b>	<b>1,289,090</b>	<b>1,104,878</b>	<b>184,212</b>	<b>13,493,321</b>	<b>6,931,637</b>	<b>6,561,684</b>

**Total Revenues  
Funds 101, 199 & 599**

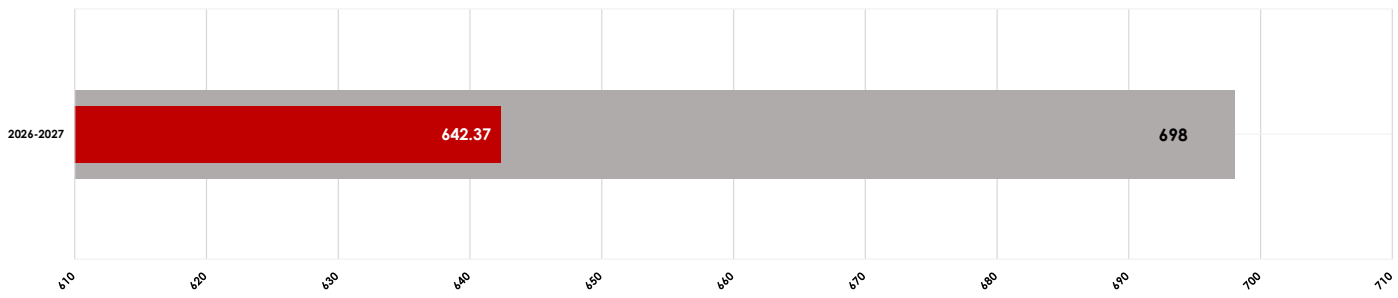


**Total Expenditures  
Funds 101, 199 & 599**



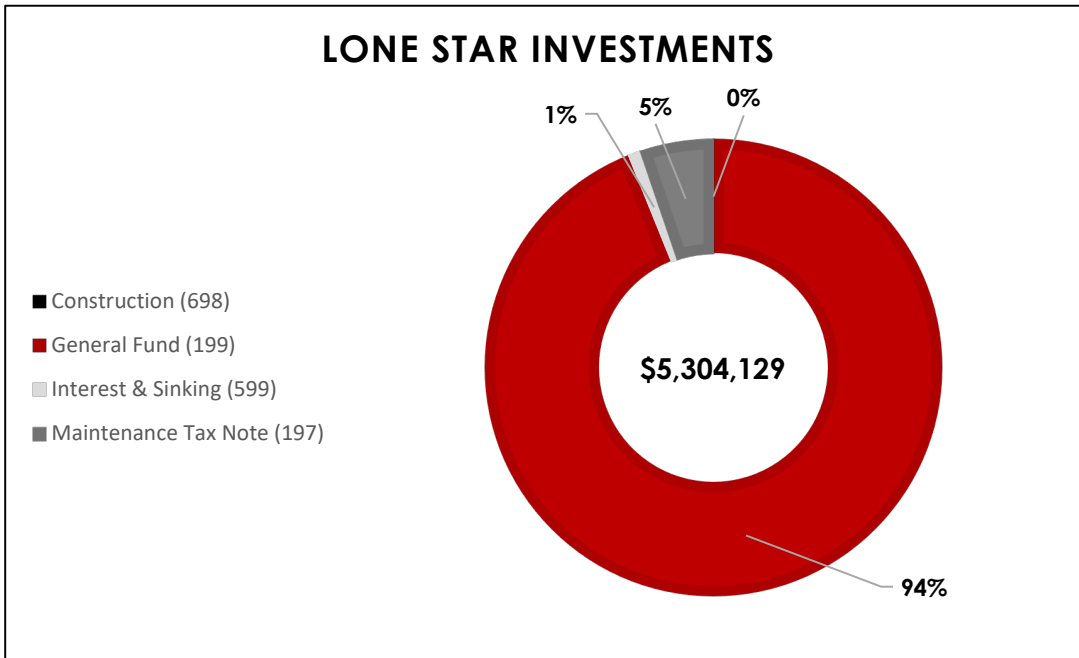
**2025-2026  
Enrollment & ADA**

Current ADA % - 93.52%

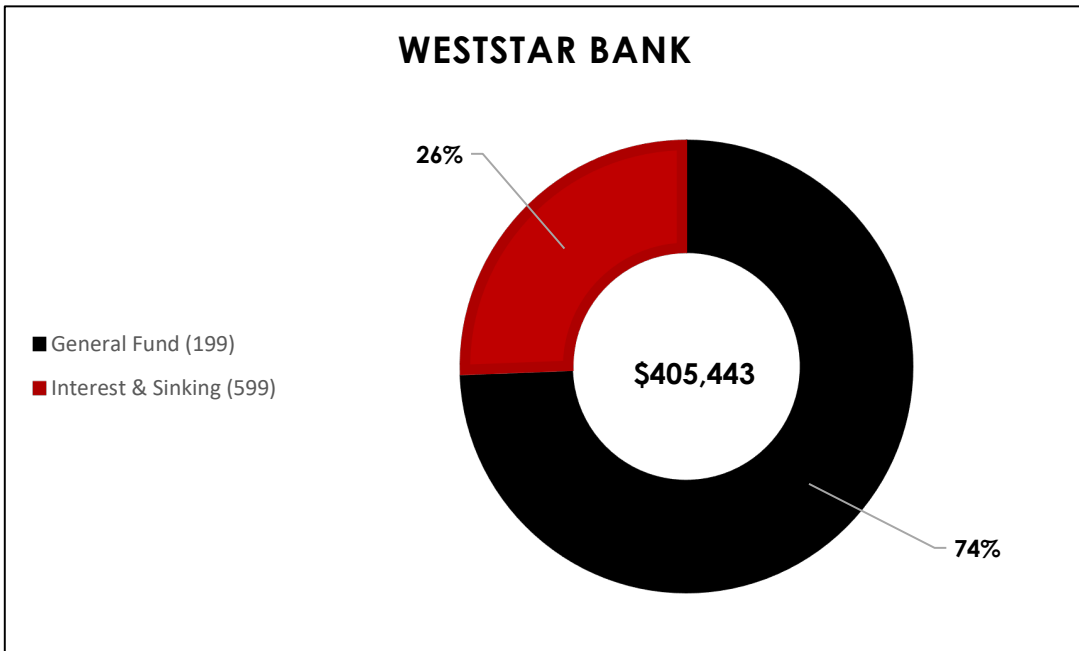


# TORNILLO INDEPENDENT SCHOOL DISTRICT

As of January 31, 2026



Account	Beg. Bal.	End. Bal.	Change
Construction (698)	\$0	\$0	\$0
General Fund (199)	4,537,664	4,981,145	443,481
Interest & Sinking (599)	945,955	47,138	(898,818)
Maintenance Tax Note (197)	274,946	275,846	900
<b>Lone Star Investment Pool</b>	<b>\$5,758,566</b>	<b>\$5,304,129</b>	<b>(\$454,437)</b>



Account	Beg. Bal.	End. Bal.	Change
General Fund (199)	225,861	301,593	75,732
Interest & Sinking (599)	79,644	103,851	24,206
<b>WestStar Bank</b>	<b>\$305,505</b>	<b>\$405,443</b>	<b>\$99,938</b>

# TORNILLO INDEPENDENT SCHOOL DISTRICT

## GENERAL FUND - CASH FLOW

As of January 31, 2026

Beginning Balance \$ 225,861

Day	Taxes	Deposits	Interest	Transfers	IRS	TRS	Payroll	Checks Cleared	Fees	Balance
01										\$ 225,861
02	25,932									\$ 251,793
03										\$ 251,793
04										\$ 251,793
05						(94,772)		(1,623)		\$ 155,398
06	2,930							(649)		\$ 157,680
07	10,928	1,000						(114)		\$ 169,493
08	2,619			100,000				(150)		\$ 271,962
09		6,626		200,000			(255,724)	(99)		\$ 222,764
10										\$ 222,764
11										\$ 222,764
12	15,382	132						(3,792)		\$ 234,486
13						(40,954)		(440)		\$ 193,092
14	4,100	1,221						(731)		\$ 197,682
15					(30,504)		(1,434)	(25,020)	(611)	\$ 140,113
16	36,237							(9,488)		\$ 166,862
17										\$ 166,862
18										\$ 166,862
19										\$ 166,862
20	16,689							(30,921)		\$ 152,631
21	16,780							(20,581)		\$ 148,830
22		1,360						(63,906)		\$ 86,284
23	28,190	250						(5,567)		\$ 109,157
24										\$ 109,157
25										\$ 109,157
26	88,767			250,000				(2,945)		\$ 444,979
27		227		100,000			(251,777)	(325)		\$ 293,103
28	29,265	11,075						(513)		\$ 332,930
29	18,654	16,831			(405)			(4,640)		\$ 363,370
30					(29,576)		(1,434)	(30,786)		\$ 301,575
31			18							\$ 301,593
Ending Balance \$										301,593

# Tornillo Independent School District

## Monthly Summary of Investments As of January 31, 2026

Fnd-Obj	ACCOUNT NAME	BEGINNING BALANCE	DEPOSITS	CHECKS	INTEREST	ENDING BALANCE	INTEREST RATE
		1/1/2026				1/31/2026	
199-1110	General Operating	\$ 225,861.08	985,193.41	909,479.83	18.06	\$ 301,592.72	0.10%
197-1107	Maintenance Tax Note	\$ 274,946.46	0.00	0.00	899.95	\$ 275,846.41	3.9363%
199-1107	Lone Star Inv. Pool#1	\$ 4,537,664.17	1,078,516.67	650,000.00	14,963.95	\$ 4,981,144.79	3.9363%
599-1110	Interest and Sinking	\$ 79,644.41	224,200.36	200,000.00	5.93	\$ 103,850.70	0.10% <sup>22</sup>
599-1107	Lone Star Inv. Pool/Int.&Sinking	\$ 945,953.42	200,000.00	1,101,978.34	3,160.51	\$ 47,135.59	3.9363%
599-1107	Lone Star Inv. Pool/I&S Government	\$ 2.06	0.00	0.00	0.01	\$ 2.07	3.9919%

**Statement of Compliance:**

The foregoing Investment Report complies with the Investment Policy and District Strategies of the Tornillo ISD.

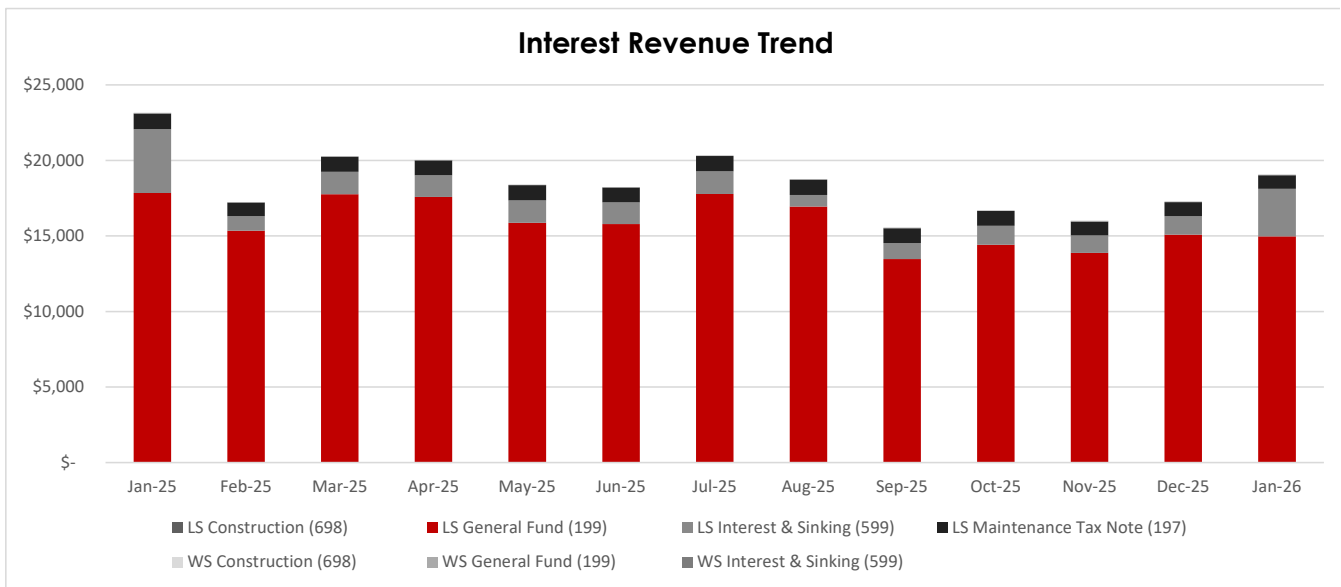
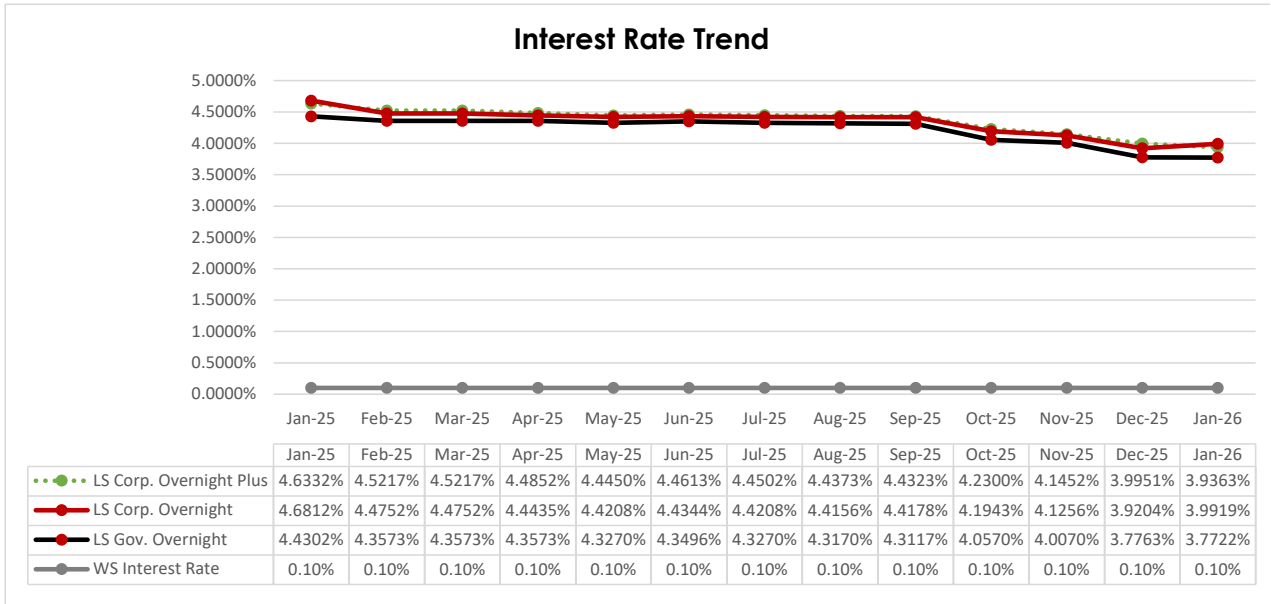
*Luis Guerra*

Luis Guerra, Director of Finance



# TORNILLO INDEPENDENT SCHOOL DISTRICT

## INTEREST RATE TRENDS



Participant #: 71908

**Lone Star™** January 2026  
Investment Pool Monthly Statement

Statement Period: 01/01/2026 to 01/31/2026

Luis M Guerra  
Tornillo ISD  
PO Box 170  
Tornillo, Texas 79853-0170



**Summary of Portfolio Holdings**

Account	Fund	Number of Shares	Price Per Share	Account Balance	% Port.
General Fund	Corporate Overnight Fund	4,981,144.79	1.00	4,981,144.79	93.91%
<b>Totals:</b>				<b>4,981,144.79</b>	

Account	Fund	Number of Shares	Price Per Share	Account Balance	% Port.
Interest & Sinking Account	Corporate Overnight Fund	47,135.59	1.00	47,135.59	0.89%
	Government Overnight Fund	2.07	1.00	2.07	0.00%
<b>Totals:</b>				<b>47,137.66</b>	

Account	Fund	Number of Shares	Price Per Share	Account Balance	% Port.
Maintenance Tax Note 2008 - Fund 197	Corporate Overnight Fund	275,846.41	1.00	275,846.41	5.20%
<b>Totals:</b>				<b>275,846.41</b>	

**Totals**

Fund	Yield	Share Quantity	Price Per Share	Fund Balance (USD)	% Port.
Corporate Overnight Fund	3.85 %	5,304,126.79	1.00	5,304,126.79	100.00 %
Government Overnight Fund	0.00 %	2.07	1.00	2.07	0.00 %
Corporate Overnight Plus Fund	0.00 %	0.00	1.00	0.00	0.00 %
<b>Total Value:</b>				<b>5,304,128.86</b>	<b>100.00 %</b>

**Portfolio Transactions**

**General Fund - Corporate Overnight Fund**

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
01/01/2026	Starting Balance	4,537,664.17			4,537,664.17
01/09/2026	Transfer Out	4,437,664.17	-100,000.00	1.00	-100,000.00
01/09/2026	Withdrawal	4,237,664.17	-200,000.00	1.00	-200,000.00
01/14/2026	Deposit	4,239,396.17	1,732.00	1.00	1,732.00
01/14/2026	Deposit	4,242,351.17	2,955.00	1.00	2,955.00
01/14/2026	Deposit	4,244,284.02	1,932.90	1.00	1,932.90
01/16/2026	Deposit	4,305,185.84	60,901.77	1.00	60,901.77

**General Fund - Corporate Overnight Fund (Continued)**

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
01/23/2026	Deposit	5,276,380.84	971,195.00	1.00	971,195.00
01/26/2026	Withdrawal	5,026,380.84	-250,000.00	1.00	-250,000.00
01/27/2026	Transfer Out	4,926,380.84	-100,000.00	1.00	-100,000.00
01/28/2026	Deposit	4,966,180.84	39,800.00	1.00	39,800.00
01/30/2026	Interest	4,981,144.79	14,963.95	1.00	14,963.95
01/31/2026	Ending Balance	4,981,144.79			4,981,144.79

**Interest & Sinking Account - Corporate Overnight Fund**

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
01/01/2026	Starting Balance	945,953.42			945,953.42
01/09/2026	Transfer In	1,045,953.42	100,000.00	1.00	100,000.00
01/27/2026	Transfer In	1,145,953.42	100,000.00	1.00	100,000.00
01/30/2026	Withdrawal	915,153.42	-230,800.00	1.00	-230,800.00
01/30/2026	Withdrawal	657,651.42	-257,502.00	1.00	-257,502.00
01/30/2026	Withdrawal	406,151.42	-251,500.00	1.00	-251,500.00
01/30/2026	Withdrawal	352,650.08	-53,501.34	1.00	-53,501.34
01/30/2026	Withdrawal	43,975.08	-308,675.00	1.00	-308,675.00
01/30/2026	Interest	47,135.59	3,160.51	1.00	3,160.51
01/31/2026	Ending Balance	47,135.59			47,135.59

**Interest & Sinking Account - Government Overnight Fund**

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
01/01/2026	Starting Balance	2.06			2.06
01/30/2026	Interest	2.07	0.01	1.00	0.01
01/31/2026	Ending Balance	2.07			2.07

**Maintenance Tax Note 2008 - Fund 197 - Corporate Overnight Fund**

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
01/01/2026	Starting Balance	274,946.46			274,946.46
01/30/2026	Interest	275,846.41	899.95	1.00	899.95
01/31/2026	Ending Balance	275,846.41			275,846.41

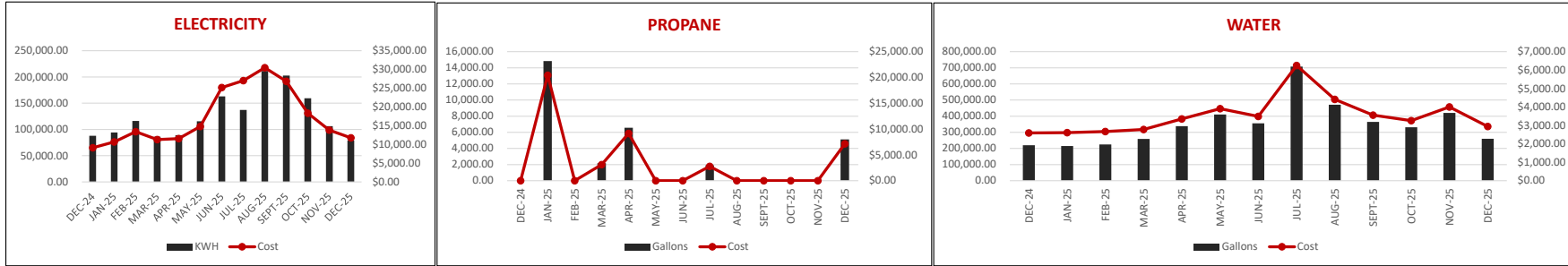
**Important Information about this statement**

Please review this statement carefully, it is the official record of your account with Lone Star Investment Pool and First Public, LLC. If you disagree with any transaction, or if there are any errors or omissions in this statement please notify us promptly in writing, but no later than 10 business days after receipt of this statement. Trades pending settlement will not appear on this statement. All such trades will appear in the next monthly statement. The yield for the period is an annualized rate that reflects the relationship between the average amount of income earned and the average daily balance for the account. Please notify First Public promptly and in writing of any changes of address or phone number. Times of transactions will be furnished upon written request. The Lone Star Investment Pool Information Statement should be read carefully before investing. Investors should consider the investment objectives, risks, charges and expenses associated with municipal fund securities before investing. All transactions are no load. No remuneration has, or will be, paid to any entity in connection with this transaction. An investor may obtain an Information Statement by contacting First Public at the address and phone number identified above. An investment in Lone Star investment Pool is not insured or guaranteed by the Federal Deposit Insurance Corporation ("FDIC") or any other government agency and although Lone Star Investment Pool seeks to preserve the value of the investment at a fixed share price, it is possible to lose money by investing in municipal fund securities.

# TORNILLO INDEPENDENT SCHOOL DISTRICT

## UTILITY USAGE AND COST

### Rolling 13 Month Comparison



Utility	DEC-24	JAN-25	FEB-25	MAR-25	APR-25	MAY-25	JUN-25	JUL-25	AUG-25	SEPT-25	OCT-25	NOV-25	DEC-25	Totals
<b>Electricity:</b>														
KWH	87,780.00	94,328.00	116,134.00	86,070.00	89,223.00	115,603.00	163,101.00	137,237.00	211,317.00	202,535.00	159,507.00	106,190.00	78,939.00	1,647,964.00
Cost	\$9,105.56	\$10,645.16	\$13,399.25	\$11,278.85	\$11,561.03	\$14,797.39	\$25,176.97	\$27,017.33	\$30,467.53	\$26,835.05	\$18,314.04	\$13,833.00	\$11,742.80	\$224,173.96
Unit Cost	\$0.10	\$0.11	\$0.12	\$0.13	\$0.13	\$0.13	\$0.15	\$0.20	\$0.14	\$0.13	\$0.11	\$0.13	\$0.15	\$0.14
<b>Propane :</b>														
Gallons	0.00	14,823.40	0.00	2,159.70	6,572.30	0.00	0.00	1,920.00	0.00	0.00	0.00	0.00	5,128.70	30,604.10
Cost	\$0.00	\$20,437.36	\$0.00	\$3,111.71	\$9,173.62	\$0.00	\$0.00	\$2,767.77	\$0.00	\$0.00	\$0.00	\$0.00	\$7,128.90	\$42,619.36
Unit cost	\$0.00	\$1.38	\$0.00	\$1.44	\$1.40	\$0.00	\$0.00	\$0.72	\$0.00	\$0.00	\$0.00	\$0.00	\$1.39	\$1.39
<b>Water:</b>														
Gallons	219,570.00	215,230.00	224,820.00	258,970.00	338,230.00	410,380.00	355,300.00	706,980.00	471,020.00	364,200.00	330,750.00	419,940.00	259,480.00	4,574,870.00
Cost	\$2,590.99	\$2,606.42	\$2,663.55	\$2,779.89	\$3,351.20	\$3,907.87	\$3,485.14	\$6,250.65	\$4,411.51	\$3,559.48	\$3,253.93	\$4,000.75	\$2,944.25	\$45,805.63
Unit cost	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01

14,823.40
\$20,437.36

# Tornillo Independent School District

## El Paso Electric Transformer Upgrades

	High School 430 Oil Mill Lighting & Fire Pump 17121	Junior High 300 Oil Mill Upgrade 17124	Intermediate 420-A Oil Mill Upgrade 17123	Elementary 19200 Gabby Upgrade 17122	Total
Paid	\$ 27,545.82	\$ 20,082.17	\$ 22,333.48	\$ 17,853.07	\$ 87,814.54
Total Reimbursed	5,338.32	20,082.17	11,791.27	17,853.07	55,064.83
Balance	\$ 22,207.50	\$ -	\$ 10,542.21	\$ -	\$ 32,749.71
Balance per EP Electric	\$ -	\$ -	\$ -	\$ -	\$ -
Write off contract expired	\$ 22,207.50		\$ 10,542.21		27
Additional Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -

Date	Reimbursements				Total
10/3/2018	\$ 1,444.95	\$ 1,465.95	\$ 4,951.78	\$ 7,552.49	\$ 15,415.17
10/15/2019	\$ 1,565.01		\$ 1,794.80	\$ 2,523.03	\$ 5,882.84
10/8/2020				\$ 1,537.64	\$ 1,537.64
11/30/2020	\$ 1,303.10				\$ 1,303.10
9/27/2021		\$ 19,105.81			\$ 19,105.81
9/15/2021	\$ 1,025.26				\$ 1,025.26
9/1/2021			\$ 1,312.08		\$ 1,312.08
9/21/2021				\$ 6,689.74	\$ 6,689.74
8/31/2022		\$ (489.59)	\$ 939.42	\$ (449.83)	\$ -
9/9/2022			\$ 2,793.19		\$ 2,793.19

# TORNILLO INDEPENDENT SCHOOL DISTRICT

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## \$25K AND ABOVE PAYMENTS

As per Board policy CH Local, any single payment of twenty-five-thousand dollars and above must be board approved the transactions take place. The following are the (5) payments over the twenty-five thousand dollar threshold paid to several vendors:

<b>Check #</b>	<b>Amount</b>	<b>Vendor</b>	<b>Comments</b>
163740	\$29,205.66	First Financial Group of America	Consisted of various invoices

Note: Payments made to First Financial Group of America are for the employee benefit plan premiums deducted from employees of the District.

Account#: 100003379  
Date Range: 01-01-2026 to 01-31-2026

# Check Register

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**VendorID : WestStar Bank - 100003379**

854	01/09/2026	501023	Rosa Vega-Barrio	Issued	\$791.88	Employee Reimbursement Direct Deposit	
855	01/14/2026	501206	Alejandro Olvera	Issued	\$7.26	Employee Reimbursement Direct Deposit	
856	01/22/2026	501157	Luis Guerra	Issued	\$68.20	Employee Reimbursement Direct Deposit	
857	01/22/2026	500033	Roberto Garcia	Issued	\$316.00	Employee Reimbursement Direct Deposit	
858	01/22/2026	500537	Maria Hernandez	Issued	\$27.63	Employee Reimbursement Direct Deposit	
859	01/22/2026	501023	Rosa Vega-Barrio	Issued	\$1,222.20	Employee Reimbursement Direct Deposit	
860	01/23/2026	500837	Lizeth Carroll	Issued	\$269.00	Employee Reimbursement Direct Deposit	
861	01/29/2026	500964	Christopher Escarsega	Issued	\$341.00	Employee Reimbursement Direct Deposit	
862	01/29/2026	500033	Roberto Garcia	Issued	\$271.00	Employee Reimbursement Direct Deposit	
163627	01/08/2026	10598	Nine Enterprises, Inc	Issued	\$229.00	Paper Check	
163628	01/08/2026	20882	IXL Learning, Inc.	Issued	\$5,012.50	Paper Check	
163629	01/08/2026	10138	El Paso Disposal, LP	Issued	\$2,164.72	Paper Check	
163630	01/09/2026	10027	Amerigas Propane, L.P.	Issued	\$579.44	Paper Check	
163631	01/09/2026	10053	Bazaar Uniforms & Mens Store	Issued	\$495.90	Paper Check	
163632	01/09/2026	10268	Gibson,Ruddock,Patterson, Llc.	Issued	\$7,000.00	Paper Check	
163633	01/09/2026	10361	Home Depot Credit Services	Issued	\$129.09	Paper Check	
163634	01/09/2026	10601	Office Depot	Issued	\$89.37	Paper Check	
163635	01/09/2026	10622	Power School	Issued	\$240.00	Paper Check	
163636	01/09/2026	10630	Region 19 Education Service Center	Issued	\$100.00	Paper Check	
163637	01/09/2026	10657	Segovia'S Distributing, Inc.	Issued	\$425.61	Paper Check	
163638	01/09/2026	10870	Windstream	Issued	\$1,992.71	Paper Check	
163639	01/09/2026	20022	Citibank	Issued	\$176.47	Paper Check	
163640	01/09/2026	20022	Citibank	29	Issued	\$119.85	Paper Check
163641	01/09/2026	20115	PRO-ACTION INC.	Issued	\$305.00	Paper Check	

Account#: 100003379  
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# Check Register

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163642	01/09/2026	20206	Texas Excavation Safety System,	Issued	\$56.35	Paper Check
163643	01/09/2026	20215	Spectrum Paper Co, Inc.	Issued	\$209.35	Paper Check
163644	01/09/2026	20338	Rio Seco Ag. LLC	Issued	\$190.57	Paper Check
163645	01/09/2026	20642	Faben's Quick Lube	Issued	\$375.50	Paper Check
163646	01/09/2026	20662	Citibank	Issued	\$120.90	Paper Check
163647	01/09/2026	20876	GH Dairy El Paso	Issued	\$694.92	Paper Check
163648	01/09/2026	20895	linde gas & equipment inc	Issued	\$59.64	Paper Check
163649	01/09/2026	20987	Alvaro Elias	Issued	\$3,000.00	Paper Check
163650	01/09/2026	21027	LEAF Capital Funding LLC	Issued	\$2,772.15	Paper Check
163651	01/09/2026	21049	APIC Solutions Texas LLC	Issued	\$284.80	Paper Check
163652	01/09/2026	21135	Yvette Sierra Duchene	Issued	\$1,100.00	Paper Check
163653	01/09/2026	21156	Black Fire & Security Services LLC	Issued	\$317.00	Paper Check
163654	01/09/2026	21167	Wintergreen Corporation	Issued	\$6,358.74	Paper Check
163655	01/09/2026	10543	Labatt Food Service	Issued	\$8,302.84	Paper Check
163656	01/09/2026	10601	Office Depot	Issued	\$2,855.91	Paper Check
163657	01/09/2026	20022	Citibank	Issued	\$42.90	Paper Check
163658	01/09/2026	20022	Citibank	Issued	\$573.80	Paper Check
163659	01/09/2026	20022	Citibank	Issued	\$100.00	Paper Check
163660	01/09/2026	20022	Citibank	Issued	\$480.37	Paper Check
163661	01/09/2026	20022	Citibank	Issued	\$119.20	Paper Check
163662	01/09/2026	20169	El Paso County Water Improvement	Issued	\$2,944.25	Paper Check
163663	01/09/2026	20537	Advance Network Management, Inc.	Issued	\$20,000.00	Paper Check
163664	01/09/2026	20578	City Fence & Pipe	Issued	\$810.00	Paper Check
163665	01/09/2026	20642	Faben's Quick Lube	Issued	\$105.00	Paper Check
163666	01/09/2026	20650	City of El Paso Texas	Issued	\$2,924.25	Paper Check
163667	01/09/2026	20662	Citibank	Issued	\$547.44	Paper Check

Account#: 100003379  
Date Range: 01-01-2026 to 01-31-2026

# Check Register

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163668	01/14/2026	10361	Home Depot Credit Services	Issued	\$143.84	Paper Check
163669	01/14/2026	10657	Segovia'S Distributing, Inc.	Issued	\$211.42	Paper Check
163670	01/14/2026	20301	El Paso County Tax Assessor-Coll	Issued	\$10.25	Paper Check
163671	01/14/2026	20301	El Paso County Tax Assessor-Coll	Issued	\$10.25	Paper Check
163672	01/14/2026	20338	Rio Seco Ag. LLC	Issued	\$163.73	Paper Check
163673	01/14/2026	20662	Citibank	Issued	\$59.22	Paper Check
163674	01/14/2026	20662	Citibank	Issued	\$67.38	Paper Check
163675	01/14/2026	501264	Josue Reyes Herrera	Issued	\$424.00	Paper Check
163676	01/14/2026	500544	Luis Vega	Issued	\$374.00	Paper Check
163677	01/16/2026	10013	Texas Department of Public Safety	Issued	\$9.00	Paper Check
163678	01/16/2026	10268	Gibson,Ruddock,Patterson, Llc.	Issued	\$20,000.00	Paper Check
163679	01/16/2026	10543	Labatt Food Service	Issued	\$8,216.45	Paper Check
163680	01/16/2026	10601	Office Depot	Issued	\$2,749.67	Paper Check
163681	01/16/2026	10630	Region 19 Education Service Center	Issued	\$8,250.00	Paper Check
163682	01/16/2026	10867	West Texas County Courier	Issued	\$350.00	Paper Check
163683	01/16/2026	20024	Responsive Learning	Issued	\$1,056.00	Paper Check
163684	01/16/2026	20038	wholesale Lumber	Issued	\$18.48	Paper Check
163685	01/16/2026	20389	Mountain Desert Water LLC	Issued	\$450.45	Paper Check
163686	01/16/2026	20456	Ann Morales	Issued	\$600.00	Paper Check
163687	01/16/2026	20642	Faben's Quick Lube	Issued	\$235.00	Paper Check
163688	01/16/2026	20667	Texas Library Association	Issued	\$452.00	Paper Check
163689	01/16/2026	21135	Yvette Sierra Duchene	Issued	\$450.00	Paper Check
163690	01/16/2026	21170	Shiminly, Inc.	Issued	\$400.00	Paper Check
163695	01/22/2026	10139	El Paso Electric Co.	Issued	\$9,718.55	Paper Check
163696	01/22/2026	10190	Fabens Oil Co.	Issued	\$231.42	Paper Check
163697	01/22/2026	20160	Marlene Bullard	Issued	\$195.00	Paper Check

Account#: 100003379  
Date Range: 01-01-2026 to 01-31-2026

# Check Register

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163698	01/23/2026	10543	Labatt Food Service	Issued	\$12,112.08	Paper Check
163699	01/23/2026	10601	Office Depot	Issued	\$44.12	Paper Check
163700	01/23/2026	10616	Peter Piper Pizza	Issued	\$177.80	Paper Check
163701	01/23/2026	10657	Segovia'S Distributing, Inc.	Issued	\$503.19	Paper Check
163702	01/23/2026	20022	Citibank	Issued	\$531.20	Paper Check
163703	01/23/2026	20022	Citibank	Issued	\$50.97	Paper Check
163704	01/23/2026	20022	Citibank	Issued	\$21.28	Paper Check
163705	01/23/2026	20215	Spectrum Paper Co, Inc.	Issued	\$1,583.48	Paper Check
163706	01/23/2026	20301	El Paso County Tax Assessor-Coll	Issued	\$7.50	Paper Check
163707	01/23/2026	20301	El Paso County Tax Assessor-Coll	Issued	\$10.25	Paper Check
163708	01/23/2026	20301	El Paso County Tax Assessor-Coll	Issued	\$7.50	Paper Check
163709	01/23/2026	20301	El Paso County Tax Assessor-Coll	Issued	\$7.50	Paper Check
163710	01/23/2026	20456	Ann Morales	Issued	\$16.25	Paper Check
163711	01/23/2026	20662	Citibank	Issued	\$93.86	Paper Check
163712	01/23/2026	20821	Winsupply of West El Paso	Issued	\$1,504.69	Paper Check
163713	01/23/2026	20876	GH Dairy El Paso	Issued	\$885.93	Paper Check
163714	01/23/2026	20895	linde gas & equipment inc	Issued	\$61.33	Paper Check
163715	01/23/2026	20962	Dads of Great Students, LLC	Issued	\$497.00	Paper Check
163716	01/23/2026	21101	Morse Enterprises	Issued	\$1,620.00	Paper Check
163717	01/23/2026	21125	H2A Consulting LLC	Issued	\$550.00	Paper Check
163718	01/23/2026	21169	Open Education and Development Group, LLC	Issued	\$623.00	Paper Check
163719	01/23/2026	10144	El Paso ISD	Issued	\$874.69	Paper Check
163720	01/23/2026	10846	United States Postal Service	Issued	\$446.00	Paper Check
163721	01/23/2026	21166	El Paso Community College District	Issued	\$2,554.92	Paper Check
163722	01/23/2026	501264	Josue Reyes Herrera	Issued	\$212.00	Paper Check
163723	01/26/2026	10361	Home Depot Credit Services	Issued	\$152.08	Paper Check

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163724	01/26/2026	10617	Pitneybowes	Issued	\$4.60	Paper Check
163725	01/26/2026	10870	Windstream	Issued	\$1,991.27	Paper Check
163726	01/26/2026	20022	Citibank	Issued	\$182.51	Paper Check
163727	01/26/2026	20022	Citibank	Issued	\$128.00	Paper Check
163728	01/26/2026	20022	Citibank	Issued	\$47.86	Paper Check
163729	01/26/2026	20022	Citibank	Issued	\$40.98	Paper Check
163730	01/26/2026	20022	Citibank	Issued	\$197.06	Paper Check
163731	01/26/2026	20022	Citibank	Issued	\$79.61	Paper Check
163732	01/26/2026	20338	Rio Seco Ag. LLC	Issued	\$52.72	Paper Check
163733	01/26/2026	20987	Elias Welding	Issued	\$1,500.00	Paper Check
163734	01/28/2026	10724	Texas AFT- Associate Membership Program	Issued	\$202.50	Paper Check
163735	01/28/2026	10848	United Way Of El Paso County	Issued	\$45.00	Paper Check
163736	01/28/2026	20008	Texas State Teacher Association	Issued	\$49.42	Paper Check
163737	01/28/2026	20009	Association of Texas Professional Educator	Issued	\$60.51	Paper Check
163738	01/28/2026	20009	Association of Texas Professional Educator	Issued	\$64.64	Paper Check
163739	01/28/2026	20010	LegalShield	Issued	\$67.76	Paper Check
163740	01/28/2026	20011	First Financial Group of America	Issued	\$29,205.66	Paper Check
163741	01/29/2026	500544	Luis Vega	Issued	\$748.00	Paper Check
163742	01/30/2026	10027	Amerigas Propane, L.P.	Issued	\$10,001.07	Paper Check
163743	01/30/2026	10171	El Paso Community College	Issued	\$1,140.00	Paper Check
163744	01/30/2026	10190	Fabens Oil Co.	Issued	\$140.72	Paper Check
163745	01/30/2026	10543	Labatt Food Service	Issued	\$5,267.43	Paper Check
163746	01/30/2026	10601	Office Depot	Issued	\$626.32	Paper Check
163747	01/30/2026	10657	Segovia'S Distributing, Inc.	Issued	\$754.93	Paper Check
163748	01/30/2026	20022	Citibank	Issued	\$224.19	Paper Check
163749	01/30/2026	20022	Citibank	Issued	\$236.28	Paper Check

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163750	01/30/2026	20022	Citibank	Issued	\$502.74	Paper Check
163751	01/30/2026	20022	Citibank	Issued	\$708.84	Paper Check
163752	01/30/2026	20022	Citibank	Issued	\$299.95	Paper Check
163753	01/30/2026	20022	Citibank	Issued	\$774.57	Paper Check
163754	01/30/2026	20022	Citibank	Issued	\$284.23	Paper Check
163755	01/30/2026	20022	Citibank	Issued	\$119.75	Paper Check
163756	01/30/2026	20022	Citibank	Issued	\$151.70	Paper Check
163757	01/30/2026	20022	Citibank	Issued	\$356.96	Paper Check
163758	01/30/2026	20022	Citibank	Issued	\$379.95	Paper Check
163759	01/30/2026	20022	Citibank	Issued	\$39.72	Paper Check
163760	01/30/2026	20215	Spectrum Paper Co, Inc.	Issued	\$5,274.66	Paper Check
163761	01/30/2026	20255	Mentru Enterprises	Issued	\$15,947.00	Paper Check
163762	01/30/2026	20301	El Paso County Tax Assessor-Coll	Issued	\$7.50	Paper Check
163763	01/30/2026	20301	El Paso County Tax Assessor-Coll	Issued	\$7.50	Paper Check
163764	01/30/2026	20498	Texas FBLA	Issued	\$1,800.00	Paper Check
163765	01/30/2026	20662	Citibank	Issued	\$203.70	Paper Check
163766	01/30/2026	20678	Luis Sepulveda	Issued	\$580.00	Paper Check
163767	01/30/2026	20876	GH Dairy El Paso	Issued	\$218.94	Paper Check
163768	01/30/2026	21165	Maria Teresa Robert	Issued	\$1,280.00	Paper Check
10002631	01/09/2026	20765	Commerce Bank	Issued	\$21,098.66	ACH
10002632	01/16/2026	20765	Commerce Bank	Issued	\$189.18	ACH
10002633	01/23/2026	20765	Commerce Bank	Issued	\$650.00	ACH
10002634	01/28/2026	20012	Texas Child Support Disbursement Unit	Issued	\$645.80	ACH
10002635	01/28/2026	20012	Texas Child Support Disbursement Unit	Issued	\$645.80	ACH
10002636	01/28/2026	20012	Texas Child Support Disbursement Unit	Issued	\$1.50	ACH
10002637	01/28/2026	20012	Texas Child Support Disbursement Unit	Issued	\$645.80	ACH

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10002638	01/28/2026	20012	Texas Child Support Disbursement Unit	Issued	\$785.00	ACH
10002639	01/28/2026	20012	Texas Child Support Disbursement Unit	Issued	\$1.50	ACH
10002640	01/28/2026	20012	Texas Child Support Disbursement Unit	Issued	\$1.50	ACH
10002641	01/28/2026	20012	Texas Child Support Disbursement Unit	Issued	\$645.80	ACH
10002642	01/28/2026	20012	Texas Child Support Disbursement Unit	Issued	\$785.00	ACH
10002643	01/28/2026	20012	Texas Child Support Disbursement Unit	Issued	\$1.50	ACH
10002644	01/28/2026	20012	Texas Child Support Disbursement Unit	Issued	\$785.00	ACH
10002645	01/28/2026	20012	Texas Child Support Disbursement Unit	Issued	\$785.00	ACH
10002646	01/28/2026	20012	Texas Child Support Disbursement Unit	Issued	\$1.50	ACH
10002647	01/28/2026	20012	Texas Child Support Disbursement Unit	Issued	\$1.50	ACH
10002648	01/28/2026	20012	Texas Child Support Disbursement Unit	Issued	\$1.50	ACH
10002649	01/28/2026	20012	Texas Child Support Disbursement Unit	Issued	\$1.50	ACH
10002650	01/30/2026	20765	Commerce Bank	Issued	\$13,512.43	ACH
200001831	01/09/2026	10221	Flinn Scientific, Inc.	Issued	\$133.02	Vendor Credit Card
200001832	01/09/2026	10542	La Estrella	Issued	\$4,532.00	Vendor Credit Card
200001833	01/09/2026	10612	Pearson Education	Issued	\$70.20	Vendor Credit Card
200001834	01/09/2026	10649	Scholastic Book Fairs	Issued	\$2,443.71	Vendor Credit Card
200001835	01/09/2026	10859	Verizon Wireless	Issued	\$189.18	Vendor Credit Card
200001836	01/09/2026	20265	4imprint, Inc.	Issued	\$1,681.25	Vendor Credit Card
200001837	01/09/2026	20470	O'Reilly Auto Enterprises LLC	Issued	\$199.06	Vendor Credit Card
200001838	01/09/2026	20490	Blanco Ordonez Mata & Wallace P.	Issued	\$741.00	Vendor Credit Card
200001840	01/16/2026	10626	Records Consultants, Inc.	Issued	\$534.55	Vendor Credit Card
200001841	01/16/2026	10669	Sonitrol Of El Paso	Issued	\$650.00	Vendor Credit Card
200001842	01/16/2026	20036	Johnstone Supply	Issued	\$605.85	Vendor Credit Card
200001843	01/16/2026	20368	CEV Multimedia Ltd	Issued	\$2,750.00	Vendor Credit Card
200001844	01/16/2026	20470	O'Reilly Auto Enterprises LLC	Issued	\$426.54	Vendor Credit Card

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200001845	01/23/2026	10105	Continental Termite & Pest Control,	Issued	\$565.00	Vendor Credit Card
200001846	01/23/2026	10703	TASB	Issued	\$3,496.00	Vendor Credit Card
200001847	01/23/2026	20135	William V. MacGill & Co	Issued	\$578.62	Vendor Credit Card
200001848	01/23/2026	20551	Southern Tire Mart, LLC	Issued	\$268.00	Vendor Credit Card
200001849	01/30/2026	10859	Verizon Wireless	Issued	\$189.17	Vendor Credit Card
200001850	01/30/2026	20036	Johnstone Supply	Issued	\$1,152.25	Vendor Credit Card

**Total Checks:** 186

**Total Amount:** 302,102.06

Txn ID	Post Date	Account #	Year	Bdg	Amount	Doc ID	System	Orig Doc. ID	Orig System	Vendor ID	Vendor Name
1308427	12/5/2025	199-00-2110-02-000-00-0-00	2026	000	-589.00	200001822	AP Check	200001822	AP Check	20490	Blanco Ordonez Mata & Wallace P.C.
1308435	12/5/2025	101-00-2110-02-000-00-0-00	2026	000	-90.00	200001814	AP Check	200001814	AP Check	10105	Continental Termite & Pest Control,
1308434	12/5/2025	199-00-2110-02-000-00-0-00	2026	000	-475.00	200001814	AP Check	200001814	AP Check	10105	Continental Termite & Pest Control,
1308425	12/5/2025	199-00-2110-02-000-00-0-00	2026	000	-2981.00	200001817	AP Check	200001817	AP Check	20021	Curriculum Associates, LLC
1308417	12/5/2025	289-00-2110-02-000-00-0-00	2026	000	-572.99	200001818	AP Check	200001818	AP Check	20040	Earlychildhood LLC
1308431	12/5/2025	199-00-2110-02-000-00-0-00	2026	000	-230.81	200001821	AP Check	200001821	AP Check	20470	O'Reilly Auto Enterprises LLC
1309571	12/11/2025	211-00-2110-02-000-00-0-00	2026	000	-552.02	200001824	AP Check	200001824	AP Check	10620	Positive Promotions
1308419	12/5/2025	199-00-2110-02-000-00-0-00	2026	000	-5047.00	200001819	AP Check	200001819	AP Check	20257	Seidlitz Education
1308429	12/5/2025	199-00-2110-02-000-00-0-00	2026	000	-2313.10	200001820	AP Check	200001820	AP Check	20312	Service Supply
1308437	12/5/2025	199-00-2110-02-000-00-0-00	2026	000	-2255.00	200001815	AP Check	200001815	AP Check	10702	TASA
1308422	12/5/2025	199-00-2110-02-000-00-0-00	2026	000	-740.00	200001816	AP Check	200001816	AP Check	10707	TASBO
1309922	12/12/2025	199-00-2110-02-000-00-0-00	2026	000	-189.18	200001826	AP Check	200001826	AP Check	10859	Verizon Wireless
1315026	1/16/2026	199-00-2110-02-000-00-0-00	2026	000	-650.00	200001841	AP Check	200001841	AP Check	10669	Sonitrol Of El Paso
1314312	1/9/2026	199-00-2110-02-000-00-0-00	2026	000	-1681.25	200001836	AP Check	200001836	AP Check	20265	4imprint, Inc.
1314298	1/9/2026	199-00-2110-02-000-00-0-00	2026	000	-741.00	200001838	AP Check	200001838	AP Check	20490	Blanco Ordonez Mata & Wallace P.C.
1315032	1/16/2026	199-00-2110-02-000-00-0-00	2026	000	-2750.00	200001843	AP Check	200001843	AP Check	20368	CEV Multimedia Ltd
1314300	1/9/2026	199-00-2110-02-000-00-0-00	2026	000	-133.02	200001831	AP Check	200001831	AP Check	10221	Flinn Scientific, Inc.
1315030	1/16/2026	199-00-2110-02-000-00-0-00	2026	000	-605.85	200001842	AP Check	200001842	AP Check	20036	Johnstone Supply
1314308	1/9/2026	181-00-2110-02-000-00-0-00	2026	000	-1431.00	200001832	AP Check	200001832	AP Check	10542	La Estrella
1314307	1/9/2026	199-00-2110-02-000-00-0-00	2026	000	-363.00	200001832	AP Check	200001832	AP Check	10542	La Estrella
1314306	1/9/2026	289-00-2110-02-000-00-0-00	2026	000	-2738.00	200001832	AP Check	200001832	AP Check	10542	La Estrella
1315028	1/16/2026	199-00-2110-02-000-00-0-00	2026	000	-426.54	200001844	AP Check	200001844	AP Check	20470	O'Reilly Auto Enterprises LLC
1314296	1/9/2026	199-00-2110-02-000-00-0-00	2026	000	-199.06	200001837	AP Check	200001837	AP Check	20470	O'Reilly Auto Enterprises LLC
1314316	1/9/2026	461-00-2110-02-000-00-0-00	2026	000	-2443.71	200001834	AP Check	200001834	AP Check	10649	Scholastic Book Fairs
1312091	12/18/2025	101-00-2110-02-000-00-0-00	2026	000	-90.00	200001828	AP Check	200001828	AP Check	10105	Continental Termite & Pest Control,
1312099	12/18/2025	199-00-2110-02-000-00-0-00	2026	000	-650.00	200001829	AP Check	200001829	AP Check	10669	Sonitrol Of El Paso
1312090	12/18/2025	199-00-2110-02-000-00-0-00	2026	000	-475.00	200001828	AP Check	200001828	AP Check	10105	Continental Termite & Pest Control,
1312102	12/18/2025	199-00-2110-02-000-00-0-00	2026	000	-278.86	200001830	AP Check	200001830	AP Check	20036	Johnstone Supply
1309920	12/12/2025	199-00-2110-02-000-00-0-00	2026	000	-1193.00	200001825	AP Check	200001825	AP Check	10542	La Estrella
1309918	12/12/2025	199-00-2110-02-000-00-0-00	2026	000	-404.42	200001827	AP Check	200001827	AP Check	20470	O'Reilly Auto Enterprises LLC
1303780	11/7/2025	211-00-2110-02-000-00-0-00	2026	000	-1610.46	200001801	AP Check	200001801	AP Check	10603	Oriental Trading Co., Inc.
1293125	9/12/2025	199-00-2110-02-000-00-0-00	2026	000	-551.00	200001769	AP Check	200001769	AP Check	20490	Blanco Ordonez Mata & Wallace P.C.

Commerce Total -35450.27

<u>Payee Name</u>	<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Check Number</u>	<u>Check Date</u>	<u>Check Status</u>	<u>Invoice Description</u>	<u>Account Number</u>	<u>Invoice Amount</u>	<u>Invoice Type</u>	<u>Doc ID</u>
Citibank	11796673	12/08/2025	163639	01/09/2026	Issued	Special Education Department Misc. use for 2025-2026 School year	199-21-6499-00-918-99-0-00	176.47	PO	155988
Citibank	3277421	01/06/2026	163640	01/09/2026	Issued	Catering for 3rd 9 weeks	199-13-6499-00-916-11-0-00	119.85	PO	156424
Citibank	06869117950363017099	10/22/2025	163657	01/09/2026	Issued	Purchase at sams	211-61-6499-00-999-30-0-00	42.9	Check Request	105521
Citibank	RUW97VL9N	10/05/2025	163658	01/09/2026	Issued	Hotel for TOY travel - Brenda Carrillo	199-13-6411-00-916-11-0-00	573.8	PO	155993
Citibank	028980	12/10/2025	163659	01/09/2026	Issued	TISD Annual Luminaria Event	199-41-6499-00-727-99-0-00	100	PO	156367
Citibank	CK8PAE	10/20/2025	163660	01/09/2026	Issued	Flight for ACET Fall 2025	199-41-6411-00-750-99-0-00	480.37	Check Request	106614
Citibank	10356617397	10/15/2025	163661	01/09/2026	Issued	Purchase at Sams	211-61-6499-00-999-30-0-00	119.2	Check Request	105522
Citibank	12535955	09/22/2025	163702	01/23/2026	Issued	Supplies for district wide	199-51-6499-00-951-99-0-00	531.2	PO	156180
Citibank	31855351139564306118	01/16/2026	163703	01/23/2026	Issued	Items for school board appreciation	199-41-6499-00-702-99-0-00	50.97	PO	156444
Citibank	2C9FE870-0007	01/07/2026	163704	01/23/2026	Issued	Misc. purchases by the superintendent's office	199-41-6499-00-701-99-0-00	21.28	PO	155997
Citibank	11Mw	01/15/2026	163726	01/26/2026	Issued	Board member appreciation week incentives	199-23-6499-00-001-11-0-00	182.51	PO	156459
Citibank	pWxy	01/21/2026	163727	01/26/2026	Issued	Misc items for Finance Office	199-41-6399-00-750-99-0-00	128	PO	156071
Citibank	111-7618866-7657002	01/09/2026	163728	01/26/2026	Issued	Items for school board appreciation	199-41-6499-00-702-99-0-00	47.86	PO	156444
Citibank	111-1462063-2931412	01/03/2026	163729	01/26/2026	Issued	Misc items for Finance Office	199-41-6399-00-750-99-0-00	40.98	PO	156071
Citibank	111-3125009-6666607	01/07/2026	163730	01/26/2026	Issued	HS Softball equipment	181-36-6399-00-001-91-0-76	197.06	PO	156310
Citibank	111-4027740-3559400	10/01/2025	163731	01/26/2026	Issued	Misc items for Finance Office	199-41-6399-00-750-99-0-00	79.61	PO	156071
Citibank	1410	01/23/2026	163748	01/30/2026	Issued	Travel arrangements for TCWSE - Bullard	199-41-6419-02-702-99-0-00	224.19	PO	156351
Citibank	0615-RVega	01/23/2026	163749	01/30/2026	Issued	Travel arrangements for TCWSE / TASA Midwinter Conference	199-41-6411-00-701-99-0-00	236.28	PO	156350
Citibank	1201/K1C	01/13/2026	163750	01/30/2026	Issued	Travel arrangements for TCSS - R. Vega	199-41-6411-00-701-99-0-00	502.74	PO	156414
Citibank	1015	01/25/2026	163751	01/30/2026	Issued	Travel arrangements for Midwinter - Carlos	199-53-6411-00-953-99-0-00	617.15	PO	156366
Citibank	1015	01/25/2026	163751	01/30/2026	Issued	Travel arrangements for Midwinter - Carlos	199-52-6411-00-952-99-0-00	91.69	PO	156366
Citibank	CSTTTZ	11/23/2025	163752	01/30/2026	Issued	TCEA Conference Flight, Hotel, Car Rental	199-53-6411-00-953-99-0-00	299.95	PO	156301
Citibank	1217	01/25/2026	163753	01/30/2026	Issued	Travel arrangements for Midwinter - Carroll	199-41-6411-00-727-99-0-00	774.57	PO	156364
Citibank	ABPSUN	01/06/2026	163754	01/30/2026	Issued	TASB Fund Members Conference 2026	199-41-6411-00-727-99-0-00	284.23	PO	156431
Citibank	018591	12/15/2025	163755	01/30/2026	Issued	Counseling supplies for Luminaria family event.	289-11-6399-00-999-11-8-00	119.75	PO	156391
Citibank	457774402	01/25/2026	163756	01/30/2026	Issued	Travel arrangements for Midwinter - Carroll	199-41-6411-00-727-99-0-00	151.7	PO	156364
Citibank	C3XJUT	12/05/2025	163757	01/30/2026	Issued	Travel arrangements for Midwinter - Carroll	199-41-6411-00-727-99-0-00	356.96	PO	156364
Citibank	CYTGQS	12/01/2025	163758	01/30/2026	Issued	TCEA Conference Flight, Hotel, Car Rental	199-53-6411-00-953-99-0-00	379.95	PO	156301
Citibank	111-8617266-4847403	01/08/2026	163759	01/30/2026	Issued	Leadership book study	199-23-6399-00-044-11-0-00	39.72	PO	156386
Citibank Sams Club	310555116962181209215	11/05/2025	163646	01/09/2026	Issued	For HS Catering/Meeting Items for SY 25-26	101-35-6341-00-903-99-0-00	120.9	PO	156064
Citibank Sams Club	911351322246275653681	01/02/2026	163667	01/09/2026	Issued	To provide a light meal for Teachers/Staff PD Jan. 5,6 & 7, 2026	199-13-6499-00-044-11-0-00	547.44	PO	156428
Citibank Sams Club	800000011800652	01/08/2026	163673	01/14/2026	Issued	Misc items for Finance Office	199-41-6499-00-750-99-0-00	59.22	PO	156073
Citibank Sams Club	800000011913930	01/05/2026	163674	01/14/2026	Issued	Hospitality and department supplies for 2025-2026 School year	199-21-6499-00-918-99-0-00	67.38	PO	156048

Citibank Sams Club	033240440438497831870	01/04/2026	163691	01/16/2026	Issued	Purchase items for December 2025 and January 2026 basketball games	865-00-2191-01-999-01-0-00	207.47	PO 156362
Citibank Sams Club	10362541571	10/29/2025	163692	01/16/2026	Issued	Purchase items for October-November concessions	865-00-2191-01-999-01-0-00	762.89	PO 156267
Citibank Sams Club	800000011964204	01/07/2026	163693	01/16/2026	Issued	Purchase items for December 2025 and January 2026 basketball games	865-00-2191-01-999-01-0-00	385.38	PO 156362
Citibank Sams Club	62431613236277663631	01/20/2026	163711	01/23/2026	Issued	Items for school board appreciation dinner	199-41-6499-00-702-99-0-00	93.86	PO 156439
Citibank Sams Club	226162938097236690503	12/16/2025	163765	01/30/2026	Issued	Fundraising for luminarias event	461-51-6499-00-951-99-0-00	203.7	PO 156423

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9419.18

February 19, 2026

To the Board of Trustees  
Tornillo Independent School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tornillo Independent School District for the year ended August 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 30, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Tornillo Independent School District are described in Note I to the financial statements. As described in Note I to the financial statements, the District had a change in accounting principle related to compensated absences as a result of implementing GASB Statement No. 101, *Compensated Absences*, in fiscal year 2025. Accordingly, the liability related to compensated absences as of the beginning of the year was restated and is described in Note III. AA. The primary objective of this Statement is to improve the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. We noted no transactions entered into by Tornillo Independent School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

1. Management's estimate of the allowance for uncollectible taxes is based on historical collection rates and management's analysis of the collectability of the accounts.

2. Management's zero (\$0) estimate of the allowance for uncollectible other receivables and amounts due from other governments is based on management's opinion that an allowance for doubtful accounts is not necessary for fair presentation.
3. Management's estimate of the depreciation of capital assets is based on estimated useful lives of the related assets.
4. Management's estimate of the amortization of bond premiums, discounts, and deferred charges and gains related to bond refundings is based on the life of the old bond or the new bond, whichever is shorter.
5. Management's estimate of the Foundation receivable for the 2024-2025 school year is based upon the projected 2025-2026 Foundation allotment and the number of school days in August 2025.
6. Management's estimate for deferred outflow related to the Teacher Retirement System of Texas (TRS) pension and OPEB, the District's share of net pension liability and net OPEB liability, and deferred inflow related to TRS pension and OPEB are based on estimates provided by TRS.
7. Management's estimate of the right-to-use lease assets and related liability is based on a present value calculation of the future payments. Amortization of the right-to-use lease assets is based upon the shorter of the lease term or the useful life of the underlying assets.
8. Management's estimate for SBITA assets and related liabilities is based upon a present value calculation of the future payments. Amortization of the SBITA assets is based upon the shorter of the SBITA term or the useful life of the underlying assets.
9. Management's estimate of the compensated absences liability that is more likely than not to be used by active employees is based on historical usage patterns, employee unused leave balances, and employee pay rates as of August 31, 2025. The current portion is determined using the historical average amount used each year.

We evaluated the methods, assumptions, and data used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule, *Passed Adjustments*, summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters

underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. During the audit process, year-end adjustments were recorded as deemed necessary by management and are available for review.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated February 19, 2026.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Tornillo Independent School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Tornillo Independent School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

During our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiencies. We previously reported on the District's internal controls in our report dated February 19, 2026. These comments do not affect our reported dated February 19, 2026 on the financial statements of Tornillo Independent School District. As part of our audit, we also review prior year's comments and provide a status based on our testing as well as inquiry of management. Please see the attached schedule for the status of prior year comments as well as the current year comments.

#### Other Matters

We applied certain limited procedures to the Management Discussion and Analysis, the Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund, and the Teacher Retirement System Pension and OPEB schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained

during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining statements by fund type and the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the required TEA Schedules, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board of Trustees and management of Tornillo Independent School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Gilson Ruddock Patterson LLC*

### Status of Prior Year Comments

#### Payroll

1. Observation and Recommendation: While conducting our general payroll test of controls, we noted one instance where an employee incorrectly received a Master's degree stipend. Additionally, this stipend did not follow his base salary coding to program intent code 11 and was erroneously coded to program intent code 30. In another instance, we noted an employee's Master's Degree stipend did not follow the function coding of her base salary. Once this was brought to the attention of management, amounts were properly reclassified to the correct function code and going forward, the stipend has been corrected. We recommended management ensure employees have all necessary and appropriate documentation in place to support their paid stipends. Further, we recommended that management implement procedures to ensure employee stipend coding follows his/her base salary coding both in function and program intent code.

Status: A copy of certificates from every level of education or equivalent are required before assigning stipends. A new process of running a stipend report showing account numbers has been established to avoid miscoding. No similar instances were noted during this year's testwork.

#### Compliance

2. Observation and Recommendation: While conducting our payroll test for the Title I, Part A program, we noted three instances where the district did not have proper documentation in place to meet 2 CFR 200 compliance for the federally funded SAF (School Action Fund) stipend. However, proper documentation was obtained and filed prior to year end. We recommended management ensure proper documentation is in place for all federally funded stipends to ensure compliance with 2 CFR 200.

Status: Management ensures proper documentation is in place for all federally funded stipends to reasonably reflect the total activity for which the employee is compensated. No similar instances were noted during this year's testwork.

3. Observation and Recommendation: The District did not spend the required 55% of the Career and Technology allotment. The amount underspent is \$29,388. However, the District is expecting to be in compliance with the 3-year average. We recommended management continue to monitor state program allotment spending to ensure the required amounts are spent for all state mandated programs in accordance with the Texas Education Agency's guidelines.

Status: No similar instances were noted during this year's testwork.

4. Observation and Recommendation: Per TAC 89.1207, the Districts that apply for a Bilingual Education exception and/or an English as a Second Language waiver must develop a comprehensive professional development plan and must assure that they will spend a minimum of 10% of the Bilingual Education allotment for professional development. The District was granted both a Bilingual Exception and an English as a Second Language Waiver for FY 24 but did not spend the full 10% of the allotment in professional development. We recommended the District spend the required amount of the Bilingual Education Allotment on their Comprehensive

Professional Development plan as established by TAC 89.1207 whenever the District is granted an exception and/or a waiver.

Status: Due to a misinterpretation of the administrative code, not enough funding was spent on the comprehensive professional development plan in fiscal year 2024. After clarification, the proper amount of the bilingual education allotment for professional development was spent as required in the current year.

### **Capital Assets**

5. Observation and Recommendation: While reviewing the capital assets schedule and conducting our capital assets test, it was noted that updates/corrections still need to be provided to RCI so they can enter them on their records in order for both RCI's inventory reports and the District's capital assets schedule to agree. We recommended management provide corrections/updates to RCI so that their schedule accurately reflect the assets of the District.

Status: Although improvement has been made in this area, this situation still exists. See current year comments.

### Current Year Comments

#### Capital Assets

1. Observation: While reviewing the capital assets schedule and comparing it to RCI's inventory records, it was noted that updates and/or corrections still need to be done to RCI's records in order for both RCI's inventory reports and the District's capital assets schedule to agree.

Recommendation: We recommend management ensure corrections and/or updates are done to RCI's records so that their schedule accurately reflect the assets of the District.

**Tornillo Independent School District**

Passed Adjustments Schedule  
8/31/2025

Description	Acct	Statement of Net Position/Balance Sheet				AGGREGATE REMAINING FUNDS - over \$1,650						
		Statement of Net Position/Balance Sheet		Statement of Activities/Statement of Revenues, Expenditures, and Changes in Fund Balance		CA	CL	LTA	LTL	REV	EXP	FUND BAL
		Dr	Cr	Dr	Cr							
1 Prepayment	1410			2,855		2,855						
Accrued Wages	2160		2,855				2,855					
To adjust accrued wages balance for fund 429 as of 08/31/25. See WP 9K-1.												
		-	2,855	2,855	-							
					2,855	2,855	-	-	-	-	-	-

# Tornillo

## Independent School District



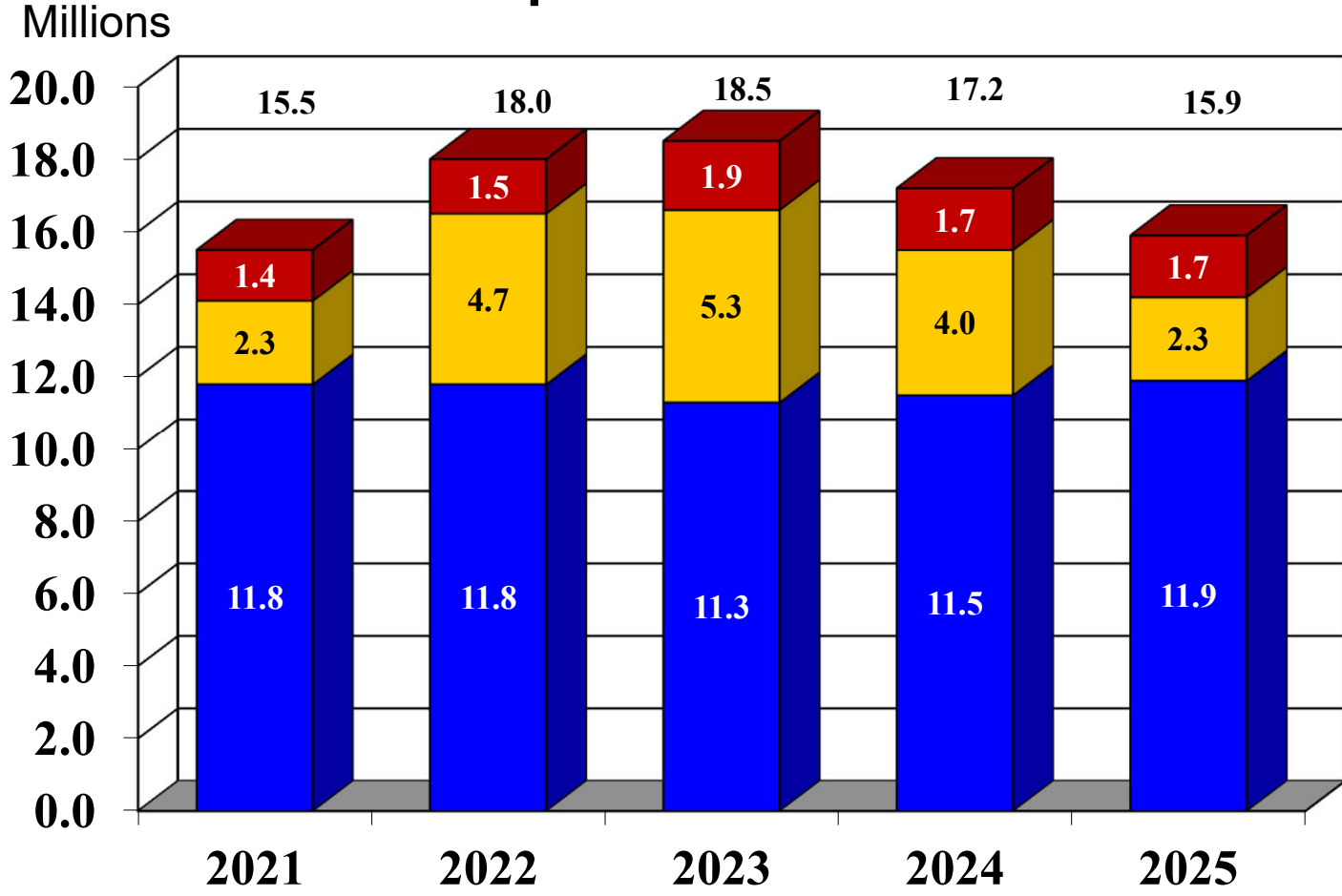
48

Annual Financial Report  
August 31, 2025



# Tornillo Independent School District

## Comparison of District Revenue



This information is based on extracts from the annual reports and is not intended to present complete financial information

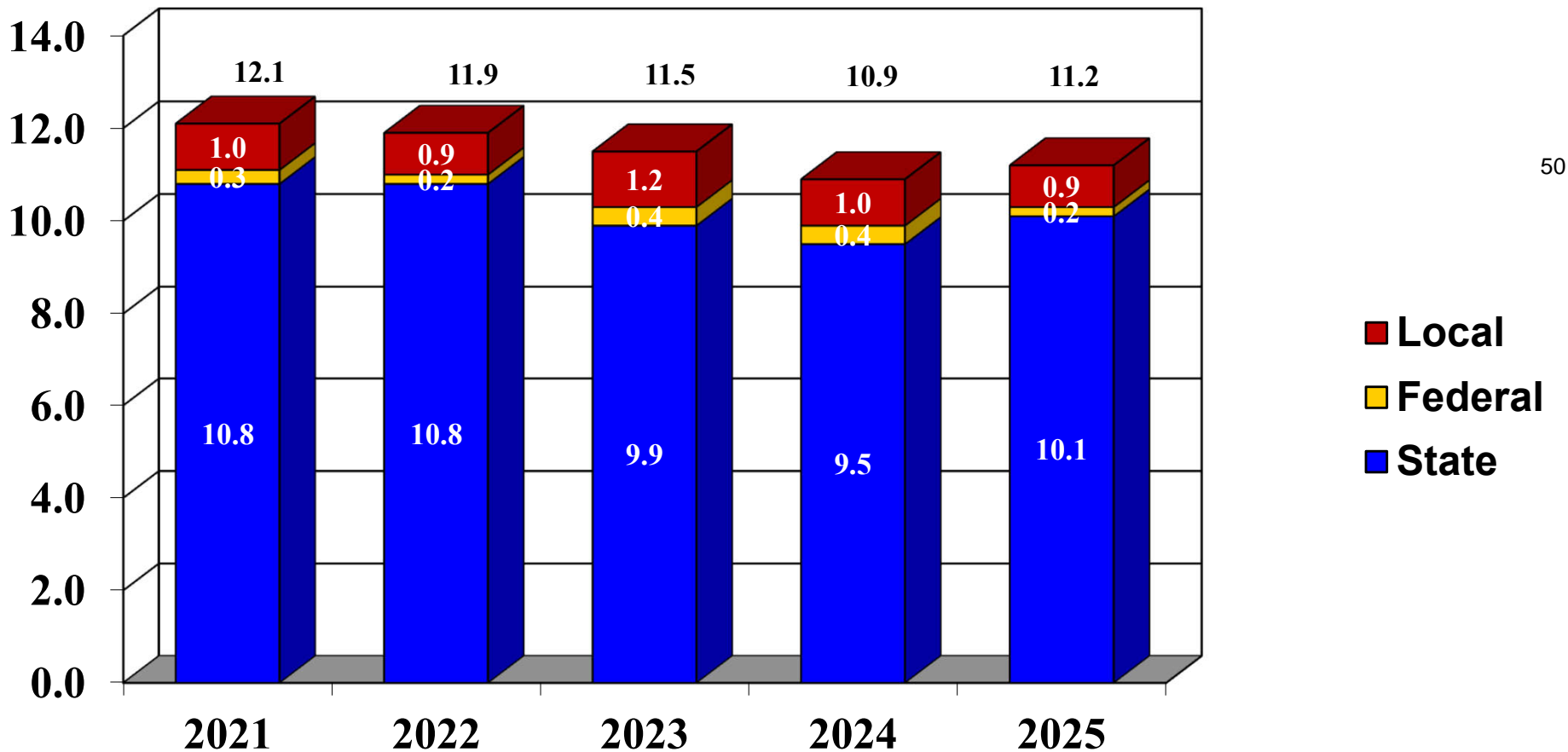




# Tornillo Independent School District

## General Fund Revenue excluding Child Nutrition Fund

Millions



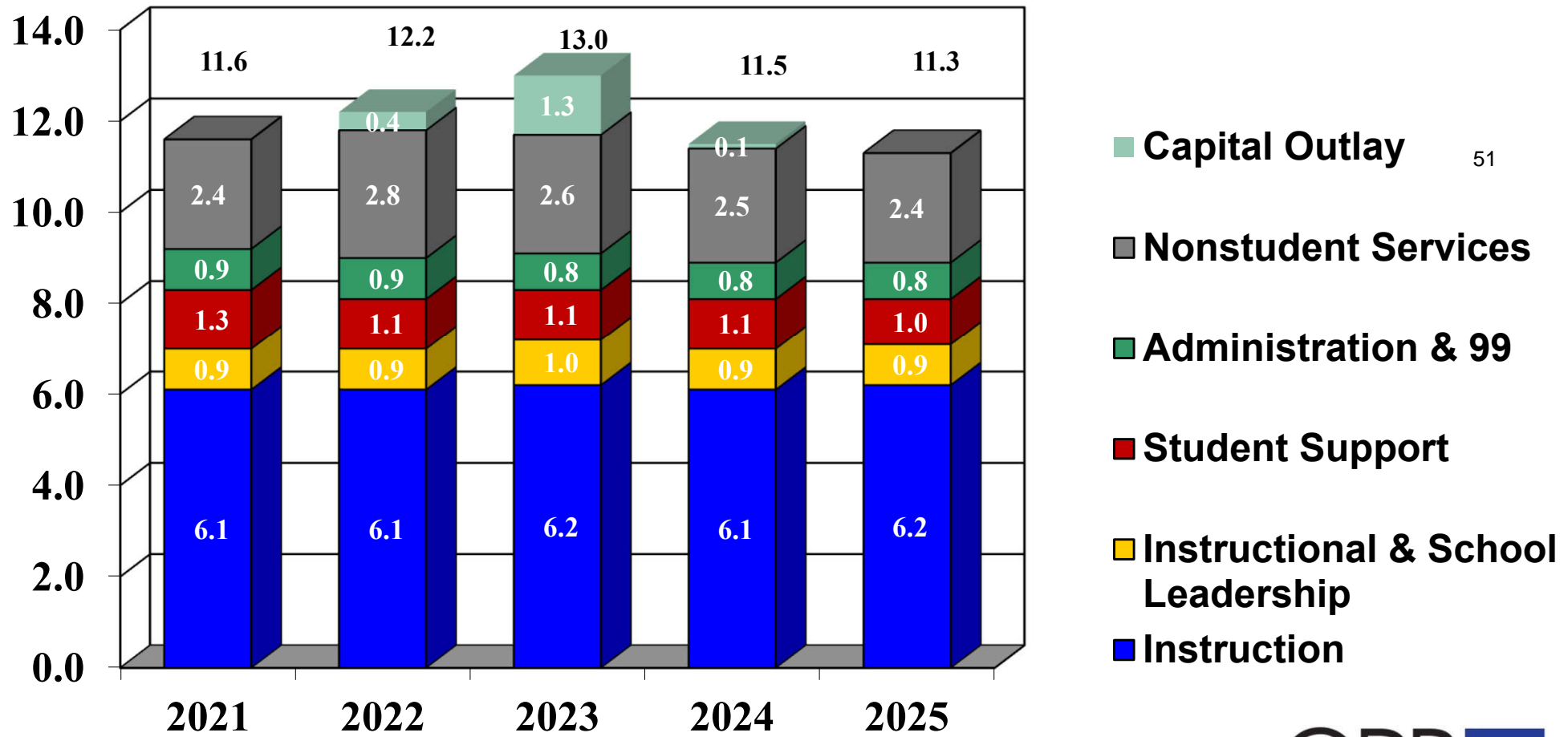
This information is based on extracts from the annual reports and is not intended to present complete financial information



# Tornillo Independent School District

## General Fund Expenditures excluding Child Nutrition Fund

Millions

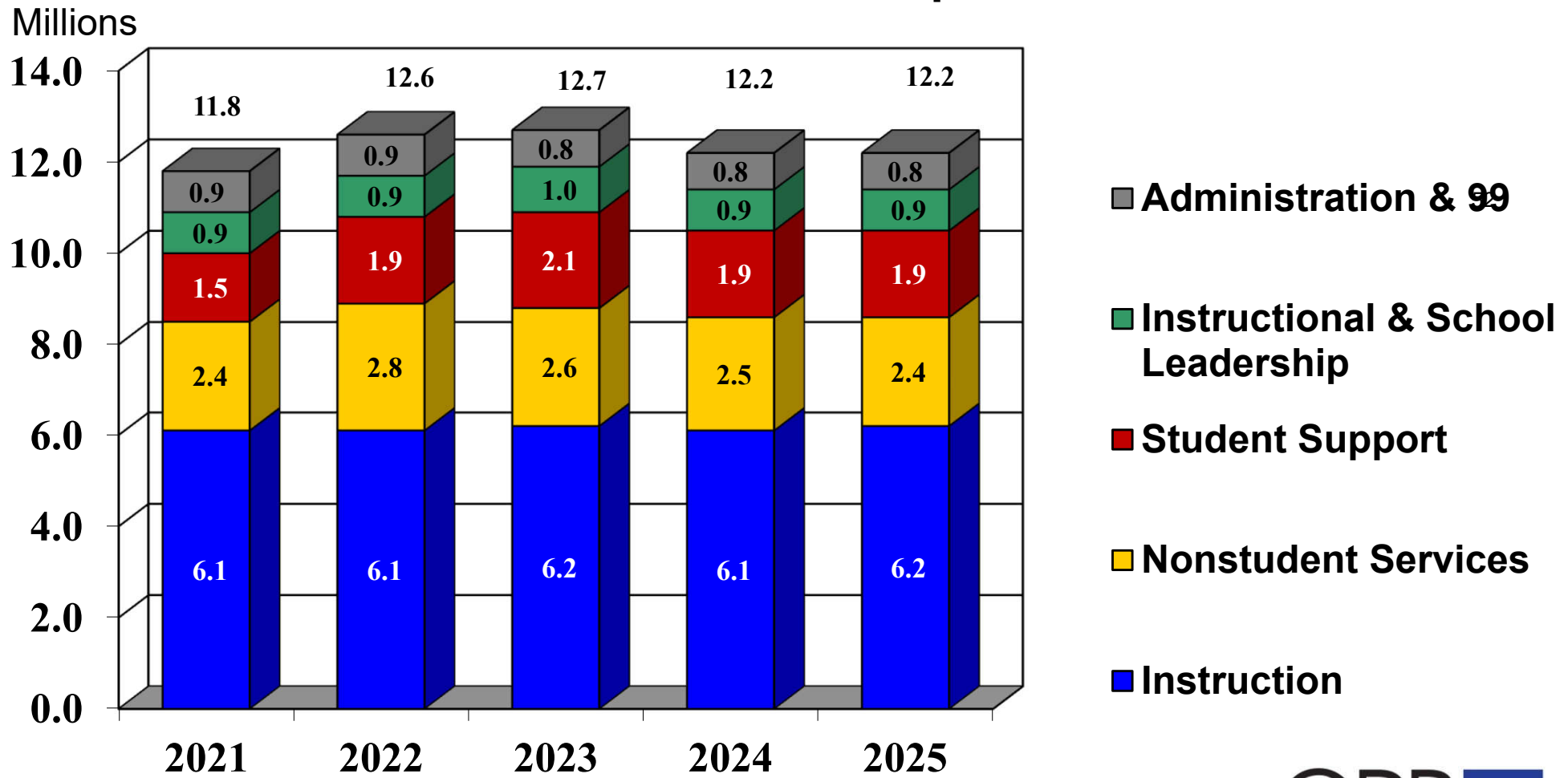


This information is based on extracts from the annual reports and is not intended to present complete financial information



# Tornillo Independent School District

## General Fund Expenditures\*



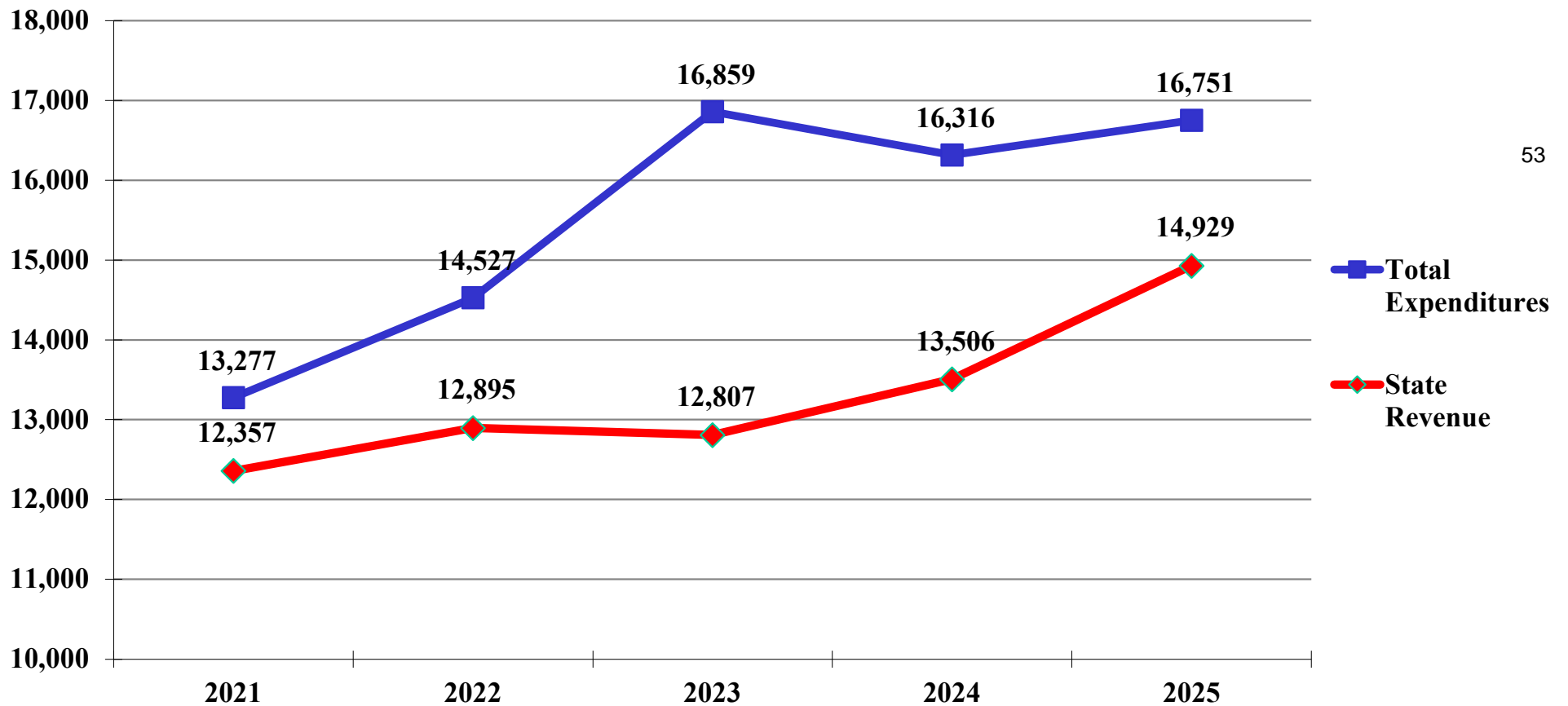
This information is based on extracts from the annual reports and is not intended to present complete financial information

\*Does not include debt service (7X) or capital outlay (81).



# Tornillo Independent School District

## General Fund Per Pupil Expenditures & State Revenue



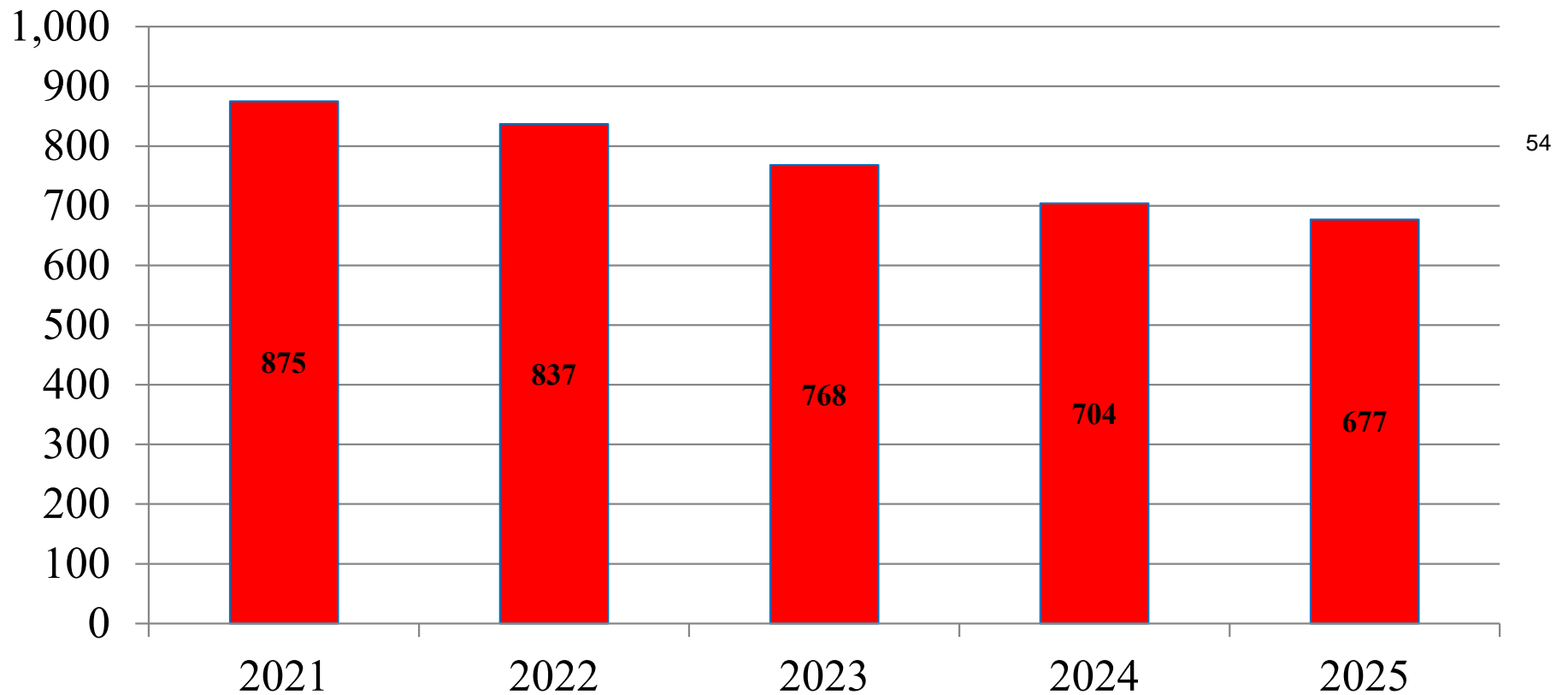
53

Does not include child nutrition fund



# Tornillo Independent School District

## Average Daily Attendance

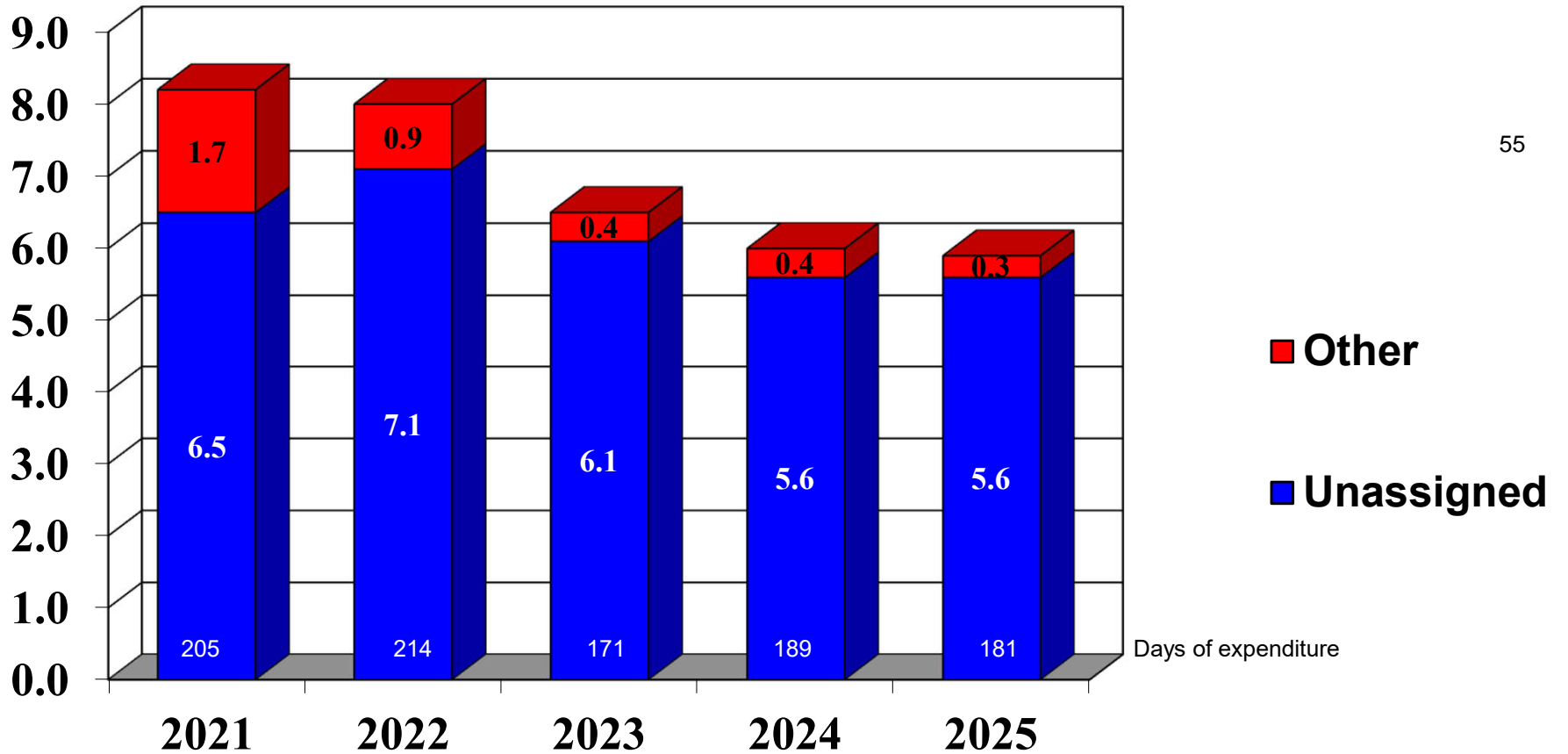




# Tornillo Independent School District

## General Fund - Fund Balance

Millions



55

■ Other  
■ Unassigned

Days of expenditure

**TORNILLO INDEPENDENT SCHOOL DISTRICT  
ANNUAL FINANCIAL AND COMPLIANCE REPORTS  
FOR THE YEAR ENDED AUGUST 31, 2025**

**TORNILLO INDEPENDENT SCHOOL DISTRICT**  
**ANNUAL FINANCIAL AND COMPLIANCE REPORTS**  
**FOR THE YEAR ENDED AUGUST 31, 2025**

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**TORNILLO INDEPENDENT SCHOOL DISTRICT**

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CERTIFICATE OF BOARD

Tornillo Independent School District  
Name of School District

El Paso County  
County

071-908  
Co.-Dist. Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and (check one) \_\_\_\_\_ approved \_\_\_\_\_ disapproved for the year ended August 31, 2025, at a meeting of the board of trustees of such school district on the 25th day of February 2026.

\_\_\_\_\_  
Signature of Board Secretary

\_\_\_\_\_  
Signature of Board President

If the board of trustees disapproved of the auditor's report, the reason(s) for disapproving it is(are):

(attach list as necessary)

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## **FINANCIAL SECTION**

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Independent Auditor's Report

To the Board of Trustees  
Tornillo Independent School District

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tornillo Independent School District (District) as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of August 31, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*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.

***Emphasis of Matter***

*Change in Accounting Principle*

As described in Note I to the financial statements, in 2025, the District adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, and the pension and other post employment benefits information on pages 9 through 18 and 75 through 88 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 GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual nonmajor fund financial statements 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 required TEA schedules 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 February 19, 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.

*Gibson Ruddock Patterson LLC*

Gibson Ruddock Patterson LLC  
El Paso, Texas  
February 19, 2026

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## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section of the Annual Financial and Compliance Report, we the managers of Tornillo Independent School District, discuss and analyze the District's financial performance for the fiscal year ending August 31, 2025. Please read it in conjunction with the District's financial statements, which follow this section.

### USING THIS REPORT

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities, which provide information about the activities of the District as a whole, present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund Financial statements report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. For governmental activities, these statements tell how services were financed in the short term as well what resources remain for future spending. They reflect the flow of current financial resources and supply the basis for tax levies and the appropriations budget. The remaining statements, fiduciary statements, provide financial information about the activities for which the District acts solely as a trustee custodial of funds that benefits students and others.

The notes to the financial statement provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

The combining statements for non-major funds contain additional information about the District's individual funds. The sections labeled TEA Required Schedules and Federal Awards Section contain data used by monitoring or regulatory agencies for assurance that the District is using funds in compliance with the terms of grants.

### Reporting the District as a Whole

#### The Statement of Net Position and the Statement of Activities

The primary purpose of the analysis of the District's overall financial condition and operations is to show whether the District is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the District's assets, deferred outflows of resources, deferred inflow of resources and liabilities at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the District's operations during the year. These apply the accrual basis of accounting which is the basis used by private sector companies.

All of the current year's revenues and expenses are considered regardless of when cash is received or paid. The District's revenues are divided into those provided by outside parties who share the costs of some programs, such as grants provided by the U.S. Department of Education to assist children with disabilities from disadvantaged backgrounds (program revenues), and revenues provided by the taxpayers or by TEA in equalization funding processes (general revenues). All the District's assets are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future years.

These two statements report the District's net position and changes in them. The District's net position (the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources) provide one measure of the District's financial health, or financial position. Over time, increases or decreases in the District's net position is one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, however, non-financial factors should be considered, such as changes in the District's average daily attendance or the property tax base and the condition of the District's facilities.

Governmental activities - Most of the District's basic services are reported here, including the instruction, counseling, co-curricular activities, food services, transportation, maintenance, community services, and general administration. Property taxes, tuition, fees, and state and federal grants finance most of these activities.

### **Reporting the District's Most Significant Funds Fund Financial Statements**

The fund financial statements provide detailed information about the most significant funds, not the District as a whole. Laws and contracts require the District to establish some funds, such as grants received under Every Student Succeeds Act (ESSA) from the U.S. Department of Education. The District's administration establishes many other funds to help it control and manage money for particular purposes (i.e., campus activities).

All of the District's basic services are reported in governmental funds. These funds use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the District's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules following each of the fund financial statements.

### **The District as Trustee**

#### **Reporting the District's Fiduciary Responsibilities**

The District is the trustee, or fiduciary, for money raised by student activities which is reported in the Statement of Changes in Fiduciary Net Position. All of the District's fiduciary activities are reported in separate Statements of Fiduciary Net Position. We exclude these resources from the District's other financial statements because the District cannot use these assets to finance its operations. The District is only responsible for ensuring that the assets reported in these funds are used for their intended purposes.

### **FINANCIAL HIGHLIGHTS**

Total assets and total deferred outflows and resources of the Tornillo Independent School District exceeded its liabilities and deferred inflows of resources for fiscal year 2025 by \$9,900,693 (net position). Total Net Position of the District decreased from \$10,606,751 in fiscal year 2024 to \$9,900,693 at year-end 2025. Of this total amount, unrestricted decreased by \$460,821 from (\$2,610,487) to (\$3,071,308). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, showed a \$3.07 million deficit at the end of this year. This deficit does not mean that the District does not have significant resources available to pay its bills next year. Rather, it is the result of having long-term commitments that are more than currently available resources.

Total revenues decreased \$1,358,147 from \$16,878,765 in fiscal year 2024, to \$15,520,618 in fiscal year 2025. Total expenses decreased \$2,010,235 from \$17,742,388 to \$15,732,153. Revenues decreased due to decrease in Covid Related grants expiring, less federal funding, less indirect cost charged to grants and less interest revenue. Decrease in expenditures are due to less instructional cost as enrollment keeps decreasing, loss of all Covid related funding, decrease of federal funding during the fiscal year.

The District's governmental funds financial statements reported a combined ending fund balance in fiscal year 2025 of \$6.07 million. The combined ending fund balance of the District decreased from \$6.24 million in fiscal year 2024 to \$6.07 million in fiscal year 2025. Of this total amount, \$34,873 is Nonspendable, \$313,734 is Restricted, \$84,072 is Committed, \$7,641 is Assigned and \$5,625,429 is Unassigned and is available for spending at the District's discretion.

The fund balance in the Debt Service Fund decreased to \$89,348. For fiscal year 2025, a combined tax rate of \$1.1358 per \$100 valuation is comprised of an Interest and Sinking tax rate of \$0.4689 and a Maintenance and Operations tax rate of \$0.6669.

During the fiscal year 2025, the assigned fund balance decreased \$154,948 from \$162,589 to a total of \$7,641. The decrease is due to the releasing if the assigned funding as the gym to cafeteria conversion project was finalized at the end of FY 2024.

On August 31, 2025, the committed fund balance remained at \$84,072 as no expenditures were paid out of committed funds in fiscal year 2025.

The District scored 98 out of 100 possible points for 2024-2025 Financial Integrity Rating System of Texas (FIRST) based on 2023-2024 data, which resulted in a "Superior Achievement" rating.

### **Government-Wide Financial Analysis**

Our analysis of comparative balances and changes therein compares both current and prior year data and discuss significant changes in the accounts. Our analysis focuses on the net position (Table I) and changes in net position (Table II) of the District's governmental activities.

Net position of the District decreased from \$10,606,751 in fiscal year 2024 to \$9,900,963 in 2025.

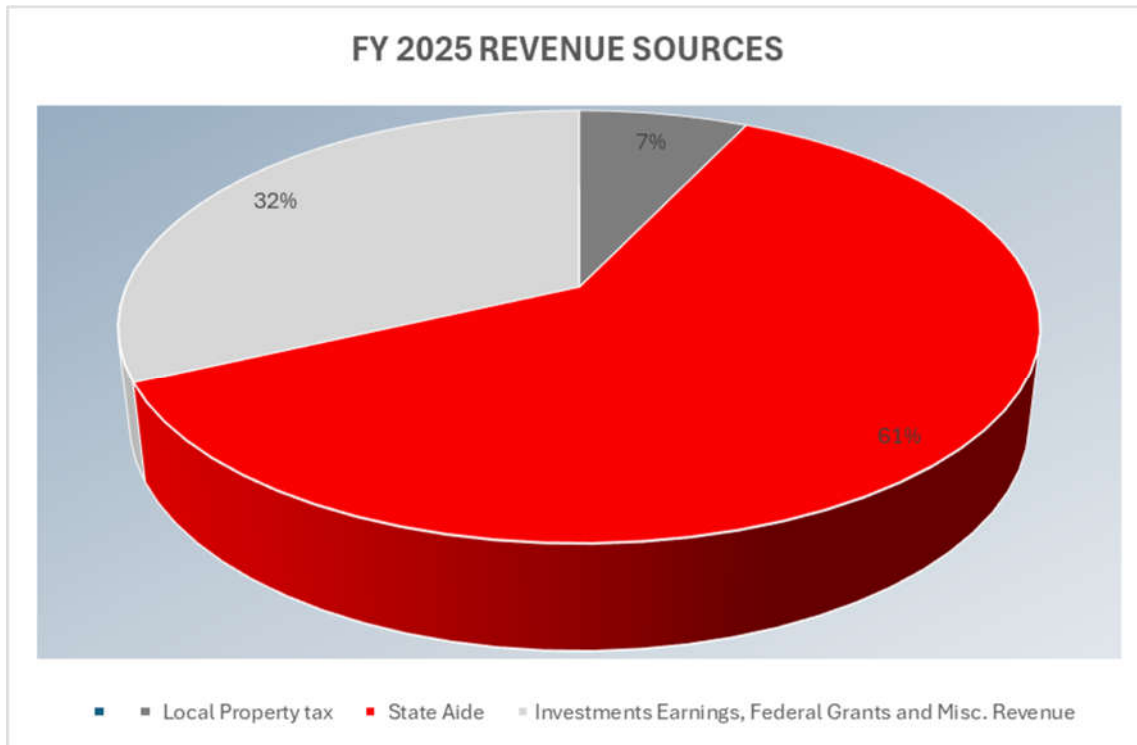
**Table I**  
**The District's Net Position**  
(in thousands)

Governmental  
Activities

	<b>2024</b>	<b>2025</b>
Current and Other Assets	\$7,460	\$7,115
Capital Assets	27,309	26,109
Non-Current Assets	<u>192</u>	<u>172</u>
Total Assets	34,961	33,396
Deferred Outflows of Resources	<u>4,219</u>	<u>3,229</u>
Total Assets and Deferred Outflows	<u>39,180</u>	<u>36,625</u>
Current Liabilities	1,077	889
Long Term Liabilities	<u>23,019</u>	<u>21,805</u>
Total Liabilities	24,096	22,694
Deferred Inflows of Resources	<u>4,477</u>	<u>4,030</u>
Total Liabilities and Deferred Inflows	<u>28,573</u>	<u>26,724</u>
Net Positions:		
Invested in capital assets, net of related debt	12,864	12,668
Restricted	353	304
Unrestricted	<u>(2,610)</u>	<u>(3,071)</u>
Total Net Position	<u><u>\$10,607</u></u>	<u><u>\$9,901</u></u>

The District's total revenues were \$15.5 million. A significant portion, 61 percent, of the district's revenues comes from state aid formula grants. Approximately 7 percent comes from taxes. The remaining 32 percent comes from investment earnings, federal grants and miscellaneous services. (See figure A-1 below.)

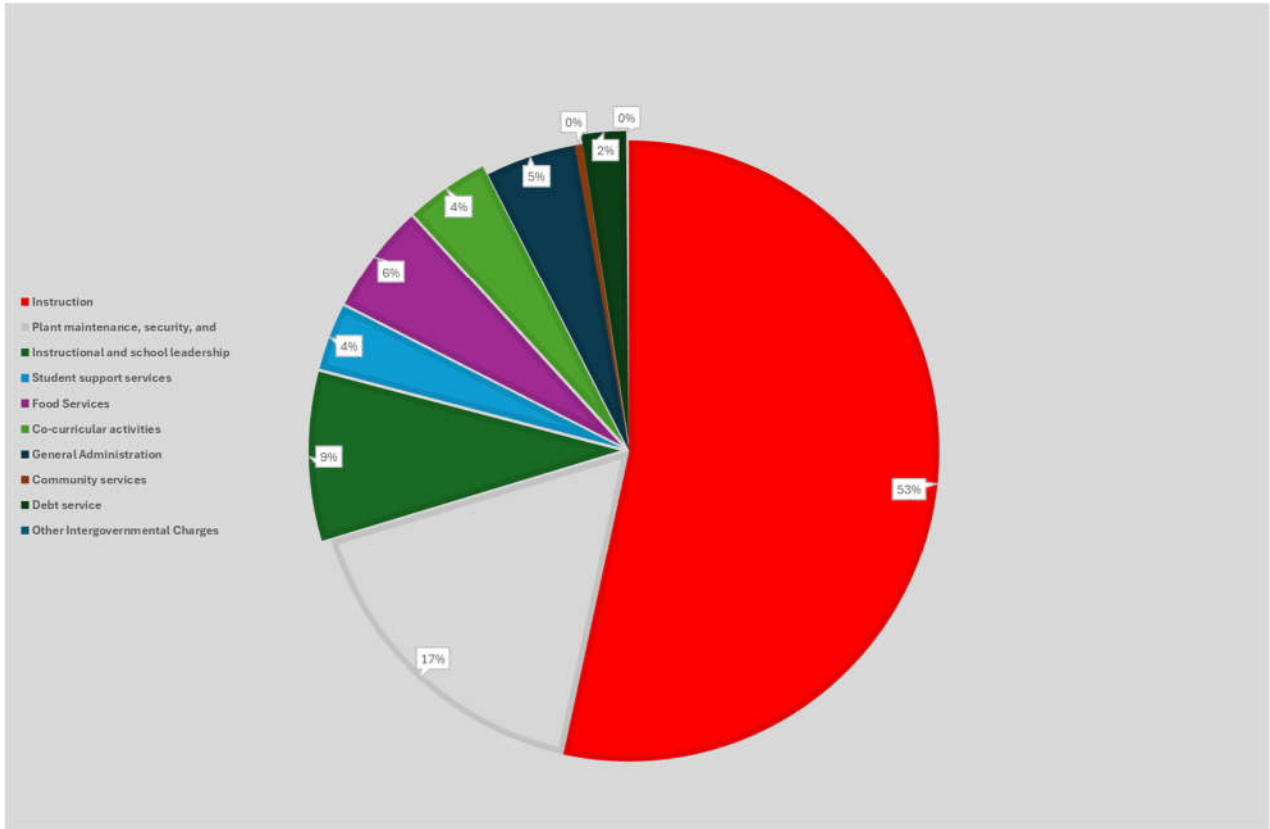
**Figure A-1 Sources of Revenues for Fiscal Year 2025**



**Table II**  
**Changes In Net Position**  
(in thousands)  
Governmental  
Activities

Revenues:	<b>2024</b>	<b>2025</b>
<u>Program Revenues:</u>		
Charges for Services	\$190	\$256
Operating Grants and Contributions	6,428	4,432
 <u>General Revenues:</u>		
Maintenance & Operations Taxes	599	667
Debt Service Taxes	389	432
State Aid-Formula Grants	8,898	9,461
Investment Earnings	336	244
Miscellaneous Revenue	44	28
Special Item-Loss in Disposal of Assets	<u>(5)</u>	<u>1</u>
Total Revenues	<u>16,879</u>	<u>15,521</u>
 Expenses:		
Instruction, curriculum and media services	9,680	8,401
Instructional and school leadership	953	894
Student support services	948	1,020
Food Services	985	895
Co-curricular activities	699	681
General Administration	787	738
Plant maintenance, security, and data processing	3,116	2,664
Community services	117	64
Debt service	381	356
Other Intergovernmental Charges	<u>16</u>	<u>19</u>
Total Expenses	<u>17,742</u>	<u>15,732</u>
 Increase (decrease) in net position	 <u>(863)</u>	 <u>(211)</u>
Beginning net position	11,470	10,607
Change in accounting principle	<u>0</u>	<u>(495)</u>
Restated as beginning and adjusted	11,470	10,112
Ending Net Position	<u>\$10,607</u>	<u>\$9,901</u>

The total cost of all programs and services was \$15.7 million. 53 percent of these costs were for instructional student services. 6 percent for all programs and services cost was for instructional and school leadership and 17 percent was for plant maintenance, security and data processing services.



## THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds reported combined fund balances of \$6.07 million which decreased from last year's total of \$6.24 million.

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

At the end of 2025, the District had \$26,109,079 invested in a broad range of capital assets. Current year capital assets additions were the last phase of perimeter rock wall fencing at Tornillo High School, along with a passenger van and playground equipment.

### Debt

At year-end, the District had \$12.83 million in bonds outstanding versus \$13.71 million last year. Debt Service requirements are normally due in February (Principal) and August (Interest) of every year. For the period ending August 31, 2025, the bond debt payments made were in the amount of \$1,288,184. The principal portion paid for the year was \$876,000 and interest paid was \$412,183.

As the result of implementing GASB Statement No. 101, Compensated Absences, in fiscal year 2025, the District is reporting a change in accounting principles, applied retroactively by recording a compensated absences beginning balance, with amounts presented as due within one year and due in more than one year in the statement of net position. Accordingly, the beginning net position for governmental activities was restated.

## **BUDGETARY HIGHLIGHTS**

GASB Statement 34 required that we provide a discussion on significant variances between the district's original budget, final budget, and actual expenditures, and the impact of these variances on the District's/department's future liquidity.

*General Fund.* The FY 2025 budget was developed by balancing challenges of an increase in operational cost and maintaining an adequate fund balance reserve to ensure financial stability. The most significant fund for the District is the General Fund, funded primarily through state aide and property tax revenue.

Over the course of the year, the District approved several budget amendments. These amendments increased the function and included:

- Function 11 – Budget amendment in function 11 was to Teacher Incentive Allotment (\$229,321);
- Function 13- Budget amendment in function 13 was for PD for Teacher Incentive Allotment and cover stipends (\$13,362);
- Function 23 – Budget amendment to cover short fall in salary and fringe benefits under-budgeting (\$28,169);
- Function 34 – cover short fall in salary and fringe benefits under budgeting and TRS on behalf payments (\$22,510);
- Function 35 – Increase due to the awarded Equipment grant and fund balance to cover increase food costs (\$12,000);
- Function 41 – The allocation for salary and fringe negative balances and TRS on behalf payments (\$14,806);
- Function 52 - Amendment reduction to cover negative balances in other functions (\$25,590).

Budget amendments that increase or decrease the amount in a function are presented to the Tornillo ISD Board of Trustees for approval.

Exhibit G-1 of the financial statements includes a Statement of Revenues, Expenditures, and Changes in Fund Balance report that compares original and final budget amounts to actual amounts as of year-end close. The final column of the report lists the variance as compared to the final budget.

At the end of the fiscal year, the District's actual revenues of \$12,074,081 were higher than final projected revenues of \$11,611,868.

The District's expenditure as compared to the final budget include four negative variances.

- Function 12- Instructional Resources and Media Services - Underestimation for TRS on Behalf and fringe benefits throughout the year (\$698)
- Function 21- Leadership- underestimation of salaries and benefits (\$6,282)
- Function 71- Debt Service Principal- Overage was due to year end entries related to new right to use asset. (\$25,021)
- Function 72-Debt Service interest- Overage was due to year end entries related to new right to use asset. (\$2,834)

The variance listed above will not impact future services or liquidity.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

The District's student population continues to show a decrease over previous years. Due to the District's proximity to the Border, it is not unusual to see students return to their country of origin especially during the last couple of years in which the wave of violence has decreased in our neighboring city of Cd. Juarez, Mexico. In addition, several families have moved out of the District into neighboring school districts or have relocated to the Midland area seeking employment opportunities in the oil industry. With historic enrollment trends in mind, the Board of Trustees and Administration continue to use a conservative budget approach to ensure next year's budget is balanced. Other areas such as staffing ratios and attendance projections are considered during the budget development process.

Fiscal year 2025-2026 began with the District facing additional challenges in the labor market, supply chain, and inflation due to stagflation, a condition of increasing costs and lower production causing purchasing power to decline. Overall, labor force and the district's location have presented a challenge in filling vacancies for instructional, administrative, and auxiliary staff. Retention stipends have been made available to keep and attract employees. Additionally, the District has offered two \$1,000 retention stipends for all employees offered on December 2025 and potentially in May 2026. The financial condition of the District continues to be strong.

In June 2025, the Board of Trustees unanimously voted to call for a Voter Approval Tax Rate Election (VATRE) to ask voters to consider a 12-cent increase to the district's maintenance and operations tax rate. The VATRE was not passed by voters and would have added an estimated \$1 million of funding to the District's operating budget. The additional revenue generated was supposed to balance the operating budget and be used for various maintenance and operations upgrades throughout the District. In fiscal year 2020, the state legislature began a progressive compression of the M&O portion of the tax rate for all districts across the state. This compression resulted in a continual decrease in the district's M&O rate from \$1.09 in fiscal year 2019 to \$0.6669 in fiscal year 2025.

Our Board adopts its budget using conservative Average Daily Attendance estimates and assessed taxable property values. For 2025-2026 the district's Maintenance and Operations tax rate decreased to \$0.6189 due to state tax rate compression after passing Senate Bill 2. The Interest and Sinking tax rate will be maintained at the rate of \$0.4689 during the current year in order to meet the debt obligations. The combined tax rate is \$1.0578. Increasing homestead exemption from \$100,000 to \$140,000 and tax rate compression, and property values increasing by \$100 million dollars by adding El Paso Electric solar field has shifted funding from local to state share from which the District currently qualifies for approximately 84% funding by the state foundation and with the remaining 9% satisfied through the property taxes. It has long been the Board's objective to maintain a significant fund balance to make new construction and/or renovations to existing structures, should the need arise, and provide salary incentives to keep a qualified workforce

The District continues to apply and qualify for various Federal Program Grants that assist in the enhancement of education for students identified with special needs. These funds constitute a significant portion of our operating budget.

## **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the District's Business Office, at Tornillo Independent School District, 19200 Cobb Avenue, Tornillo, Texas.

## **BASIC FINANCIAL STATEMENTS**

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TORNILLO INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
AUGUST 31, 2025

EXHIBIT A-1

Data Control Codes	Primary Government Governmental Activities
<b>ASSETS</b>	
1110 Cash and Cash Equivalents	\$ 4,664,615
1220 Property Taxes - Delinquent	202,269
1230 Allowance for Uncollectible Taxes	(10,114)
1240 Due from Other Governments	2,179,059
1267 Due from Fiduciary Funds	2,206
1290 Other Receivables, Net	35,388
1300 Inventories	30,883
1410 Prepayments	11,058
Capital Assets:	
1510 Land	7,243
1520 Buildings, Net	25,475,030
1530 Furniture and Equipment, Net	572,065
1550 Right-to-Use Lease Assets, Net	54,741
1990 Lease Receivable - Non-Current	171,567
1000 Total Assets	33,396,010
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
1701 Deferred Charge for Refunding	266,608
1705 Deferred Outflow Related to TRS Pension	1,289,646
1706 Deferred Outflow Related to TRS OPEB	1,672,981
1700 Total Deferred Outflows of Resources	3,229,235
<b>LIABILITIES</b>	
2110 Accounts Payable	170,560
2140 Interest Payable	33,296
2150 Payroll Deductions and Withholdings	153,410
2160 Accrued Wages Payable	379,738
2180 Due to Other Governments	14,909
2300 Unearned Revenue	137,616
Noncurrent Liabilities:	
2501 Due Within One Year: Bonds, Leases, etc.	943,331
Due in More than One Year:	
2502 Bonds, Leases, Unamortized Premium, etc.	13,169,296
2540 Net Pension Liability (District's Share)	4,855,533
2545 Net OPEB Liability (District's Share)	2,836,849
2000 Total Liabilities	22,694,538
<b>DEFERRED INFLOWS OF RESOURCES</b>	
2602 Deferred Gain on Refunding	130,210
2603 Deferred Inflow Related to Leases	183,632
2605 Deferred Inflow Related to TRS Pension	478,575
2606 Deferred Inflow Related to TRS OPEB	3,237,597
2600 Total Deferred Inflows of Resources	4,030,014
<b>NET POSITION</b>	
3200 Net Investment in Capital Assets	12,667,801
Restricted:	
3820 Restricted for Federal and State Programs	192,094
3850 Restricted for Debt Service	106,891
3870 Restricted for Campus Activities	5,215
3900 Unrestricted	(3,071,308)
3000 Total Net Position	\$ 9,900,693

The notes to the financial statements are an integral part of this statement.

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TORNILLO INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes	1	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		3	4	6
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Gov. Governmental Activities

**Primary Government:**

GOVERNMENTAL ACTIVITIES:

11	Instruction	\$ 6,975,047	\$ 21,966	\$ 1,062,599	\$ (5,890,482)
12	Instructional Resources and Media Services	155,377	-	2,694	(152,683)
13	Curriculum and Instructional Staff Development	1,270,516	-	979,706	(290,810)
21	Instructional Leadership	106,087	-	1,666	(104,421)
23	School Leadership	788,144	4,068	56,465	(727,611)
31	Guidance, Counseling, and Evaluation Services	479,960	-	231,245	(248,715)
32	Social Work Services	115,328	-	32,925	(82,403)
33	Health Services	162,273	-	10,172	(152,101)
34	Student (Pupil) Transportation	262,771	-	4,347	(258,424)
35	Food Services	895,477	147,942	712,077	(35,458)
36	Extracurricular Activities	680,551	4,817	1,048	(674,686)
41	General Administration	737,572	51,254	238,762	(447,556)
51	Facilities Maintenance and Operations	1,727,099	25,468	13,588	(1,688,043)
52	Security and Monitoring Services	437,020	-	212,889	(224,131)
53	Data Processing Services	500,074	-	5,103	(494,971)
61	Community Services	63,912	-	55,519	(8,393)
72	Debt Service - Interest on Long-Term Debt	353,568	-	736,428	382,860
73	Debt Service - Bond Issuance Cost and Fees	2,000	-	-	(2,000)
81	Capital Outlay	-	-	74,300	74,300
99	Other Intergovernmental Charges	19,377	-	-	(19,377)
[TP] TOTAL PRIMARY GOVERNMENT:		\$ 15,732,153	\$ 255,515	\$ 4,431,533	(11,045,105)

Data Control Codes	General Revenues: Taxes:	
MT	Property Taxes, Levied for General Purposes	667,043
DT	Property Taxes, Levied for Debt Service	431,528
SF	State Aid - Formula Grants	9,461,476
IE	Investment Earnings	244,507
MI	Miscellaneous Local and Intermediate Revenue	27,868
S2	Special Item - Gain on Sale of Assets	1,148
TR	Total General Revenues & Special Items	10,833,570
CN	Change in Net Position	Net (211,535)
NB	Position - Beginning as Previously Reported	10,606,751
PA	Restatements - Change in Accounting Principle	(494,523)
	Net Position - Beginning as Restated	10,112,228
NE	Net Position - Ending	\$ 9,900,693

The notes to the financial statements are an integral part of this statement.

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**GOVERNMENTAL FUND FINANCIAL STATEMENTS**

TORNILLO INDEPENDENT SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
AUGUST 31, 2025

Data Control Codes	10 General Fund	Other Funds	Total Governmental Funds
<b>ASSETS</b>			
1110 Cash and Cash Equivalents	\$ 4,312,185	\$ 352,430	\$ 4,664,615
1220 Property Taxes - Delinquent	144,194	58,075	202,269
1230 Allowance for Uncollectible Taxes	(7,210)	(2,904)	(10,114)
1240 Due from Other Governments	1,809,046	370,013	2,179,059
1260 Due from Other Funds	481,658	163,274	644,932
1290 Other Receivables	206,955	-	206,955
1300 Inventories	30,883	-	30,883
1410 Prepayments	7,764	3,294	11,058
1000 Total Assets	<u>\$ 6,985,475</u>	<u>\$ 944,182</u>	<u>\$ 7,929,657</u>
<b>LIABILITIES</b>			
2110 Accounts Payable	\$ 132,597	\$ 37,963	\$ 170,560
2150 Payroll Deductions and Withholdings Payable	153,410	-	153,410
2160 Accrued Wages Payable	366,941	12,797	379,738
2170 Due to Other Funds	141,111	501,615	642,726
2180 Due to Other Governments	1,161	13,748	14,909
2300 Unearned Revenue	3,774	133,842	137,616
2000 Total Liabilities	<u>798,994</u>	<u>699,965</u>	<u>1,498,959</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
2601 Unavailable Revenue - Property Taxes	130,478	50,839	181,317
2603 Deferred Inflow Related to Leases	183,632	-	183,632
2600 Total Deferred Inflows of Resources	<u>314,110</u>	<u>50,839</u>	<u>364,949</u>
<b>FUND BALANCES</b>			
Nonspendable Fund Balance:			
3410 Inventories	27,109	-	27,109
3430 Prepaid Items	7,764	-	7,764
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	120,356	44,629	164,985
3470 Capital Acquisition and Contractual Obligation	-	54,186	54,186
3480 Retirement of Long-Term Debt	-	89,348	89,348
3490 Other Restricted Fund Balance	-	5,215	5,215
Committed Fund Balance:			
3530 Capital Expenditures for Equipment	15,920	-	15,920
3545 Other Committed Fund Balance	68,152	-	68,152
Assigned Fund Balance:			
3590 Other Assigned Fund Balance	7,641	-	7,641
3600 Unassigned Fund Balance	5,625,429	-	5,625,429
3000 Total Fund Balances	<u>5,872,371</u>	<u>193,378</u>	<u>6,065,749</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 6,985,475</u>	<u>\$ 944,182</u>	<u>\$ 7,929,657</u>

The notes to the financial statements are an integral part of this statement.

TORNILLO INDEPENDENT SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
STATEMENT OF NET POSITION  
AUGUST 31, 2025

EXHIBIT C-2

<b>Total Fund Balances - Governmental Funds</b>	\$	6,065,749
Capital assets and Right-to-Use Lease Assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$47,947,723 and the accumulated depreciation and amortization was (\$20,752,095). In addition, long-term liabilities, including bonds payable, are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation and amortization) and long-term debt in the governmental activities is to increase net position.		12,850,076
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the capital outlays and debt principal payments is to increase net position. Similarly, the principal payments on Right-to-Use Lease Assets are not expenses, rather they are decreases in the Right-to-Use Lease Liabilities. These payments must be reclassified and shown as reductions to these liabilities increasing Net Position.		595,428
Included in the items related to debt is the recognition of the District's proportionate share of the net pension liability required by GASB 68. The net position related to TRS included a deferred resource outflow in the amount of \$1,289,646, a deferred resource inflow in the amount of \$478,575, and a net pension liability in the amount of \$4,855,533. This resulted in a decrease in net position.		(4,044,462)
Included in the items related to debt is the recognition of the District's proportionate share of the net OPEB liability required by GASB 75. The net position related to OPEB included a deferred resource outflow in the amount of \$1,672,981, a deferred resource inflow in the amount of \$3,237,597, and a net OPEB liability in the amount of \$2,836,849. This resulted in a decrease in net position.		(4,401,465)
The current year depreciation and amortization expense increases accumulated depreciation and amortization. The net effect of the current year's depreciation and amortization is to decrease net position.		(1,345,950)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable revenue from property taxes as revenue, reclassifying the proceeds of bond sales as an increase in bonds payable, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase net position.		181,317
<b>Net Position of Governmental Activities</b>	<b>\$</b>	<b>9,900,693</b>

TORNILLO INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes	10 General Fund	Other Funds	Total Governmental Funds
<b>REVENUES:</b>			
5700 Total Local and Intermediate Sources	\$ 1,088,580	\$ 584,666	\$ 1,673,246
5800 State Program Revenues	10,109,471	1,832,266	11,941,737
5900 Federal Program Revenues	876,030	1,441,000	2,317,030
5020 Total Revenues	<u>12,074,081</u>	<u>3,857,932</u>	<u>15,932,013</u>
<b>EXPENDITURES:</b>			
Current:			
0011 Instruction	5,694,503	991,083	6,685,586
0012 Instructional Resources and Media Services	153,199	78	153,277
0013 Curriculum and Instructional Staff Development	333,754	975,205	1,308,959
0021 Instructional Leadership	110,807	-	110,807
0023 School Leadership	780,956	45,904	826,860
0031 Guidance, Counseling, and Evaluation Services	275,017	226,401	501,418
0032 Social Work Services	2,029	32,925	34,954
0033 Health Services	169,148	1,016	170,164
0034 Student (Pupil) Transportation	276,054	-	276,054
0035 Food Services	836,593	9,708	846,301
0036 Extracurricular Activities	337,959	1,048	339,007
0041 General Administration	748,851	18,922	767,773
0051 Facilities Maintenance and Operations	1,659,703	-	1,659,703
0052 Security and Monitoring Services	229,613	210,103	439,716
0053 Data Processing Services	513,504	-	513,504
0061 Community Services	5,391	54,804	60,195
Debt Service:			
0071 Principal on Long-Term Liabilities	27,521	876,000	903,521
0072 Interest on Long-Term Liabilities	3,334	412,183	415,517
0073 Bond Issuance Cost and Fees	-	2,000	2,000
Capital Outlay:			
0081 Facilities Acquisition and Construction	-	74,300	74,300
Intergovernmental:			
0099 Other Intergovernmental Charges	19,377	-	19,377
6030 Total Expenditures	<u>12,177,313</u>	<u>3,931,680</u>	<u>16,108,993</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	(103,232)	(73,748)	(176,980)
<b>OTHER FINANCING SOURCES (USES):</b>			
7912 Sale of Real and Personal Property	1,148	-	1,148
1200 Net Change in Fund Balances	(102,084)	(73,748)	(175,832)
0100 Fund Balance - September 1 (Beginning)	5,974,455	267,126	6,241,581
3000 Fund Balance - August 31 (Ending)	<u>\$ 5,872,371</u>	<u>\$ 193,378</u>	<u>\$ 6,065,749</u>

The notes to the financial statements are an integral part of this statement.

TORNILLO INDEPENDENT SCHOOL DISTRICT  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED AUGUST 31, 2025

EXHIBIT C-4

<b>Total Net Change in Fund Balances - Governmental Funds</b>	\$	(175,832)
<p>Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the current year capital outlays and debt principal payments is to decrease the change net position. Similarly, current year principal payments on Right-to-Use Leases are also reclassified as reductions to the Right-To-Use Lease Liability which will result in an increase in the change in Net Position.</p>		
		1,125,352
<p>Depreciation and amortization is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation and amortization is to decrease the change in net position.</p>		
		(1,345,950)
<p>Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable revenue from property taxes as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, reclassifying the proceeds of bond sales, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase the change in net position.</p>		
		18,975
<p>GASB 68 required that certain plan expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of the plan caused the change in ending net position to increase by \$398,056. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in net pension liability. This caused a decrease in the change in net position totaling \$399,887. Finally, the proportionate share of the TRS pension expense on the plan as a whole had to be recorded. The net pension expense decreased the change in net position by \$265,064. The net result is a decrease in the change in net position.</p>		
		(266,895)
<p>GASB 75 required that certain plan expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of the plan caused the change in ending net position to increase by \$74,541. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in net OPEB liability. This caused a decrease in the change in net position totaling \$84,898. Finally, the proportionate share of the TRS OPEB expense on the plan as a whole had to be recorded. The net OPEB expense increased the change in net position by \$443,172. The net result is an increase in the change in net position.</p>		
		432,815
<b>Change in Net Position of Governmental Activities</b>	<b>\$</b>	<b>(211,535)</b>

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**FIDUCIARY FUND FINANCIAL STATEMENTS**

TORNILLO INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 AUGUST 31, 2025

	Custodial Fund
<hr/>	
ASSETS	
Cash and Cash Equivalents	\$ 40,293
Total Assets	<u>40,293</u>
LIABILITIES	
Accounts Payable	1,278
Due to Other Funds	<u>2,206</u>
Total Liabilities	<u>3,484</u>
NET POSITION	
Restricted for Individuals and Organizations	<u>36,809</u>
Total Net Position	<u><u>\$ 36,809</u></u>

The notes to the financial statements are an integral part of this statement.

TORNILLO INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2025

	Custodial Fund
<b>ADDITIONS:</b>	
Contributions to Student Groups	\$ 53,898
Total Additions	<u>53,898</u>
<b>DEDUCTIONS:</b>	
Supplies and Materials	59,603
Total Deductions	<u>59,603</u>
Change in Fiduciary Net Position	(5,705)
Total Net Position - September 1 (Beginning)	<u>42,514</u>
Total Net Position - August 31 (Ending)	<u><u>\$ 36,809</u></u>

The notes to the financial statements are an integral part of this statement.

# TORNILLO INDEPENDENT SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

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### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Tornillo Independent School District (the "District") is a public educational agency operating under the applicable laws and regulations of the State of Texas. It is governed by a seven member Board of Trustees (the "Board") elected by registered voters of the District. The District prepares its basic financial statements in conformity with generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board and it complies with the requirements of the appropriate version of Texas Education Agency's *Financial Accountability System Resource Guide* (the "Resource Guide") and the requirements of contracts and grants of agencies from which it receives funds.

#### A. Reporting Entity

The Board of Trustees (the "Board") is elected by the public and has the authority to make decisions, appoint administrators and managers, and significantly influence operations. The Board also has primary accountability for fiscal matters; therefore, the District is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board ("GASB").

The decisions to include or exclude a potential component unit in the reporting entity were made by applying standards contained in GAAP. The primary standard for including or excluding a potential component unit is whether it is financially dependent on the reporting entity. The fiscal dependency criterion also requires that a financial benefit or burden relationship be present in order for a potential component unit to be included in the financial reporting entity. Other manifestations of the ability to exercise oversight responsibility include, but certainly are not limited to, the selection of the governing authority, the designation of management, the ability to materially influence operations, and accountability for fiscal matters. The second standard used to evaluate potential component units is the scope of public services. Application of this standard entails considering whether the activity benefits the District or whether the activity is conducted within the geographic boundaries of the District and is generally available to its citizens. The third standard involved in evaluating whether potential component units are included or excluded from the reporting entity is the existence of special financing relationships, regardless of whether the District is able to exercise oversight responsibilities.

Based upon the application of these criteria, there are no component units to be included within the reporting entity.

#### B. Government-Wide and Fund Financial Statements

The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information on all of the District's nonfiduciary activities with most of the interfund activities removed. Governmental activities include programs supported primarily by taxes, charges to school districts for services, state funds, grants, and other intergovernmental revenues.

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

AUGUST 31, 2025

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**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement category represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For pensions and OPEB, these outflows result from pension plan and OPEB contributions made after the measurement date of the net pension and OPEB liabilities, net differences between projected and actual investment earnings, changes in actuarial assumptions; differences between expected and actual experiences; and changes in the District's proportionate share of net pension and OPEB liabilities. The deferred outflows of resources related to pensions and OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension and OPEB liabilities in the next fiscal year. The other pension and OPEB related deferred outflows will be amortized over a systematic and rational method over a closed period.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement category represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For pensions and OPEB, these inflows result from net differences between projected and actual investment earnings, changes in actuarial assumptions; differences between expected and actual experiences; and changes in the District's proportionate share of net pension and OPEB liabilities. These deferred inflows will be amortized over a systematic and rational method over a closed period.

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 outflow 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. The Plan's fiduciary net position has been determined on the same basis as that used by the Plan. 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.

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

(Continued)

# TORNILLO INDEPENDENT SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

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### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Statement of Activities demonstrates how other people or entities that participate in programs the District operates have shared in the payment of the direct costs through program revenues. The “Charges for Services” column includes payments made by parties that purchase, use, or directly benefit from goods or services provided by a given function or segment of the District. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Direct expenses are those that are clearly identifiable with a specific function or segment. Examples of program revenues include school lunch charges, and athletic and extracurricular/cocurricular activities, etc. The “Grants and Contributions” column includes amounts paid by organizations outside the District to help meet the operational or capital requirements of a given function. Examples include grants under the Elementary and Secondary Education Act. If a revenue is not a program revenue, it is a general revenue used to support all of the District’s functions. Taxes are always general revenues.

Interfund activities between governmental funds appear as due to/due from on the Governmental Fund Balance Sheet. All interfund transactions between governmental funds are eliminated on the government-wide statements. Interfund activities between governmental funds and fiduciary funds remain as due to or due from on the government-wide Statement of Net Position.

The fund financial statements report on the financial condition and results of operations for two fund categories - governmental and fiduciary. Since the resources in the fiduciary funds cannot be used for District operations, they are not included in the government-wide statements. The District considers some governmental funds as major and reports their financial condition and results of operations in a separate column.

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

The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, as do the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

(Continued)

# TORNILLO INDEPENDENT SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

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### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest and principal on long-term debt, leases, and subscription-based information technology arrangements (SBITAs) which are recognized when due. The expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. The District considers all revenues, other than property tax revenue, available if they are collectible within one year after year end. School Health and Related Services (SHARS) revenue is recognized upon receipt of the reimbursements during the fiscal year and when the annual Cost Report is acknowledged by the Texas Health and Human Service Commission.

Revenues from local sources consist primarily of property taxes and related penalties and interest. Revenues received from the State are recognized under the susceptible-to-accrual concept, that is, when they are both measurable and available. The District considers property tax revenue available if it will be collected within 60 days of the end of the fiscal year. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Unavailable revenue from property taxes arises only under the modified accrual basis of accounting. The governmental funds report this unavailable revenue as a deferred inflow of resources, which is recognized as revenue in the period that the amounts become available.

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

The Fiduciary Funds are accounted for on a flow of economic resources measurement focus and utilize the accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable and expenses in the accounting period in which they are incurred and become measurable. Within this measurement focus, assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of these funds are included on the fund Statement of Net Position. The fund equity is segregated into investment in capital assets net of related debt, restricted, and unrestricted.

### D. Fund Accounting

The District reports the following major governmental fund:

1. General Fund - The General Fund is the District's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

AUGUST 31, 2025

---

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Additionally, the District reports the following fund types:

**GOVERNMENTAL FUNDS:**

1. Special Revenue Funds - The District accounts for resources restricted for specific purposes by a grantor in a special revenue fund. Most federal and state financial assistance is accounted for in a Special Revenue Fund, and sometimes unused balances are returned to the grantor at the close of specified project periods.
2. Debt Service Fund - The District accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds in a debt service fund.
3. Capital Projects Fund - The proceeds from long-term debt financing will be used to construct, renovate, acquire and equip school buildings in the District and pay any associated costs.
4. Permanent Funds - Account for donations for which the donor has stipulated that the principal may not be expended and where the income may only be used for purposes that support the District's program. The District has no permanent funds.

**PROPRIETARY FUNDS:**

5. Enterprise Funds - The District's activities for which outside users are charged a fee roughly equal to the cost of providing the goods or services of those activities are accounted for in an enterprise fund. The District has no enterprise funds.
6. Internal Service Funds - These funds are used to account for financing of goods or services provided by one department to other departments of the District on a cost-reimbursement basis. The District has no internal service funds.

**FIDUCIARY FUNDS:**

7. Private Purpose Trust Funds - This fund is used to report all fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds or investment trust funds and are held in a trust. The District has no private purpose trust funds.
8. Pension (and Other Employee Benefit) Trust Funds - These funds are used to report fiduciary activities for pension plans and OPEB plans that are administered through trusts and other employee benefit plans for which resources are held in a trust. The District has no pension trust funds.
9. Investment Trust Fund - This fund is used to report fiduciary activities from the external position of investments pools and individual investment accounts that are held in a trust. The District has no investment trust funds.

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

AUGUST 31, 2025

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**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

10. Custodial Funds - These funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private purpose trust funds. The District's custodial fund is the Student Activity Fund and consists of funds that are property of students and others and cannot be used by the District in its operations.

**E. Other Accounting Policies**

1. For the purposes of the statement of cash flows for proprietary and similar fund-types, the District considers highly liquid investments to be cash equivalents if they have a maturity of three months or less when purchased.
2. Temporary Investments (cash equivalents) consists of Lone Star Investment Pool, which is a registered investment pool. Investments with an original maturity greater than one year from date of purchase are stated at fair value based on quoted market prices as of year end, except for nonparticipating interest-earning investment contracts which are reported at cost. Investments with an original maturity of less than one year are reported at amortized cost, which approximates fair value.
3. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.
4. The District reports inventories of supplies using the first in first out (FIFO) method and includes food and non-food supplies. Supplies are recorded as expenditures when they are consumed. Inventories of food commodities are recorded at market values supplied by the Texas Department of Agriculture. Although commodities are received at no cost, their fair market value is supplied by the Texas Department of Agriculture and recorded as inventory and unearned revenue when received. When requisitioned, inventory and unearned revenue are relieved, expenditures are charged, and revenue is recognized for an equal amount.
5. Prepaid items on the balance sheet are accounted for using the consumption method and are recognized as expenditures over the periods in which the service is provided.
6. The funds of the District must be deposited and invested under the terms of a contract, contents of which are set out in the **Depository Contract Law**. The depository bank places approved pledged securities for safekeeping and trust with the District's agent bank in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. The **Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the District to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the District to have independent auditors perform test procedures related to investment practices as provided by the Act. Management asserts that the District is in substantial compliance with the requirements of the Act and with local policies.
8. Additional policies and contractual provisions governing deposits and investments for the District are specified below:

***Credit Risk:***

Deposits - The District is not exposed to credit risk.

Temporary Investments (Cash Equivalents) - To limit the risk that an issuer or other counterparty to an investment will not fulfill its obligations, the District limits investments in public funds investment pools to those that have received top ratings issued by nationally recognized statistical rating organizations (NRSROs). As of August 31, 2025, the District's investments in Lone Star investment pool was rated AAAM by Standard & Poors.

***Custodial Credit Risk:***

Deposits - State law requires governmental entities to contract with financial institutions in which funds will be deposited to secure those deposits with insurance or pledged securities with a fair value equaling or exceeding the amount on deposit at the end of each business day. Since the District complies with this law, it has minimal custodial credit risk for deposits.

Temporary Investments (Cash Equivalents) - To limit the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in possession of an outside party, the District requires counterparties to register the securities in the name of the District and hand them over to the District or its designated agent. This includes securities in securities lending transactions. Investment pools are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book-entry form.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

---

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

***Concentration of Credit Risk:***

Deposits - The District is not exposed to concentration of credit risk.

Temporary Investments (Cash Equivalents) - To limit the risk of loss attributed to the magnitude of a government's investment in a single issuer, the District's policy states that the portfolio must be diversified. Concentration of Credit Risk is not applicable to investment pools since the purpose of these pools is to diversify the District's investment portfolio.

***Interest Rate Risk:***

Deposits - The District is not exposed to interest rate risk.

Temporary Investments (Cash Equivalents) - To limit the risk that changes in interest rates will adversely affect the fair value of the investments, the District requires its investment portfolio to have maturities of less than one year on a weighted average maturity (WAM) basis.

***Foreign Currency Risk:***

Deposits - The District attempts to limit the risk that changes in exchange rates will adversely affect a deposit by avoiding deposits denominated in a foreign currency.

Temporary Investments (Cash Equivalents) - The District attempts to limit the risk that changes in exchange rates will adversely affect the fair value of an investment by avoiding investment pools which are denominated in a foreign currency.

9. In the government-wide financial statements, long-term debt, right-to-use lease liabilities, subscription-based information technology arrangements (SBITAs), and other long-term obligations are reported as liabilities in the Statement of Net Position. When applicable, premiums and discounts are presented as a component of liabilities while deferred losses on refundings are presented as deferred outflows of resources. Both items are deferred and amortized over the life of the related debt using the straight line method. Long-term debt is reported net of the applicable bond premium or discount. The right-to-use lease and SBITA liability is calculated as the present value of the reasonably certain expected payments to be made over the term of the lease or the SBITA and the interest included in the lease or SBITA payment is recorded as an expense.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs and new right-to-use lease arrangements and new SBITAs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. For new right-to-use leases and SBITAs, the initial measurement is reported in governmental fund types as an other financing source during the current period. Payments are reported as principal and interest payments during the reporting period in the fund financial statements.

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

AUGUST 31, 2025

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**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

10. The District provides employees with five days per year of state personal leave, with no limit on accumulation and no restrictions on transfer among districts. The District also provides employees with five days of local leave per school year with no limit on accumulation. The District does not pay for accrued state or local leave upon separation from the District.

The District provides employees the option to donate hours to the employee sick leave bank. The pool balance is calculated using a daily average rate of employees multiplied by the pool days available at the end of the fiscal year.

The District is utilizing the First-in, First-out (FIFO) flow assumption for estimating the compensated absences liability, and the above leave that meets the qualifications for GASB Statement 101 are included in the compensated absences calculation and liability.

A liability for certain types of leave, such as parental leave, military leave, and jury duty leave is not accrued in the financial statements until the leave commences as they depend on the occurrence of a sporadic event. Management has determined that any resulting obligation at the end of the fiscal year for these types of leave would be insignificant and immaterial to the financial statements. As such, a liability has not been accrued related to these types of leave in the financial statements.

11. Capital assets, which include land, buildings and improvements, furniture and equipment, library books and media, right-to-use lease assets, and subscription-based information technology arrangements (SBITAs), are reported in the government-wide financial statements. Capital assets, excluding SBITAs, are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life (or lease term) in excess of one year. The District capitalizes SBITAs with a present value that is equal to or greater than \$50,000 and an estimated useful life (SBITA term) in excess of one year. Assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of receipt.

Right-to-use assets are recorded at the present value of their future payments over the non-cancelable agreement. In a governmental fund, the full amount of the right-to-use asset is reported as an expenditure in the year the agreement is executed.

All individual federally funded assets with a cost of \$5,000 or more shall be capitalized in accordance with the aforementioned policies.

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

Buildings, furniture and equipment, and library books and media of the District are depreciated using the straight line method over the following estimated useful lives.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	20 to 50
Furniture & Equipment	5 to 15
Library Books & Media	5

Right-to-use assets are amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. When a lease contains a purchase option the District chooses to exercise, the lease asset is amortized over the useful life of the underlying asset. The amortization expense is combined with depreciation expense for financial reporting purposes. SBITAs are amortized in systematic and rational manner over the shorter of the subscription agreement or the useful life of the underlying asset. The amortization expense is combined with depreciation expense for financial reporting purposes.

12. Net Position on the Statement of Net Position include the following:

*Net investment in capital assets* - this component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt will be included in this component of net position.

*Restricted for federal and state programs* - this component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets, which are restricted by federal and state granting agencies.

*Restricted for Debt Service* - this component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. The assets arise from bond issuances which have constraints placed on them by the bond covenants for the purpose of future debt service payments.

*Restricted for Campus Activities* - this component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources, if applicable, related to those assets, which are restricted transactions related to a principal’s activity fund.

*Unrestricted* - this component of net position is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District considers restricted resources to have been spent.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

13. The District reports the following fund balance categories which describe the nature and the relative strength of the spending constraints:

*Nonspendable Fund Balance* - Represents amounts that are not in spendable form or are legally or contractually required to be maintained intact, such as inventories.

*Restricted Fund Balance* - Represents amounts that are restricted to specific purposes, with constraints placed on the use of resources by (a) external creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or (c) enabling legislation.

*Committed Fund Balance* - Represents amounts that are restricted for purposes which the Board of Trustees, the District's highest level of decision-making authority, has designated their use. These amounts are committed through a formal resolution, requiring funds to be used only for specific purposes. These amounts can only be re-allocated by the same formal action that was taken to originally commit those amounts. The Board of Trustees shall take action to commit funds for a specific purpose prior to the end of the fiscal year.

*Assigned Fund Balance* - Represents amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The governing body has delegated authority to the Superintendent or designated managers. Should the Board opt not to commit any balances, it will implicitly defer to the designees to make appropriate assignments.

*Unassigned Fund Balance* - Represents amounts that are available for any purpose and have not been restricted, committed, or assigned for specific purposes. Positive amounts are reported only in the general fund.

The Board of Trustees establishes (and modifies or rescinds) fund balance commitments by passage of a formal resolution. Assigned fund balance is established by the Superintendent or designated managers through adoption or amendment of the budget as intended for a specific purpose.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes of which amounts in any of those unrestricted fund balance classifications could be used, unless the Board of Trustees or designees have provided otherwise in their commitment or assignment actions.

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

(Continued)

# TORNILLO INDEPENDENT SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

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### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. The District receives substantial amounts of funding from special revenue sources. The majority of this money is cost reimbursement to the District by the federal government or Texas Education Agency. The portion of revenue allowable for indirect cost is credited as revenue to the General Fund and as a reduction to revenue in the Special Revenue Fund, as appropriate. The indirect cost revenue is fully allocated to function 41, General Administration, in the Government-wide Statement of Activities as operating grants and contributions.
16. In accordance with the Resource Guide, the District has adopted and installed an accounting system which meets as least the minimum requirements presented by the Texas State Board of Education and approved by the State Auditor. Specifically, the District's accounting system uses codes and the code structure presented in the Resource Guide. Mandatory codes are recorded in the order provided in the Resource Guide.
17. Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the District in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 31 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the District's fiscal year.
18. Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible tax receivables within the General and Debt Service Funds are based on historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

- F. The District implemented GASB Statement No. 101, Compensated Absences, as of September 1, 2024. The primary objective of this Statement is to improve the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. See Note III. K and III. AA for more details.

The District also implemented GASB Statement No. 102, Certain Risk Disclosures. The primary objective of this Statement is to provide users of governmental financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The implementation of this Statement did not have an impact in the presentation of the financial statements or disclosures.

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

AUGUST 31, 2025

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**II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Position

Exhibit C-2 provides the reconciliation between the fund balance for total governmental funds on the governmental fund balance sheet and the net position for governmental activities as reported in the government-wide Statement of Net Position. One element of that reconciliation explains that capital assets are not financial resources and are therefore not reported in governmental funds. In addition, long-term liabilities, including bond payable, right-to-use lease liabilities, SBITA liabilities, and the District's proportionate share of the net pension and OPEB liabilities are not due and payable in the current period and are not reported as liabilities in the funds.

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities

Exhibit C-4 provides a reconciliation between the net changes in fund balance as shown on the governmental fund statement of revenues, expenditures, and changes in fund balances and the changes in net position of governmental activities as reported on the government-wide statement of activities. One element of that reconciliation explains that current year capital outlays and debt principal payments are expenditures in the fund financial statements, but should be shown as increases in capital assets and decreases in long-term debt in the government-wide statements. This adjustment affects both the net position balance and the change in net position.

Another element of the reconciliation on Exhibit C-4 described as "various other reclassifications and eliminations" is necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. This includes recognizing property tax revenue considered available, recognizing accruals of interest on long-term debt, and recognizing internal service fund activity. In addition, certain pension and OPEB expenditures were de-expended, and the District recorded their proportionate share of the pension and OPEB expense. These adjustments are necessary to convert from the modified accrual basis of accounting to the full accrual basis of accounting.

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

**III. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Temporary Investments**

At August 31, 2025, the carrying amount of the District’s deposits (cash, and interest-bearing savings accounts including fiduciary funds cash) was \$192,200 and the bank balance was \$367,933. The District’s cash deposits at August 31, 2025 were entirely covered by FDIC insurance or by pledged collateral held by the District’s agent bank in the District’s name.

In addition, the following is disclosed regarding coverage of combined balances on the date of highest deposit:

- a. Depository: WestStar Bank.
- b. The market value of bonds and securities pledged as of the date of the highest combined balance on deposit was \$1,287,100.
- c. The highest combined balances of cash, savings, and time deposit accounts amounted to \$984,618 and occurred during the month of September 2024.
- d. Total amount of FDIC coverage at the time of the largest combined balance was \$250,000.

Due to the immediate availability of the funds, the District’s temporary investments are reported in cash and cash equivalents at August 31, 2025, and are shown below at amortized costs:

Temporary Investments	General Fund	Nonmajor Governmental Funds	Total
Lone Star Corporate Overnight Fund	\$ 4,310,831	\$ 201,875	\$ 4,512,706
Lone Star Government Overnight Fund	-	2	2
Total	\$ 4,310,831	\$ 201,877	\$ 4,512,708

The Lone Star Investment Pool is a member owned, member-governed public funds investment pool. It is managed by an eleven member Board of Trustees and the Board is authorized to adopt and maintain bylaws. There is also an Advisory Board composed of participants that gathers and exchanges information from participants relating to the operation of the Pool. Each fund within the Pool has received the rating of AAAM, from Standard & Poor’s as required by the Public Fund’s Investment Act. Each funds seeks to maintain a net asset value of one dollar. Lone Star Investment Pool issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by calling Lone Star at 1-800-558-8875. For pools measure at amortized cost, management is not aware of the presence of any limitations or restrictions on withdrawals such as redemption notice periods, maximum transaction amounts, and the qualifying external investment pool’s authority to impose liquidity fees or redemption gates.

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

**B. Due from Other Governments**

The District participates in a variety of federal and state programs from which it receives grants to partially or fully finance certain activities. In addition, the District receives entitlements from the State through the School Foundation and Per Capita Programs. A majority of the federal grants are passed through the TEA.

Amounts due from federal and state governments as of August 31, 2025 are summarized below.

	General Fund	Nonmajor Governmental Funds	Total
Federal and State Grants	\$ 140,917	\$ 370,013	\$ 510,930
State Support	1,662,899	-	1,662,899
SHARS	5,230	-	5,230
Total	\$ 1,809,046	\$ 370,013	\$ 2,179,059

**C. Interfund Balances**

Interfund balances are a result of normal operations and are cleared out periodically. Management intends to pay out these balances within one year.

Interfund balances at August 31, 2025 consisted of the following individual fund amounts:

	Due From Other Funds	Due To Other Funds
General Fund		
Nonmajor Governmental Funds	\$ 479,452	\$ 141,111
Fiduciary Funds	2,206	-
Total General Fund	481,658	141,111
Nonmajor Governmental Funds		
General Fund	141,111	479,452
Nonmajor Governmental Funds	22,163	22,163
Total Nonmajor Governmental Funds	163,274	501,615
Fiduciary Funds		
General Fund	-	2,206
Total	\$ 644,932	\$ 644,932

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

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**III. DETAILED NOTES ON ALL FUNDS (Continued)**

D. Other Receivables

Other receivables at August 31, 2025, consisted of the following:

	<u>General Fund</u>
Lease Receivable	\$ 191,803
Head Start Meals	14,308
External Parties	620
Miscellaneous	<u>224</u>
Total	206,955
Reported separately in Statement of Net Position:	
Lease Receivable, non-current	<u>(171,567)</u>
Other Receivables on Statement of Net Position	<u><u>\$ 35,388</u></u>

Management believes an allowance for doubtful accounts is not necessary for fair presentation.

As listed in the table above, the District reports a lease receivable as part of other receivables. The District has a lease agreement with Region 19 Education Service Center for one of the District's buildings for a term of 10 years with monthly payments of \$2,400. Management utilized a 4.69% interest rate to calculate the net present value of the lease. During fiscal year 2025, the District recognized \$22,954 in lease revenue and \$9,490 in interest revenue related to the lease. At August 31, 2025, the District reports a total receivable of \$191,803 with a current portion of \$20,236 and a noncurrent portion of \$171,567 and a related deferred inflow of resources of \$183,632, which will be recognized as revenue over the lease term.

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

E. Capital Asset Activity

Capital asset activity for the District for the year ended August 31, 2025, was as follows:

	Primary Governments			
	Beginning Balance	Additions	Deletion, Reclassification and Adjustment	Ending Balance
<u>Governmental activities:</u>				
Capital Assets:				
Non-depreciable Assets:				
Land	\$ 7,243	\$ -	\$ -	\$ 7,243
Total Non-depreciable Assets	7,243	-	-	7,243
Depreciable Assets:				
Buildings and improvements*	44,920,537	74,300	-	44,994,837
Furniture and equipment	2,917,220	71,824	(12,931)	2,976,113
Library books and media	102,723	-	-	102,723
Total Depreciable Assets	47,940,480	146,124	(12,931)	48,073,673
Totals at Historic Cost	47,947,723	146,124	(12,931)	48,080,916
Right-to-Use Lease Assets:				
Equipment	113,277	-	-	113,277
Less Accumulated Depreciation for:				
Buildings and Improvements	18,349,962	1,169,845	-	19,519,807
Furniture and Equipment	2,268,974	148,005	(12,931)	2,404,048
Library Books and Media	102,723	-	-	102,723
Total Accumulated Depreciation	20,721,659	1,317,850	(12,931)	22,026,578
Less Accumulated Amortization for:				
Right-to-Use Lease Assets:				
Equipment	30,436	28,100	-	58,536
Capital Assets, net	\$ 27,308,905	\$ (1,199,826)	\$ -	\$ 26,109,079

\* A portion of the buildings are located on leased land. See Note V.

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

Depreciation and amortization expense was charged to governmental functions as follows:

Instruction	\$	700,376
Instructional resources and media services		12,089
Instructional leadership		1,943
School leadership		11,552
Guidance, counseling and evaluation services		1,465
Health services		1,142
Student (pupil) transportation		81,759
Food services		59,448
Cocurricular/extracurricular activities		345,222
General administration		4,340
Facilities maintenance and operations		109,763
Security and monitoring services		6,378
Data processing services		3,005
Community services		7,468
		7,468
Total depreciation and amortization expense	\$	1,345,950

**F. Unearned Revenue**

Unearned revenue at year end consisted of the following:

	General Fund	Non Major Governmental Funds	Total
Federal, State, and Local Grants	\$ -	\$ 67,509	\$ 67,509
State Support	-	66,333	66,333
USDA Commodities	3,774	-	3,774
	3,774	-	3,774
Total Unearned Revenue	\$ 3,774	\$ 133,842	\$ 137,616

**G. Deferred Outflows and Inflows of Resources**

Deferred charge for refunding of bonds for the year ended August 31, 2025, presented as deferred outflows of resources, were as follows:

	Beginning Balance	New Issues	Amortization	Ending Balance
Series 2013	\$ 202,793	\$ -	\$ 19,823	\$ 182,970
Series 2020 (Refunding of Series 2012)	107,677	-	24,039	83,638
	310,470	-	43,862	266,608
	310,470	-	43,862	266,608

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

Deferred gain on refunding of bonds for the year ended August 31, 2025, presented as deferred inflows of resources, was as follow:

	Beginning Balance	New Issues	Amortization	Ending Balance
Series 2015	\$ 26,033	\$ -	\$ 4,044	\$ 21,989
Series 2020	61,606	-	11,344	50,262
Series 2020A	65,759	-	7,800	57,959
	\$ 153,398	\$ -	\$ 23,188	\$ 130,210

H. Changes in Long-Term Liabilities

A summary of changes in general long-term liabilities for the year ended August 31, 2025 is as follows:

	Funded by:	Restated Beginning Balance	Addition	Reductions	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>						
	Debt Service					
Refunding Series	Fund	\$ 4,750,000	\$ -	\$ 740,000	\$ 4,010,000	\$ 750,000
Unlimited Tax Building Bonds	Debt Service Fund	8,805,000	-	85,000	8,720,000	100,000
Unlimited Tax Building Bond - Private Placement	Debt Service Fund	156,800	-	51,000	105,800	52,200
Unamortized Premium/ Discount on Debt		819,549	-	80,518	739,031	-
		14,531,349	-	956,518	13,574,831	902,200
<b>Other Liabilities:</b>						
Right-to-Use Lease Liabilities	General Fund	84,552	-	27,521	57,031	28,179
Compensated Absences*		494,523	-	13,758	480,765	12,952
Total Other Liabilities		579,075	-	41,279	537,796	41,131
Total Governmental Long-term Liabilities		\$ 15,110,424	\$-	\$ 997,797	\$ 14,112,627	\$ 943,331

\*The change in compensated absences is a net change for the year.

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

AUGUST 31, 2025

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

**I. Bonds Payable**

A summary of changes in the bonds payable for the year ended August 31, 2025 is as follows:

Description	Interest Rate and Maturity Date	Amounts Original Issue	Interest Current Year	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
<b>Refunding Series 2015</b>								
Current interest serial bonds	2% - 3% 02/01/2025	\$ 1,850,000	\$ 59,500	\$ 225,000	\$ -	\$ 225,000	\$ -	\$ -
Current interest term bonds	4.0% 02/01/2031	1,075,000	-	1,075,000	-	-	1,075,000	230,000
<b>Unlimited Tax Building Bond Series 2016</b>								
Current interest serial bonds	3.0% 02/01/2036	5,715,000	267,975	5,140,000	-	85,000	5,055,000	100,000
Current interest term bonds	3.0% 02/01/2043	3,665,000	-	3,665,000	-	-	3,665,000	
<b>Unlimited Tax Building Bond Series 2017 (Private Placement)</b>								
	2.46% 02/01/2027	395,000	5,676	156,800	-	51,000	105,800	52,200
<b>Unlimited Tax Refunding Bonds, Series 2020</b>								
	2% - 3.5% 02/01/2030	1,770,000	43,225	1,175,000	-	295,000	880,000	295,000
<b>Unlimited Tax Refunding Bonds, Series 2020A</b>								
	1.84% - 4% 02/01/2033	2,520,000	80,104	2,275,000	-	220,000	2,055,000	225,000
		<u>\$ 16,990,000</u>	<u>\$ 456,480</u>	<u>\$ 13,711,800</u>	<u>\$ -</u>	<u>\$ 876,000</u>	<u>\$ 12,835,800</u>	<u>\$ 902,200</u>

Unamortized Premiums/Discounts on Debt for the year ended August 31, 2025 are as follows:

Description	Beginning Balance	Premiums and Discounts on New Issues	Net Amortization Recognized	Outstanding 8/31/25
Refunding Series 2015	\$ 113,831	\$ -	\$ 17,706	\$ 96,125
Unlimited Tax Building Bond Series 2016	430,459	-	23,345	407,114
Refunding Series 2020	103,791	-	19,126	84,665
Refunding Series 2020A	171,468	-	20,341	151,127
	<u>\$ 819,549</u>	<u>\$ -</u>	<u>\$ 80,518</u>	<u>\$ 739,031</u>

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

Debt service requirements are as follows:

Year Ended August 31,	Principal (Private Placement)	Interest (Private Placement)	Principal	Interest	Total Requirements
2026	\$ 52,200	\$ 1,961	\$ 850,000	\$ 381,929	\$ 1,286,090
2027	53,600	659	880,000	351,279	1,285,538
2028	-	-	910,000	319,979	1,229,979
2029	-	-	950,000	287,954	1,237,954
2030	-	-	975,000	254,779	1,229,779
2031 - 2035	-	-	4,035,000	857,633	4,892,633
2036 - 2010	-	-	2,465,000	438,975	2,903,975
2041 - 2043	-	-	1,665,000	75,825	1,740,825
	<u>\$ 105,800</u>	<u>\$ 2,620</u>	<u>\$12,730,000</u>	<u>\$2,968,353</u>	<u>\$ 15,806,773</u>

There are a number of limitations and restrictions contained in the general obligation bond indenture. Management has indicated that the District is in compliance with all significant limitations and restrictions at August 31, 2025. For the year ended August 31, 2025, the District paid \$412,184 in interest costs related to bonds payable.

Rebatable Arbitrage - The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all 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 five years. Arbitrage is evaluated and estimated on an annual basis by a third party. The company has estimated no liability for the District as of August 31, 2025.

**J. Right-to-Use Lease Liability**

In May 2021, the District entered into a lease agreement as lessee to lease office equipment for a term of five years with quarterly payments of \$316. Management utilized an interest rate of 3.60% to calculate the net present value of the lease.

In September 2023, the District entered into a lease agreement as lessee to lease office equipment for a term of four years with monthly payments of \$2,466. Management utilized an interest rate of 4.69% to calculate the net present value of the lease.

The right-to-use lease assets are being amortized over the term of the lease using the straight-line method. During the fiscal year ending August 31, 2025, total principal paid by the District was \$27,521 and total interest paid by the District was \$3,334 related to these lease agreements.

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

Debt service requirements for the right-to-use lease are as follows:

Year Ending August 31,	Principal	Interest	Total Requirements
2026	\$ 28,179	\$ 2,061	\$ 30,240
2027	28,852	738	29,590
Total	\$ 57,031	\$ 2,799	\$ 59,830

**K. Compensated Absences**

Under GASB Statement No. 101, *Compensated Absences*, the District utilized the days used approach to calculate the estimated compensated absences liability as of August 31, 2024 and August 31, 2025 for amounts more likely than not to be used by active employees as leave. Using this approach, the percentage of average hours used by active employees to the total hours awarded was applied to the total leave balance to determine the leave that was more likely than not to be used as time off. The more likely than not leave was then multiplied by a pay rate as of the date of the financial statements. The total liability calculation includes salary-related payments as required by the new standard.

**L. Defined Benefit Pension Plan**

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

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

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

(Continued)

# TORNILLO INDEPENDENT SCHOOL DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

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### III. DETAILED NOTES ON ALL FUNDS (Continued)

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

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

State law requires the plan to be actuarially sound in order for the legislature to consider a benefit enhancement, such as a supplemental payment to retirees. The pension became actuarially sound in May 2019 when the 86<sup>th</sup> Texas legislature approved the TRS Pension Reform Bill (SB12) that provided gradual contribution increases from the state, participating employers and active employees for the fiscal years 2019 through 2024.

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

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

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

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

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

**III. DETAILED NOTES ON ALL FUNDS (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 percent of the member’s annual compensation and a state contribution rate of not less than 6 percent and not more than 10 percent of the aggregate annual compensation paid to members of the system during the fiscal year.

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

	<u>Contribution Rates</u>	
	<u>Plan Fiscal Year</u>	
	<u>2024</u>	<u>2025</u>
Member	8.25%	8.25%
Non-Employer Contributing Entity (State)	8.25%	8.25%
Employers	8.25%	8.25%

<u>Contributions Required and Made</u>	
2025 Employer Contributions	\$ 398,056
2025 Member Contributions	699,190
2024 Plan Year NECE On-Behalf Contributions (State)	431,090

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

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year reduced by the amounts described below which are paid by the employers. Employers (public school, junior college, other entities or the State of Texas as the employer for senior 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.

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

AUGUST 31, 2025

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**III. DETAILED NOTES ON ALL FUNDS (Continued)**

- When any part or all of an employee’s salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50 percent of the state contribution rate for certain instructional or administrative employees; and 100 percent of the state contribution rate for all other employees.

Included in the employer contributions amount listed above for fiscal year 2025, the District paid \$11,354 in retiree surcharges and \$120,522 for the Public Education Employer Contribution. These two additional surcharges an employer is subject to are summarized as follows:

- When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.
- All public schools, charter schools and regional education service centers must contribute 1.8 percent of the member’s salary beginning in fiscal year 2023, gradually increasing to 2 percent in fiscal year 2025.

**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. The total pension liability is determined by an annual actuarial valuation. The actuarial methods and assumptions were selected by the Board of Trustees based upon analysis and recommendations by the System’s actuary. The Board of Trustees has sole authority to determine the actuarial assumptions used for the Plan. The actuarial methods and assumptions were primarily based on a study of actual experience for the four-year period ending August 31, 2021 and were adopted in July 2022. The following table discloses the assumptions that were applied to this measurement period:

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%

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

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III. DETAILED NOTES ON ALL FUNDS (Continued)

Mortality Assumption	The active mortality rates were based on the PUB (2010), Amount-Weighted, Below-Median Income, Teacher, Male and Female tables, with a 2-year set forward for male. The rates are projected on a fully generational basis by the long-term rates of scale MP 2021 to account for future mortality improvements. The post-retirement mortality rates were based on the 2021 TRS of Texas Healthy Pensioner Mortality Tables. The rates are projected on a fully generational basis by Scale UMP 2021, but with immediate convergence, to account for future mortality improvements.
Long-term expected Investment Rate of Return	7.00%
Municipal Bond Rate as of August 2024	3.87%. - The source for the rate is the Bond Buyers 20 Index which represents the estimated yield of a portfolio of 20 general obligation bonds maturing in 20 years based on a survey of municipal bond traders.
Last year ending August 31 in Projection Period (100 years)	2123
Inflation	2.30%
Salary Increases	2.95% to 8.95% including inflation
Ad hoc post-employment benefit changes	None

The actuarial methods and assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2023. For a full description of these assumptions please see the actuarial valuation report dated November 21, 2023.

**Discount Rate:** A single discount rate of 7.00 percent was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7.00 percent. The projection of cash flows used to determine this single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the 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 those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

The long-term expected rate of return on pension plan investments is 7.00 percent and was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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

Asset Class*	Target Allocation %**	Long-Term Expected Geometric Real Rate of Return***	Expected Contribution to Long-Term Portfolio Returns
<b>Global Equity</b>			
USA	18.00%	4.40%	1.00%
Non-U.S. Developed	13.00%	4.20%	0.80%
Emerging Markets	9.00%	5.20%	0.70%
Private Equity	14.00%	6.70%	1.20%
<b>Stable Value</b>			
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%
<b>Real Return</b>			
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%
<b>Risk Parity</b>	8.00%	4.00%	0.40%
<b>Asset Allocation Leverage</b>			
Cash	2.00%	1.00%	0.00%
Asset Allocation Leverage	-6.00%	1.30%	-0.10%
Inflation Expectation			2.40%
Volatility Drag****			-0.70%
<b>Total</b>	<b>100.00%</b>		<b>7.90%</b>

\*Absolute Return includes Credit Sensitive Investments.

\*\*Target allocations are based on the FY2024 policy model.

\*\*\*Capital Market Assumptions come from 2024 SAA Study CMA Survey (as of 12/31/2023).

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

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

**Discount Rate Sensitivity Analysis:** The following table presents the net pension liability of the plan using the discount rate of 7.00 percent, and what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current rate.

	1% Decrease 6.00%	Current Single Discount Rate 7.00%	1% Increase 8.00%
District’s proportionate share of the net pension liability	\$ 7,755,516	\$ 4,855,533	\$ 2,452,690

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:** At August 31, 2025, the District reported a liability of \$4,855,533 for its proportionate share of the TRS net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

The District’s proportionate share of the collective net pension liability	\$ 4,855,533
State’s proportionate share that is associated with the District	<u>4,672,782</u>
Total	<u><u>\$ 9,528,315</u></u>

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

At August 31, 2024 the employer’s proportion of the collective net pension liability was 0.0079489209% which was a decrease of 0.0009150520% from its proportion measured as of August 31, 2023.

**Changes of Assumptions Since the Prior Actuarial Valuation:** The actuarial assumptions and methods are the same as used in the determination of the prior year’s net pension liability.

**Changes in Benefit Provisions Since the Prior Measurement Date:** The 2023 Texas Legislature passed Senate Bill (SB 10), which provided a stipend to certain retirees and variable ad hoc cost-of-living adjustments (COLA) to certain retirees in early fiscal year 2024. Due to timing, the legislation and payments were not reflected in the August 31, 2023 actuarial valuation. Under the roll forward method, an adjustment was made to reflect the legislation in the rolled forward liabilities for the current measurement year, August 31, 2024. SB 10 and House Joint Resolution 2 (HJR 2) of the 88<sup>th</sup> Regular Legislative Session appropriated payments of \$1.645 billion for one-time stipends and \$3.355 billion for COLAs. This 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.

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

For the year ended August 31, 2025, the District recognized pension expense of \$558,476 and revenue of \$558,476 for support provided by the State.

The amount of pension expense recognized by the District in the reporting period was \$1,223,427.

At August 31, 2025, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 267,630	\$ 37,910
Changes in actuarial assumptions	250,702	33,611
Net difference between projected and actual investment earnings	29,515	-
Changes in proportion and difference between District's contributions and proportionate share of contributions	343,743	407,054
District contributions to TRS subsequent to the measurement date	398,056	-
Total	\$ 1,289,646	\$ 478,575

The \$398,056 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending August 31, 2026.

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:

Year Ended August 31:	Pension Expense
2026	\$ 52,533
2027	547,004
2028	50,477
2029	(198,799)
2030	(38,200)
	\$ 413,015

***Changes in Net Pension Liability:***

	Beginning Balance	Additions	Reductions	Ending Balance
Net Pension Liability	\$ 6,088,694	\$ -	\$ 1,233,161	\$ 4,855,533

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

**Payable to the Pension Plan:** At August 31, 2025, the District reported a payable of \$137,974 to the pension plan for the outstanding amount of contractually required contributions related to past service costs. Member contributions included in this payable were \$82,065.

M. Defined Other Post-Employment Benefit Plan

**Plan Description:** The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. The plan is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees. The TRS-Care program was established in 1986 by the Texas Legislature.

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

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

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

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

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

<b>TRS-Care Monthly Plan Premium Rates</b>				
	<b>Medicare</b>		<b>Non-Medicare</b>	
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

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

III. DETAILED NOTES ON ALL FUNDS (Continued)

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

Texas Insurance Code, section 1575.202 establishes the state’s contribution rate which is 1.25 percent of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is 0.65 percent of salary. Section 1575.204 establishes an employer contribution rate of not less than 0.25 percent or not more than 0.75 percent of the salary of each active employee of the public or charter school. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act, which is 0.75 percent of each active employee’s pay for fiscal year 2024. The following table shows contributions to the TRS-Care plan by type of contributor.

	<u>Contributions Rates</u>	
	<u>2024</u>	<u>2025</u>
Active Employee	0.65%	0.65%
Non-Employer Contributing Entity (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/private Funding remitted by Employers	1.25%	1.25%
2025 Employer Contributions	\$ 74,541	
2025 Member Contributions	55,087	
2024 Plan Year NECE On-behalf Contributions (State)	106,379	

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to, regardless of whether or not they participate in the TRS-Care OPEB program. When employers hire a TRS retiree, employers are required to pay TRS-Care a monthly surcharge of \$535 per retiree. During the year ended August 31, 2025, the District did not employ TRS retirees and therefore did not pay any surcharge amounts to TRS-Care.

The General Appropriations Act passed by the 88<sup>th</sup> Legislature included funding to maintain TRS-Care premiums at their current level through 2025. Also, the 86<sup>th</sup> Legislature passed Senate Bill 1682 which requires TRS to establish a contingency reserve in the TRS-Care fund equal to 60 days of expenditures. This amount is estimated at \$353,400,000 as of August 31, 2024.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

III. DETAILED NOTES ON ALL FUNDS (Continued)

**Actuarial Assumptions:** The actuarial valuation was performed as of August 31, 2022. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2023. The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The demographic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2021. The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2023 pension actuarial valuation that was rolled forward to August 31, 2024:

Rates of Mortality	General Inflation
Rates of Retirement	Wage Inflation
Rates of Termination	Salary Increases
Rates of Disability Incidence	

**Additional Actuarial Methods and Assumptions:**

Valuation Date	August 31, 2023 rolled forward to August 31, 2024
Actuarial Cost Method	Individual Entry-Age Normal
Inflation	2.30%
Single Discount Rate	3.87% as of August 31, 2024
Salary Increases	2.95% to 8.95%, including inflation
Demographic Assumptions	The rates of mortality, retirement, termination and disability incidence are identical to the assumptions used to value the pension liabilities of TRS. The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2021.
Mortality Assumption	The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioner Mortality Tables with full generational projection using the ultimate rates of Scale MP 2021. The active mortality rates were based on PUB(2010) Amount-Weighted, Below-Median Income, Teacher male and female tables (with a two-year set forward for males), also with full generational mortality using the ultimate rates of Scale MP 2021.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

III. DETAILED NOTES ON ALL FUNDS (Continued)

Health Care Trend Rates	Initial medical trend rates of 6.75% for non-Medicare retirees. For Medicare retirees, trend rates are higher in the first two years due to anticipated growth but thereafter match those of non-Medicare retirees. Initial prescription drug trend rate of 7.75% for all retirees. Initial trend rates decrease 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
Aging Factors	Based on Society of Actuaries' 2013 Study "Health Care Costs-From Birth to Death"
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Ad hoc post-employment benefit changes	None
Other Information:	
Notes	Assumption changes include a discount rate change from 4.13% as of August 31, 2023 to 3.87% as of August 31, 2024. Additionally, the tables used to model the impact of aging on the underlying claims were revised.

**Discount Rate:** A single discount rate of 3.87 percent was used to measure the Total OPEB Liability. This was an increase of 0.26 percent in the discount rate since the previous year. Because the investments are held in cash and there is no intentional objective to advance fund the benefits, the single discount rate is equal to the prevailing municipal bond rate.

The source of the municipal bond rate is the Fidelity "20-Bond GO Index" as of August 31, 2024 using the Fixed Income Municipal bonds with 20 years to maturity that include only federally tax exempt municipal bonds.

**Discount Rate Sensitivity Analysis:** The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1 percentage point lower than and 1 percentage point higher than the discount rate that was used in measuring the Net OPEB Liability.

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

	1% Decrease 2.87%	Current Single Discount Rate 3.87%	1% Increase 4.87%
District’s proportionate share of the Net OPEB Liability:	\$ 3,370,309	\$ 2,836,849	\$ 2,405,805

**Healthcare Cost Trend Rates Sensitivity Analysis:** The following schedule shows the impact of the Net OPEB Liability if a healthcare trend rate that is 1 percent less than and 1 percent greater than the health trend rates assumed.

	1% Decrease in Healthcare Trend Rate	Current Single Healthcare Trend Rate	1% Increase in Healthcare Trend Rate
District’s proportionate share of the Net OPEB Liability:	\$ 2,310,192	\$ 2,836,849	\$ 3,523,135

**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs:** At August 31, 2025, the District reported a liability of \$2,836,849 for its proportionate share of the 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:

The District’s proportionate share of the collective Net OPEB Liability	\$ 2,836,849
State’s proportionate share that is associated with the District	3,554,533
Total	\$ 6,391,382

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

At August 31, 2024 the employer’s proportion of the collective net OPEB liability was 0.0093466410%, which was a decrease of 0.0011081879% from its proportion measured as of August 31, 2023.

**Changes Since the Prior Measurement Date**– The following were changes to the actuarial assumptions or other inputs that affected measurement of the total OPEB liability since the prior measurement period:

- The single discount rate changed from 4.13 percent as of August 31, 2023 to 3.87 percent as of August 31, 2024, accompanied by revised demographic and economic assumptions based on the TRS experience study.

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

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

**Changes of Benefit Terms Since the Prior Measurement Date** - There were no changes in benefit terms since the prior measurement date.

For the year ended August 31, 2025, the District recognized OPEB expense of \$(462,024) and revenue of \$(462,024) for support provided by the State.

The amount of OPEB expense recognized by the District in the reporting period was \$(820,298).

At August 31, 2025, the District reported its proportionate share of the TRS-Care's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits (OPEB) from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 543,729	\$ 1,415,741
Changes in actuarial assumptions	363,083	925,631
Difference between projected and actual investment earnings	-	7,944
Changes in proportion and difference between the District's contributions and the proportionate share of contributions	691,628	888,281
Contributions paid to TRS-Care subsequent to the measurement date	74,541	-
Total	\$ 1,672,981	\$ 3,237,597

The \$74,541 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended August 31, 2026.

The net amounts of the employer's balances of deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended August 31:	OPEB Expense
2026	\$ (432,113)
2027	(303,628)
2028	(320,673)
2029	(321,147)
2030	(143,291)
Thereafter	(118,305)
	\$ (1,639,157)

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

***Changes in Net OPEB Liability:***

	Beginning Balance	Additions	Reductions	Ending Balance
Net OPEB Liability	\$ 2,314,522	\$ 607,227	\$ 84,900	\$ 2,836,849

***Payable to the OPEB Plan:*** At August 31, 2025, the District reported a payable of \$14,572 to the OPEB plan for the outstanding amount of contractually required contributions related to past service costs. Member contributions included in this payable were \$6,466.

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 the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. Medicare Part D contributions made on behalf of the District’s employees for the year ended August 31, 2025, 2024 and 2023 were \$58,290, \$49,012, and \$52,810, respectively. These amounts are recorded as equal revenues and expenditures in the governmental fund financial statements of the District.

N. Health Care Coverage

During the year ended August 31, 2025, Tornillo Independent School District participated in the TRS - Active Care Health Insurance Program. During the year ended August 31, 2025, employees of the District were covered by the District’s insurance Plan (the “Plan”). Under this plan, the District and State (Teacher Retirement System of Texas) contribute approximately \$275 and \$75, respectively to the employee’s premium. The Plan was authorized by Section 21.922, Texas Education Code and was documented by contractual agreement. There were no other liabilities associated with the Plan.

O. Unemployment Compensation Pool

During the year ended August 31, 2025, Tornillo ISD provided unemployment compensation to its employees through participation in the TASB Risk Management Fund (the Fund). The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The Fund’s Unemployment Compensation Program is authorized by Section 22.005 of the Texas Education Code and Chapter 172 of the Texas Local Government Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties.

The fund meets its quarterly obligations to the Texas Workforce Commission. Expenses are accrued monthly until the quarterly payment has been made. Expenses can be reasonably estimated; therefore there is no need for specific or aggregate stop loss coverage for the Unemployment Compensation pool. For the year ended August 31, 2025, the Fund anticipates that Tornillo ISD has no additional liability beyond the contractual obligation for payment of contribution.

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

The Fund engages the services of an independent auditor to conduct a financial audit after the close of each plan year on August 31. The audit is approved by the Fund’s Board of Trustees in February of the following year. The Fund’s audited financial statements as of August 31, 2024, are available at the TASB Risk Management Fund website and have been filed with the Texas Department of Insurance in Austin.

P. Worker’s Compensation Program

As required by law the District has acquired adequate worker’s compensation insurance coverage contracted through Claims Administrative Services, Inc. The District has chosen to participate in a political subdivision risk pool, which means that the District shares its exposure with other school districts and public entities with similar employee populations. Currently, the District employs about 143 full-time and part-time employees. The District paid \$55,247 in worker’s compensation premium for the plan year 2024-2025. This premium is considered sufficient by Claims Administrative Services, Inc. and no contingent liability is required to be reported. This total amount paid for worker’s compensation costs is less than 1% of annual payroll.

Q. Fund Balance

As of August 31, 2025, fund balances are composed of the following:

	<u>General Fund</u>	<u>Non Major Governmental Funds</u>	<u>Total</u>
Nonspendable:			
Inventories	\$ 27,109	\$ -	\$ 27,109
Prepaid Items	7,764	-	7,764
Restricted:			
Food Service	120,356	-	120,356
Capital Acquisition and Contractual Obligation	-	54,186	54,186
Summer Feeding Program	-	42,974	42,974
Advanced Placement Incentives	-	1,655	1,655
Debt Service	-	89,348	89,348
Campus Activities	-	5,215	5,215
Committed:			
Capital Expenditures for Equipment	15,920	-	15,920
Other Committed	68,152	-	68,152
Assigned:			
Other Assigned	7,641	-	7,641
Unassigned	5,625,429	-	5,625,429
Total	\$ 5,872,371	\$ 193,378	\$ 6,065,749

As discussed in Note R, as of August 31, 2025, the District has \$219 of encumbrances of operating funds that rolled over into the next fiscal year.

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

R. Encumbrances

Encumbrance accounting is employed as an extension of formal budgetary integration for the general fund, special revenue funds, and capital projects funds. Encumbrances represent commitments related to contracts not yet performed and are used to control expenditures for the year and to enhance cash management. The encumbrance account does not represent an expenditure for the period, only a commitment to expend resources. Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at year end, and encumbrances outstanding at that time are to be either canceled or appropriately provided for in the subsequent year’s budget. At August 31, 2025, the District had unfilled purchase orders in the general fund that it intends to honor in the 2025-2026 year in the amount of \$219 which are included in assigned fund balance.

S. Revenue from Local and Intermediate Sources

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

	General Fund	Non Major Governmental Funds	Total
Property Taxes	\$ 634,857	\$ 444,739	\$ 1,079,596
Penalties and Interest on Taxes	17,921	9,947	27,868
Investment Income	222,324	22,183	244,507
Food Sales	144,688	-	144,688
Co-curricular Student Activities	4,817	-	4,817
Lease Revenue	24,654	-	24,654
Local Grants	-	65,760	65,760
Other	39,319	42,037	81,356
<b>Total</b>	<b>\$ 1,088,580</b>	<b>\$ 584,666</b>	<b>\$ 1,673,246</b>

T. School Health and Related Services (SHARS)

SHARS is a Medicaid financing program and allows local school districts to obtain Medicaid reimbursement for certain health-related services provided to student in special education. Since SHARS settle-up amounts are usually calculated and received in arrears, the District does not have adequate information to make an estimate of the receivable related to the current year on the government wide financial statements. However, the receivable and related revenues are recorded in the fiscal year the preliminary settle-up amounts are available, which is usually one year in arrears.

SHARS revenue recorded in the current period related to prior year’s settle-up is \$5,230.

(Continued)

TORNILLO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

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**III. DETAILED NOTES ON ALL FUNDS (Continued)**

U. Litigation

During the normal course of business the District is subject to various legal claims. As of August 31, 2025, management is not aware of any such claim which would have a material adverse effect on the financial statements.

V. Nonexchange Transactions

In accordance with the GASB, the agreements detailed below are considered nonexchange transactions and therefore, do not meet the definition of a lease required by GASB No. 87, *Leases*.

Tornillo Independent School District leases 282 acres of land in El Paso County, Texas from the University of Texas System Board of Regents. The term of this lease agreement was for a period of ten years which commenced October 1, 2006. The lease was renewed on June 24, 2015 for an additional ten year period commencing on October 1, 2016. This lease provides for rent of \$5,000 for the entire lease term. The land is only permitted to be used for the purpose of public education facilities and for necessary and desirable purposes incidental thereto, and for no other purpose. The District constructed a new high school facility on this land.

The District entered into a commercial lease with The University of Texas System Board of Regents for approximately 8.81 acres of land. The term of this lease agreement is for a period of ten years from August 11, 2015 through June 30, 2025. This lease provided for rent of \$4,000 for the entire lease term. The land is permitted to be used for the purpose of public education facilities and for purposes incidental thereto, and for no other purpose. The District uses the land as a baseball/softball dirt field. This lease was renewed on July 1, 2025 for an additional 10 years for rent of \$4,000 for the entire lease term.

W. Interlocal Agreements

The District entered into an interlocal agreement with County of El Paso on December 14, 2009 for the improvement of facilities and services at Coyote Park playground and baseball park located within the bounds of the Tornillo Independent School District. The County will design, purchase, and install all playground equipment, canopies, basketball equipment and grass for the park and softball field. The District will be responsible for the management, maintenance and security of said park areas including maintenance of all County provided equipment. The agreement remains in effect until September 30, 2029.

The District entered into a second interlocal agreement with County of El Paso on January 23, 2019 for the improvements and maintenance of Coyote Park located within the bounds of the Tornillo Independent School District. The County will purchase and install sod and irrigation lay structure, sidewalk and hike and bike trail swings, benches and picnic shelters, solar lighting, landscaping, park equipment and parking. The District will be responsible for providing year-round maintenance of such premises, including maintenance of all improvements, manage and operate premises, operate and maintain landscaping, irrigation systems and equipment, and pay all electric, gas, and water utilities costs and expenses relating to operation and maintenance of premises. The agreement remains in effect until November 30, 2038.

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

AUGUST 31, 2025

---

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

Federal and State Funding - Tornillo Independent School District participates in numerous state and federal grant programs that are subject to audit by the Texas Education Agency and various Federal and/or State audit agencies. These programs have complex compliance requirements, and should State or Federal auditors discover areas of material noncompliance, those District funds may be subject to refund if so determined by administrative audit review.

In the opinion of administration, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

**X. 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; injuries to employees; and natural disasters. The Board maintains insurance policies acquired from independent insurance carriers covering all structural property, automobiles, dishonesty, errors and omissions, boiler and machinery, personal property, and general liability. There have been no significant reductions in insurance coverage from prior years and settlements have not exceeded insurance coverage.

For the year ended August 31, 2025, Tornillo Independent School District carried insurance for building and contents in the amount of \$79,367,081 with deductibles ranging from \$10,000 to \$500,000, per occurrence. Equipment, general liability, educator's legal liability, and cyber suite coverage had deductibles ranging from \$5,000 to \$25,000. Automobile physical damage had a deductible of \$1,000. Automobile liability had a deductible of \$1,000 with a \$1,000,000 limit per accident.

**Y. Related Party Transactions**

From time to time, the District may enter into transactions with related parties through the normal course of business. If a Board member has a conflict of interest, proper documentation is completed and he/she is required to abstain from any discussion or voting regarding the matter. Management is not aware of any material related party transactions that occurred during the 2024-2025 fiscal year.

**Z. Other Retirement Plans**

The District has established a 457 Deferred Compensation Plan and Tax-sheltered Annuity 403(b) Plan. All regular full-time employees are eligible to participate in these Plans immediately upon becoming employed by the District. As of August 31, 2025, the District had 20 employees participating in these Plans. Employee contributions to the Plans totaled \$63,990.

The District does not contribute to any of these Plans and does not hold the assets in a trustee capacity. Management does not have control over the funds nor can they access the funds, and therefore believes the District does not have fiduciary accountability for the Plans. As such, the Plan assets are not included in a trust fund in the District's financial statements.

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO THE BASIC FINANCIAL STATEMENTS

AUGUST 31, 2025

**III. DETAILED NOTES ON ALL FUNDS (Continued)**

AA. Restatement

As the result of implementing GASB Statement No. 101, *Compensated Absences*, in fiscal year 2025, the District is reporting a change in accounting principles, applied retroactively by recording a compensated absences beginning balance, with amounts presented as due within one year and due in more than one year in the statement of net position. Accordingly, the beginning net position for governmental activities has been restated as follows:

	Compensated Absence Liability	Total Net Position
Beginning of Year as Previously Reported	\$ -	\$ 10,606,751
Implementation of GASB 101: Compensated Absences	494,523	(494,523)
Beginning of Year as Restated	\$ 494,523	\$ 10,112,228

AB. New Accounting Pronouncements

The District has not completed the process of evaluating the impact on its financial position that will result from adopting the following Governmental Accounting Standards Board (GASB) Statements:

- GASB No. 103, *Financial Reporting Model Improvements*, effective for fiscal years beginning after June 15, 2025. GASB No. 103 improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability.
- GASB No. 104, *Disclosure of Certain Capital Assets*, effective for fiscal years beginning after June 15, 2025. This GASB provides users of governmental financial statements with essential information about certain types of capital assets.

**REQUIRED SUPPLEMENTARY INFORMATION**

TORNILLO INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
5700 Total Local and Intermediate Sources	\$ 1,062,200	\$ 1,062,200	\$ 1,088,580	\$ 26,380
5800 State Program Revenues	9,423,968	9,477,668	10,109,471	631,803
5900 Federal Program Revenues	1,060,000	1,072,000	876,030	(195,970)
5020 Total Revenues	11,546,168	11,611,868	12,074,081	462,213
<b>EXPENDITURES:</b>				
Current:				
0011 Instruction	5,436,397	5,728,156	5,694,503	33,653
0012 Instructional Resources and Media Services	155,301	152,501	153,199	(698)
0013 Curriculum and Instructional Staff Development	339,960	353,322	333,754	19,568
0021 Instructional Leadership	108,525	104,525	110,807	(6,282)
0023 School Leadership	767,554	795,723	780,956	14,767
0031 Guidance, Counseling, and Evaluation Services	291,806	292,530	275,017	17,513
0032 Social Work Services	-	2,029	2,029	-
0033 Health Services	186,125	186,125	169,148	16,977
0034 Student (Pupil) Transportation	264,423	286,933	276,054	10,879
0035 Food Services	846,000	858,000	836,593	21,407
0036 Extracurricular Activities	379,308	379,308	337,959	41,349
0041 General Administration	740,717	755,523	748,851	6,672
0051 Facilities Maintenance and Operations	1,665,282	1,673,278	1,659,703	13,575
0052 Security and Monitoring Services	269,604	243,684	229,613	14,071
0053 Data Processing Services	531,883	533,883	513,504	20,379
0061 Community Services	6,772	6,772	5,391	1,381
Debt Service:				
0071 Principal on Long-Term Liabilities	2,500	2,500	27,521	(25,021)
0072 Interest on Long-Term Liabilities	500	500	3,334	(2,834)
Intergovernmental:				
0099 Other Intergovernmental Charges	19,000	19,377	19,377	-
6030 Total Expenditures	12,011,657	12,374,669	12,177,313	197,356
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	(465,489)	(762,801)	(103,232)	659,569
<b>OTHER FINANCING SOURCES (USES):</b>				
7912 Sale of Real and Personal Property	-	-	1,148	1,148
1200 Net Change in Fund Balances	(465,489)	(762,801)	(102,084)	660,717
0100 Fund Balance - September 1 (Beginning)	5,974,455	5,974,455	5,974,455	-
3000 Fund Balance - August 31 (Ending)	\$ 5,508,966	\$ 5,211,654	\$ 5,872,371	\$ 660,717

# TORNILLO INDEPENDENT SCHOOL DISTRICT

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION BUDGET AND ACTUAL GENERAL FUND

FOR THE YEAR ENDED AUGUST 31, 2025

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### **Budgets and Budgetary Control**

Each school district in Texas is required by law to prepare annually a budget of anticipated revenues and expenditures for the General Fund, Child Nutrition Program, and Debt Service Funds before the beginning of the fiscal year. For fiscal years beginning September 1, the Texas Education Code requires the budget to be adopted by August 31<sup>st</sup> of each year. The District's administration determines budgetary funding priorities and the budgets are prepared on the same basis of accounting that is used for reporting in accordance with generally accepted accounting principles. Final budget allocations are determined by the Board, which subsequently establishes a tax rate sufficient to support the approved budget. The annual budget, which is prepared on the modified accrual basis of accounting, must be adopted by the Board at a scheduled meeting after giving ten days public notice of the meeting. The District annually adopts legally authorized appropriated budgets for the General Fund, Child Nutrition Program, and Debt Service Funds. On August 28, 2024, the 2024-2025 budget was legally adopted by the Board.

The District's administration performs budget reviews during the year in which budget requirements are re-evaluated and revisions are recommended to the Board. The Board must approve amendments to the budget at the fund and functional expenditure categories or revenue object accounts as defined by the TEA. Each amendment must have Board approval. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after fiscal year end. Several amendments were necessary during the year.

Expenditures may not legally exceed budgeted appropriations, as amended, at the function level by fund. Unexpended appropriations lapse at year-end.

### **Budgetary Basis of Accounting**

The District's budget is prepared on a modified accrual basis of accounting.

The Budget and Actual - General Fund includes the District's Child Nutrition Program which is separately presented as Exhibit J-2.

### **Excess Expenditures Over Appropriations**

Exhibit G-1 presents a small unfavorable budget variance in function 12 - Instructional Resources and Media Services due to underestimation on TRS on behalf payments, in function 21 - Instructional Leadership due to year end reclassifications of salaries and wages from grant funds to the general fund, and functions 71 and 72 - Principal and Interest on Long-Term Liabilities due to year-end reclassifications necessary in order to record the transactions in accordance with GASB No. 87, *Leases*. Overall, the District had a favorable budget variance.

TORNILLO INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
TEACHER RETIREMENT SYSTEM OF TEXAS  
FOR THE YEAR ENDED AUGUST 31, 2025

	FY 2025 Plan Year 2024	FY 2024 Plan Year 2023	FY 2023 Plan Year 2022
District's Proportion of the Net Pension Liability (Asset)	0.007948921%	0.008863973%	0.008672106%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 4,855,533	\$ 6,088,694	\$ 5,148,406
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	4,672,782	5,776,704	5,097,630
Total	<u>\$ 9,528,315</u>	<u>\$ 11,865,398</u>	<u>\$ 10,246,036</u>
District's Covered Payroll	\$ 9,178,576	\$ 9,465,658	\$ 8,879,207
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	52.90%	64.32%	57.98%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.51%	73.15%	75.62%

Note: GASB Codification, Vol. 2, P20.183 requires that the information on this schedule be data from the period corresponding with the periods covered as of the measurement dates of August 31, 2024 for year 2025, August 31, 2023 for year 2024, August 31, 2022 for year 2023, August 31, 2021 for year 2022, August 31, 2020 for year 2021, August 31, 2019 for year 2020, August 31, 2018 for year 2019, August 31, 2017 for year 2018, August 31, 2016 for year 2017, and August 31, 2015 for year 2016.

FY 2022 Plan Year 2021	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017	FY 2017 Plan Year 2016	FY 2016 Plan Year 2015
0.007447656%	0.007303199%	0.0074622%	0.00702745%	0.007518392%	0.008308592%	0.0076823%
\$ 1,896,654	\$ 3,911,445	\$ 3,879,085	\$ 3,868,079	\$ 2,403,977	\$ 3,139,693	\$ 2,715,591
2,578,895	5,848,596	6,072,243	5,750,937	3,878,395	4,232,506	4,208,755
<u>\$ 4,475,549</u>	<u>\$ 9,760,041</u>	<u>\$ 9,951,328</u>	<u>\$ 9,619,016</u>	<u>\$ 6,282,372</u>	<u>\$ 7,372,199</u>	<u>\$ 6,924,346</u>
\$ 8,415,190	\$ 8,521,925	\$ 7,810,067	\$ 7,815,556	\$ 7,891,834	\$ 7,563,210	\$ 7,198,540
22.54%	45.90%	49.67%	49.49%	30.46%	41.51%	37.72%
88.79%	75.54%	75.24%	73.74%	82.17%	78.00%	78.43%

TORNILLO INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR PENSIONS  
TEACHER RETIREMENT SYSTEM OF TEXAS  
FOR THE YEAR ENDED AUGUST 31, 2025

	2025	2024	2023
Contractually Required Contribution	\$ 398,056	\$ 399,887	\$ 453,368
Contribution in Relation to the Contractually Required Contribution	(398,056)	(399,887)	(453,368)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 8,475,034	\$ 9,178,576	\$ 9,465,658
Contributions as a Percentage of Covered Payroll	4.70%	4.36%	4.79%

Note: GASB Codification, Vol. 2, P20.183 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

	2022	2021	2020	2019	2018	2017	2016
\$	404,437	\$ 318,353	\$ 318,416	\$ 260,751	\$ 234,824	\$ 238,898	\$ 233,325
	(404,437)	(318,353)	(318,416)	(260,751)	(234,824)	(238,898)	(233,325)
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	8,879,207	\$ 8,415,190	\$ 8,521,925	\$ 7,810,067	\$ 7,815,556	\$ 7,891,834	\$ 7,563,210
	4.55%	3.78%	3.74%	3.34%	3.00%	3.03%	3.08%

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**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO REQUIRED SUPPLEMENTARY PENSION INFORMATION

TEACHER RETIREMENT SYSTEM OF TEXAS

FOR THE YEAR ENDED AUGUST 31, 2025

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*Changes of Benefit Terms*

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

*Changes of Assumptions*

There were no changes of assumptions that affected measurement of the total pension liability during the measurement period.

TORNILLO INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY  
TEACHER RETIREMENT SYSTEM OF TEXAS  
FOR THE YEAR ENDED AUGUST 31, 2025

	FY 2025 Plan Year 2024	FY 2024 Plan Year 2023	FY 2023 Plan Year 2022
District's Proportion of the Net Liability (Asset) for Other Postemployment Benefits	0.009346641%	0.010454829%	0.010395441%
District's Proportionate Share of Net OPEB Liability (Asset)	\$ 2,836,849	\$ 2,314,522	\$ 2,489,085
State's Proportionate Share of the Net OPEB Liability (Asset) Associated with the District	3,554,533	2,792,826	3,036,293
Total	<u>\$ 6,391,382</u>	<u>\$ 5,107,348</u>	<u>\$ 5,525,378</u>
District's Covered Payroll	\$ 9,178,576	\$ 9,465,460	\$ 8,879,207
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	30.91%	24.45%	28.03%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	13.70%	14.94%	11.52%

Note: GASB Codification, Vol. 2, P50.238 states that the information on this schedule should be determined as of the measurement date. For example, the amounts for FY 2025 are for the measurement date of August 31, 2024, etc.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

FY 2022 Plan Year 2021	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017
0.009195789%	0.009294409%	0.010379962%	0.009494575%	0.009842449%
\$ 3,547,227	\$ 3,533,224	\$ 4,908,811	\$ 4,740,728	\$ 4,280,112
4,752,494	4,747,807	6,522,712	6,139,670	5,919,200
<u>\$ 8,299,721</u>	<u>\$ 8,281,031</u>	<u>\$ 11,431,523</u>	<u>\$ 10,880,398</u>	<u>\$ 10,199,312</u>
\$ 8,415,190	\$ 8,521,925	\$ 7,810,067	\$ 7,815,556	\$ 7,891,834
42.15%	41.46%	62.85%	60.66%	54.23%
6.18%	4.99%	2.66%	1.57%	0.91%

TORNILLO INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR OTHER POSTEMPLOYMENT BENEFITS (OPEB)  
TEACHER RETIREMENT SYSTEM OF TEXAS  
FOR THE YEAR ENDED AUGUST 31, 2025

	2025	2024	2023
Contractually Required Contribution	\$ 74,541	\$ 84,898	\$ 90,702
Contribution in Relation to the Contractually Required Contribution	(74,541)	(84,898)	(90,702)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 8,475,034	\$ 9,178,576	\$ 9,465,658
Contributions as a Percentage of Covered Payroll	0.88%	0.92%	0.96%

Note: GASB Codification, Vol. 2, P50.238 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

Information in this schedule should be provided only for the years where data is available. Eventually 10 years of data should be presented.

	2022	2021	2020	2019	2018
\$	86,850	\$ 65,803	\$ 74,082	\$ 71,896	\$ 65,739
	(86,850)	(65,803)	(74,082)	(71,896)	(65,739)
\$	-	\$ -	\$ -	\$ -	\$ -
\$	8,879,207	\$ 8,415,190	\$ 8,521,925	\$ 7,810,067	\$ 7,815,556
	0.98%	0.78%	0.87%	0.92%	0.84%

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO REQUIRED SUPPLEMENTARY OPEB INFORMATION

TEACHER RETIREMENT SYSTEM OF TEXAS

FOR THE YEAR ENDED AUGUST 31, 2025

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***Changes of Benefit Terms Since the Prior Measurement Period***

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

***Changes Since the Prior Actuarial Valuation***

***Assumption, Method, and Plan Changes*** - the following were changes to the actuarial assumptions or other inputs that affected measurement of the total OPEB liability since the prior valuation:

- The discount rate changed from 4.13 percent as of August 31, 2023 to 3.87 percent as of August 31, 2024. This change increased the total OPEB liability.
- The tables used to model the impact of aging on the underlying claims were updated based on the Society of Actuaries' 2013 Study "Health Care Costs - From Birth to Death". This change increased the total OPEB liability.

***Difference Between Expected and Actual Experience*** - the primary driver of the \$5.8 billion loss was the lowering of Medicare retiree premiums, which shifted a greater share of the health care costs for Medicare-eligible retirees to TRS.

**SUPPLEMENTARY INFORMATION**

TORNILLO INDEPENDENT SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 AUGUST 31, 2025

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula	225 IDEA - Part B Preschool	242 Summer Feeding Program
<b>ASSETS</b>				
1110 Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
1220 Property Taxes - Delinquent	-	-	-	-
1230 Allowance for Uncollectible Taxes	-	-	-	-
1240 Due from Other Governments	55,694	52,701	-	-
1260 Due from Other Funds	-	-	-	42,974
1410 Prepayments	-	-	-	-
1000 Total Assets	<u>\$ 55,694</u>	<u>\$ 52,701</u>	<u>\$ -</u>	<u>\$ 42,974</u>
<b>LIABILITIES</b>				
2110 Accounts Payable	\$ 4,955	\$ -	\$ -	\$ -
2160 Accrued Wages Payable	4,801	5,716	-	-
2170 Due to Other Funds	45,938	46,985	-	-
2180 Due to Other Governments	-	-	-	-
2300 Unearned Revenue	-	-	-	-
2000 Total Liabilities	<u>55,694</u>	<u>52,701</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
2601 Unavailable Revenue - Property Taxes	-	-	-	-
2600 Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Restricted Fund Balance:				
3450 Federal or State Funds Grant Restriction	-	-	-	42,974
3470 Capital Acquisition and Contractual Obligation	-	-	-	-
3480 Retirement of Long-Term Debt	-	-	-	-
3490 Other Restricted Fund Balance	-	-	-	-
3000 Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,974</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 55,694</u>	<u>\$ 52,701</u>	<u>\$ -</u>	<u>\$ 42,974</u>

244 Effective Advising Framework	255 ESEA II,A Supporting Effective Ins	263 Title III, A English Lang. Acquisition	270 ESEA V, B,2 Rural & Low Income	279 TCLAS ESSER III	282 ESSER III ARP ESSER III	284 IDEA B Formula ARP Act	288 Emergency Impact Aid
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
30,109	3,191	1,720	5,607	-	-	-	-
-	-	-	-	-	-	3,059	339
-	-	-	-	-	-	-	-
<u>\$ 30,109</u>	<u>\$ 3,191</u>	<u>\$ 1,720</u>	<u>\$ 5,607</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,059</u>	<u>\$ 339</u>
\$ 24,148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,059	\$ -
-	1,237	444	-	-	-	-	-
5,961	1,954	1,276	5,607	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	339
<u>30,109</u>	<u>3,191</u>	<u>1,720</u>	<u>5,607</u>	<u>-</u>	<u>-</u>	<u>3,059</u>	<u>339</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 30,109</u>	<u>\$ 3,191</u>	<u>\$ 1,720</u>	<u>\$ 5,607</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,059</u>	<u>\$ 339</u>

TORNILLO INDEPENDENT SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 AUGUST 31, 2025

Data Control Codes	289 Other Federal Special Revenue Funds	397 Advanced Placement Incentives	404 Student Success Initiative	410 State Instructional Materials	
<b>ASSETS</b>					
1110	Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
1220	Property Taxes - Delinquent	-	-	-	-
1230	Allowance for Uncollectible Taxes	-	-	-	-
1240	Due from Other Governments	25,669	-	-	-
1260	Due from Other Funds	14,278	2,193	13,748	1,220
1410	Prepayments	-	-	-	-
1000	<b>Total Assets</b>	<b>\$ 39,947</b>	<b>\$ 2,193</b>	<b>\$ 13,748</b>	<b>\$ 1,220</b>
<b>LIABILITIES</b>					
2110	Accounts Payable	\$ 4,440	\$ -	\$ -	\$ -
2160	Accrued Wages Payable	599	-	-	-
2170	Due to Other Funds	-	-	-	-
2180	Due to Other Governments	-	-	13,748	-
2300	Unearned Revenue	34,908	538	-	1,220
2000	<b>Total Liabilities</b>	<b>39,947</b>	<b>538</b>	<b>13,748</b>	<b>1,220</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
2601	Unavailable Revenue - Property Taxes	-	-	-	-
2600	<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>					
Restricted Fund Balance:					
3450	Federal or State Funds Grant Restriction	-	1,655	-	-
3470	Capital Acquisition and Contractual Obligation	-	-	-	-
3480	Retirement of Long-Term Debt	-	-	-	-
3490	Other Restricted Fund Balance	-	-	-	-
3000	<b>Total Fund Balances</b>	<b>-</b>	<b>1,655</b>	<b>-</b>	<b>-</b>
4000	<b>Total Liabilities, Deferred Inflows &amp; Fund Balances</b>	<b>\$ 39,947</b>	<b>\$ 2,193</b>	<b>\$ 13,748</b>	<b>\$ 1,220</b>

429 Other State Special Revenue Funds	461 Campus Activity Funds	480 Other Local Special Revenue Funds	Total Nonmajor Special Revenue Funds	599 Debt Service Fund	698 Capital Projects Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 352,430	\$ -	\$ 352,430
-	-	-	-	58,075	-	58,075
-	-	-	-	(2,904)	-	(2,904)
195,322	-	-	370,013	-	-	370,013
-	5,437	25,840	109,088	-	54,186	163,274
3,294	-	-	3,294	-	-	3,294
<u>\$ 198,616</u>	<u>\$ 5,437</u>	<u>\$ 25,840</u>	<u>\$ 482,395</u>	<u>\$ 407,601</u>	<u>\$ 54,186</u>	<u>\$ 944,182</u>
\$ 1,139	\$ 222	\$ -	\$ 37,963	\$ -	\$ -	\$ 37,963
-	-	-	12,797	-	-	12,797
192,813	-	-	300,534	201,081	-	501,615
-	-	-	13,748	-	-	13,748
4,664	-	25,840	67,509	66,333	-	133,842
<u>198,616</u>	<u>222</u>	<u>25,840</u>	<u>432,551</u>	<u>267,414</u>	<u>-</u>	<u>699,965</u>
-	-	-	-	50,839	-	50,839
-	-	-	-	50,839	-	50,839
-	-	-	44,629	-	-	44,629
-	-	-	-	-	54,186	54,186
-	-	-	-	89,348	-	89,348
-	5,215	-	5,215	-	-	5,215
-	5,215	-	49,844	89,348	54,186	193,378
<u>\$ 198,616</u>	<u>\$ 5,437</u>	<u>\$ 25,840</u>	<u>\$ 482,395</u>	<u>\$ 407,601</u>	<u>\$ 54,186</u>	<u>\$ 944,182</u>

TORNILLO INDEPENDENT SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula	225 IDEA - Part B Preschool	242 Summer Feeding Program
<b>REVENUES:</b>				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	668,342	124,441	823	-
5020 Total Revenues	668,342	124,441	823	-
<b>EXPENDITURES:</b>				
Current:				
0011 Instruction	185,218	42,077	823	-
0012 Instructional Resources and Media Services	-	-	-	-
0013 Curriculum and Instructional Staff Development	442,767	-	-	-
0023 School Leadership	-	-	-	-
0031 Guidance, Counseling, and Evaluation Services	-	49,439	-	-
0032 Social Work Services	-	32,925	-	-
0033 Health Services	-	-	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	-	-	-
0052 Security and Monitoring Services	-	-	-	-
0061 Community Services	40,357	-	-	-
Debt Service:				
0071 Principal on Long-Term Liabilities	-	-	-	-
0072 Interest on Long-Term Liabilities	-	-	-	-
0073 Bond Issuance Cost and Fees	-	-	-	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	668,342	124,441	823	-
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - September 1 (Beginning)	-	-	-	42,974
3000 Fund Balance - August 31 (Ending)	\$ -	\$ -	\$ -	\$ 42,974

244	255	263	270	279	282	284	288
Effective	ESEA II,A	Title III, A	ESEA V, B,2	TCLAS	ESSER III	IDEA B	Emergency
Advising	Supporting	English Lang.	Rural & Low	ESSER III	ARP	Formula	Impact
Framework	Effective Ins	Acquisition	Income		ESSER III	ARP Act	Aid
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
98,939	28,223	49,163	25,130	11,932	71,138	-	-
98,939	28,223	49,163	25,130	11,932	71,138	-	-
83,601	17,031	29,896	25,130	11,932	47,807	-	-
-	-	-	-	-	78	-	-
15,338	11,192	9,657	-	-	9,234	-	-
-	-	-	-	-	10,004	-	-
-	-	-	-	-	78	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	9,610	-	-	3,937	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
98,939	28,223	49,163	25,130	11,932	71,138	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TORNILLO INDEPENDENT SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes	289 Other Federal Special Revenue Funds	397 Advanced Placement Incentives	404 Student Success Initiative	410 State Instructional Materials
<b>REVENUES:</b>				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	84,140
5900 Federal Program Revenues	362,869	-	-	-
5020 Total Revenues	362,869	-	-	84,140
<b>EXPENDITURES:</b>				
<b>Current:</b>				
0011 Instruction	60,344	-	-	84,140
0012 Instructional Resources and Media Services	-	-	-	-
0013 Curriculum and Instructional Staff Development	55,939	-	-	-
0023 School Leadership	32,659	-	-	-
0031 Guidance, Counseling, and Evaluation Services	176,884	-	-	-
0032 Social Work Services	-	-	-	-
0033 Health Services	-	-	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	-	-	-
0052 Security and Monitoring Services	36,143	-	-	-
0061 Community Services	900	-	-	-
<b>Debt Service:</b>				
0071 Principal on Long-Term Liabilities	-	-	-	-
0072 Interest on Long-Term Liabilities	-	-	-	-
0073 Bond Issuance Cost and Fees	-	-	-	-
<b>Capital Outlay:</b>				
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	362,869	-	-	84,140
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - September 1 (Beginning)	-	1,655	-	-
3000 Fund Balance - August 31 (Ending)	\$ -	\$ 1,655	\$ -	\$ -

429 Other State Special Revenue Funds	461 Campus Activity Funds	480 Other Local Special Revenue Funds	Total Nonmajor Special Revenue Funds	599 Debt Service Fund	698 Capital Projects Fund	Total Nonmajor Governmental Funds
\$ -	\$ 42,037	\$ 65,760	\$ 107,797	\$ 476,869	\$ -	\$ 584,666
1,011,698	-	-	1,095,838	736,428	-	1,832,266
-	-	-	1,441,000	-	-	1,441,000
1,011,698	42,037	65,760	2,644,635	1,213,297	-	3,857,932
332,360	16,736	53,988	991,083	-	-	991,083
-	-	-	78	-	-	78
431,078	-	-	975,205	-	-	975,205
-	3,241	-	45,904	-	-	45,904
-	-	-	226,401	-	-	226,401
-	-	-	32,925	-	-	32,925
-	-	1,016	1,016	-	-	1,016
-	-	9,708	9,708	-	-	9,708
-	-	1,048	1,048	-	-	1,048
-	18,922	-	18,922	-	-	18,922
173,960	-	-	210,103	-	-	210,103
-	-	-	54,804	-	-	54,804
-	-	-	-	876,000	-	876,000
-	-	-	-	412,183	-	412,183
-	-	-	-	2,000	-	2,000
74,300	-	-	74,300	-	-	74,300
1,011,698	38,899	65,760	2,641,497	1,290,183	-	3,931,680
-	3,138	-	3,138	(76,886)	-	(73,748)
-	2,077	-	46,706	166,234	54,186	267,126
\$ -	\$ 5,215	\$ -	\$ 49,844	\$ 89,348	\$ 54,186	\$ 193,378

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**OTHER INFORMATION - REQUIRED TEA SCHEDULES  
(UNAUDITED)**

TORNILLO INDEPENDENT SCHOOL DISTRICT  
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE  
 FOR THE YEAR ENDED AUGUST 31, 2025

Last 10 Years Ended August 31	(1)                      (2)		(3) Assessed/Appraised Value for School Tax Purposes
	Tax Rates		
	Maintenance	Debt Service	
2016 and prior years	Various	Various	\$ Various
2017	1.090100	0.310700	66,480,248
2018	1.090100	0.310700	72,774,713
2019	1.090100	0.310700	74,584,345
2020	1.016500	0.384300	83,753,955
2021	1.002900	0.468900	84,798,477
2022	0.931500	0.468900	95,326,121
2023	0.899500	0.468900	98,491,952
2024	0.668800	0.468900	90,355,992
2025 (School year under audit)	0.666900	0.468900	102,158,974
1000            TOTALS			
8000    Total Taxes Refunded Under Section 26.1115, Tax Code			

(10) Beginning Balance 9/1/2024	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 8/31/2025	(99) Taxes Refunded Under Section 26.1115c
\$ 52,651	\$	\$ 907	\$ 162	\$ (9,393)	\$ 42,189	
3,553		137	39	-	3,377	
5,469		446	127	-	4,896	
6,528		193	55	-	6,280	
7,376		(146)	(55)	(459)	7,118	
8,217		382	179	(483)	7,173	
19,521		1,444	727	(769)	16,581	
28,296		2,806	1,462	(3,556)	20,472	
52,489		8,818	6,182	(23,364)	14,125	
	1,133,004	618,251	434,695	-	80,058	
<u>\$ 184,100</u>	<u>\$ 1,133,004</u>	<u>\$ 633,238</u>	<u>\$ 443,573</u>	<u>\$ (38,024)</u>	<u>\$ 202,269</u>	

\$ -

TORNILLO INDEPENDENT SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM  
 FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
5700 Total Local and Intermediate Sources	\$ 63,000	\$ 63,000	\$ 147,642	\$ 84,642
5800 State Program Revenues	3,000	3,000	2,568	(432)
5900 Federal Program Revenues	780,000	792,000	699,801	(92,199)
5020 Total Revenues	846,000	858,000	850,011	(7,989)
<b>EXPENDITURES:</b>				
Current:				
0035 Food Services	846,000	858,000	836,593	21,407
6030 Total Expenditures	846,000	858,000	836,593	21,407
1100 Excess of Revenues Over Expenditures	-	-	13,418	13,418
<b>OTHER FINANCING SOURCES (USES):</b>				
7912 Sale of Real and Personal Property	-	-	1,148	1,148
1200 Net Change in Fund Balances	-	-	14,566	14,566
0100 Fund Balance - September 1 (Beginning)	132,899	132,899	132,899	-
3000 Fund Balance - August 31 (Ending)	\$ 132,899	\$ 132,899	\$ 147,465	\$ 14,566

TORNILLO INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 509,110	\$ 509,110	\$ 476,869	\$ (32,241)
5800 State Program Revenues	768,752	768,752	736,428	(32,324)
5020 Total Revenues	1,277,862	1,277,862	1,213,297	(64,565)
EXPENDITURES:				
Debt Service:				
0071 Principal on Long-Term Liabilities	876,000	876,000	876,000	-
0072 Interest on Long-Term Liabilities	412,187	412,187	412,183	4
0073 Bond Issuance Cost and Fees	3,100	3,100	2,000	1,100
6030 Total Expenditures	1,291,287	1,291,287	1,290,183	1,104
1200 Net Change in Fund Balances	(13,425)	(13,425)	(76,886)	(63,461)
0100 Fund Balance - September 1 (Beginning)	166,234	166,234	166,234	-
3000 Fund Balance - August 31 (Ending)	\$ 152,809	\$ 152,809	\$ 89,348	\$ (63,461)

TORNILLO INDEPENDENT SCHOOL DISTRICT  
STATE COMPENSATORY EDUCATION AND BILINGUAL EDUCATION PROGRAM EXPENDITURES  
FOR THE YEAR ENDED AUGUST 31, 2025

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**Section A: Compensatory Education Programs**

AP1	Did your district expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes
AP2	Does the district have written policies and procedures for its state compensatory education program?	Yes
AP3	Total state allotment funds received for state compensatory education programs during the district's fiscal year.	1,069,600
AP4	Actual direct program expenditures for state compensatory education programs during the district's fiscal year. (PICs 24,26,28,29,30)	769,376

**Section B: Bilingual Education Programs**

AP5	Did your district expend any bilingual education program state allotment funds during the district's fiscal year?	Yes
AP6	Does the district have written policies and procedures for its bilingual education program?	Yes
AP7	Total state allotment funds received for bilingual education programs during the district's fiscal year.	247,364
AP8	Actual direct program expenditures for bilingual education programs during the district's fiscal year. (PIC 25)	149,383

**FEDERAL AWARDS SECTION**

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

To the Board of Trustees  
Tornillo 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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tornillo Independent School District (District) as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 19, 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

## **Report on Compliance and Other Matters**

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

### **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.

*Gibson Ruddock Patterson LLC*

Gibson Ruddock Patterson LLC  
El Paso, Texas  
February 19, 2026

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

To the Board of Trustees  
Tornillo Independent School District

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Tornillo Independent School District's (District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2025. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District 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 August 31, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (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.

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.

*Gibson Ruddock Patterson LLC*

Gibson Ruddock Patterson LLC  
El Paso, Texas  
February 19, 2026

**TORNILLO INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED AUGUST 31, 2025**

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**SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

**Type of Auditor's Report issued on whether the financial statements audited were prepared in accordance with GAAP:** Unmodified

**Internal control over financial reporting:**

**Were significant deficiencies in internal control disclosed?** None reported

**Were material weaknesses in internal control disclosed?** No

**Was any noncompliance disclosed that is material to the financial statements of the auditee, which would be required to be reported in accordance with Government Auditing Standards?** No

**Federal Awards**

**Internal control over major federal award programs:**

**Were significant deficiencies in internal control over major programs disclosed?** None reported

**Were material weaknesses in internal control over major programs disclosed?** No

**Type of auditor's report issued on compliance for major federal programs:** Unmodified

**Were there any audit findings that the auditor is required to disclosed under Title 2 CFR 200.516 Audit findings paragraph (a)?** No

**Major Federal Programs:** **Child Nutrition Cluster Program**  
 Assistance Listing No. 10.553, 10.555,  
 and 10.582

**Dollar threshold used to distinguish between type A and type B programs:** \$750,000

**Did auditee qualified as low-risk auditee under 2 CFR 200.520 Criteria for a low-risk auditee?** Yes

**TORNILLO INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED AUGUST 31, 2025**

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**FINANCIAL STATEMENT FINDINGS**

There were no current year findings.

**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There were no current year findings or questioned costs.

**TORNILLO INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF STATUS OF **PRIOR** AUDIT FINDINGS**  
**FOR THE YEAR ENDED AUGUST 31, 2025**

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**FINANCIAL STATEMENT FINDINGS**

There were no prior year findings.

**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There were no prior year findings or questioned costs.

TORNILLO INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31, 2025

(1)	(2)	(3)	(4)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal Assistance Listing No.	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<u>Passed Through Texas Education Agency</u>			
ESEA, Title I, Part A - Improving Basic Programs	84.010A	24610101071908	\$ 42,779
ESEA, Title I, Part A - Improving Basic Programs	84.010A	25610101071908	458,740
School Action Fund Continuation	84.010A	256101107110012	219,826
Total Assistance Listing Number 84.010			721,345
*IDEA - Part B, Formula	84.027A	246600010719088600	2,977
*IDEA - Part B, Formula	84.027A	256600010719086600	131,308
Total Assistance Listing Number 84.027			134,285
*IDEA - Part B, Preschool	84.173A	256610010719086610	888
Total Special Education Cluster (IDEA)			135,173
Effective Advising Framework, Year 1	84.048A	254200317110018	106,599
ESEA, Title II, Part A, Supporting Effective Instruction	84.367A	24694501071908	1,921
ESEA, Title II, Part A, Supporting Effective Instruction	84.367A	25694501071908	28,506
Total Assistance Listing Number 84.367			30,427
Title III, Part A - English Language Acquisition	84.365A	24671001071908	11,736
Title III, Part A - English Language Acquisition	84.365A	25671001071908	38,410
Total Assistance Listing Number 84.365			50,146
ESEA, Title V, Part B.2 - Rural & Low Income Prog.	84.358B	25696001071908	27,112
COVID 19 - TCLAS- ESSER III	84.425U	21528042071908	11,932
COVID 19 - ARP ESSER III	84.425U	21528001071908	81,389
Total Assistance Listing Number 84.425			93,321
2024-2025 Stronger Connections Grant	84.424F	236811017110022	301,976
ESEA, Title IV, Part A, Subpart 1	84.424A	24680101071908	635
ESEA, Title IV, Part A, Subpart 1	84.424A	25680101071908	26,094
Total Assistance Listing Number 84.424			328,705
Total Passed Through Texas Education Agency			1,492,828
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			1,492,828
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<u>Passed Through the Office of Community Oriented Policing Servs</u>			
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS22GG04205SCAX	36,143
Total Passed Through the Office of Community Oriented Policing Servs			36,143
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			36,143
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<u>Passed Through the Texas Department of Agriculture</u>			
**School Breakfast Program	10.553	NT4XL1YGLGCS	289,683
**National School Lunch Program - Cash Assistance	10.555	NT4XL1YGLGCS	445,950
**National School Lunch Prog. - Non-Cash Assistance	10.555	NT4XL1YGLGCS	7,858
Total Assistance Listing Number 10.555			453,808
**Fresh Fruit and Vegetable Program	10.582	NT4XL1YGLGCS	16,563
Total Child Nutrition Cluster			760,054
Child & Adult Care Food Program - Cash Assistance	10.558	NT4XL1YGLGCS	12,521
Warehouse Distribution Fees	10.560	NT4XL1YGLGCS	34

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

TORNILLO INDEPENDENT SCHOOL DISTRICT  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED AUGUST 31, 2025

(1)	(2)	(3)	(4)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal Assistance Listing No.	Pass-Through Entity Identifying Number	Federal Expenditures
National School Lunch Program Equipment Assistance	10.579	NT4XL1YGLGC5	9,101
Total Passed Through the Texas Department of Agriculture			781,710
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>781,710</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 2,310,681</b>

\*, \*\* Clustered Programs

# TORNILLO INDEPENDENT SCHOOL DISTRICT

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED AUGUST 31, 2025

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### 1. BASIS OF ACCOUNTING

The District accounts for all awards under federal programs in the general fund or a special revenue fund in accordance with the Texas Education Agency's *Financial Accountability System Resource Guide*. Special revenue funds are used to account for resources restricted to, or committed for specific purposes by a grantor. Federal and state financial assistance is generally accounted for in a special revenue fund. If balances have not been expended by the end of the project period, grantors sometimes require the District to refund all or part of the unused amount. For the year ended August 31, 2025, the District predominately accounted for federal grant funds in special revenue funds, with the exception of the Child Nutrition Program, SHARS, and indirect costs, which were accounted for in the general fund.

These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance.

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

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. When grant funds are received before expenditures are made, they are recorded as unearned revenues until earned. Due to the nature of the reporting process for the SHARS program, SHARS revenue is recognized upon receipt of the reimbursements during the fiscal year and when the annual Cost Report is acknowledged by the Texas Health and Human Service Commission.

### 2. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal activity of the District under programs of the federal government for the year ended August 31, 2025. The information in this schedule 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). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

Period of performance - The period of performance for federal grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal project period extended 90 days beyond the federal project period ending date, in accordance with provisions in Section H. Period of Performance of Federal Funds, Part 3, OMB Compliance Supplement - November 2025.

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED AUGUST 31, 2025

**2. BASIS OF PRESENTATION (Continued)**

Matching - The District used local funds in the amount of \$12,048 to meet the matching requirement for the Public Safety Partnership and Community Policing Grants, ALN 16.710.

Program Income - The Child Nutrition Cluster generated program income in the amount of \$144,688 for the year ended August 31, 2025.

Commodities - Commodity assistance is reported by the Assistance Listing number of the programs under which USDA donated the commodities identified as non-cash assistance.

**3. INDIRECT COST RATE**

The District did not elect to use the 10% de minimis indirect cost rate but used the indirect cost rate assigned by Texas Education Agency.

The District accounted for federally funded indirect costs in the General Fund as follows:

Program Title	Federal Assistance Listing No.	Amount
School Breakfast Program	10.553	\$ 32,255
National School Lunch Program	10.555	49,654
ESEA Title I, Part A - Improving Basic Programs	84.010A	36,921
School Action Fund Continuation	84.010A	16,083
IDEA - Part B, Formula	84.027A	9,844
IDEA - Part B, Preschool	84.173A	65
Effective Advising Framework, Year 1	84.048A	7,661
ESEA Title II, Part A, Supporting Effective Instruction	84.367A	2,204
ESEA Title III, Part A - English Language Acquisition	84.365A	983
ESEA Title V. B SP 2 - Rural & Low Income Program	84.358B	1,982
COVID-19 ARP ESSER III	84.425U	10,251
Title IV, Part A, Subpart 1	84.424A	1,978
Total Indirect Costs		<u>\$ 169,881</u>

(Continued)

**TORNILLO INDEPENDENT SCHOOL DISTRICT**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED AUGUST 31, 2025

**4. RECONCILIATIONS**

Of the federal expenditures presented in Exhibit K-1, the District accounted for certain funds in the General Fund as follows:

Program Title	Federal Assistance Listing No.	Amount
School Breakfast Program	10.553	\$ 257,428
National School Lunch Program - Cash Assistance	10.555	396,295
National School Lunch Program - Non-Cash Assistance	10.555	7,858
Child & Adult Care Food Program	10.558	12,521
Fresh Fruit and Vegetable Program	10.582	16,563
Warehouse Distribution Fees	10.560	34
National School Lunch Program Equipment Assistance	10.579	9,101
Indirect Costs	Various	<u>169,881</u>
		869,681
SHARS (not included in Exhibit K-1)		<u>6,349</u>
Total General Fund federal revenue per Exhibit C-3		<u><u>\$ 876,030</u></u>

The total federal revenue presented on Exhibit K-1 can be reconciled to Exhibit C-3 as follows:

Expenditures of federal awards per Exhibit K-1	\$ 2,310,681
School Health and Related Services (SHARS) reimbursements	<u>6,349</u>
Total federal revenue per Exhibit C-3	<u><u>\$ 2,317,030</u></u>



# MEMORANDUM

**To:** Board of Trustees  
**From:** Steve Blanco, Legal Counsel  
**Subject:** Reduction in Force under Policy DFFB(LOCAL)  
**Date:** February 20, 2026

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## **HISTORY:**

The district faces ongoing challenges including declining enrollment (30–40 students annually), a shrinking local population, aging infrastructure, and a limited tax base. State-level pressures—such as the Texas Voucher Program and online schooling options—along with difficulty retaining staff and low community engagement in school funding, have intensified fiscal and operational constraints. These factors necessitate strategic staffing adjustments to ensure long-term sustainability.

## **RATIONALE:**

The following positions are recommended for elimination due to grant expiration, program closure, or lack of ongoing need:

- Blended Learning Instructional Specialist (grant-funded, no renewal)
- HS Art Teaching Position closing (CTE Computer Science Teacher will cover art)
- HS History Teaching Position Closing (No classes available)
- 7<sup>th</sup>-8<sup>th</sup> Instructional Acceleration Position

These actions are consistent with Policy DFFB(LOCAL) and are not reflective of employee performance, which remains strong.

## **BUDGET IMPACT:**

Approximate savings of over \$200,000

## **ADMINISTRATIVE RECOMMENDATION:**

Administration is recommending the Board of Trustees approve the Reduction in Force, as presented.



# MEMORANDUM

To: Members of the Board of Trustees  
From: Loretta Aguilar, Grant Manager  
Subject: Engage 2 Learn Agreement  
Date: February 18, 2026

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## **HISTORY:**

Tornillo ISD was awarded funding under the LASO 3 Blended Learning Grant (BLG) – Strategic Operations Cohort under the 2024-2025 grant cycle, a competitive opportunity designed for districts ready to move beyond planning into full implementation of systemic operational improvements. This cohort supports districts that have already established foundational blended learning practices and are prepared to make strategic adjustments to scheduling, staffing structures, professional development, and resource alignment to ensure implementation is sustainable, scalable, and aligned with district improvement priorities.

## **RATIONALE:**

In alignment with the Texas Education Agency LASO Cycle 3 Blended Learning Grant (Strategic Operations) guidelines, the district is required to allocate at least 15% of awarded funds toward approved Technical Assistance Contractor (TAC) support, reinforcing the importance of expert implementation guidance. Continuing with E2L ensures compliance with this requirement while providing consistent, high-quality support to sustain and scale blended learning practices aligned to district priorities.

## **BUDGET IMPACT:**

\$35,760.00 funded through the LASO Cycle 3 Blended Learning Grant (Strategic Operations); no impact to local funds.

## **ADMINISTRATIVE RECOMMENDATION:**

Administration is requesting approval of the Engage 2 Learn agreement as presented.

# **Tornillo ISD | TX | BL Strat Ops Cohort 2 Phase 2 | 25-27**

A Contract For Tornillo Ind School District

Prepared: January 30, 2026

This contract is submitted upon request of Tornillo Ind School District and details a plan for Tornillo ISD Blended Learning Strategic Operations, that can be further customized in collaboration between Tornillo Ind School District and Engage! Learning, LLC., dba engage2learn (e2L).

## Project Details

### BL Strategic Operations Grant

#### TEA Deliverables

##### Phase 2 Implementation and Iterations - Spring 2026

- Facilitate 3 campus site visits with pilot district leaders to see operational shifts in action and report back to TEA on progress
- Monthly meetings with district and TEA check-ins to report on district progress
- EOY report on Blueprint Plan progress

##### Phase 3 Implementation and Monitoring - Summer/Fall 2026 & 2027

- Support campus and district leaders to fully implement the BL operational model. (30 min. virtual monthly checkins)
- Share learnings about the model and design process with TEA at monthly TEA meetings
- Update the Blended Learning - Strategic Operations Blueprint Playbook at district monthly check-ins as needed based on new learning and insights.

#### 60 Mini Lesson Design

#### Project Management

#### GroweLab Licenses

##### TEA Deliverable

- Performance Management System to track implementation

#### GroweLab Support

- Weekday access to GroweLab technical support team through responsive ticketing system
- 24/7/365 on-demand access to GroweLab knowledge base for self-serve support



## Fees and Expenses

Product Name	Package Total
Blended Learning Strategic Operations Grant	\$35,760.00
<b>Total</b>	\$35,760.00

The project will be billed based on the below schedule. these billing terms are not dependent on specific services being completed and all invoices are sent with net 30 payment terms.

- 50% billed in February 2026
- 50% billed in June 2026

The following number of GroweLab Licensed users are included: 20 Users. GroweLab license subscription(s) shall be for 17 months, beginning February 15, 2026, and will automatically renew each year for a subsequent 12 months each July 1 thereafter.

*\*Any increase in the scope of services will be addressed in a separate contract agreement. Fees and expenses will be invoiced monthly and payment terms are on a Net 30 basis. Prices are subject to increase on an annual basis by the greater of 5% or the Consumer Price Index (CPI). The CPI will be based on the most recently published update prior to the annual contract renewal.*

<b>Accounts Payable (Name, email, telephone)</b>	
<b>Project Lead Contact (Name, email, telephone)</b>	
<b>GroweLab© Lead Contact (Name, title, email)</b>	
<b>Funding Source</b>	
<b>Fiscal Year End Date:</b>	
<b>PO#:</b> Please include Contract #Q-00693 on your PO.	
<b>Address of Licensor:</b> Engage! Learning, LLC. dba engage2learn P.O. Box 695 Portland TX 78374	<b>Address of Licensee:</b>



# SERVICES AGREEMENT

This Services Agreement, including any attached exhibits, and any ordering document (“**Order**”) or statement of work (“**SOW**”) attached hereto or referencing this Services Agreement (collectively, this “**Agreement**”) is between Engage! Learning, LLC, d/b/a Engage2Learn, together with its subsidiaries and affiliates (collectively, “**Engage**”) and the customer identified below (“**Customer**”) for Engage’s provision of certain software and related services to Customer. This Agreement is effective as of the date of last signature below (the “**Effective Date**”). Engage and Customer may each be referred to herein as a “**Party**” and collectively as the “**Parties.**”

This Agreement is the complete agreement between the Parties and replaces any prior or contemporaneous oral or written communications between the Parties concerning the subject matter of the relevant Order or SOW(s). There are no conditions, understandings, agreements, representations or warranties, express or implied, which are not specified herein. This Agreement may only be modified by a written document expressly stated for such purpose and executed by the Parties.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be duly executed. Each Party warrants and represents that its respective signatories whose signatures appear below have been and are on the date of signature duly authorized to execute this Agreement.

\_\_\_\_\_  
("Customer")

\_\_\_\_\_  
Engage! Learning, LLC, d/b/a engage2learn  
("Engage")

\_\_\_\_\_  
Name/Title

\_\_\_\_\_  
Chante Truscott, CPPO, engage2learn  
Name/Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

**PLEASE READ THESE STANDARD TERMS (THE “TERMS”) CAREFULLY. THIS WEBSITE, SOFTWARE SOLUTION, PLATFORM OR PORTAL AND ANY OTHER SIMILAR OFFERING OF ENGAGE, ITS AFFILIATES OR AGENTS (COLLECTIVELY, THE “PLATFORM”) AND THE INFORMATION ON IT ARE CONTROLLED BY ENGAGE. THESE TERMS GOVERN THE USE OF THE PLATFORM AND APPLY TO ALL USERS VISITING OR ACCESSING THE PLATFORM.**

**BY ACCESSING OR USING THE PLATFORM IN ANY WAY, INCLUDING USING THE SERVICES AND RESOURCES AVAILABLE OR ENABLED VIA THE PLATFORM (EACH A “SERVICE” AND COLLECTIVELY, THE “SERVICES”), BY CLICKING ON THE “I ACCEPT” BUTTON, COMPLETING THE REGISTRATION PROCESS, AND/OR BROWSING THE PLATFORM OR DOWNLOADING THE MOBILE APPLICATION (THE “APPLICATION”), YOU, “COMPANY,” REPRESENT THAT (1) YOU HAVE READ, UNDERSTAND, AND AGREE TO BE BOUND BY THE TERMS OF USE, AND (2) YOU HAVE THE AUTHORITY TO ENTER INTO THE TERMS PERSONALLY OR ON BEHALF OF THE ENTITY YOU HAVE NAMED AS THE USER, AND TO BIND THAT ENTITY TO THESE TERMS. IF YOU DO NOT AGREE TO BE BOUND BY THE TERMS OF USE, YOU MAY NOT ACCESS OR USE THE PLATFORM OR THE SERVICES.**



## Exhibit A

### Software License Agreement

This Software License Agreement (this "Agreement"), effective **February 6, 2026** (the "Effective Date"), is made and entered into by and between Engage! Learning, LLC., dba engage2learn ("Licensor") and Tornillo ISD ("Licensee"). Licensor and Licensee are each referred to herein as a "party" and collectively as the "parties."

1. Software. The term "Software" shall mean the GroweLab library of programs, materials, resources and services including but not limited to tools, message boards, chat or other content located on the site.
2. License Grant. Subject to the terms and conditions of this Agreement, Licensor hereby grants to Licensee a limited, non-exclusive, non-transferable, royalty-free, paid-up license to use an executable version of the Software for Licensee's internal training purposes during the License Term for the following number of Licensed Users: **20 Users**
3. License Fee. Upon execution of this Agreement, Licensee shall pay to Licensor the following License Fee: shown in Fees and Expenses Table
4. License Term. Unless terminated earlier as provided therein, the term of this Agreement (the "License Term") shall be for **17 months**, beginning **February 15, 2026**, and will automatically renew for a subsequent 12 months each **July 1** thereafter.
5. Terms and Conditions. The terms and conditions attached hereto are a part of this Agreement and are incorporated herein by this reference.
6. No Modification. This Agreement cannot be modified or amended except by a written agreement signed by an authorized representative of each party.
7. Acceptance. By signing above, each party signifies that it has carefully examined and agrees to be bound by all the terms and conditions of this Agreement (including, without limitation, the terms and conditions attached hereto) as of the Effective Date stated above.

# Standard Terms and Conditions

## 1. Engage Responsibilities

- 1.1. Provision of the Service.** Subject to the terms and conditions of this Agreement and during the Term, Engage grants Customer a non-exclusive, non-transferrable and non-sublicensable right for its Authorized Users to access and use the Service solely for the benefit of Customer and its Authorized Users. Engage agrees to use commercially reasonable efforts to make the Service available 24 hours a day, 7 days a week, except for downtime which is not under Engage's control or planned downtime which Engage will use reasonable efforts to give Customer advanced notice of.
- 1.2. Updates and Upgrades.** The terms of this Agreement will also apply to updates and upgrades of the Service subsequently made available by Engage. Engage may update the functionality, user interfaces, usability, and Documentation from time to time in its sole discretion as part of its ongoing mission to improve the Service.
- 1.3. Protection of Customer Data; PHI.** Engage will maintain commercially reasonable administrative, physical, and technical safeguards designed to prevent unauthorized access to or use of Customer Data, in accordance with the our Privacy Policy which can be found on our website at <https://www.growelab.app/legal/privacy-policy>. The Parties agree that, if required by law, they will enter into Engage's Data Processing Agreement which can be found at attached to this Agreement.
- 1.4. Compliance with Laws.** Engage will comply with all laws applicable to Engage's provisioning of the Service generally (i.e., without regard to the specific nature of the Customer Data or Customer's particular use of the Service).
- 1.5. Support.** As part of the Service, Engage will provide Customer with Engage's standard maintenance and support, Documentation, and other online resources to assist Customer in its use of the Service.
- 1.6. Professional Services.** Engage will provide the Professional Services as set forth in detail in a SOW. Additional terms regarding Professional Services can be found attached to this Agreement.
- 1.7. Authorized Users.** Customer acknowledges that this Agreement, Customer, and its Authorized Users are subject to Engage's Terms of Use which can be found on our website at <https://www.growelab.app/legal/terms>. In the event of a conflict between this Agreement and the Terms of Use, the terms of this Agreement will prevail.

## 2. Access to and Use of the Service

- 2.1. Authorized Users.** Authorized User accounts cannot be shared or used by more than one Authorized User. Customer is responsible for maintaining the confidentiality of its logins, passwords, and accounts and for all activities that occur under Authorized User accounts.
- 2.2. Customer Responsibilities.** Customer will: (a) obtain any permissions and consents required for Engage to access Customer Data in connection with the Service; (b) be responsible for Authorized Users' compliance with this Agreement; (c) be responsible for the accuracy, appropriateness, and legality of Customer Data; (d) use commercially reasonable efforts to prevent unauthorized access to or use of the Service, and promptly notify Engage of any such unauthorized access or use; and (e) use the Services only in accordance with applicable laws and government regulations.
- 2.3. Usage Restrictions.** Customer may not: (a) make the Service available to, or use the Service for the benefit of, anyone other than Customer and the Authorized Users; (b) upload, post, transmit, or otherwise make available to the Service any content that (i) is unlawful or tortious, or (ii) Customer does not have a right to make available under any applicable law or under contractual or fiduciary relationships, or that infringes, misappropriates, or otherwise violates any intellectual property, privacy, publicity, or other proprietary rights of any person; (c) sublicense, resell, time share, or similarly exploit the Service; (d) upload, post, transmit, or otherwise make available any content or information designed to interrupt, interfere with, destroy or limit the functionality of any computer software or hardware or telecommunications equipment; (e) reverse engineer, modify, adapt, or

hack the Service, or otherwise attempt to gain unauthorized access to the Service or its related systems or networks; or (f) access the Service to build a competitive product or service.

**2.4. Third Party Products and Content.** If Customer enables Third Party Products and Content for use with the Service: (a) any use by Customer or its Authorized Users of such Third Party Products and Content is solely the responsibility of Customer and the applicable provider; (b) Engage does not guarantee, warrant, or offer support for any such Third Party Products and Content; (c) Customer acknowledges that the providers of those Third Party Products and Content may have access to Customer Data in connection with the interoperation of the Third Party Products and Content with the Service, and Engage will not be responsible for any use, disclosure, modification or deletion of such Customer Data.

### 3. Fees

- 3.1. Fees, Invoicing, and Payment.** Customer will pay all fees specified in the Order. Payment obligations are non-cancelable and, except as expressly set forth herein, fees paid are non-refundable and payable in United States dollars. All fees will be invoiced by Engage in accordance with the terms set forth in the Order. Except as set forth in the Order, full payment for invoices issued must be received within 30 days from Customer's receipt of the invoice. If any fees owed by Customer (excluding amounts disputed in reasonable and good faith) have not been paid by the applicable due date, Engage reserves the right to apply a finance charge of 1.5% per month on any outstanding balance, or the maximum permitted by law, whichever is lower, and be reimbursed for all expenses of collection.
- 3.2. Taxes.** The fees are exclusive of, and Customer will be solely responsible for, all applicable taxes in connection with this Agreement, including any sales, use, excise, value-added, goods and services, consumption, and other similar taxes or duties (but excluding taxes based on Engage's net income). Should any payment for the services provided by Engage be subject to withholding tax by any taxing authority, Customer will reimburse Engage for such withholding tax.

### 4. Proprietary Rights

- 4.1. Engage Property.** Subject to the limited rights expressly granted to Customer hereunder, Engage reserves and retains, and as between Engage and Customer, Engage exclusively owns, all rights, title, and interest in and to the Service, including all modifications, derivative works, upgrades, and updates thereto, and all related intellectual property rights therein. No rights are granted by Engage hereunder other than as expressly set forth herein. If Customer or any Authorized User provides Engage any feedback or suggestions regarding the Service, then Customer grants Engage an unlimited, irrevocable, perpetual, sublicensable, royalty-free license to use any such feedback or suggestions for any purpose without any obligation or compensation to Customer or any Authorized User. Unless otherwise set forth in the Order, Engage retains exclusive ownership of all work product created by Engage in connection with its performance of Professional Services.
- 4.2. Customer Data.** Customer grants to Engage and its Affiliates a worldwide, non-exclusive, limited term license to access, use, copy, distribute, perform, and display Customer Data, and provide necessary access to third party service providers acting on Engage's behalf, such as Engage's hosting services provider, only: (a) to provide, maintain, and update the Service for Customer and Authorized Users; (b) to prevent or address service or technical problems or at Customer's request in connection with support matters; (c) as compelled by law; or (d) as expressly permitted in writing by Customer. Subject to the limited licenses granted herein, Engage acquires no right, title, or interest under this Agreement in or to any Customer Data.
- 4.3. De-identified Data.** Customer acknowledges and agrees that Engage may, during and after the Term, collect, use and analyze any de-identified information derived from the Customer Data (collectively, the "**De-identified Data**") for Engage's lawful business purposes, including to improve and enhance the Service and for other development, diagnostic, and corrective purposes in connection with the Service. Engage may disclose De-identified Data solely in aggregate form in connection with its business.

### 5. Confidentiality

- 5.1. Definition.** "Confidential Information" means all confidential information disclosed by a party ("Disclosing Party") to the other party ("Receiving Party"), whether orally or in writing, that is designated as confidential or that reasonably should be understood to be confidential given the nature of the information and the circumstances of disclosure, including all copies thereof. Confidential Information of Customer includes Customer Data, Confidential Information of Engage includes the Service (including its software and content, other than Customer Data) and the work product created from its performance of any Professional Services, and Confidential Information of each Party includes the terms of this Agreement. However, Confidential Information will not include any information that: (a) is or becomes generally available to the public without breach of any obligation owed to the Disclosing Party; (b) was known to the Receiving Party prior to its disclosure by the Disclosing Party without breach of any obligation owed to the Disclosing Party; (c) is received from a third party without breach of any obligation owed to the Disclosing Party; or (d) was independently developed by the Receiving Party without use of or reliance on the Confidential Information of the Disclosing Party.

- 5.2. Protection.** The Receiving Party will: (a) use the same degree of care that it uses to protect the confidentiality of its own confidential information of like kind (but in no event less than reasonable care); (b) not use any Confidential Information of the Disclosing Party for any purpose outside the scope of this Agreement; and (c) except as otherwise authorized by the Disclosing Party in writing, limit access to Confidential Information of the Disclosing Party to those of the Receiving Party's and its Affiliates' employees, contractors, and agents who need such access for purposes consistent with this Agreement and who are subject to confidentiality obligations at least as restrictive as those herein. The Receiving Party will provide prompt written notice to the Disclosing Party of any unauthorized use or disclosure of the Disclosing Party's Confidential Information. Upon request of the Disclosing Party during the Term, the Receiving Party will promptly return, or at the Disclosing Party's option destroy, any or all Confidential Information of the Disclosing Party in the Receiving Party's possession or under its control.
- 5.3. Compelled Disclosure.** The Receiving Party may access or disclose Confidential Information of the Disclosing Party if it is compelled by law to do so, provided the Receiving Party gives the Disclosing Party prior notice of such compelled access or disclosure (to the extent legally permitted) and reasonable assistance, at the Disclosing Party's expense, if the Disclosing Party wishes to contest the access or disclosure.

## 6. Representations, Warranties, and Disclaimers

- 6.1. Mutual Representations.** Each Party represents that: (a) it is duly organized, validly existing, and in good standing under its jurisdiction of organization and has the right to enter into this Agreement; and (b) the execution, delivery, and performance of this Agreement are within the corporate powers of such Party and have been duly authorized by all necessary corporate action on the part of such Party, and constitutes a valid and binding agreement of such Party.
- 6.2. Engage Warranties.** Engage warrants that the Service will perform materially in accordance with the applicable Documentation.
- 6.3. Customer Warranty.** Customer warrants that: (a) it has obtained and will maintain all rights, consents, and permissions necessary for Customer to make available the Customer Data to Engage for its use as contemplated herein; and (b) Customer will not share with Engage (whether through Professional Services or through the cloud-based platform Services) any personally identifiable information (as that term is defined in various privacy laws) of students and/or minors.
- 6.4. Disclaimer.** EXCEPT FOR THE EXPRESS WARRANTIES PROVIDED IN SECTION 6.2, THE SERVICE AND ALL RELATED COMPONENTS AND INFORMATION ARE PROVIDED ON AN "AS IS" BASIS WITHOUT ANY WARRANTIES OF ANY KIND, AND ENGAGE EXPRESSLY DISCLAIMS ANY AND ALL OTHER WARRANTIES, WHETHER EXPRESS OR IMPLIED, INCLUDING THE IMPLIED WARRANTIES OF MERCHANTABILITY, TITLE, FITNESS FOR A PARTICULAR PURPOSE, AND NON-INFRINGEMENT. ENGAGE DOES NOT WARRANT THAT THE SERVICE WILL BE UNINTERRUPTED OR ERROR-FREE.

## 7. Indemnification

- 7.1. Engage Indemnification.** Engage will defend Customer and its Affiliates from and against any lawsuit or proceeding brought by a third party to the extent alleging that Customer's use of the Service as permitted hereunder infringes or misappropriates such third party's intellectual property rights, and Engage will indemnify Customer and its Affiliates for any damages and any reasonable attorneys' fees finally awarded against them arising from such lawsuit or proceeding; provided, however, that Engage will have no liability under this Section to the extent any such lawsuit or proceeding arises from: (a) Customer Data or Third Party Products and Content; (b) Customer's or any of its Affiliates' or Authorized Users' negligence, misconduct, or breach of this Agreement; or (c) any modification or combination of the Service that is not performed or approved by Engage or specifically set out in the Documentation.
- 7.2. Customer Indemnification.** Unless prohibited by law, Customer will defend Engage and its Affiliates from and against any lawsuit or proceeding brought by a third party to the extent alleging that any Customer Data infringes, misappropriates, or otherwise violates the rights, including privacy and publicity rights, of any other party, or that Customer's or any Authorized User's particular use of the Service violates applicable law, and Customer will indemnify Engage and its Affiliates for any damages and any reasonable attorneys' fees finally awarded against them arising from such lawsuit or proceeding; provided, however, that Customer will have no

liability under this Section to the extent any such lawsuit or proceeding arises from Engage's or any of its Affiliates' negligence, misconduct, or breach of this Agreement.

- 7.3. Procedures.** The indemnified party will provide the indemnifying party with: (a) prompt written notice of any matter that is subject to indemnification hereunder; (b) the right to assume the exclusive defense and control of any such matter (provided that the indemnified party may participate in the defense at its own expense); and (c) cooperation with any reasonable requests assisting the indemnifying party's defense of such matter. The indemnifying party may not settle any such lawsuit or proceeding without the indemnified party's prior written consent.
- 7.4. Exclusive Remedy.** This Section states the indemnifying party's sole liability, and the indemnified party's exclusive remedy, for any type of claim described in this Section.

## 8. Limitation of Liability

- 8.1. Exclusion of Certain Damages.** IN NO EVENT WILL EITHER PARTY HAVE ANY LIABILITY TO THE OTHER PARTY OR TO ANY OTHER PARTY FOR ANY LOST PROFITS OR REVENUES, OR FOR ANY INDIRECT, SPECIAL, INCIDENTAL, CONSEQUENTIAL, COVER, OR PUNITIVE DAMAGES, WHETHER OR NOT THE PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. THE FOREGOING DISCLAIMER WILL NOT APPLY TO THE EXTENT PROHIBITED BY APPLICABLE LAW.
- 8.2. Liability Cap.** EXCEPT FOR CUSTOMER'S LIABILITY FOR ITS PAYMENT OBLIGATIONS OR A PARTY'S LIABILITY FOR ITS INDEMNIFICATION OBLIGATIONS, ITS BREACH OF ITS CONFIDENTIALITY OBLIGATIONS, OR FOR ITS WILLFUL MISCONDUCT (COLLECTIVELY, THE "**EXCLUDED CLAIMS**"), IN NO EVENT WILL EITHER PARTY'S AGGREGATE LIABILITY RELATING TO THIS AGREEMENT EXCEED THE TOTAL AMOUNT ACTUALLY PAID BY CUSTOMER TO ENGAGE HEREUNDER IN THE 12 MONTHS PRECEDING THE DATE ON WHICH THE FIRST CLAIM GIVING RISE TO LIABILITY AROSE (THE "**GENERAL LIABILITY CAP**").
- 8.3. Excluded Claims.** Notwithstanding Section 8.2, in no event will Engage's aggregate liability for all Excluded Claims exceed three times (3x) the General Liability Cap.
- 8.4. Scope.** For the avoidance of doubt, the exclusions and limitations set forth in Section 8 will apply with respect to all legal theories of liability, whether in contract, tort, or otherwise. The Parties agree that the exclusions and limitations set forth in Section 8 allocate the risks between the Parties under this Agreement, and that they have relied on these exclusions and limitations in determining whether to enter into this Agreement.

## 9. Term, Termination, and Suspension

- 9.1. Term of the Agreement.** The term of this Agreement commences on the Effective Date and, unless earlier terminated in accordance with the terms of this Agreement, will continue for the "Initial Term" specified in the Order (the "**Initial Term**"). For Services only, unless otherwise indicated in the Order, this Agreement will automatically renew for successive additional periods of 1 year each (each, a "**Renewal Term**") unless either Party provides the other with written notice of non-renewal at least 30 days prior to the expiration of the Initial Term or the then-current Renewal Term. Professional Services will not be subject to automatic renewal. Customer agrees that Engage may modify the fees for each Renewal Term by providing Customer with written notice of such modification at least 60 days prior to the expiration of the Initial Term or the then-current Renewal Term, as applicable. The Initial Term and each Renewal Term, if any, are collectively referred to herein as the "**Term**."
- 9.2. Suspension.** Engage may suspend Customer's or any or all Authorized Users' access to the Service, in whole in part, if: (a) Customer or any Authorized User is using the Service in violation of this Agreement or any applicable law; (b) suspension of the Service is necessary, in Engage's reasonable discretion, to protect the security of the Service or the infrastructure of Engage or its Affiliates; (c) suspension is required by applicable law; or (d) any fees owed by Customer (excluding amounts disputed in reasonable and good faith) are 30 days or more overdue, provided Engage has given Customer 10 or more days' prior notice.
- 9.3. Termination for Cause.** Either Party may terminate this Agreement effective after 30 days' written notice if the other Party materially breaches this Agreement and such breach is not cured within such 30-day period. Upon any termination for cause by Customer, Engage will promptly refund Customer any prepaid fees covering the period remaining in the Term after the effective date of such termination. Upon any termination for cause by

Engage, Customer will promptly pay Engage any unpaid fees covering the period remaining in the Term after the effective date of such termination.

- 9.4. Effects of Termination.** Upon termination of this Agreement for any reason, (a) any amounts owed to Engage prior to such termination and all completed but unpaid Professional Services fees will be immediately due and payable, and (b) all rights granted to access and use the Service will immediately cease to exist. For a period of 30 days following any termination of this Agreement, Engage will, upon Customer's request, provide Customer with an export of all current Customer Data in the format agreed by the Parties. After such 30-day period, Engage will have no obligation to maintain or provide any Customer Data and Engage will, unless prohibited by applicable law, delete all Customer Data in its systems or otherwise in its possession or under its control in accordance with Engage's then-current data retention and deletion policies. Subject to this Section, upon any termination of this Agreement and the Disclosing Party's request, the Receiving Party will promptly return, or at the Disclosing Party's option destroy, any or all Confidential Information of the Disclosing Party in the Receiving Party's possession or under its control.
- 9.5. Survival.** The sections titled "Protection of Customer Data," "Fees," "Proprietary Rights," "Confidentiality," "Indemnification," "Limitation of Liability," "Termination for Cause," "Effects of Termination," "Survival," and "General Provisions" will survive any termination of this Agreement.

## 10. General Provisions

- 10.1. Attribution.** Customer agrees that Engage may use Customer's name and logo to indicate that Customer is a customer of Engage for the Service on Engage's website, marketing materials, and in communications with existing or prospective Engage customers. Any such attribution will be consistent with Customer's style guidelines or requirements as communicated to Engage by Customer.
- 10.2. Force Majeure.** Except for payment obligations, neither Party will be liable hereunder by reason of any failure or delay in the performance of its obligations due to events beyond the reasonable control of such Party, which may include natural disasters, fires, epidemics, pandemics, riots, war, terrorism, denial of service attacks, internet outages, labor shortages, and judicial or government action (each, a "**Force Majeure Event**"). If either Party's nonperformance hereunder due to a Force Majeure Event persists for more than 30 days, either Party may immediately terminate this Agreement without charge or penalty upon notice to the other Party.
- 10.3. Assignment.** Neither Party may assign any of its rights or obligations hereunder, whether by operation of law or otherwise, without the prior written consent of the other Party. Notwithstanding the foregoing, either Party may assign or transfer this Agreement in its entirety, without the consent of the other Party, in connection with a merger or sale of all or substantially all of its assets, so long as the assigning Party provides 30-days' prior written notice thereof to the other Party. Any purported assignment in violation of this Section will be null and void. This Agreement will bind and inure to the benefit of the Parties, their respective successors, and permitted assigns.
- 10.4. Governing Law.** This Agreement, and any disputes arising out of or related hereto, will be governed exclusively by the internal laws of the state in which Customer resides, without regard to its conflicts of laws rules or the United Nations Convention on the International Sale of Goods. Each Party hereby waives any right to jury trial in connection with any action or litigation in any way arising out of or related to this Agreement.
- 10.5. Notices.** All notices under this Agreement will be in writing addressed to the points of contacts of each of the Parties listed on the Order at the addresses set forth on the Order and will be deemed to have been duly given: (a) upon receipt if personally delivered or sent by certified or registered mail with return receipt requested; and (b) the first business day after sending by email or by next day delivery by a recognized overnight delivery service.
- 10.6. Insurance.** Each Party shall carry and maintain insurance in the amounts and for the occurrences for which insurance is typically carried by entities in the same or similar business.
- 10.7. Relationship of the Parties.** The Parties are independent contractors and this Agreement does not create a partnership, franchise, joint venture, agency, fiduciary, or employment relationship between the Parties. There are no third party beneficiaries to this Agreement.

**10.8. Waiver.** No failure or delay by either Party in exercising any right under this Agreement will constitute a waiver of that right.

**10.9. Severability.** If any provision of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, such provision will be modified by the court and interpreted so as best to accomplish the objectives of the original provision to the fullest extent permitted by law, and the remaining provisions of this Agreement will remain in full force and effect.

**10.10. Entire Agreement.** This Agreement, including all exhibits hereto and all Orders, constitutes the entire agreement between the Parties and supersedes all prior and contemporaneous agreements, proposals, or representations, written or oral, concerning Customer's purchase and use of the Service. No modification, amendment, or waiver of any provision of this Agreement will be effective unless in writing and signed by each of the Parties. To the extent of any conflict or inconsistency between the provisions in the body of this Agreement and any exhibit hereto or any Order, the terms of such exhibit or Order will prevail. Notwithstanding any language to the contrary therein, no terms or conditions stated in any Customer purchase order or other Customer ordering documentation (excluding Orders) will be incorporated into or form any part of this Agreement, and all such terms or conditions will be null and void.

## 11. Definitions.

**"Affiliate"** of a Party means: (a) any entity that such Party controls; (b) any entity that controls such Party; or (c) any entity under common control with such Party. To "control," for purposes of this definition, means owning or otherwise controlling more than 50% of the voting interests of an entity.

**"Authorized User"** means independent contractors, employees, vendors, partners or any other affiliated third party to Customer who are authorized by Customer to access and use the Service, and who has been issued a Service account by Customer and/or Engage that is associated to a unique email address with a domain name owned or controlled by Customer and/or Engage.

**"Customer Data"** means all data, content, and information submitted by Authorized Users into the Service and the Customer-specific output that is generated by Authorized Users' use of the Service. Customer Data shall not contain personally identifiable information of students and minors.

**"Documentation"** means the user manuals, specifications, and policies, as may be updated from time to time, that describe the functionality, features, operation, or use of the Service and that are made available by Engage to Customer.

**"Service"** means Engage's software-as-a-service platform, user interfaces and software within a device, as further set forth in an Order. References to the "Service" in this Agreement include the Documentation.

**"Professional Services"** means any professional services related to Customer's use of the Service, such as consulting, implementation, or training services, provided by Engage to Customer as expressly identified in the Order.

**"Third Party Products and Content"** means any applications, products, services, or content that interoperate with the Service and that are provided by Customer or a third party.

# Data Processing Agreement

This Data Processing Addendum (“DPA”) is supplemental to the Agreement and sets out the terms that apply when Personal Information is Processed by Engage under the Agreement. The purpose of the DPA is to ensure such Processing is conducted in accordance with Applicable Laws (as defined below).

## 1. Definitions.

- 1.1. **“Applicable Laws”** means all applicable United States federal or state privacy and data protection laws, including without limitation, the California Consumer Privacy Act of 2018 as amended by the California Privacy Rights Act, and any implementing regulations relating to the same.
- 1.2. **“Processing”** or **“Processed”** means any operation or set of operations that are performed on Personal Information or on sets of Personal Information, whether or not by automated means, to provide the Services set forth in the Agreement. This includes the converting of raw data to machine-readable or otherwise usable and desired form and its subsequent processing (such as collection, organization, structuring, adaptation or alteration, storage, sorting, dissemination, analyzing and presentation).
- 1.3. **“Personal Information”** means information owned, controlled, or maintained by Customer and processed by Engage that identifies, relates to, describes, is capable of being associated with, or could reasonably be linked, directly or indirectly, with a particular consumer or household.
- 1.4. **“Security Breach”** means the actual or reasonably suspected unauthorized disclosure, release, access, or acquisition of Personal Information that compromises the security, confidentiality, or integrity of the Personal Information.

## 2. Details of Processing.

- 2.1. **Processing of Personal Information.** Personal Information is being provided to Engage for a limited and specified purpose, and Engage is prohibited from Processing Personal Information for any purpose other than the specific purpose of performing the Services specified in the Agreement. Engage hereby certifies that it understands the foregoing restrictions and will comply with them.
- 2.2. **Restrictions on Use of Personal Information.** Customer and Engage hereby acknowledge and agree that in no event shall the transfer of Personal Information from Customer to Engage pursuant to the Agreement constitute a sale of Personal Information or transfer of Personal Information for valuable consideration to Engage, and that nothing in the Agreement shall be construed as providing for the sale or transfer for valuable consideration of Personal Information to Engage. Engage shall not (and will require that its subcontractors do not): (i) retain, use, or disclose Personal Information received from or on behalf of Customer, for a commercial purpose that is not necessary to provide the Services under the Agreement; or (ii) sell, rent, disclose, release, transfer, or make available, or otherwise communicate Personal Information to any third party for monetary or other valuable consideration. Customer shall take reasonable steps to stop or remediate Engage’s unauthorized use of Personal Information and shall ensure that Engage’s use of Personal Information is consistent with the Agreement and foregoing restrictions. Except as otherwise provided by Applicable Law and authorized by Customer, Engage may not combine Personal Information with personal information it receives from or on behalf of another business or person, or that it collects from its own interactions with data subjects.
- 2.3. **Assistance.** Engage will assist Customer with any data subject access, deletion, opt-out requests, objections, and any other right exercised by an individual pursuant to any Applicable Law. If Engage receives any request from data subjects, regulators, or others relating to its Processing, Engage will promptly inform Customer and assist Customer with developing a response (but Engage will not itself respond, except per instructions from Customer). Engage will also assist Customer with the resolution of any request or inquiries that Customer receives from data protection regulators relating to Engage and, if and to the extent requested by Customer, cooperate with any regulators’ requests.
- 2.4. **Subprocessors.** In the event Engage engages a subprocessor, Engage shall promptly notify Customer and shall:
  - (i) enter into a written agreement with each subprocessor containing data protection obligations that provide at

least the same level of protection for Personal Information as those in this DPA, to the extent applicable to the nature of the service provided by such subprocessor; and (ii) remain responsible for such subprocessor's compliance with the obligations of this DPA and for any acts or omissions of such subprocessor that cause Engage to breach any of its obligations under this DPA. Engage shall notify Customer via email prior to engaging any new subprocessors that Process Personal Information and allow Customer thirty (30) days to object. If Customer has objections to the appointment of any new subprocessor, the Parties will work together in good faith to resolve the grounds for the objection for no less than thirty (30) days, and failing any such resolution, Customer may terminate the part of the Services performed under the Agreement that cannot be performed by Engage without use of the objectionable subprocessor. Engage shall promptly notify Customer if it can no longer meet the foregoing obligations.

- 2.5. **Deletion of Personal Information.** At the end of the Agreement or at the request of Customer, Engage shall promptly either return or delete all Personal Information (whichever is requested by Customer). Notwithstanding the foregoing, if Engage is required by Applicable Law to retain any such Personal Information, Engage may retain the minimal amount of Personal Information required to comply with such Applicable Law. In the event that Engage is required to retain any Personal Information after termination or expiration of the Agreement, Engage will continue to safeguard such Personal Information in accordance with Applicable Law and the terms of this DPA.
- 2.6. **Confidentiality.** Engage shall ensure that all persons Processing Personal Information on its behalf, including Engage's and its subprocessors' employees, agents, and contractors, are subject to a duty of confidence or are under an appropriate statutory obligation of confidentiality.
- 2.7. **Training.** Engage shall ensure all employees receive appropriate training relating to Engage's and obligations with respect to the Processing, protection, and confidential treatment of Personal Information under this DPA and the Agreement.
- 2.8. **Data Security.** In addition to any data security provisions in the Agreement, Engage represents and covenants that it has and will maintain commercially reasonable and appropriate physical, technical, and administrative safeguards to maintain the confidentiality, security, accuracy, integrity, availability, and authenticity of the Personal Information.
- 2.9. **Security Incidents.** In the event of a Security Incident, Engage shall notify Customer promptly but no later than 72 hours after Engage becomes aware of such Security Incident. Such notifications shall include, at a minimum, the following information to the extent known by Engage and as it becomes available: (a) detailed description of the Security Incident, (b) the date or estimated date of the Security Incident, (c) the date range within which the Security Incident occurred, (d) the type of Personal Information that was the subject of the Security Incident, whether the notification was delayed as a result of a law enforcement investigation, and (f) the identity of each impacted data subject. Engage shall take immediate action to investigate the breach and shall use industry standard, commercially reasonable efforts to mitigate the effects of any such Security Incident in accordance with its obligations hereunder. Engage shall also provide Customer with reasonable assistance to satisfy any legal obligations (including obligations to notify data subjects and any state or federal regulators) of Customer in relation to such Security Incident.
- 2.10. **Audit.** Engage will make available to Customer all information requested by Customer to demonstrate Engage's compliance with the obligations set out in this DPA. Furthermore, unless otherwise required by Applicable Law, upon at least thirty (30) days prior written notice, at a time that minimizes business interruptions to Engage, and no more than once per year, Engage shall allow for and contribute to audits and inspections by Customer or its designated agents as required for Customer to establish both Customer's and Engage's compliance with this DPA and Applicable Law.

## Professional Services

These additional terms and conditions only apply if Engage provides Customer with Professional Services as set forth in an Order or a SOW.

1. **Professional Services.** Engage shall perform the services and provide any Deliverables as specified in a SOW ("**Professional Services**"). If a change in project scope is mutually agreed by the Parties, the change(s) and any associated fees therefor shall be described in a document signed by the parties (a "**Change Order**").
2. **Proprietary Rights.** As between Engage and Customer, all Customer Confidential Information, and all Customer Data supplied by Customer, its Employees or Authorized Parties, shall be, and remain, the property of Customer. Excluding the Engage intellectual property contained therein, all right, title and interest in any deliverables that are labeled as "Work Product" in the SOW shall vest in Customer. Engage grants Customer a royalty-free, non-exclusive, non-sublicensable, non-transferable license to use the Engage intellectual property incorporated into the Work Product (solely for the internal business purposes of Customer and its Affiliates in connection with their authorized use of the Service as set forth in the Agreement.
3. **Warranty.** Engage warrants that: (a) it shall perform the Professional Services with reasonable skill and care, and (b) the professional staff it assigns to perform Professional Services are, and at all times shall be, competent and properly qualified to perform the Professional Services as required hereunder.
4. **Remedies.** If Engage breaches these warranties, Engage shall correct deficiencies at no additional charge to Customer, provided Customer gives Engage written notice of any deficiencies within thirty (30) days of delivery by Engage. If Engage is unable to correct the deficiencies after good-faith efforts and at a commercially reasonable cost, Engage shall refund Customer prorated amounts paid for the defective portion. The remedies set forth above shall be Customer's sole remedy and Engage's sole liability for breach of these warranties unless the breach of warranty constitutes a material breach of the Agreement and Customer elects to terminate the Agreement for material breach.



# MEMORANDUM

**To:** Board of Trustees  
**From:** Rosy Vega-Barrio, Superintendent  
**Subject:** SB 11  
**Date:** February 20, 2026

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## HISTORY:

During the 2025 legislative session, the Texas Legislature passed Senate Bill 11 (SB 11), which creates a voluntary framework for public school districts to establish “periods of prayer, readings of the Bible, or other religious texts” for students and employees. While participation in such periods is entirely optional, Section 3 of SB 11 mandates that all school boards must vote on or before March 1, 2026, to determine whether to adopt a period of prayer policy.

This vote is a legal requirement, regardless of the outcome. There is no penalty for choosing not to adopt a policy, but failure to hold the vote would constitute noncompliance. The law does not require immediate implementation of a prayer period if approved—only that the board formally makes its decision by the deadline.

## RATIONALE:

- No community demand or request has been received for organized prayer periods.
- Implementing such a policy would require significant administrative effort, including collecting, storing, and managing consent forms for students and staff—with the ability to revoke consent at any time.
- The policy would necessitate strict physical and auditory separation of participants from non-participants, limiting feasible locations and timing.
- The district already upholds student rights to voluntary, non-disruptive prayer under existing policies (e.g., FNA, FFH), in accordance with the First Amendment.

## BUDGET IMPACT:

None

## ADMINISTRATIVE RECOMMENDATION:

Administration is recommending the Board of Trustees not approve the resolution for SB 11, as presented.

**Financial Services Department**19200 Cobb Street  
Tornillo, TX 79853  
Phone 915.765.3050

# MEMORANDUM

To: Board of Trustees  
From: Luis M Guerra, Director of Finance  
Subject: Notice of Separation Incentive for the 2026-2027  
Date: February 25, 2026

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## HISTORY:

The Texas Education Code allows educators employed under a probationary or term contract (classroom teachers) to provide notice of resignation, without penalty, at any time up until 45 days before the first day of instruction of the following school year. In order to allow the District additional time to plan staffing for the 2026-2027 school year, the District is offering an incentive to identify employees for their early notice of resignation. Only the first four (4) employees who timely submit notice of resignation request to Human Resources.

## RATIONALE:

The Department of Human Resources will offer a notice of separation incentive in the amount of \$2,500 to the first four (4) probationary, non-certified, and term contracted staff assigned to a school site(classroom teachers), who submit notice of resignation request effective at the end of the 2025-2026 contract year to the Department of Human Resources on or before 5:00 p.m., on Friday, March 20, 2026.

### Eligibility:

Employees who are employed under probationary or term contracts, hold the proper certifications and credentials for their position, are located at a campus, and are not currently under investigation with the district or proposed for non-renewal.

Employees who were already planning to resign or retire at the end of the school year.

## BUDGET IMPACT:

Maximum cost \$10,000.

## ADMINISTRATIVE RECOMMENDATION:

Administration is requesting approval of the Separation Incentive as presented.

**Human Resources Department**

19200 Cobb Street  
Tornillo, TX 79853  
Phone 915.765.3026  
Fax 915.765.3099

# MEMORANDUM

To: Board of Trustees  
From: Lizeth Carroll, Human Resources/Compliance Director  
Subject: Board Approval\_Application Submission for Delay of Teacher Cert. Requir  
Date: February 25, 2026

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## HISTORY:

For the last several years, Tornillo ISD has chosen to exempt from the TEC 21.003 certification requirements and hire uncertified individuals through an approved DOI plan to teach all areas, including core content ones. HB 2's new TEC, 21.0032 now limits districts ability to include exemptions in their District of Innovation plan as follows:

25-26: District maintains current approved DOI

26-27: District can no longer include K-5 Rd. and Math teachers in DOI plan exemptions

27-28: District can no longer include all foundational subject teachers in any grade level in DOI plan exemptions

## RATIONALE:

TEC, §21.0032 (a-1), authorizes the commissioner of education to approve district requests to delay implementation of certification requirements for foundation curriculum courses until the beginning of the 2029-2030 school year.

The application must include an evaluation of how the district will transition to certification during the extension, and will require a district to:

1-Identify the total number of uncertified individuals currently assigned to teach foundation curriculum courses;

2-Identify at least one Educator Preparation Program partner who will be used to support certification efforts;

3-Provide the link to a webpage where the board of trustees meeting agendas are posted

4-Obtain approval from the district board of trustees to delay teacher certification requirements until the beginning of the 2029-2030 school year; and

5-Provide the web link to the public posting of the plan approved by the board of trustees.

## BUDGET IMPACT:

There is no budget impact deriving from the report submission.

## ADMINISTRATIVE RECOMMENDATION:

The administrative recommendation is to approve the application submission for delay of teacher certification requirements.



## **Delay Teacher Certification Requirements Plan**

Tornillo ISD requests approval, pursuant to TEC §21.0032 (a-1), to delay implementation of teacher certification requirements for foundation curriculum teachers until the beginning of the 2029–2030 school year.

Uncertified Teachers of Foundational Curriculum Coursed (Spring 2026):

<u>Grade Level</u>	<u>Total Uncertified</u>	<u>Plan</u>
Grade Kinder	1 (All Core)	UTEP Completion
Grade 5	1 (ELAR/SS)	Challenge Test
Grade 5/6	1 (SC)	Challenge Test
High School	1 (English)	Challenge Test
High School	2 (Math)	Challenge Test
SPED	7 (Math, ELAR)	Challenge Test
High School	1 (English/Social Studies)	Challenge Test

### **Educator Preparation Programs and Certification Partners**

Tornillo ISD is currently working with the following Educator Preparation Programs to support teachers in achieving certification:

- The University of Texas at El Paso
- Texas Teachers
- iTeach
- Education Service Center (R19)

### **Plan Goal**

Ensure all teachers in foundational areas are fully certified by the 2029-2030 school year by taking the following actions:

- Prioritize certified applicants for all positions
- Continue UTEP Residency partnership program
- Have HR check in with uncertified teachers monthly
- Offer TExES Test Prep digital courses and hard copy manuals
- Partner with UTEP, Education Service Center Region 19, and other preparation programs to support degreed but uncertified applicants
- The district aims to reduce uncertified teachers by at least 50% annually through 2028-29, with a goal of having all teachers certified by the 2029-2030 school year

<b>DATE:</b>	<b>October 16, 2025</b>
<b>SUBJECT:</b>	<b>HB 2 Implementation: New Teacher Certification Requirements Update</b>
<b>CATEGORY:</b>	<b>Educator Certification</b>
<b>NEXT STEPS:</b>	<b>Review and share with district personnel</b>

House Bill (HB) 2 passed during the 89th Texas Legislature, Regular Session, 2025, and was signed into law by Governor Abbott. A previous [To The Administrator Addressed correspondence](#) (TAA) published on August 21, 2025, House Bill 2 (HB 2) Implementation: New Teacher Certification Requirements and Incentives for Uncertified Teachers, included information on new limitations to Texas school districts’ ability to waive teacher certification requirements for foundational curriculum courses within their district of innovation (DOI) plan.

This correspondence provides additional information on the process that districts must use if they wish to request approval from the commissioner of education to delay implementation of certification requirements for foundation curriculum courses until the beginning of the 2029-2030 school year.

These updates to Texas Education Code (TEC), §21.003, and new TEC, §21.0032, apply only to Texas school districts and do not apply to charter schools. Additional updates to TEC, §21.003 also specify that districts can no longer exempt themselves from the requirements outlined in TEC, §21.057, regarding parental notification.

Please share this information with the appropriate district and campus personnel.

## **Application Process for Access to a Delay of Teacher Certification Requirements**

### **Application Overview:**

The application submitted to the Texas Education Agency (TEA) must include an evaluation of how the district will transition to certification during the delay of teacher certification requirements. As part of this application process, districts are required to do the following:

- Identify the total number of uncertified individuals currently assigned to teach foundation curriculum courses in 2025-2026 as of the date of submission.
- Specify at least one EPP partner who will support certification efforts and reduce the district’s percentage of uncertified teachers.
- Enter the date of approval by the district board of trustees to submit the application for commissioner of education approval.
- Provide the web page link to the district board of trustees’ meeting agenda where the plan for the delay of teacher certification requirements was approved.
- Provide the webpage link to the board-approved plan.

## District Plan to Address Uncertified Teachers

Prior to submitting the application, districts must create a plan for how they will meet the statutory guidelines for teacher certification requirements. The plan must include a reasonable timeline and strategy for how the district plans to come into compliance with the requirements before the start of the 2029-2030 academic year. Proposed strategies may include targeted goals to decrease the percentage of uncertified teachers annually, including by grade level/subject, strategies to support uncertified teachers in completing certification, and plans for recruiting future pipelines of certified teachers. As a part of this plan, districts should identify at least one educator preparation program (EPP) partner to support the effort. When developing the plan, districts are encouraged to review the [Newly Certified and New Teacher Hires dashboard](#) and the [Uncertified Teachers by District/School System Report](#). Both resources should provide districts with useful data to inform the development of their plan.

Once the district has developed their plan to address uncertified teachers, the district board of trustees must approve the plan. The board-approved plan should be posted in an easily accessible location on the district website. TEA will then issue final approval through the application process.

### Application Submission:

Districts interested in submitting a request for approval to delay implementation of teacher certification requirements can access the application here: [Application Submission for Delay of Teacher Certification Requirements](#). The application opens on October 16, 2025, and will close on March 2, 2026.

This application has been designed in Smartsheet to streamline the information districts are required to provide and facilitate secure submission, review, and approval processes for districts and the agency. **IMPORTANT:** To ensure you receive important updates about your application status, please add the following email address to your district's safe sender list: [automation@app.smartsheet.com](mailto:automation@app.smartsheet.com). All approval or rejection notifications will be sent from this address via Smartsheet Automation.

### Additional submission reminders:

- 1) Only one application should be filed per district; and
- 2) The application cannot be filed until after the district board of trustees approves it.

### Application Approval:

All district applications will be subject to review and approval by the commissioner of education. Once submitted, applications will be reviewed and approved on a rolling schedule, with all notifications of approval shared no later than March 31, 2026.

## Questions

For immediate questions regarding the contents of this TAA, please email [HB2@tea.texas.gov](mailto:HB2@tea.texas.gov).

For questions about the application submission, review and approval processes, please submit a Help Desk Ticket with the **Subject Line: HB 2 Delay of Teacher Certification Requirements Application** via Help Desk Ticket to [Educator Certification](#).

## (LOCAL) Policies Packet

For your convenience, this file contains *only* the local policies from your school district's TASB update packet.

### What is in this packet?

- Instruction sheet for recommended (LOCAL) policies
- Explanatory Notes for recommended (LOCAL) policies
- Clean copies of recommended (LOCAL) policies
- Annotated (redlined) copies of recommended (LOCAL) policy changes

### This is not the full update packet.

To retrieve your district's full update packet, log in to Policy Online® and visit My Policy Manual > Local Manual Updates > Numbered Updates.

### What is in the full update packet?

The full update packet contains:

- A summary of the overall policy update
- (LEGAL) policies and (EXHIBIT) documents that describe the statutory framework in which your local policies must operate
- Instructions and Explanatory Notes for every policy change, not just the (LOCAL) policies
- Guidance on how to:
  - Present recommended policy changes to the board
  - Keep minutes
  - Notify TASB of board action
  - Maintain your historical record
  - Update your administrative regulations

### Copyright and Disclaimer

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This information is provided for educational purposes only to facilitate a general understanding of the law or other regulatory matter. This information is neither an exhaustive treatment on the subject nor is this intended to substitute for the advice of an attorney or other professional adviser. Consult with your attorney or professional adviser to apply these principles to specific fact situations.

# Instruction Sheet

## TASB Localized Policy Manual Update 126

### Tornillo ISD

<b>Code</b>	<b>Type</b>	<b>Action To Be Taken</b>	<b>Note</b>
ATTN	(NOTE)	No policy enclosed	See explanatory note
BE	(LOCAL)	Replace policy	Revised policy
BED	(LOCAL)	Replace policy	Revised policy
CJ	(LOCAL)	Replace policy	Revised policy
CJA	(LOCAL)	Replace policy	Revised policy
CLE	(LOCAL)	Replace policy	Revised policy
CQB	(LOCAL)	Replace policy	Revised policy
CQD	(LOCAL)	ADD policy	See explanatory note
CSA	(LOCAL)	Replace policy	Revised policy
CV	(LOCAL)	Replace policy	Revised policy
DBD	(LOCAL)	Replace policy	Revised policy
DEC	(LOCAL)	Replace policy	Revised policy
DFBB	(LOCAL)	Replace policy	Revised policy
DGBA	(LOCAL)	Replace policy	Revised policy
DH	(LOCAL)	Replace policy	Revised policy
EEP	(LOCAL)	ADD policy	See explanatory note
EFA	(LOCAL)	Replace policy	Revised policy
EHBAF	(LOCAL)	Replace policy	Revised policy
EIA	(LOCAL)	Replace policy	Revised policy
FA	(LOCAL)	ADD policy	See explanatory note
FEF	(LOCAL)	ADD policy	See explanatory note
FFAC	(LOCAL)	Replace policy	Revised policy
FFB	(LOCAL)	Replace policy	Revised policy
FFF	(LOCAL)	Replace policy	Revised policy
FFG	(LOCAL)	Replace policy	Revised policy
FNG	(LOCAL)	Replace policy	Revised policy
FO	(LOCAL)	Replace policy	Revised policy
GF	(LOCAL)	Replace policy	Revised policy
GKA	(LOCAL)	Replace policy	Revised policy

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### Tornillo 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.

#### 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.

#### 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.

#### 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(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.

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### **Tornillo ISD**

#### **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.

#### **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(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.

#### **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(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.

#### **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.

#### **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.

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

### **Tornillo ISD**

#### **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.

#### **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.

#### **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.

#### **EEP(LOCAL)**

#### **INSTRUCTIONAL ARRANGEMENTS: LESSON PLANS**

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

#### **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.

#### **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.

#### **EIA(LOCAL)**

#### **ACADEMIC ACHIEVEMENT: GRADING/PROGRESS REPORTS TO PARENTS**

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

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### **Tornillo ISD**

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

#### **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.

#### **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.

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

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

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

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

#### **FFB(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.

#### **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(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.

#### **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.

# Explanatory Notes

## TASB Localized Policy Manual Update 126

### **Tornillo ISD**

#### **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.

#### **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(LOCAL)**

#### **COMMUNITY RELATIONS: CONDUCT ON SCHOOL PREMISES**

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

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.

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 Wednesday of each month at 5:30 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 10th calendar day before regular meetings and the 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 three business days prior to the scheduled 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.

Record Vote

Voting on any item shall be a record vote 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 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.

[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.

Except as permitted by this policy and the Board's procedures on public comment, an individual's comments to the Board shall not exceed three 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 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  
BACKGROUND CHECKS AND REQUIRED REPORTING

CJA  
(LOCAL)

**Emergencies**

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

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



BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT  
REQUIRED DISPLAYS

CLE  
(LOCAL)

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



**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 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 cybersecurity incident, as defined by law, the District shall disclose the breach or incident to affected persons or entities and provide any other notices in accordance with the time frames established by law. The District shall give notice by using one or more of the following methods:

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

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



**Training**

The Board delegates to the Superintendent the authority to:

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

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

**Use in District**

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

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



**Building Access  
Control**

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

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

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

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

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

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

**Designation and Use  
of Private Spaces**

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

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



FACILITIES CONSTRUCTION

CV  
(LOCAL)

**Compliance with Law**

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

**Construction Contracts**

Prior to advertising, the Board shall determine the project delivery/contract award method to be used for each construction contract valued at or above 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 \$15,000, the Superintendent shall also submit the resulting contract to the Board for approval. Lesser expenditures for construction and construction-related materials or services shall be at the discretion of the Superintendent and consistent with law and policy. [See also CH and CBB(LEGAL)]

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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.

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

**Final Payment**

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



EMPLOYMENT REQUIREMENTS AND RESTRICTIONS  
CONFLICT OF INTEREST

DBD  
(LOCAL)

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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 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

COMPENSATION AND BENEFITS  
LEAVES AND ABSENCES

DEC  
(LOCAL)

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 Earning Local Leave**

An employee shall not earn any local leave when he or she is in unpaid status. An employee using full or proportionate paid leave shall be considered to be in paid status.

**Deductions**

Leave Without Pay

The District shall not approve paid leave for more leave days than have been accumulated in prior years plus leave currently available. Any unapproved absences or absences beyond accumulated and available paid leave shall result in deductions from the employee's pay.

Leave Proration

*Employed for  
Less Than Full  
Year*

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 and local 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:

1. State personal leave the employee used beyond his or her pro rata entitlement for the school year; and
2. Local leave the employee used but had not earned as of the date of separation.

*Employed for Full  
Year*

If an employee uses more local leave than he or she earned and remains employed with the District through his or her last duty day, the District shall deduct the cost of the excess leave days from the employee's pay in accordance with administrative regulations.

**Recording**

Leave shall be recorded as follows:

1. For positions for which a substitute is normally required, leave shall be recorded in half-day increments, even if a substitute is not employed.
2. For positions for which a substitute is not normally required, leave shall be recorded on an hourly basis.
3. If the employee is taking intermittent FMLA leave, leave shall be recorded in one-hour increments.

COMPENSATION AND BENEFITS  
LEAVES AND ABSENCES

DEC  
(LOCAL)

**Order of Use**

Earned compensatory time shall be used before any available paid state and local leave. [See DEAB]

Unless an employee requests a different order, available paid state and local leave shall be used in the following order, as applicable:

1. Local leave.
2. State sick leave accumulated before the 1995–96 school year.
3. State personal leave.

Use of sick leave bank days shall be permitted only after all available state and local leave has been exhausted.

**Concurrent Use of Leave**

When an absent employee is eligible for FMLA leave, the District shall designate the absence as FMLA leave.

The District shall require the employee to use temporary disability leave and paid leave, including compensatory time, concurrently with FMLA leave, as applicable, except as provided below.

An employee receiving workers' compensation income benefits may be eligible for paid or unpaid leave. 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.

*Exception*

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.

**Medical Certification**

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

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

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

COMPENSATION AND BENEFITS  
LEAVES AND ABSENCES

DEC  
(LOCAL)

<b>State Personal Leave</b>	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.
<i>Request for Leave</i>	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.
Schedule Limitations	Discretionary leave shall not be allowed on the day before a school holiday, the day after a school holiday, days scheduled for end-of-semester or end-of-year exams, or the first or last workday of the school year.
Duration of Leave	Discretionary use of state personal leave shall not exceed three consecutive workdays.
<b>Local Leave</b>	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 sick leave accumulated before the 1995–96 school year, except that an employee may contribute local leave to a sick leave bank. [See DEC(LEGAL)]
<b>Sick Leave Bank</b>	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.

COMPENSATION AND BENEFITS  
LEAVES AND ABSENCES

DEC  
(LOCAL)

If the employee is unable to request leave from the sick leave bank, a member of the employee's family or the employee's supervisor may submit the request.

The Superintendent or designee 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;
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.

Twelve-Month Period

For purposes of an employee's entitlement to FMLA leave, the 12-month period shall be measured backward from the date an employee uses FMLA leave.

Combined Leave for Spouses

When both spouses are employed by the District, the District shall not 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, nor shall the District 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.

COMPENSATION AND BENEFITS  
LEAVES AND ABSENCES

DEC  
(LOCAL)

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.
Failure to Return	If, at the expiration of FMLA leave, the employee is able to return to work but chooses not to do so, the District may require reimbursement of premiums paid by the District during the leave. [See DECA(LEGAL), Recovery of Benefit Cost]
<b>Temporary Disability Leave</b>	<p>Any full-time employee whose position requires educator certification by the State Board for Educator Certification or by the District shall be eligible for temporary disability leave. The maximum length of temporary disability leave shall be 180 calendar days. [See DBB(LOCAL) for temporary disability leave placement and DEC(LEGAL) for return to active duty.]</p> <p>An employee's notification of need for extended absence due to the employee's own medical condition shall be forwarded to the Superintendent or designee as a request for temporary disability leave.</p> <p>The District shall require the employee to use temporary disability leave and paid leave, including any compensatory time, concurrently with FMLA leave.</p>
<b>Workers' Compensation</b>	<hr/> <p><b>Note:</b> 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.</p> <hr/>
No Paid Leave Offset	<p>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.</p> <p>The District shall not permit the option for paid leave offset in conjunction with workers' compensation income benefits. [See CRE]</p>
<b>Court Appearances</b>	<p>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.</p> <p>Absences for court appearances related to an employee's personal business shall be deducted from the employee's personal leave or shall be taken by the employee as leave without pay.</p>
<b>Annual Payment for Unused Leave</b>	<p>Each employee may request annual payment for unused local leave to a maximum of three days per school year.</p> <p>An employee who wishes to receive payment for unused leave must submit his or her written request in accordance with administrative procedures.</p>

COMPENSATION AND BENEFITS  
LEAVES AND ABSENCES

DEC  
(LOCAL)

**Payment for  
Accumulated Leave  
Upon Retirement**

The employee shall receive payment for each day of unused local leave at a rate established by the Board.

Days for which the employee received payment shall not be available to that employee for use in the District.

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

The following leave provisions shall apply to state 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 state 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 90 days before the last day of employment. Noncontract employees must provide written notice at least two weeks before the last day of employment.
3. The employee has at least 10 years of service with the District.
4. The employee has at least five days of available state leave.

The employee shall receive payment for each day of accumulated state 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.

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.
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 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 Procedures**

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.

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.

**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 DIA.
2. Complaints alleging certain forms of harassment, including harassment by a supervisor and violation of Title VII, shall be submitted in accordance with DIA.
3. Complaints concerning retaliation related to discrimination and harassment shall be submitted in accordance with DIA.
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.

**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.

**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.

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

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

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.

<b>Whistleblower Complaints</b>	Whistleblower complaints shall be filed within the time specified by law and may be made 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]
<b>Complaints Against Supervisors</b>	Complaints alleging a violation of law by a supervisor may be made to the Superintendent. Complaints alleging a violation of law by the Superintendent may be submitted directly to the Board or Board's designee.
<b>Direct Communication with Board Members</b>	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.
<b>General Provisions</b> Filing	Complaint forms and appeal notices may be filed by hand-delivery, by electronic communication, 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 Hearings	The District shall make reasonable attempts to schedule hearings at a mutually agreeable time. If the employee fails to appear at a scheduled hearing, the District may hold the hearing and issue a decision in the employee's absence.
Decision	<p>A "decision" shall mean a written communication to the employee from the appropriate administrator 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 employee's email address of record, or sent by U.S. Mail</p>

	<p>to the employee's mailing address of record. Mailed decisions shall be timely if they are postmarked by U.S. Mail on or before the deadline.</p>
Representative	<p>"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 the employee in the complaint process.</p> <p>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 hearing, the District may reschedule the 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>To promote efficiency in addressing complaints, the appropriate administrator shall determine if separate or serial complaints arising from an event or series of 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 on a form provided by the District.</p> <p>Copies of any documents that support the complaint should be included with the complaint form. If the employee does not have copies of these documents, copies may be presented at the Level One hearing. After the Level One hearing, the employee 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 employee who filed the complaint, documents determined relevant by District personnel, and the decision.</p>
Remand	<p>A complaint or appeal form that is incomplete in any material aspect shall be refiled, 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.

**Investigation**

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.

**Audio Recording**

As provided by law, an employee shall be permitted to make an audio recording of a 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

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 decision has expired, the employee may request a 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 20 calendar days of the date of the Level One decision or, if no decision has been communicated to the employee, within 20 calendar days of the Level One decision deadline.

After receiving notice of the appeal, the Level One hearing officer shall prepare and forward a record of the Level One complaint to the Level Two 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. Any other documents submitted by the employee at Level One.
3. If the complaint is against a District employee, the written response of the District employee, if any.

4. The decision issued at Level One and any attachments.
5. All other documents relied upon by the Level One hearing officer in reaching the Level One decision.

The hearing officer shall hold a hearing within 10 calendar days after the appeal notice is filed. 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 the Level One record, any additional information provided prior to the Level Two hearing, and any other relevant documents or information the hearing officer believes will help resolve the complaint.

Recordings of the Level One and Level Two 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 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 20 calendar days of the date of the Level Two decision or, if no decision has been communicated to the employee, within 20 calendar days of the Level Two decision deadline.

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.

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. Any other documents submitted by the employee at Level Two.
4. The decision issued at Level Two and any attachments.
5. All other documents relied upon by the administration in reaching the Level Two decision.

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 Board members.

In addition to any other record of the 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 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 shall make a decision 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.



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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 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

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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.

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**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.

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

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

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**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

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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.

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**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 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 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 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 2-4, 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 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 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**

The District shall issue grade reports/report cards 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 after the third week and the sixth week of each grading period. Supplemental progress reports may be issued at the teacher's discretion.

**Conferences**

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, 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 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.

*Epinephrine*

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

*On Campus*

Authorized and trained individuals may administer an unassigned epinephrine delivery system at any time to a person experiencing anaphylaxis on a school campus.

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

*Maintenance, Availability, and Training*

The Superintendent shall develop administrative regulations designating a coordinator to manage policy implementation and addressing annual training of authorized individuals in accordance with law; procedures for delivery system use; and acquisition or purchase, maintenance, expiration, disposal, and availability of unassigned epinephrine at each campus.

<i>Notice to Parents</i>	In accordance with law, the District shall provide notice of the policy to parents regarding the epinephrine program, including notice of any change to or discontinuation of this program.
Opioid Antagonist	This provision shall be applicable to every campus.
<i>On Campus</i>	<p>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.</p> <p>Each applicable campus shall have at least one individual who is authorized and trained to administer an opioid antagonist present during regular school hours.</p>
<i>Maintenance, Availability, Training, and Reporting</i>	<p>Each applicable campus shall have at least two unused, unexpired opioid antagonist doses available.</p> <p>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.</p> <p>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.</p>
<b>Psychotropics</b>	<p>Except as permitted by law, an employee shall not:</p> <ol style="list-style-type: none"><li>1. Recommend to a student or a parent that the student use a psychotropic drug;</li><li>2. Suggest a particular diagnosis; or</li><li>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.</li></ol>
<b>Medical Treatment</b>	<p>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.</p> <p>The District shall seek appropriate emergency care for a student as required or deemed necessary.</p>

**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 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 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 concerning the alleged misconduct.

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

**Notice of Suspected  
Criminal Offense**

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

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



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

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

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

Training

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

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

**Reporting Child  
Abuse and Neglect**

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

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

The following individuals have an additional legal obligation to submit a written or oral report within 24 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 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 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 FFH.
2. Complaints concerning dating violence shall be submitted in accordance with FFH.
3. Complaints concerning retaliation related to discrimination and harassment shall be submitted in accordance with FFH.
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.

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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.

**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.

**Filing Deadlines**

After Informal Process

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:

- 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

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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.

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.

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**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, 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  
Hearings

The District shall make reasonable attempts to schedule hearings at a mutually agreeable time. If a complainant fails to appear at a scheduled hearing, the District may hold the hearing and issue a decision in the complainant's absence.

Decision

A "decision" shall mean a written communication to the complainant from the appropriate administrator 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 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.

Representative

"Representative" shall mean any person who or organization that is designated by the complainant to represent the complainant in the complaint process. A student may be represented by an adult at any level of the complaint.

The complainant 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 complainant designates a representative with fewer than three

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	<p>business days' notice to the District before a scheduled hearing, the District may reschedule the 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>
<b>Consolidating Complaints</b>	<p>To promote efficiency in addressing complaints, the appropriate administrator shall determine if separate or serial complaints arising from an event or series of related events shall be consolidated.</p>
<b>Costs Incurred</b>	<p>Each party shall pay its own costs incurred in the course of the complaint.</p>
<b>Complaint and Appeal Forms</b>	<p>Complaints and appeals under this policy shall be submitted on a form provided by the District.</p> <p>Copies of any documents that support the complaint should be included with the complaint form. If the complainant does not have copies of these documents, copies may be presented at the Level One hearing. After the Level One hearing, the complainant may supplement the record with additional documents or include additional claims.</p>
<b>Record</b>	<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>
<b>Remand</b>	<p>A complaint or appeal form that is incomplete in any material aspect shall be refiled, 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>
<b>Assignment of Hearing Officer</b>	<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>
<b>Investigation</b>	<p>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.</p>
<b>Complaint Levels</b> Level One	<p>At Level One, the appropriate hearing officer shall hold a hearing with the complainant within 10 calendar days after receipt of the</p>

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.

#### Level Two

If the complainant did not receive the relief requested at Level One or if the time for a decision has expired, the complainant may request a 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 20 calendar days of the date of the Level One decision or, if no decision has been communicated to the complainant, within 20 calendar days of the Level One decision deadline.

After receiving notice of the appeal, the Level One hearing officer shall prepare and forward a record of the Level One complaint to the Level Two 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. Any other documents submitted by the complainant at Level One.
3. If the complaint is against a District employee, the written response of the District employee, if any.
4. The decision issued at Level One and any attachments.
5. All other documents relied upon by the Level One hearing officer in reaching the Level One decision.

The hearing officer shall hold a hearing within 10 calendar days after the appeal notice is filed. 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 the Level One record, any additional information provided prior to the Level Two hearing, and any other relevant documents or information the hearing officer believes will help resolve the complaint.

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

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Level Three

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

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

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.

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. Any other documents submitted by the complainant at Level Two.
4. The decision issued at Level Two and any attachments.
5. All other documents relied upon by the administration in reaching the Level Two decision.

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]

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At the meeting, the presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the complainant and administration to each make a presentation and provide rebuttal and an opportunity for questioning by Board members.

In addition to any other record of the 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 complainant or the complainant's representative, any presentation from the administration, and questions from 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 shall make a decision 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.

STUDENT DISCIPLINE

FO  
(LOCAL)

**“Parent” Defined**

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

**General Discipline Guidelines**

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

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

**Corporal Punishment**

Corporal punishment may be used as a discipline management technique in accordance with this policy and the Student Code of Conduct.

Corporal punishment shall not be administered to a student whose parent has submitted to the principal a signed statement for the current school year prohibiting the use of corporal punishment with his or her child. The parent may reinstate permission to use corporal punishment at any time during the school year by submitting a signed statement to the principal.

Guidelines

Corporal punishment shall be limited to spanking or paddling the student and shall be administered in accordance with the following guidelines:

1. The student shall be told the reason corporal punishment is being administered.

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2. Corporal punishment shall be administered only by the principal or designee.
3. Corporal punishment shall be administered only by an employee who is the same sex as the student.
4. The instrument to be used in administering corporal punishment shall be approved by the principal.
5. Corporal punishment shall be administered in the presence of one other District professional employee and in a designated place out of view of other students.

Disciplinary  
Records

The disciplinary record reflecting the use of corporal punishment shall include any related disciplinary actions, the corporal punishment administered, the name of the person administering the punishment, the name of the witness present, and the date and time of punishment.

**Physical Restraint**

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

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

1. Protect a person, including the person using physical restraint, from physical injury.
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 may be used for safety purposes to monitor student behavior on District property.

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

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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 submitted in accordance with the EF series.
2. Complaints concerning a commissioned peace officer who is an employee of the District shall be 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)]

**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.

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, 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 Hearings

The District shall make reasonable attempts to schedule hearings at a mutually agreeable time. If the complainant fails to appear at a

scheduled hearing, the District may hold the hearing and issue a decision in the complainant's absence.

Decision

A "decision" shall mean a written communication to the complainant from the appropriate administrator 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 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.

Representative

"Representative" shall mean any person who or organization that is designated by a complainant to represent the complainant in the complaint process.

The complainant 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 complainant designates a representative with fewer than three business days' notice to the District before a scheduled hearing, the District may reschedule the 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

To promote efficiency in addressing complaints, the appropriate administrator shall determine if separate or serial complaints arising from an event or series of 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 on a form provided by the District.

Copies of any documents that support the complaint should be included with the complaint form. If the complainant does not have copies of these documents, copies may be presented at the Level One hearing. After the Level One hearing, the complainant may supplement the record with additional documents or include additional claims.

PUBLIC COMPLAINTS

GF  
(LOCAL)

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 shall be refiled, 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>
<b>Assignment of Hearing Officer</b>	<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>
<b>Investigation</b>	<p>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.</p>
<b>Complaint Levels</b>	<p>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.</p>
Level One	<p>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.</p>
Level Two	<p>If the complainant did not receive the relief requested at Level One or if the time for a decision has expired, the complainant may request a hearing at Level Two to appeal the Level One decision.</p> <p>The appeal notice must be filed in writing, on a form provided by the District, within 20 calendar days of the date of the Level One decision or, if no decision has been communicated to the complainant, within 20 calendar days of the Level One decision deadline.</p> <p>After receiving notice of the appeal, the Level One hearing officer shall prepare and forward a record of the Level One complaint to the Level Two hearing officer and provide a copy of the Level One record to the complainant.</p>

The Level One record shall include:

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

The hearing officer shall hold a hearing within 10 calendar days after the appeal notice is filed. 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 the Level One record, any additional information provided prior to the Level Two hearing, and any other relevant documents or information the hearing officer believes will help resolve the complaint.

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

### Level Three

If the complainant did not receive the relief requested at Level Two or if the time for a 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 20 calendar days of the date of the Level Two decision or, if no decision has been communicated to the complainant, within 20 calendar days of the Level Two decision deadline.

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.

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. Any other documents submitted by the complainant at Level Two.
4. The decision issued at Level Two and any attachments.
5. All other documents relied upon by the administration in reaching the Level Two decision.

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 complainant and administration to each make a presentation and provide rebuttal and an opportunity for questioning by Board members.

In addition to any other record of the 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 complainant or the complainant's representative, any presentation from the administration, and questions from 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 shall make a decision 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. An individual who holds a 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, 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]





## (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).

**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 Wednesday of each month at 5:30 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 ~~fourth~~10th calendar day before regular meetings and the ~~fourth~~10th calendar day before special meetings.

Preparation

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

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

**Notice to Members**

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

**Closed Meeting**

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

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

**Order of Business**

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

**Rules of Order**

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

~~Voting~~ Record Vote

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

For construction contracts valued at or above ~~\$15,000~~ **\$15,000**, the Superintendent shall also submit the resulting contract to the Board for approval. Lesser expenditures for construction and construction-related materials or services shall be at the discretion of the Superintendent and consistent with law and policy. [See also CH and CBB(LEGAL)]

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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 Board 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.

**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 Earning Local Leave**

An employee shall not earn any local leave when he or she is in unpaid status. An employee using full or proportionate paid leave shall be considered to be in paid status.

**Deductions**

Leave Without Pay

The District shall not approve paid leave for more leave days than have been accumulated in prior years plus leave currently available. Any unapproved absences or absences beyond accumulated and available paid leave shall result in deductions from the employee's pay.

Leave Proration

*Employed for  
Less Than Full  
Year*

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 and local 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:

1. State personal leave the employee used beyond his or her pro rata entitlement for the school year; and
2. Local leave the employee used but had not earned as of the date of separation.

*Employed for Full  
Year*

If an employee uses more local leave than he or she earned and remains employed with the District through his or her last duty day, the District shall deduct the cost of the excess leave days from the employee's pay in accordance with administrative regulations.

**Recording**

Leave shall be recorded as follows:

1. For positions for which a substitute is normally required, leave shall be recorded in half-day increments, even if a substitute is not employed.
2. For positions for which a substitute is not normally required, leave shall be recorded on an hourly basis.
3. If the employee is taking intermittent FMLA leave, leave shall be recorded in one-hour increments.

**Order of Use**

Earned compensatory time shall be used before any available paid state and local leave. [See DEAB]

Unless an employee requests a different order, available paid state and local leave shall be used in the following order, as applicable:

1. Local leave.
2. State sick leave accumulated before the 1995–96 school year.
3. State personal leave.

Use of sick leave bank days shall be permitted only after all available state and local leave has been exhausted.

**Concurrent Use of Leave**

When an absent employee is eligible for FMLA leave, the District shall designate the absence as FMLA leave.

The District shall require the employee to use temporary disability leave and paid leave, including compensatory time, concurrently with FMLA leave, *as applicable, except as provided below*.

An employee receiving workers' compensation income benefits may be eligible for paid or unpaid leave. 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.

*Exception*

*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.*

**Medical Certification**

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

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

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

COMPENSATION AND BENEFITS  
LEAVES AND ABSENCES

DEC  
(LOCAL)

<b>State Personal Leave</b>	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.
<i>Request for Leave</i>	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.
Schedule Limitations	Discretionary leave shall not be allowed on the day before a school holiday, the day after a school holiday, days scheduled for end-of-semester or end-of-year exams, or the first or last workday of the school year.
Duration of Leave	Discretionary use of state personal leave shall not exceed three consecutive workdays.
<b>Local Leave</b>	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 sick leave accumulated before the 1995–96 school year, except that an employee may contribute local leave to a sick leave bank. [See DEC(LEGAL)]
<b>Sick Leave Bank</b>	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.

COMPENSATION AND BENEFITS  
LEAVES AND ABSENCES

DEC  
(LOCAL)

If the employee is unable to request leave from the sick leave bank, a member of the employee's family or the employee's supervisor may submit the request.

The Superintendent or designee 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;
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**

~~FMLA leave~~The District shall ~~run concurrently with applicable paid leave and compensatory time, as applicable.~~

~~Note: See DECA(LEGAL) for provisions addressing FMLA~~make FMLA leave available to employees in accordance with DECA(LEGAL) and the following provisions.

Twelve-Month Period

For purposes of an employee's entitlement to FMLA leave, the 12-month period shall be measured backward from the date an employee uses FMLA leave.

Combined Leave for Spouses

When both spouses are employed by the District, the District shall not 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, nor shall the District 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.

COMPENSATION AND BENEFITS  
LEAVES AND ABSENCES

DEC  
(LOCAL)

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.
Failure to Return	If, at the expiration of FMLA leave, the employee is able to return to work but chooses not to do so, the District may require reimbursement of premiums paid by the District during the leave. [See DECA(LEGAL), Recovery of Benefit Cost]
<b>Temporary Disability Leave</b>	<p>Any full-time employee whose position requires educator certification by the State Board for Educator Certification or by the District shall be eligible for temporary disability leave. The maximum length of temporary disability leave shall be 180 calendar days. [See DBB(LOCAL) for temporary disability leave placement and DEC(LEGAL) for return to active duty.]</p> <p>An employee's notification of need for extended absence due to the employee's own medical condition shall be forwarded to the Superintendent or designee as a request for temporary disability leave.</p> <p>The District shall require the employee to use temporary disability leave and paid leave, including any compensatory time, concurrently with FMLA leave.</p>
<b>Workers' Compensation</b>	<hr/> <p><b>Note:</b> 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.</p> <hr/>
No Paid Leave Offset	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.
<b>Court Appearances</b>	<p>The District shall not permit the option for paid leave offset in conjunction with workers' compensation income benefits. [See CRE]</p> <p>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.</p> <p>Absences for court appearances related to an employee's personal business shall be deducted from the employee's personal leave or shall be taken by the employee as leave without pay.</p>

COMPENSATION AND BENEFITS  
LEAVES AND ABSENCES

DEC  
(LOCAL)

**Annual Payment for  
Unused Leave**

Each employee may request annual payment for unused local leave to a maximum of three days per school year.

An employee who wishes to receive payment for unused leave must submit his or her written request in accordance with administrative procedures.

The employee shall receive payment for each day of unused local leave at a rate established by the Board.

Days for which the employee received payment shall not be available to that employee for use in the District.

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

**Payment for  
Accumulated Leave  
Upon Retirement**

The following leave provisions shall apply to state 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 state 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 90 days before the last day of employment. Noncontract employees must provide written notice at least two weeks before the last day of employment.
3. The employee has at least ~~ten~~10 years of service with the District.
4. The employee has at least five days of available state leave.

The employee shall receive payment for each day of accumulated state 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.

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 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 Procedures**

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.

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.

**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.

~~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 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</del>

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 ~~in writing~~ on a form provided by the District.

Copies of any documents that support the complaint should be ~~attached to~~ included with the complaint form. If the employee does not have copies of these documents, ~~they~~ copies may be presented at the Level One ~~conference~~ hearing. After the Level One ~~conference, no new documents may be submitted by the employee unless the employee did not know the documents existed before the Level One conference~~ 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 ~~may~~ shall be ~~dismissed but may be refiled with all the required information if the refile is within the designated time for filing~~ 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.

**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.

**Investigation**

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.

**Audio Recording**

As provided by law, an employee shall be permitted to make an audio recording of a ~~conference or~~ 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

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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.]

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**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

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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~~ 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**

The District shall issue grade reports/report cards every ~~nine~~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 after the ~~third week and the sixth~~third week 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.

**Epinephrine**

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

**On Campus**

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

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

**Maintenance, Availability, and Training**

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

<i>Notice to Parents</i>	In accordance with law, the District shall provide notice of the policy to parents regarding the epinephrine program, including notice of any change to or discontinuation of this program.
Opioid Antagonist	This provision shall be applicable to every campus.
<i>On Campus</i>	<p>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.</p> <p>Each applicable campus shall have at least one individual who is authorized and trained to administer an opioid antagonist present during regular school hours.</p>
<i>Maintenance, Availability, Training, and Reporting</i>	<p>Each applicable campus shall have at least two unused, unexpired opioid antagonist doses available.</p> <p>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.</p> <p>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.</p>
<b>Psychotropics</b>	<p>Except as permitted by law, an employee shall not:</p> <ol style="list-style-type: none"><li>1. Recommend to a student or a parent that the student use a psychotropic drug;</li><li>2. Suggest a particular diagnosis; or</li><li>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.</li></ol>
<b>Medical Treatment</b>	<p>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.</p> <p>The District shall seek appropriate emergency care for a student as required or deemed necessary.</p>

**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

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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 <b>business</b> 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>

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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. 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.

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**“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**

Corporal punishment may be used as a discipline management technique in accordance with this policy and the Student Code of Conduct.

Corporal punishment shall not be administered to a student whose parent has submitted to the principal a signed statement for the current school year prohibiting the use of corporal punishment with his or her child. The parent may reinstate permission to use corporal punishment at any time during the school year by submitting a signed statement to the principal.

Guidelines

Corporal punishment shall be limited to spanking or paddling the student and shall be administered in accordance with the following guidelines:

1. The student shall be told the reason corporal punishment is being administered.

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2. Corporal punishment shall be administered only by the principal or designee.
3. Corporal punishment shall be administered only by an employee who is the same sex as the student.
4. The instrument to be used in administering corporal punishment shall be approved by the principal.
5. Corporal punishment shall be administered in the presence of one other District professional employee and in a designated place out of view of other students.

Disciplinary  
Records

The disciplinary record reflecting the use of corporal punishment shall include any related disciplinary actions, the corporal punishment administered, the name of the person administering the punishment, the name of the witness present, and the date and time of punishment.

**Physical Restraint**

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

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

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

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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 refile 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. The decision issued at Level One and any attachments.
- 4.5. 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]



## Minutes of Regular Board Meeting

W.E. Neill Service Center, 19210 Cobb, Tornillo, TX

Wednesday, January 21, 2026

**Present:** Ofelia Bosquez, Marlene Bullard, Ines Delgado, Ida Estrada, Maria Saldana

**Absent:** Hector Lopez, Enrique Vega.

1. **(OTHER) First Order of Business**

A. Establish a quorum and call the meeting to order

The meeting was called to order at 5:30 PM by Board President Marlene Bullard, and it was established that a quorum was present.

B. Pledge of Allegiance to the United States

Marlene Bullard, Board President, led the Board of Trustees in the Pledge of Allegiance to the United States of America.

C. Texas Pledge of Allegiance

Marlene Bullard, Board President, led the Board of Trustees in the Texas Pledge of Allegiance.

D. District Mission and Vision

Ofelia Bosquez, Board Secretary, read the district vision and mission statements.

2. **(OTHER) Superintendent's Report**

Mrs. Rosa Vega-Barrio, Superintendent, presented the Board of Trustees with the Superintendent's Report.

No Action Necessary

3. **(OTHER) District Recognitions**

A. School Board Recognition Month

Mrs. Rosa Vega-Barrio, Superintendent, recognized the School Board Members.

No Action Necessary.

B. **Do Your "Best" Recognitions**

1. Christmas Giveaway Sponsors

Mrs. Rosa Vega-Barrio, Superintendent, recognized the sponsors of the Christmas Giveaways.

No Action Necessary.

2. Teacher Externship Participants

Mrs. Rosa Vega-Barrio, Superintendent, recognized the Teacher Externship Participants.

No Action Necessary.

3. 1st Semester Perfect Attendance

Mrs. Rosa Vega-Barrio, Superintendent, recognized students with perfect attendance for the 1<sup>st</sup> semester.

5:30PM –  
5:32 PM

5:32PM –  
5:35PM

5:35PM –  
5:41PM

5:41PM –  
5:57PM

No Action Necessary.

4. 1st Semester Honor Roll  
Mrs. Rosa Vega-Barrio, Superintendent, recognized students with Honor Roll for the 1<sup>st</sup> semester.

No Action Necessary.

5. EPCC December Graduates  
Mrs. Rosa Vega-Barrio, Superintendent, recognized EPCC December Graduates.

No Action Necessary.

6. Non-Commissioned Security Officer Level II Certification Recipients  
Mrs. Rosa Vega-Barrio, Superintendent, recognized Non-Commissioned Security Officer Level II Certification Recipients.

No Action Necessary.

5:57PM –  
6:01PM

- C. National School Counselor Week (Feb. 2-6, 2026)  
TISD Students read the proclamation for National School Counselor Week.

No Action Necessary.

6:01PM –  
6:02PM

4. **(OTHER) Open Forum** – None

5. **Lone Star Governance**

- A. **Student Outcome Monitoring:**

6:02PM –  
6:05PM

1. PK-8 Fall Benchmark Results  
Mrs. Dania Sotelo, PK-8 Assistant Principal, presented the Board of Trustees with the PK-8 Fall Benchmark Results.

No Action Necessary.

6:05PM –  
6:07PM

2. December EOC Results  
Mr. Alejandro Olvera, THS Principal, presented the Board of Trustees with the December EOC Results.

No Action Necessary.

6:07PM –  
6:10PM

- B. TAPR Report - Public Hearing: Statue, TEC 39.306  
Mrs. Loretta Aguilar, Instructional Specialist – Technology, presented the Board of Trustees with the TAPR Report – Public Hearing.

No Action Necessary.

6:10PM –  
6:26PM

- C. Tornillo PK-8 Climate Survey - Fall 2025  
Mrs. Dania Sotelo, PK-8 Assistant Principal, presented the Board of Trustees with the Tornillo PK-8 Climate Survey for Fall 2025.

No Action Necessary.

6:26PM –  
6:37PM

- D. Tornillo High School Climate Survey - Fall 2025  
Mr. Alejandro Olvera, THS Principal, presented the Board of Trustees with the Tornillo High School Climate Survey for Fall 2025.

No Action Necessary.

6:37PM –  
6:38PM

- E. (Accountability 1) Review Board's Time Use Tracker  
Ms. Marlene Bullard, Board President, facilitated the review of the Board's Time Use Tracker.

No Action Necessary.

6:38PM –  
6:39PM

6. **(ADVOCACY) Community Engagement on Student Outcome Goals** - None

6:39PM –  
6:40PM

7. **(VISION Y) Information / Reports / Presentations**

- A. Financial Reports-Information Only

Mr. Luis M. Guerra, Director of Finance, presented the Board of Trustees with the Financial Reports for December 2025.

No Action Necessary.

6:40PM –  
6:41PM

- B. Quarterly Investment Report - Quarter Ending December 31, 2025

Mr. Luis M. Guerra, Director of Finance, presented the Board of Trustees with the Quarterly Investment Report – Quarter Ending December 31, 2025.

No Action Necessary.

6:41PM –  
6:42PM

- C. 2025-2026 Immunization Report

Ms. Lizeth Carroll, HR / Compliance Director, presented the Board of Trustees with the 2025-2026 Immunization Report.

No Action Necessary.

6:42PM –  
6:45PM

- D. 2025-2026 Migrant Education Program Fall Semester

Ms. Lizeth Carroll, HR / Compliance Director, presented the Board of Trustees with the 2025-2026 Migrant Education Program Fall Semester Report.

No Action Necessary.

6:45PM –  
6:51PM

- E. Mid-Year Human Resources Department Update

Ms. Lizeth Carroll, HR / Compliance Director, presented the Board of Trustees with the Mid-Year Human Resources Department Update.

No Action Necessary

6:51PM –  
6:52PM

8. **(VISION Y) Board Items**

*Marlene Bullard made the motion and Ofelia Bosquez seconded the motion to move items 8.D. and 8.E. up on the agenda.*

*Passed.*

*Ofelia Bosquez: Yea, Marlene Bullard: Yea, Ines Delgado: Yea, Ida Estrada: Yea, Maria Saldana: Yea*

*Yea: 5, Nay: 0*

7:02PM –  
7:05PM

- A. Consider Approval of MOU with Sul Ross State University

Mrs. Rosa Vega-Barrio, Superintendent, presented the Board of Trustees with the MOU with Sul Ross State University.

*Ofelia Bosquez made the motion and Ida Estrada seconded the motion to approve the MOU with Sul Ross State University, as presented.*

*Passed.*

*Ofelia Bosquez: Yea, Marlene Bullard: Yea, Ines Delgado: Yea, Ida Estrada: Yea, Maria Saldana: Yea*

*Yea: 5, Nay: 0*

7:05PM –  
7:07PM

- B. Consider Approval to use EAF Grant Funds for 11th Grade College Trip

Mrs. Maria Morales, CTE Coordinator, presented the Board of Trustees with the use of EAF Grant Funds for 11<sup>th</sup> Grade College Trip.

*Ofelia Bosquez made the motion and Ida Estrada seconded the motion to approve the use of EAF Grant Funds for 11th Grade College Trip, as presented.*

*Passed.*

*Ofelia Bosquez: Yea, Marlene Bullard: Yea, Ines Delgado: Yea, Ida Estrada: Yea, Maria Saldana: Yea*

*Yea: 5, Nay: 0*

7:07PM –  
7:09PM

- C. Consider Approval to use EAF Grant Funds for 8th Grade College Trip

Mrs. Alicia Alvarado, PK-8 Counselor, presented the Board of Trustees with the use of EAF Grant Funds for 8<sup>th</sup> Grade College Trip.

*Ofelia Bosquez made the motion and Ida Estrada seconded the motion to approve the use of EAF Grant Funds for 8th Grade College Trip, as presented.*

*Passed.*

*Ofelia Bosquez: Yea, Marlene Bullard: Yea, Ines Delgado: Yea, Ida Estrada: Yea, Maria Saldana: Yea*

*Yea: 5, Nay: 0*

6:52PM –  
6:55PM

- D. Consider Approval of Memorandum of Understanding on Go Green Initiative Grant  
Mr. Luis M. Guerra, Director of Finance, presented the Board of Trustees with the Memorandum of Understanding on Go Green Initiative Grant.

*Ofelia Bosquez made the motion and Maria Saldana seconded the motion to approve the Memorandum of Understanding on Go Green Initiative Grant, as presented.*

*Passed.*

*Ofelia Bosquez: Yea, Marlene Bullard: Yea, Ines Delgado: Yea, Ida Estrada: Yea, Maria Saldana: Yea*

*Yea: 5, Nay: 0*

6:55PM –  
7:02PM

- E. Consider Approval of Stipends for Pre-Assessment, Policy Development, Implementation, and Training for Go Green Initiative

Mr. Luis M. Guerra, Director of Finance, presented the Board of Trustees with the Stipends for Pre-Assessment, Policy Development, Implementation, and Training for Go Green Initiative.

*Ofelia Bosquez made the motion and Maria Saldana seconded the motion to approve the Stipends for Pre-Assessment, Policy Development, Implementation, and Training for Go Green Initiative, as presented.*

*Passed.*

*Ofelia Bosquez: Yea, Marlene Bullard: Yea, Ines Delgado: Yea, Ida Estrada: Yea, Maria Saldana: Yea*

*Yea: 5, Nay: 0*

7:09PM –  
7:11PM

- F. Consider Approval for the Application Submission for Delay of Teacher Certification Requirements

Mrs. Rosa Vega-Barrio, Superintendent, asked for item to be tabled to acquire additional information.

*Ofelia Bosquez made the motion and Ida Estrada seconded the motion to approve Tabling item.*

*Passed.*

*Ofelia Bosquez: Yea, Marlene Bullard: Yea, Ines Delgado: Yea, Ida Estrada: Yea, Maria Saldana: Yea*

*Yea: 5, Nay: 0*

7:11PM –  
7:14PM

- G. Discussion and Possible Action Regarding Dates for Team of 8 Training  
Mrs. Rosa Vega-Barrio, Superintendent, presented the Board of Trustees with possible Dates for Team of 8 Training.  
*March 9th and 11th were selected as possible dates for Team of 8 Training.*  
No Action Taken.

7:14PM –  
7:17PM

9. **(STRUCTURE) Consent Agenda**

**(All items on the Consent Agenda shall be acted upon by one vote without separate discussion, unless a Board Member requests that an item be withdrawn for individual consideration)**

A. **Consider Approval of Minutes from Previous Meetings:**

1. Regular Board Meeting Minutes - November 19, 2025

B. Consider Approval of Donations

- C. Consider Approval of TASB Policy Manual Update 126 (2nd Reading) affecting the following (LOCAL) Policies:

BE(LOCAL): BOARD MEETINGS

BED(LOCAL): BOARD MEETINGS - PUBLIC PARTICIPATION

CJ(LOCAL): CONTRACTED SERVICES

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

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

CQB(LOCAL): TECHNOLOGY RESOURCES - CYBERSECURITY

CQD(LOCAL): TECHNOLOGY RESOURCES - ARTIFICIAL INTELLIGENCE

CSA(LOCAL): FACILITY STANDARDS - SAFETY AND SECURITY

CV(LOCAL): FACILITIES CONSTRUCTION

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

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

DFBB(LOCAL): TERM CONTRACTS - NONRENEWAL

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

DH(LOCAL): EMPLOYEE STANDARDS OF CONDUCT

EEP(LOCAL): INSTRUCTIONAL ARRANGEMENTS - LESSON PLANS

EFA(LOCAL): INSTRUCTIONAL RESOURCES - INSTRUCTIONAL MATERIALS

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

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

FA(LOCAL): PARENT RIGHTS AND RESPONSIBILITIES

FEF(LOCAL): ATTENDANCE - RELEASED TIME

FFAC(LOCAL): WELLNESS AND HEALTH SERVICES - MEDICAL TREATMENT

FFB(LOCAL): STUDENT WELFARE - CRISIS INTERVENTION

FFF(LOCAL): STUDENT WELFARE - STUDENT SAFETY

FFG(LOCAL): STUDENT WELFARE - CHILD ABUSE AND NEGLECT

FNG(LOCAL): STUDENT RIGHTS AND RESPONSIBILITIES - STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FO(LOCAL): STUDENT DISCIPLINE

GF(LOCAL): PUBLIC COMPLAINTS

GKA(LOCAL): COMMUNITY RELATIONS - CONDUCT ON SCHOOL PREMISES

D. Consider Approval of 2026-2027 Budget Timeline

*Marlene Bullard requested consent agenda item 9.C. be removed from the consent agenda for separate consideration. With consent agenda item 9.C. removed, Ofelia Bosquez made the motion and Ida Estrada seconded the motion to approve consent agenda items, as presented.*

*Passed.*

*Ofelia Bosquez: Yea, Marlene Bullard: Yea, Ines Delgado: Yea, Ida Estrada: Yea, Maria Saldana: Yea*

*Yea: 5, Nay: 0*

9.C. - Consider Approval of TASB Policy Manual Update 126 (2nd Reading) affecting the following (LOCAL) Policies:

BE(LOCAL): BOARD MEETINGS

BED(LOCAL): BOARD MEETINGS - PUBLIC PARTICIPATION

CJ(LOCAL): CONTRACTED SERVICES

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

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

CQB(LOCAL): TECHNOLOGY RESOURCES - CYBERSECURITY

CQD(LOCAL): TECHNOLOGY RESOURCES - ARTIFICIAL INTELLIGENCE

CSA(LOCAL): FACILITY STANDARDS - SAFETY AND SECURITY

CV(LOCAL): FACILITIES CONSTRUCTION

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

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

DFBB(LOCAL): TERM CONTRACTS - NONRENEWAL

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

DH(LOCAL): EMPLOYEE STANDARDS OF CONDUCT

EEP(LOCAL): INSTRUCTIONAL ARRANGEMENTS - LESSON PLANS

EFA(LOCAL): INSTRUCTIONAL RESOURCES - INSTRUCTIONAL MATERIALS

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

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

FA(LOCAL): PARENT RIGHTS AND RESPONSIBILITIES

FEF(LOCAL): ATTENDANCE - RELEASED TIME

FFAC(LOCAL): WELLNESS AND HEALTH SERVICES - MEDICAL TREATMENT

FFB(LOCAL): STUDENT WELFARE - CRISIS INTERVENTION

FFF(LOCAL): STUDENT WELFARE - STUDENT SAFETY

FFG(LOCAL): STUDENT WELFARE - CHILD ABUSE AND NEGLECT

FNG(LOCAL): STUDENT RIGHTS AND RESPONSIBILITIES - STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FO(LOCAL): STUDENT DISCIPLINE

GF(LOCAL): PUBLIC COMPLAINTS

GKA(LOCAL): COMMUNITY RELATIONS - CONDUCT ON SCHOOL PREMISES

Ms. Marlene Bullard requested item be tabled for further review prior to adoption. *Marlene Bullard made the motion and Ofelia Bosquez seconded the motion to table item.*

*Passed.*

*Ofelia Bosquez: Yea, Marlene Bullard: Yea, Ines Delgado: Yea, Ida Estrada: Yea, Maria Saldana: Yea*

*Yea: 5, Nay: 0*

7:17PM –  
7:18PM

10. **Next Meeting Tentative Date:** Special Board Meeting - January 28, 2026

*There being no further business, Ofelia Bosquez made the motion and Ida Estrada seconded the motion to adjourn the meeting. Motion passed unanimously. Meeting adjourned at 7:18 PM*



# MEMORANDUM

**To:** Board of Trustees  
**From:** Rosy Vega-Barrio, Superintendent  
**Subject:** 2026-2027 Academic Calendar  
**Date:** February 13, 2026

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## **HISTORY:**

Tornillo ISD has developed its academic calendar in alignment with state requirements, district priorities, and stakeholder feedback. Over the past two academic years, the district has operated on a calendar consisting of 167 instructional days, with embedded professional development (PD) days at the beginning of each nine-week grading period. Additionally, early release days were incorporated to provide staff with ongoing professional development opportunities while maintaining compliance with state-mandated instructional minutes.

## **RATIONALE:**

The proposed 2026–2027 academic calendar maintains the overall structure of previous calendars with a minor adjustment to increase instructional time and efficiency.

Professional development days at the start of the second, third, and fourth nine weeks have been reduced from three days to two, resulting in additional instructional days and increasing the total from 167 to 171 days. Non-required student early release days have been removed from the calendar.

The instructional day will run from 8:00 AM–3:30 PM (2026–2027), compared to 8:00 AM–4:00 PM (2025–2026), allowing the district to continue meeting state-mandated instructional minute requirements while providing a more efficient schedule.

## **BUDGET IMPACT:**

None

## **ADMINISTRATIVE RECOMMENDATION:**

Administration is recommending the Board of Trustees approve the 2026-2027 Academic Calendar, as presented.

# TISD 2026-2027 Academic Calendar

July 2026						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
August 2026						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					
September 2026						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			
October 2026						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
November 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					
December 2026						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

JULY	
20	06/29 - 07/03 .....District Closed
20	07/17 .....New Employee Orientation
5	07/20 - 07/24 .....District Staff Development
5	07/27 .....1st Semester Begins / Classes Begin
SEPTEMBER	
	09/07 .....Holiday - Labor Day
	09/16 .....P/T Conference for PK-8
	09/17 .....P/T Conference for HS
OCTOBER	
21	09/28 - 10/02 .....Extended Year/Makeup Days
21	10/05 - 10/09 .....District Closed
26	10/12 - 10/13 .....Teacher Planning / No School for Students
NOVEMBER	
	11/11 .....Wellness Day - District Closed
	11/23 - 11/27 .....Holiday - Thanksgiving
DECEMBER	
21	11/30 - 12/11 .....Testing - STAAR
62	12/17 .....Early Release for Students/Teachers
18	12/18 .....Wellness Day - District Closed
44	12/21 - 01/01 .....Holiday - Christmas Break
JANUARY	
	01/04 - 01/05 .....Teacher Planning / No School for Students
	01/07 .....2nd Semester Begins / Classes Begin
	01/18 .....Holiday - MLK/COVID-Weather Makeup Days
FEBRUARY	
17	02/15 .....Wellness Day - District Closed
13	02/17 .....P/T Conference for PK-8
57	02/18 .....P/T Conference for HS
	02/16 - 02/26 .....Testing - STAAR
MARCH	
	03/01 - 03/05 .....Extended Year/Makeup Days
	03/08 - 03/12 .....Holiday - Spring Break
16	03/15 - 03/16 .....Teacher Planning / No School for Students
95	03/22 - 03/25 .....Testing - STAAR
15	03/26 .....Holiday - Good Friday
72	03/29 .....Wellness Day - District Closed
APRIL	
	04/05 04/29 .....Testing - STAAR
May	
	05/03 .....Wellness Day - District Closed - Weather Makeup Days
14	05/28 .....Early Release for Students/Teachers
109	05/31 .....Holiday - Memorial Day
June	
85	06/01 - 06/11 .....Extended Year/Makeup Days
	06/14 - 06/25 .....Testing - STAAR
	06/28 - 07/02 .....District Closed

January 2027						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
February 2027						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						
March 2027						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
April 2027						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	
May 2027						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					
June 2027						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

**KEY**

- State Testing
- 5 Staff/Student Wellness Days
- Staff Development/Teacher Planning
- Holiday
- Extended Year
- Parent / Teacher Conferences
- Smart Snack Exemption Days

**Instructional Minutes : State Minimum: 75,600 (PK-12th), Actual minutes 76530**

Weeks	Days	Minutes
1st	0	44 HS:19800 EL:19800
2nd	1	41 HS:18240 EL:18240
3rd	0	36 HS:16200 EL:16200
4th	1	50 HS:22290 EL:22290
	2	171 HS:76530 EL:76530

- Open House
- 9 Weeks Begins/Ends
- Weather Makeup Day
- New Employee Orientation
- Pay Day
- Early Release Students & Teachers



**Executive Office**  
Dr. Armando Aguirre  
Education Service Center-Region 19  
6611 Boeing Drive  
El Paso, Texas 79925-1010

Phone: 915.780.1919  
Fax: 915.780.5070  
[www.esc19.net](http://www.esc19.net)

November 17, 2025

Ms. Rosy Vega-Barrio, Superintendent  
Ms. Marlene Bullard, Board President  
Tornillo Independent School District  
P.O. Box 170  
Tornillo, Texas 79853

Ms. Vega-Barrio and Ms. Bullard:

The accompanying School Board Member/Superintendent Continuing Education Services Agreement details the services ESC-Region 19 will provide. This agreement will allow new and experienced school board members to obtain all continuing education credits required by the Texas Administrative Code, Chapter 61.1. Embedded throughout all sessions, is time to work as a “Team of 8” on needs identified in the areas of team building, vision, structure, accountability, and advocacy. A workshop in the spring will allow school board members to receive an additional three credits. All trainings and workshops are research-based and structured to the specific geographic makeup and needs of all our LEAs.

Please review, sign, and submit the Agreement to ESC-Region 19.

We greatly value and appreciate your continued partnership with ESC-Region 19. Our staff remains ready to address any needs or questions that may arise in your district. Please feel free to contact us as needed. We look forward to working together in supporting your board of trustees in their effective and efficient administration of your district.

Sincerely,

A handwritten signature in blue ink, appearing to read "Armando Aguirre".

Dr. Armando Aguirre  
Executive Director

Enclosures

Executive Director: Dr. Armando Aguirre

Board of Directors: Blanca Topete-Chairman, David Sublasky-Vice Chairman, Patricia Ramirez-Secretary,  
Adela Carr-Member, Nellie Morales-Member, José M. Limón-Member, Dr. Raul L. Muñoz-Member, Alex Bustillos-Member



**School Board Member/Superintendent  
Continuing Education Services Agreement  
2025-2026**

**PURPOSE:** To annually provide new and experienced regional school board members with all continuing education requirements as described in the Texas Administrative Code, Chapter 61.1.

**BENEFITS:** By providing the opportunity for trustees to obtain all the continuing education locally, district economic efficiency is improved by reducing travel costs and other related fees. Annual verification of school board member continuing education credit hours will be reported to district contacts.

*This Service Agreement, at an annual cost of \$4,500 per School District includes:*

- **Conferences for Board Members and Superintendents** that may focus on:
  - **Introduction to the Texas Education Code** for newly elected board members.
  - **Legislative Update** for sitting board members in the year following sessions of the Texas Legislature.
  - **Team Building** to include needs assessment and annual plan for continuing education based on the identified needs. District leadership may select an on-site training of their choice.
  - **Vision, Structure, Accountability, Advocacy and Unity** continuing education that meets the needs identified in TEA Framework for School Board Development.
  - **Evaluating and Improving Student Outcomes** continuing education that is designed to support the oversight role of the board on evaluating student academic performance; facilitate board plans that set goals for early childhood literacy and mathematics and college, career, and military readiness
  - **Identifying and Reporting Abuse and Trafficking** to include identifying and reporting potential victims of sexual abuse, human trafficking, and other maltreatment of children.
- **Board Member/Superintendent Leadership** Spring Workshop
- **Far West Texas School Boards Association** Membership Dues for 2025-2026 (\$525.00)
- **Superintendent Summit**

Costs for meals and materials provided at the continuing education credit sessions listed above are included in the Service Agreement. Upon request, ESC-Region 19 may provide customized district trainings at an additional cost.

**CONTACT:**

Barbara O. Amaya  
Leadership & Accountability  
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**SIGNATURES:**

\_\_\_\_\_  
*Superintendent  
Tornillo ISD*

\_\_\_\_\_  
*Dr. Armando Aguirre, Executive Director  
Education Service Center - Region 19*

\_\_\_\_\_  
*School Board President  
Tornillo ISD*



## School Board Member Training

A variety of standard and customized training opportunities are available to meet local school district needs. All trainings are correlated to the statewide standard and/or duties of a school board member.

### Training Sessions Offered:

- Board Member Ethics
- Building Trust in Leadership
- Customized Training
- District and Campus Accountability Systems
- Educator Ethics
- Evaluating and Improving Student Outcomes
- FIRST (Financial Integrity Rating System of Texas) Training
- Goal Setting
- Identifying and Reporting Abuse and Trafficking
- Introduction to the Texas Education Code for new and experienced school board members
- Roles and Responsibilities of School Board Members and Superintendent
- School Board Accountability
- State and Federal Programs
- Team Building
- Texas Principal Evaluation and Support System (T-PESS)
- Texas Teacher Evaluation and Support System (T-TESS)
- Update to the Texas Education Code (after legislative session: length determined by issues addressed in legislation)



**Technology Department**

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Tornillo, TX 79853

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# MEMORANDUM

To: Board of Trustees  
From: Carlos Garcia, Executive Director of Technology  
Subject: Disposal - Equipment and Other  
Date: 02/25/2026

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## HISTORY:

Equipment, supplies, scrap metal/wood/plastic, parts, misc. item(s), and uniforms that are either obsolete, non-functional, broken, no longer needed, worn out, or has been replaced, and has been taken out from the campus(es)/department(s) and stored in a designated storage room in the technology service center. This may includes items on behalf of technology, security, custodial, or maintenance departments.

## RATIONALE:

Disposal of all inventoried and non-inventoried equipment, supplies, scrap metal/wood/plastic, parts, and other misc. items, and uniforms as per attached listings to avoid the accumulation of items no longer used or needed by the district.

## BUDGET IMPACT:

If auctioned, auction-able equipment will be sold and all sales will be deposited into a general fund account as per existing finance procedures.

## ADMINISTRATIVE RECOMMENDATION:

The recommendation to the Board of Trustees is to approve the disposal of all listed items in the following order of preference:

1. If an auction is planned and conducted within a month period, to be quoted and auctioned off to highest bidder. All sales will be deposited into a general fund account.
2. Trade-in any eligible equipment for discounts on new equipment if applicable.
3. To be donated to a non-profit organization. Non-profit organization must provide proof of status and written request.
4. To be disposed locally through a local scrap metal/plastic recycling company.

Asset Class	Manufacturer	Model	Serial Number	Barcode
Laptop	Dell	Latitude 3410	FZ3B663	10273
Laptop	Dell	Latitude 3410	CX3B663	10278
Laptop	Dell	Latitude 3410	8Z3B663	10279
Laptop	Dell	Latitude 3410	6Y3B663	10282
Laptop	Dell	Latitude 3410	6Z3B663	10283
Laptop	Dell	Latitude 3410	7Y3B663	10290
Laptop	Dell	Latitude 3410	3Z3B663	10293
Laptop	Dell	Latitude 3410	971B663	10294
Laptop	Dell	Latitude 3410	DZ3B663	10297
Laptop	Dell	Latitude 3410	181B663	10305
Laptop	Dell	Latitude 3410	FW4B663	10316
Laptop	Dell	Latitude 3410	5X3B663	10318
Laptop	Dell	Latitude 3410	2X3B663	10319
Laptop	Dell	Latitude 3410	GZ3B663	10322
Laptop	Dell	Latitude 3410	F81B663	10327
Laptop	Dell	Latitude 3410	561B663	10337
Laptop	Dell	Latitude 3410	671B663	10338
Laptop	Dell	Latitude 3410	B61B663	10339
Laptop	Dell	Latitude 3410	1Z3B663	10341
Laptop	Dell	Latitude 3410	5Z3B663	10342
Laptop	Dell	Latitude 3410	H71B663	10351
Tablet	Microsoft	Surface Pro	13094490853	10866
Printer	Brother	DCP-8110DN	U63084E4N742244	7300
Laptop	Dell	Latitude 3390	9v3vbl2	7951
Document Camera	HUE	HD Pro		10239
Document Camera	HUE	HD Pro		10255
Laptop	Dell	Latitude 3410	JW4B663	10266
Laptop	Dell	Latitude 3410	DX3B663	10272
Laptop	Dell	Latitude 3410	881B663	10276
Laptop	Dell	Latitude 3410	1Y3B663	10277
Laptop	Dell	Latitude 3410	461B663	10344
Laptop	Dell	Latitude 3410	J81B663	10348
Laptop	Dell	Latitude 3410	J61B663	10350
Document Camera	HUE	HD Pro		10378
Document Camera	HUE	HD Pro		10381
Document Camera	HUE	HD Pro		10382
Document Camera	HUE	HD Pro		10383
Document Camera	HUE	HD Pro		10384
Document Camera	HUE	HD Pro		10385
Document Camera	HUE	HD Pro		10386
Mobile Hotspot	T-Mobile	T9	3.60E+14	10513
Mobile Hotspot	T-Mobile	T9	3.60E+14	10572
Mobile Hotspot	T-Mobile	T9	3.60E+14	10746

Laptop	Dell	Latitude 5424	2KG4ZX2	11022
Laptop	Dell	Latitude 5320	GMKRVG3	11048
Laptop	Dell	Latitude 5320	1SKRVG3	11050
Laptop	Dell	Latitude 5320	DMKRVG3	11053
Laptop	Dell	Latitude 5320	2PKRVG3	11055
Laptop	Dell	Latitude 5320	3PKRVG3	11056
Laptop	Dell	Latitude 5320	JQKRVG3	11057
Laptop	Dell	Latitude 5320	4QKRVG3	11059
Laptop	Dell	Latitude 5320	HNKRVG3	11078
Laptop	Dell	Latitude 5320	BPKRVG3	11105
Laptop	Dell	Latitude 5320	JNKRVG3	11106
Laptop	Dell	Latitude 5320	6NKRVG3	11108
Laptop	Dell	Latitude 3190 2-in-1	2BLD2J3	11187
Laptop	Dell	Latitude 3190 2-in-1	87RS2J3	11191
Laptop	Dell	Latitude 3190 2-in-1	JW6W2J3	12722
Laptop	Dell	Latitude 3190 2-in-1	GSC21J3	11196
Laptop	Dell	Latitude 3190 2-in-1	FDT11J3	12598
Laptop	Dell	Latitude 3190 2-in-1	D6YQ2J3	12600
Laptop	Dell	Latitude 3190 2-in-1	6YBTZH3	11229
Laptop	Dell	Latitude 3190 2-in-1	7R901J3	11242
Laptop	Dell	Latitude 3190 2-in-1	DW3X2J3	11255
Laptop	Dell	Latitude 3190 2-in-1	HHHG1J3	11257
Laptop	Dell	Latitude 3190 2-in-1	5W901J3	11270
Laptop	Dell	Latitude 3190 2-in-1	3B621J3	11271
Laptop	Dell	Latitude 3190 2-in-1	J08FZH3	11275
Laptop	Dell	Latitude 3190 2-in-1	94CCZH3	13517
Laptop	Dell	Latitude 3190 2-in-1	9L711J3	11281
Laptop	Dell	Latitude 3190 2-in-1	GBHC2J3	11289
Laptop	Dell	Latitude 3190 2-in-1	CHWQZH3	11299
Laptop	Dell	Latitude 3190 2-in-1	1B8P2J3	11302
Laptop	Dell	Latitude 3190 2-in-1	GFWF2J3	12566
Laptop	Dell	Latitude 3190 2-in-1	9MFBZH3	11321
Laptop	Dell	Latitude 3190 2-in-1	668TZH3	11323
Laptop	Dell	Latitude 3190 2-in-1	9X0F1J3	11330
Laptop	Dell	Latitude 3190 2-in-1	DM5G1J3	11337
Laptop	Dell	Latitude 3190 2-in-1	HQVF1J3	11347
Laptop	Dell	Latitude 3190 2-in-1	3BB01J3	11349
Laptop	Dell	Latitude 3190 2-in-1	16J01J3	11351
Laptop	Dell	Latitude 3190 2-in-1	95S21J3	11354
Laptop	Dell	Latitude 3190 2-in-1	CJRCZH3	11356
Laptop	Dell	Latitude 3190 2-in-1	7W901J3	11357
Laptop	Dell	Latitude 3190 2-in-1	FCG11J3	11374
Laptop	Dell	Latitude 3190 2-in-1	514F1J3	11383
Laptop	Dell	Latitude 3190 2-in-1	FSWC2J3	11384

Laptop	Dell	Latitude 3190 2-in-1	30ZG1J3	11387
Laptop	Dell	Latitude 3190 2-in-1	3HRG1J3	11389
Laptop	Dell	Latitude 3190 2-in-1	GJVF1J3	11390
Laptop	Dell	Latitude 3190 2-in-1	48CW2J3	11393
Laptop	Dell	Latitude 3190 2-in-1	5YBCZH3	13639
Laptop	Dell	Latitude 3190 2-in-1	49YMZH3	11411
Laptop	Dell	Latitude 3190 2-in-1	GJ5CZH3	11412
Laptop	Dell	Latitude 3190 2-in-1	FG7G2J3	11415
Laptop	Dell	Latitude 3190 2-in-1	GHMD2J3	11417
Laptop	Dell	Latitude 3190 2-in-1	DKBNZH3	11444
Laptop	Dell	Latitude 3190 2-in-1	H8VR2J3	11445
Laptop	Dell	Latitude 3190 2-in-1	18ND1J3	11477
Laptop	Dell	Latitude 3190 2-in-1	9PRF1J3	11827
Laptop	Dell	Latitude 3190 2-in-1	GBHF2J3	11801
Laptop	Dell	Latitude 3190 2-in-1	G5621J3	11819
Laptop	Dell	Latitude 3190 2-in-1	959R2J3	11745
Laptop	Dell	Latitude 3190 2-in-1	2T8T2J3	11718
Laptop	Dell	Latitude 3190 2-in-1	JRH01J3	11732
Laptop	Dell	Latitude 3190 2-in-1	GZ901J3	11709
Laptop	Dell	Latitude 3190 2-in-1	JQ9F2J3	11697
Laptop	Dell	Latitude 3120	GSS47K3	12015
Document Camera	SMART Technologies	Document Camera 450	A102HW16A0236	6288
Interactive Display	OneScreen	H5	YN190005F03040199	8388
Interactive Display	OneScreen	H5	YN190005F03040184	8390
Interactive Display	OneScreen	H5	YN190023F03210049	9426
Interactive Display	OneScreen	H5	YN190023F03210041	11498
Interactive Display	OneScreen	H5	YN190023F03210042	9433
Interactive Display	OneScreen	H5	YN190023F03210047	11499
Interactive Display	OneScreen	H6	YN210152H10090124	11160
Printer	HP	Designjet 5500ps	SG33C2401V	8278