

**NOTICE**

**This notice is posted pursuant to the Texas Open Meetings Act.  
[TEXAS GOVERNMENT CODE SECTION 551]**

**BRYAN ISD BOARD OF TRUSTEES WORKSHOP**

**Boardroom**

**801 South Ennis Street**

**Bryan, TX 77803**

**Tuesday, January 17, 2023 – 6:00 PM**

**AGENDA**

**CALL TO ORDER PUBLIC HEARING**

1. Presentation of the District Annual Report - Texas Academic Performance Report (TAPR)

2



2021-2022  
Annual Report  
Public Hearing

2

**Bryan ISD**  
January 2023

# Board Goals

1 Academic Goal

2 Culture & Climate Goal

3 Workforce Goal

4 Community Engagement Goal

5 Safety & Security Goal



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# Sections of the District Annual Report

- 2021-22 Texas Academic Performance Report (PDF TAPR)
- PEIMS Financial Standard Report
- 2021-22 District Accreditation Status
- Campus Performance Objectives
- Report on Violent or Criminal Incidents on Campuses
- Student Performance in Postsecondary Institutions
- Progress Toward Board-adopted HB 3 Goals
- 2021-22 TAPR Glossary



# Comparable Group Methodology

	<b>Bryan ISD</b>	<b>Plus/Minus</b>	<b>Lower Bound</b>	<b>Upper Bound</b>
<b>Total Enrollment</b>	16005	5,800	10,205	21,805
<b>Low Income</b>	79%	13%	66%	92%
<b>English Learners</b>	28%	9%	19%	37%
<b>Mobility</b>	18%	7%	11%	25%

5

Five similar districts met the criteria and are used as a comparable group:

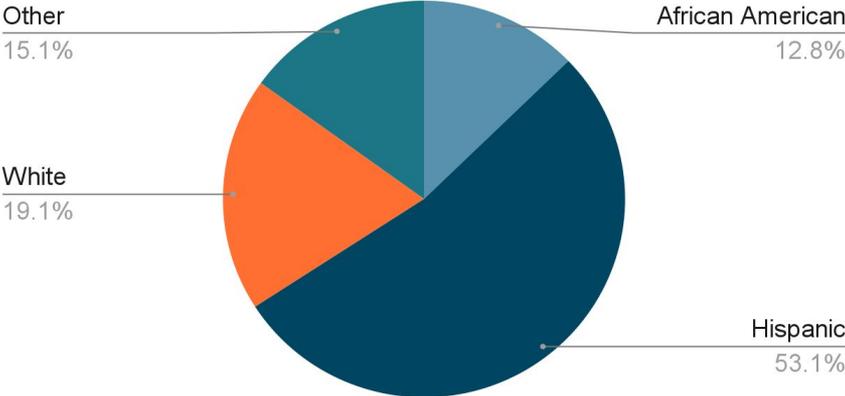
- Bastrop
- Duncanville
- New Caney
- Tyler
- Waco

Forecast5 Peer Finder was used to find districts similar to Bryan ISD in these categories

# Student Ethnic Distribution

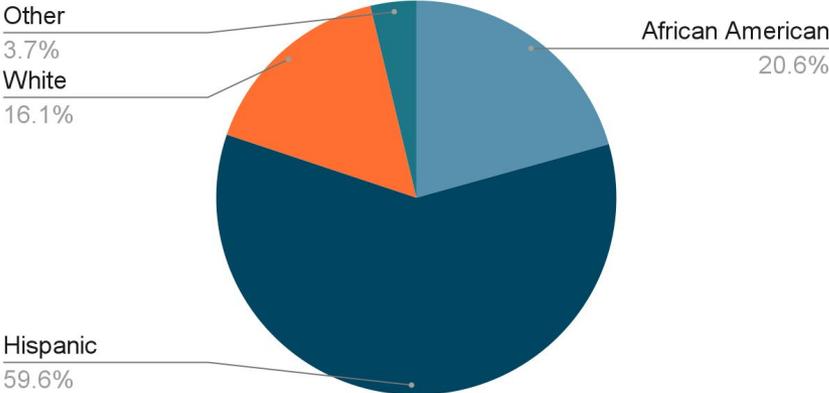
## 2021-2022 TAPR Report

### State

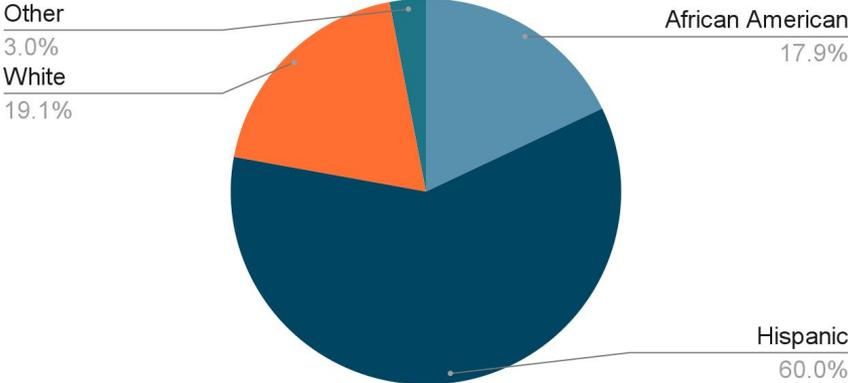


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### Comparable District



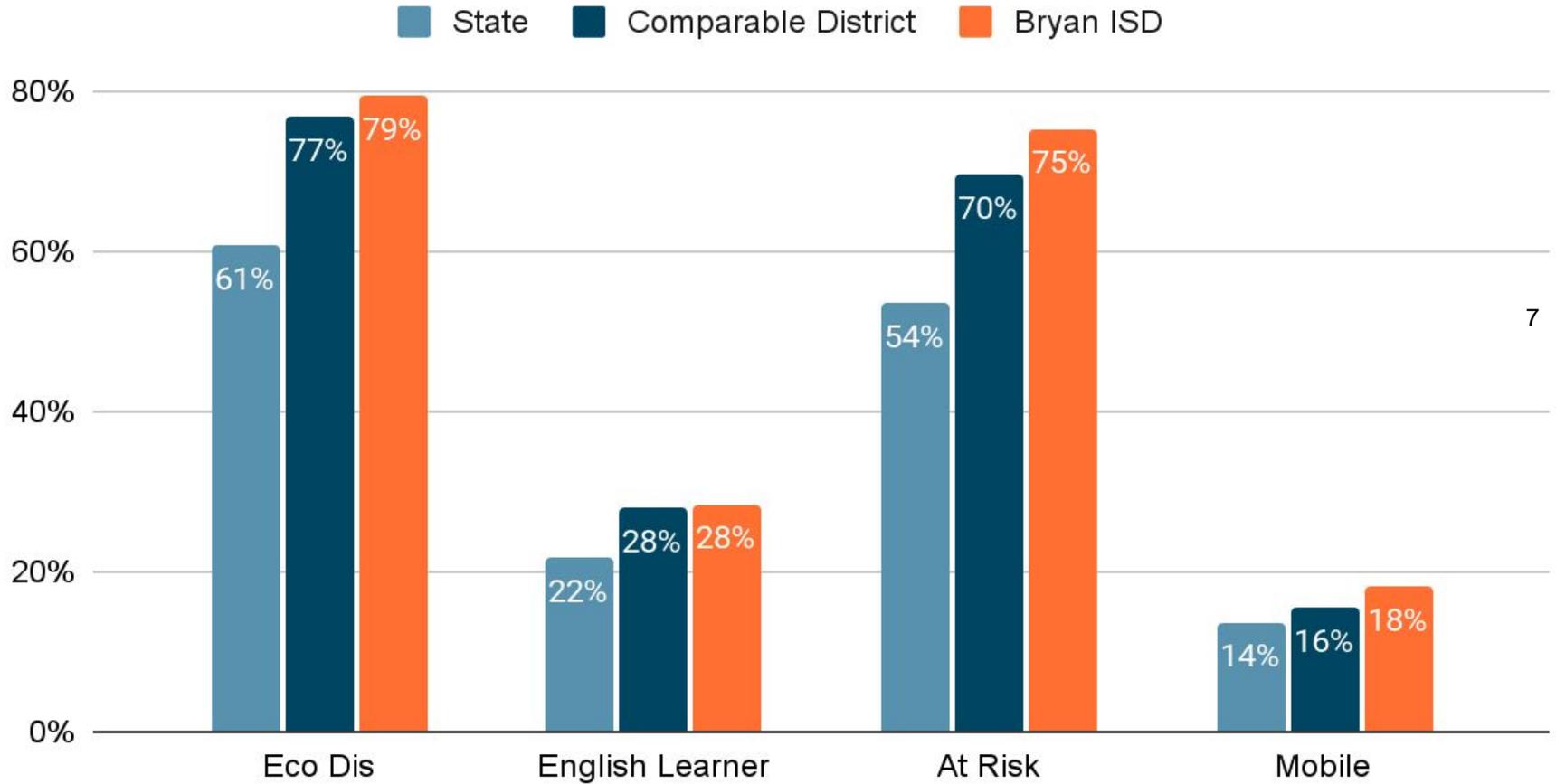
### Bryan ISD



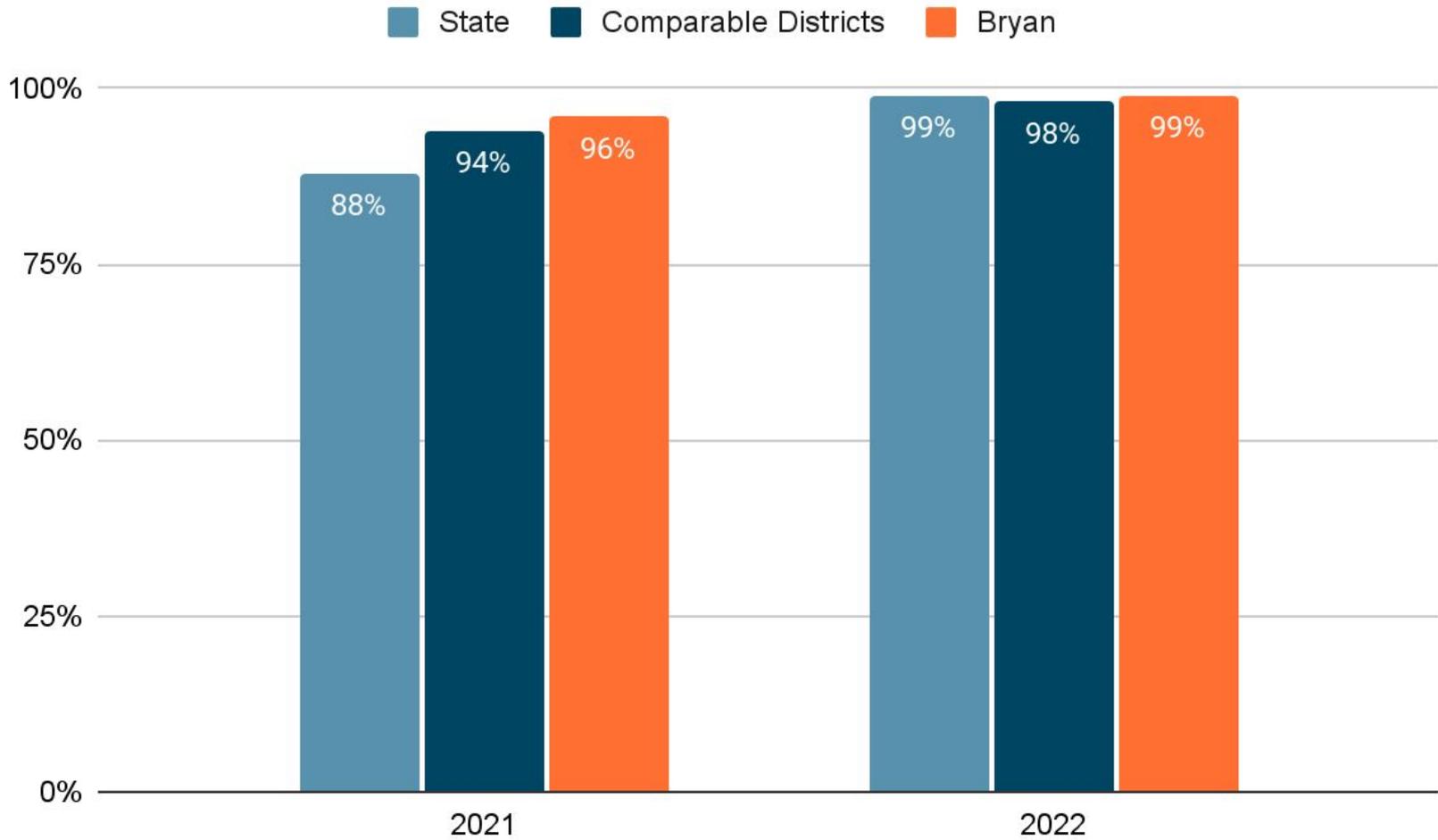
# Student Information

2021-2022 TAPR Report

## Student Information

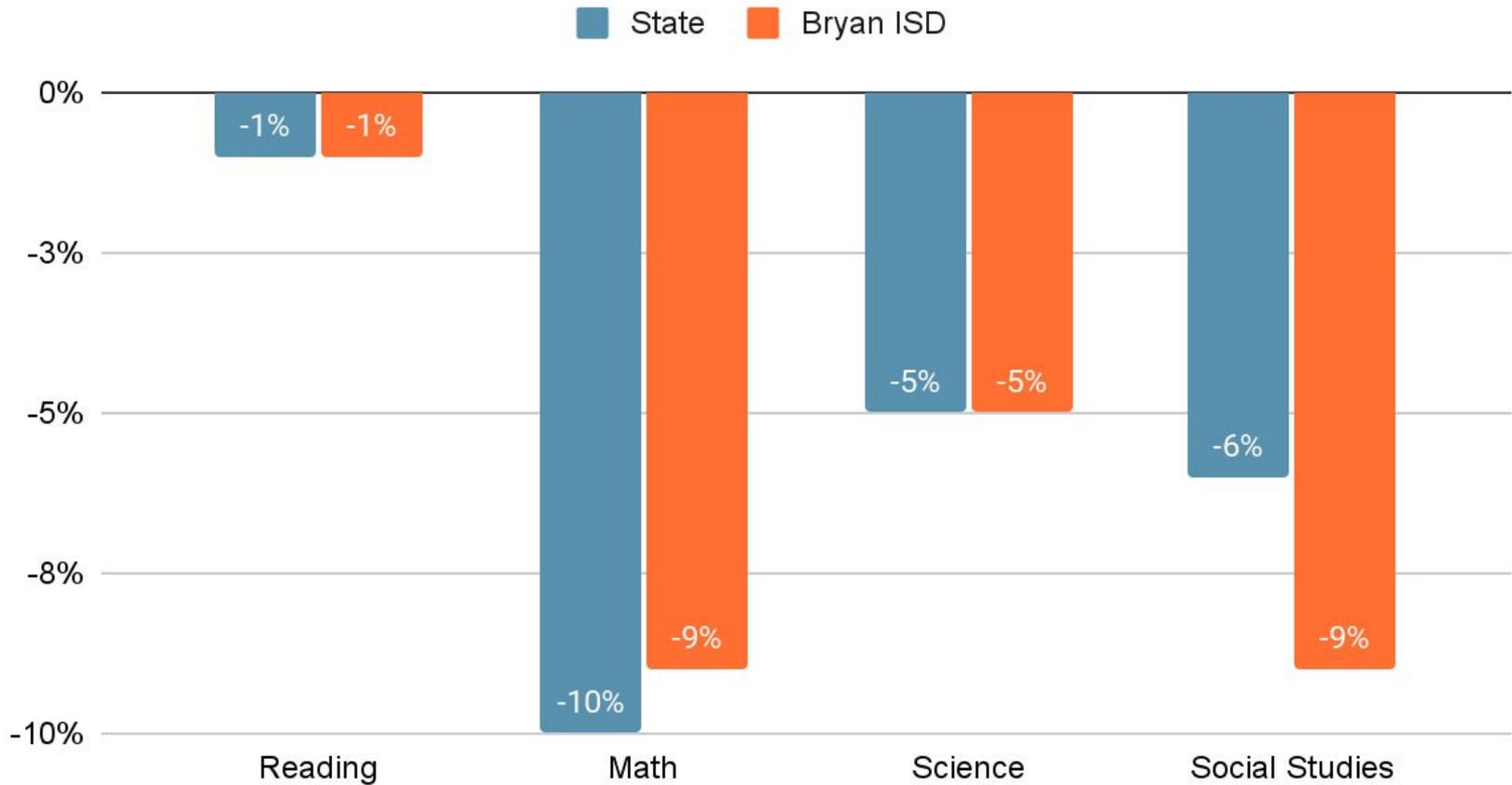


# STAAR Participation

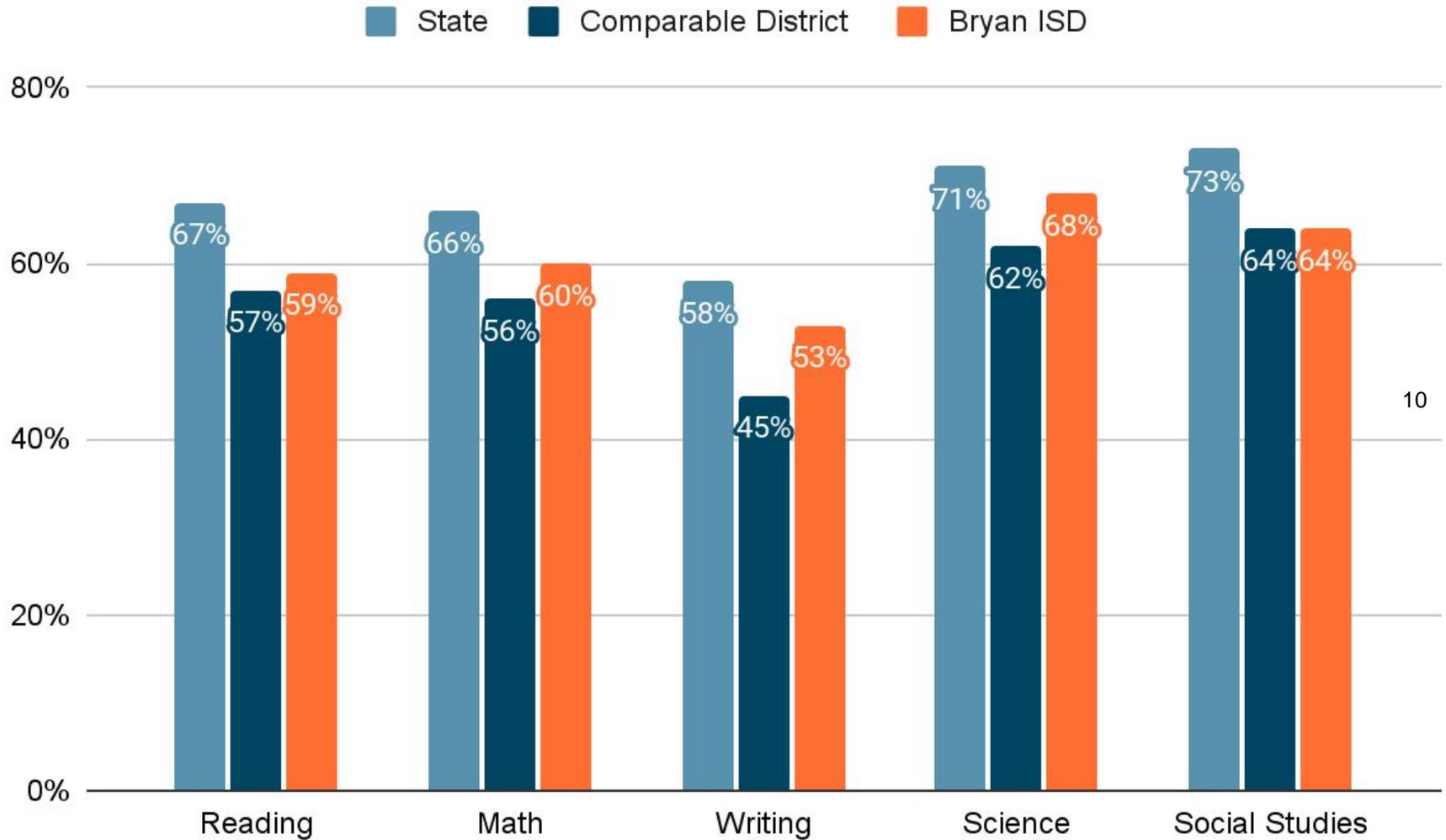


# STAAR Comparison 2019 vs 2022

Impact of COVID 2019 to 2022 - Approaches Grade Level

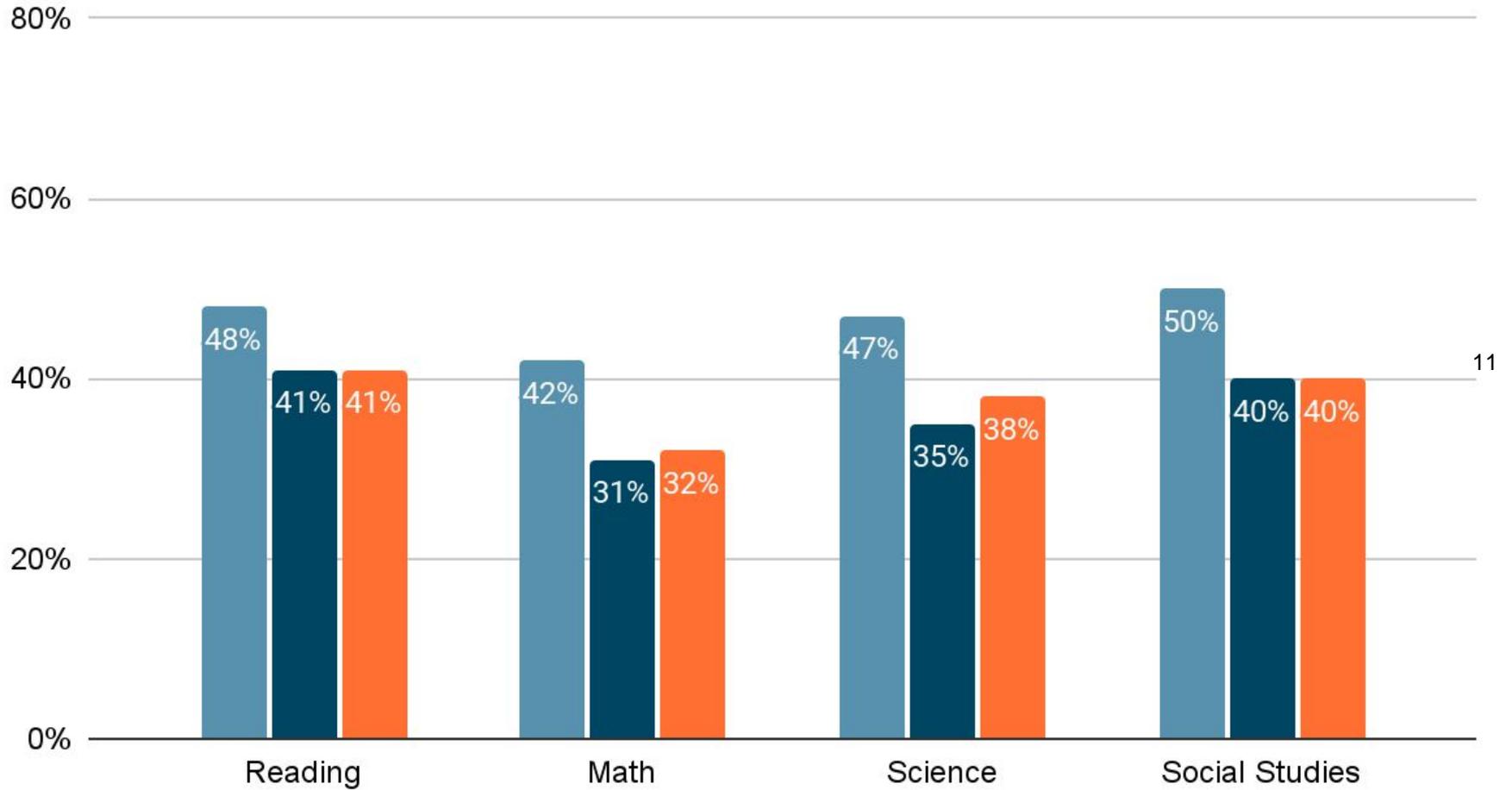


# Approaches Grade Level

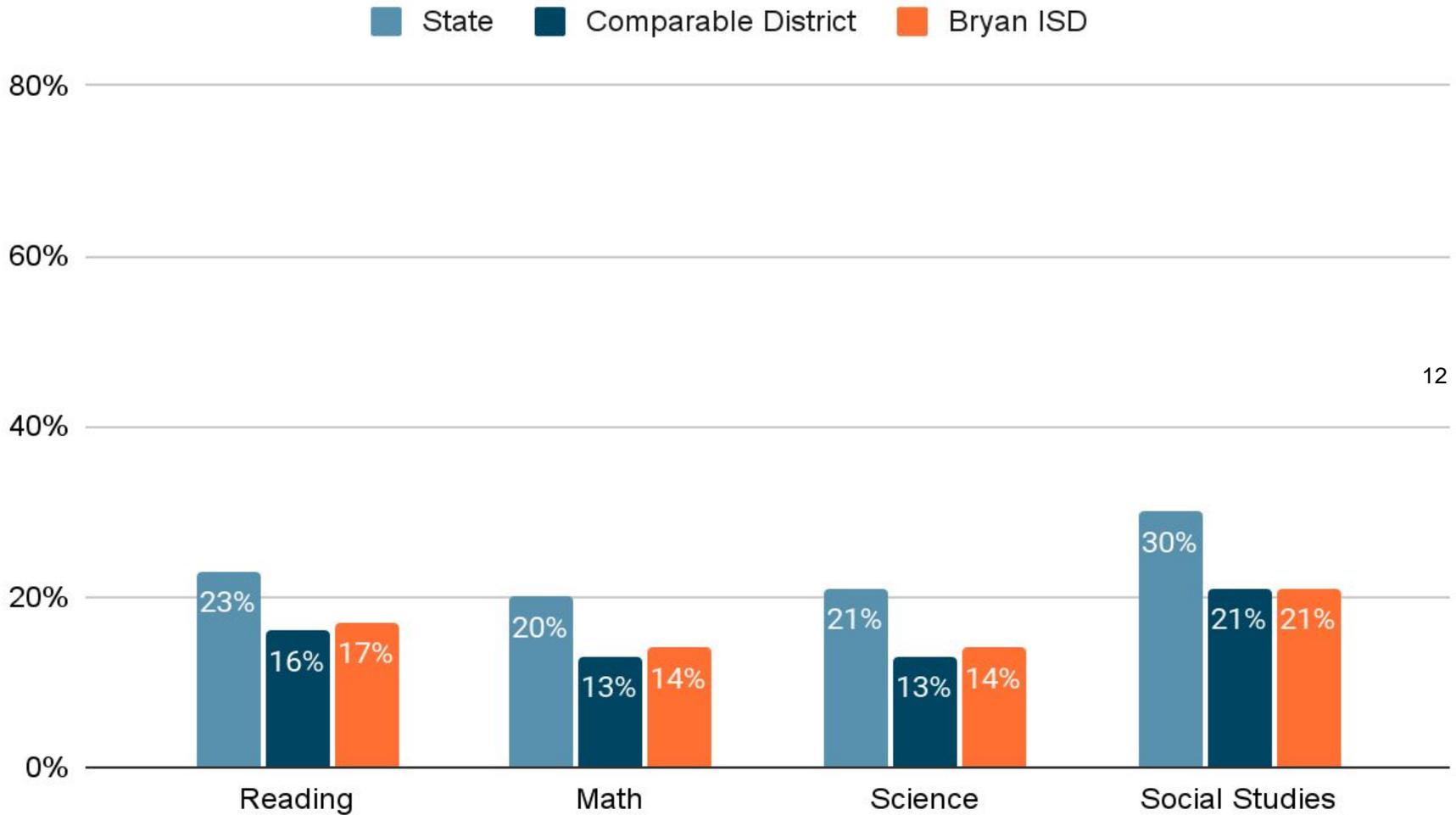


# Meets Grade Level

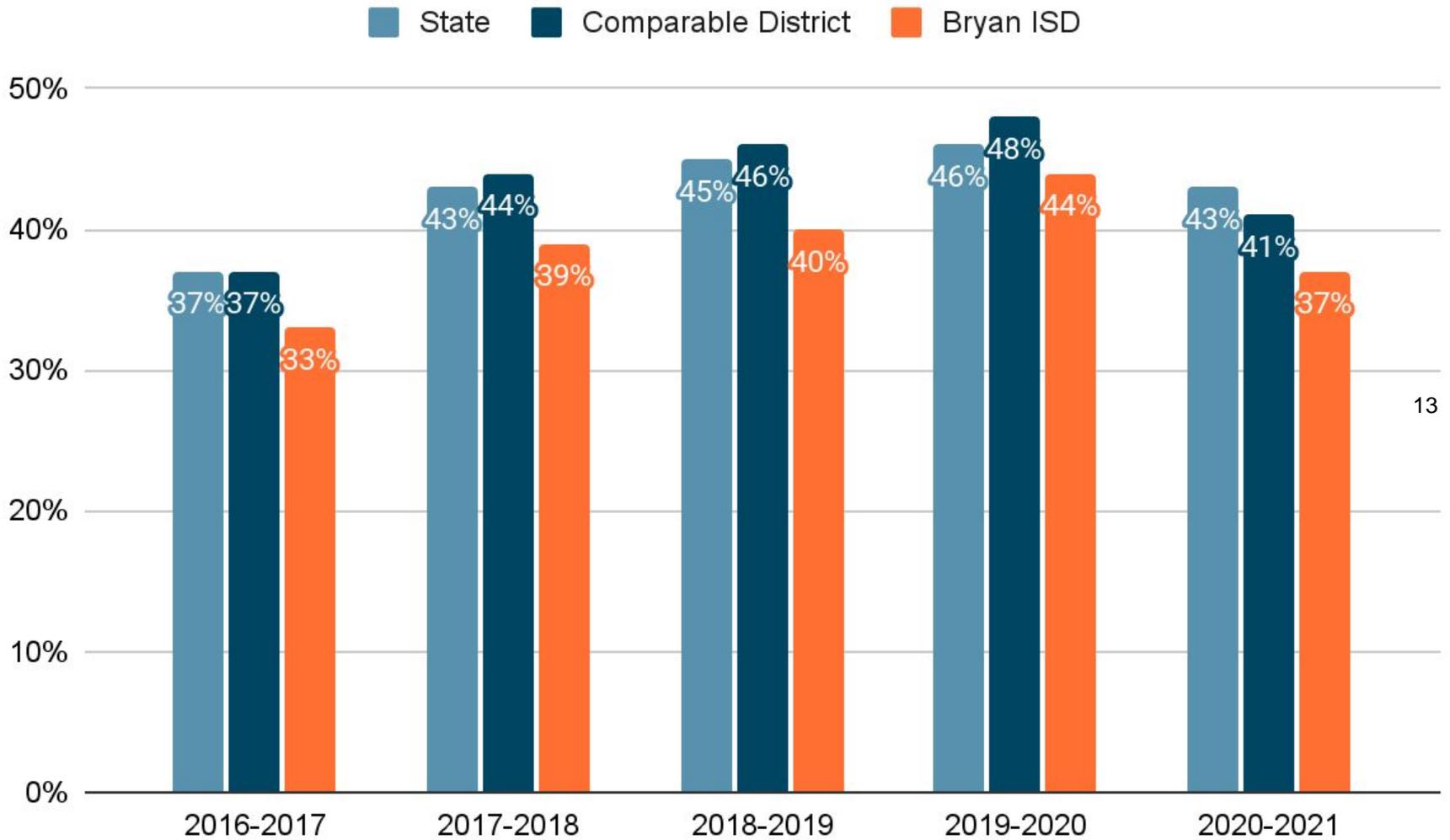
State    Comparable District    Bryan ISD



# Masters Grade Level

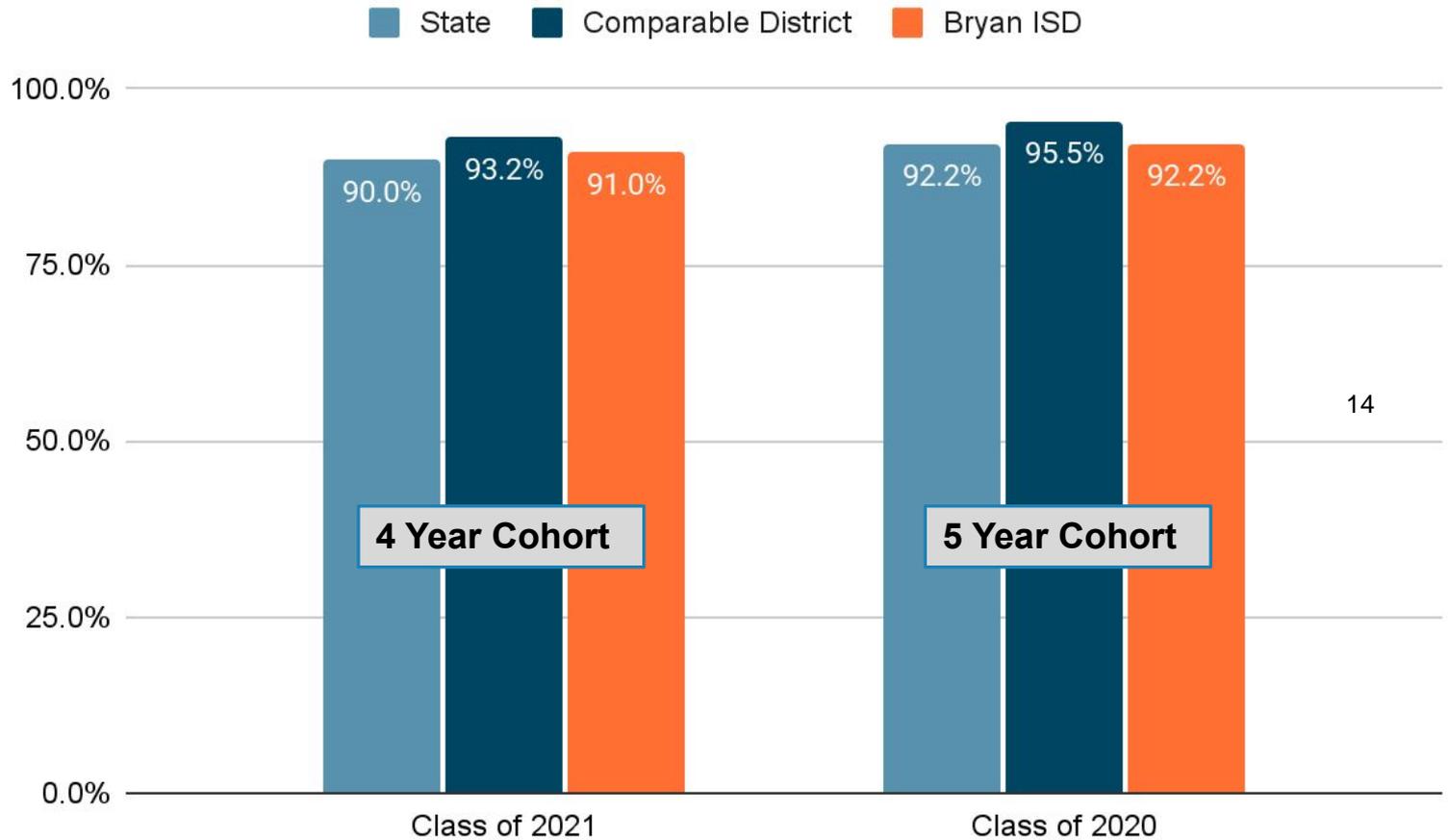


# Advanced or Dual Credit Course

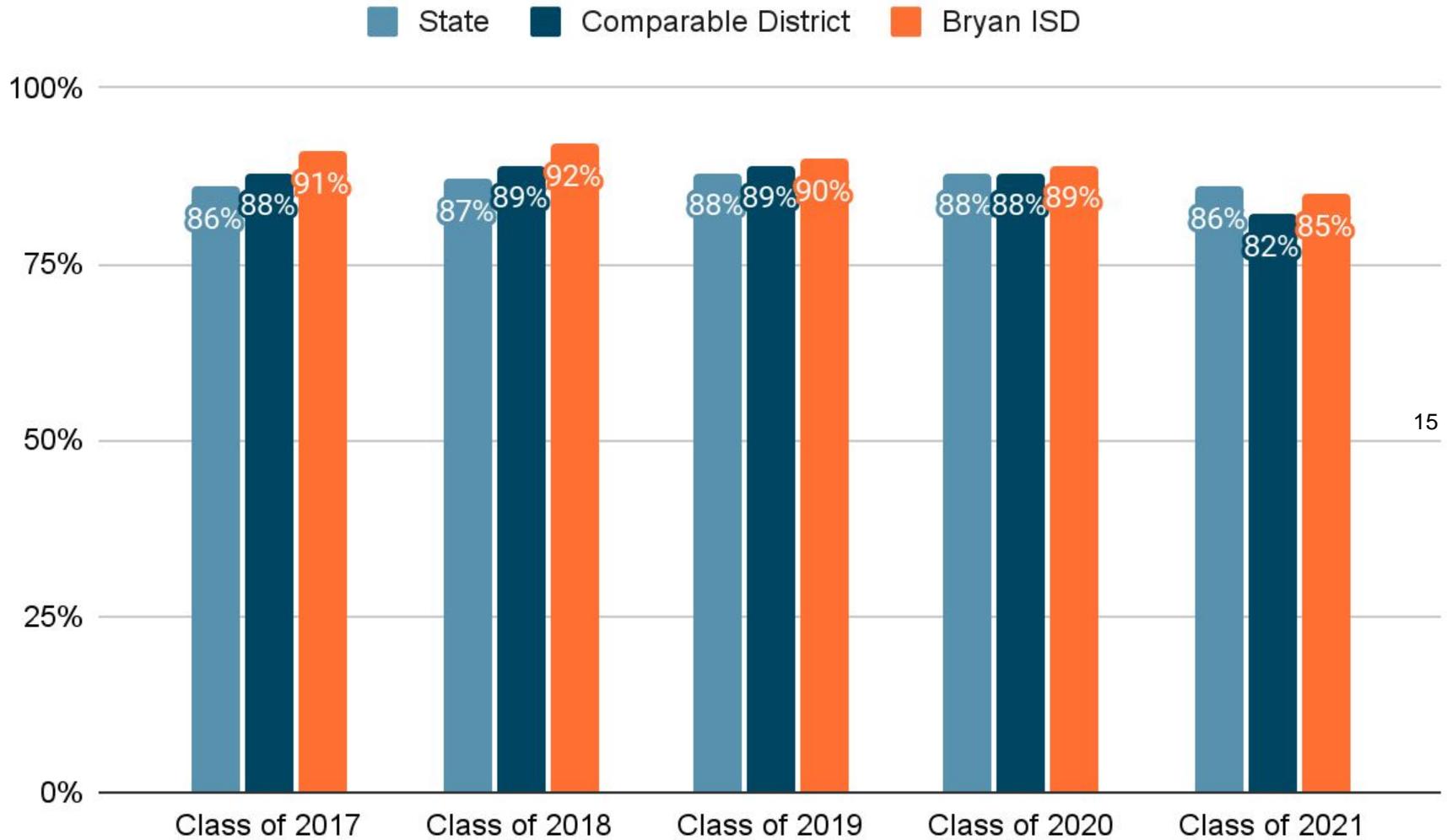


# Longitudinal Cohorts

Percent of cohort students who graduated



# Percent of Students with Advanced Diploma

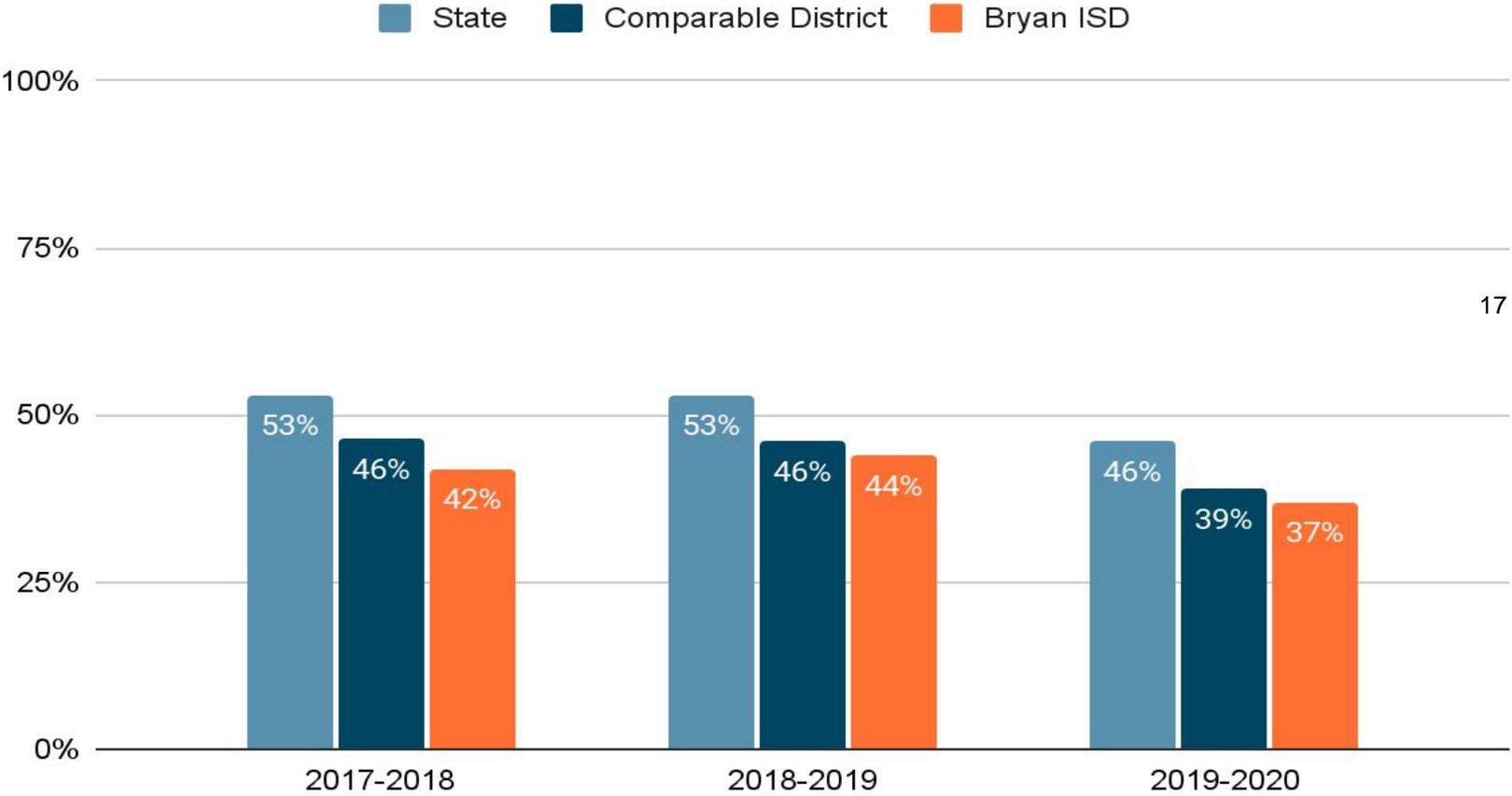


# Student Performance in Postsecondary Institutions

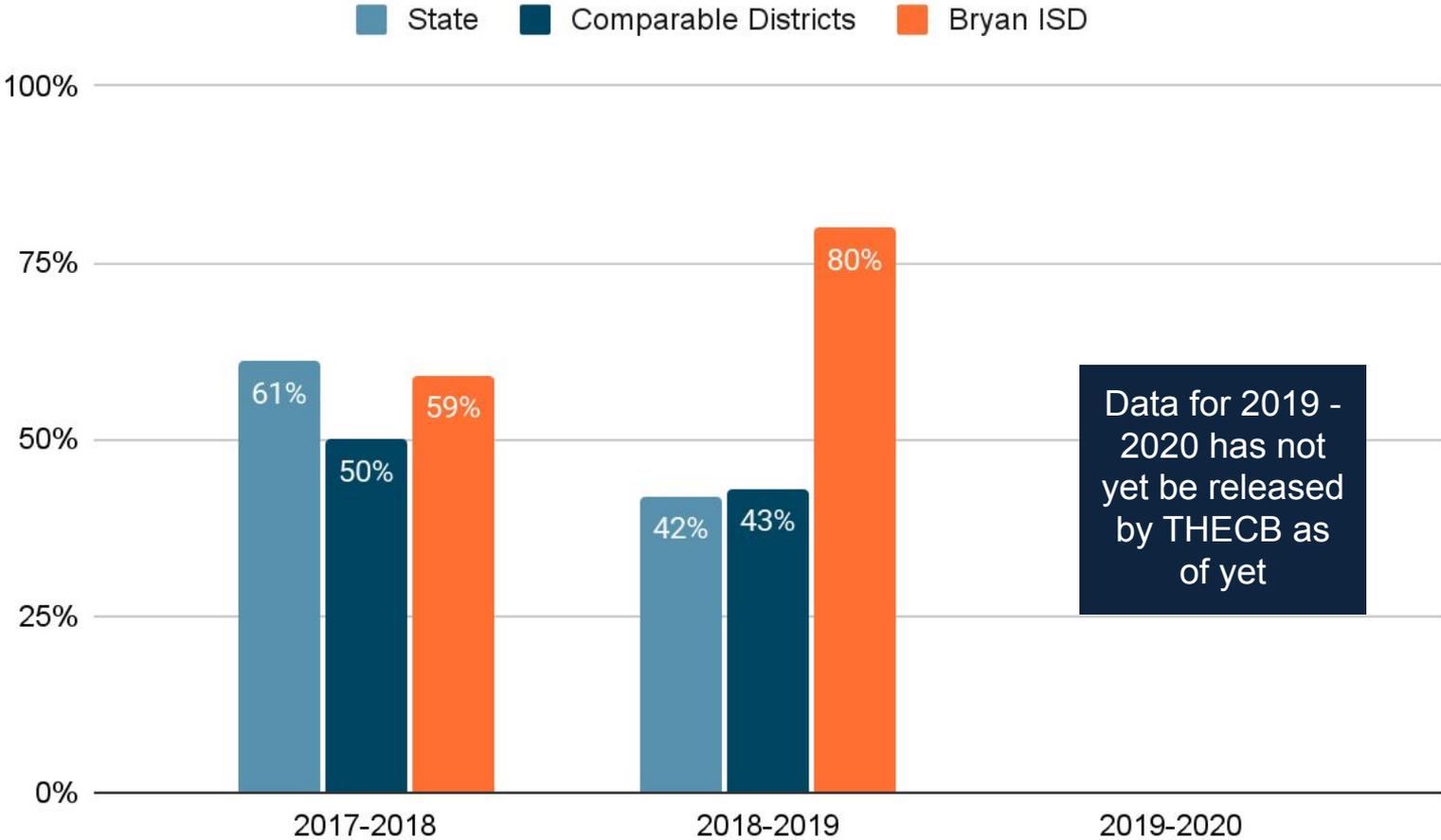
- TEC Section 39.306 requires each district to publish, as part of its Annual Report, a report on **student performance in postsecondary institutions** during the **first year enrolled after graduation from high school**
- These data are compiled by the Texas Higher Education Coordinating Board (THECB)
- The most current report is for **2019-2020 High School Graduates**
  - ❑ Student performance is measured by the Grade Point Average (GPA) earned by 2019-20 high school graduates who attended public four-year and two-year institutions of higher education in fiscal year 2020
  - ❑ For each student, the grade points and college-level semester credit hours earned by the student in **Fall 2020**, **Spring 2021**, and **Summer 2021** are added together and averaged to determine the GPA

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# Graduates Enrolled in Texas Institutions of Higher Education (public 2-year & 4-year)



# Graduates Completing College Course Without Remediation



# PEIMS Financial Standard Report

(2020-21 Financial Actual Report)

## 2020-21 Actual Financial Data (District)

- Receipts
- Fund Balances
- Disbursements
- Program Expenditures
- Tax Rates
- Tax Year State Certified Property Values
- Unassigned Fund Balance (% of Total Budgeted Expenditures)

## 2020-21 Actual Financial Data (Each Campus)

- Expenditures by Object
- Expenditures by Function
- Program Expenditures by Program

19

FIRST Rating: **Superior**

# 2020-2021 District Accreditation Status

- Each year, TEA assigns one of four accreditation statuses to each district in the state:
  1. *Accredited*
  2. *Accredited-Warned*
  3. *Accredited-Probation*
  4. *Not Accredited-Revoked*
  
- In assigning an accreditation status to a district, TEA considers:
  - Academic accountability ratings
  - Financial accountability ratings
  - Data integrity
  - Program-area deficiencies identified through Results Driven Accountability
  
- Due to the impact of COVID and the unique challenges faced by schools in 2019-20 and 2020-21, the Commissioner has decided not to assign accreditation statuses until the 2022-23 school year
  
- Therefore, the district was not assigned an accreditation status for 2021-22

# Campus Performance Objectives

- Campus Improvement Plans (CIP)
  - ❑ Each campus has developed and is implementing a CIP, as required by TEC §11.253
  - ❑ Each CIP includes **performance objectives** based on data analysis and needs assessments
  - ❑ Each campus **periodically measures progress** toward its performance objectives
  
- Campus Performance Objectives were approved by the Board on September 19, 2022
  
- Campus CIPs are posted on the online

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# Resources and Availability of Annual Report

- The District's Annual Report will be posted on the district's website within 2 weeks after this meeting
- Copies of the District's Annual Report will also be available at the district's central office and on each campus in the district



The screenshot shows the top navigation bar of the Bryan ISD website. The navigation bar is dark blue with white text for the following links: Welcome, School Hours, Calendars & Events, Careers, and Board. Below the navigation bar is the Bryan ISD logo, which is a circular emblem containing a graduation cap and the text "BRYAN ISD" and "CHILDREN FIRST ALWAYS". Below the logo is the text "BRYAN ISD" in a large, bold, dark blue font. Underneath the logo and text is a navigation menu with the following items: a hamburger menu icon followed by "EXPLORE", "SCHOOLS" with a dropdown arrow, "ENGLISH" with a dropdown arrow, and "SEARCH" with a magnifying glass icon. To the right of the search icon is the number "22". Below the navigation menu is a breadcrumb trail in a light gray bar with the text "BRYAN ISD // DISTRICT DEPARTMENTS // ASSESSMENT & ACCOUNTABILITY".

## Assessment & Accountability

### Annual Report

Texas Education Code Chapter 39 requires each district's board of trustees to publish an annual report that includes the TAPR, campus performance objectives, a report of violent or criminal incidents, and information received under Texas Education Code §51.403(e) from the Texas Higher Education Coordinating Board. The board of trustees shall hold a hearing for public discussion of the report, and they shall widely disseminate the report within the district.

**ADJOURN PUBLIC HEARING**  
**CALL TO ORDER REGULAR MEETING**

**Welcome**

**Pledges of Allegiance**

**Citizens' Comments**

**Spotlight**

1. Donation from The Donald and Donna Adam Family Foundation, in the Amount of One Million Dollars, to Further the Safety and Security Initiatives of Bryan ISD
2. Board of Trustees Appreciation Month
3. Elementary Teacher of the Month
4. Secondary Teacher of the Month
5. Recognition of Crockett Elementary's Curriculum Integration with Service Learning
6. Recognition of Bryan High Student Cameron Liotta who Wrote and Published a Children's Book

**Superintendent Update**

1. Ruby Haliburton Auxiliary Complex Groundbreaking, Community Engagement, and Academic Spotlight

**Information Item**

1. O.W. Sadberry, Sr. Intermediate School Update

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# O.W. Sadberry, Sr. Intermediate

*Sneak Peak of School Colors & Mascot*

January 17, 2023

# O.W. Sadberry, Sr.

- Served as Principal of Booker T. Washington Elementary School from 1949 - 1970
- In honor of Mr. Sadberry's service at Washington Elementary School, the school colors will be the same at his namesake intermediate school.



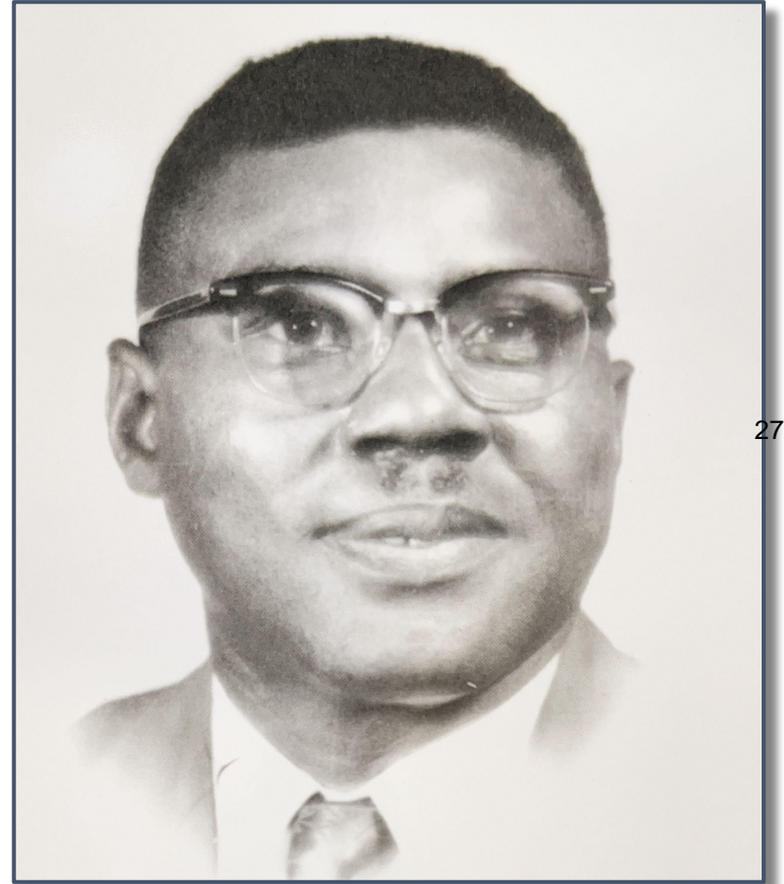
School Colors: **ROYAL BLUE & WHITE**

**SADBERRY**  
INTERMEDIATE SCHOOL

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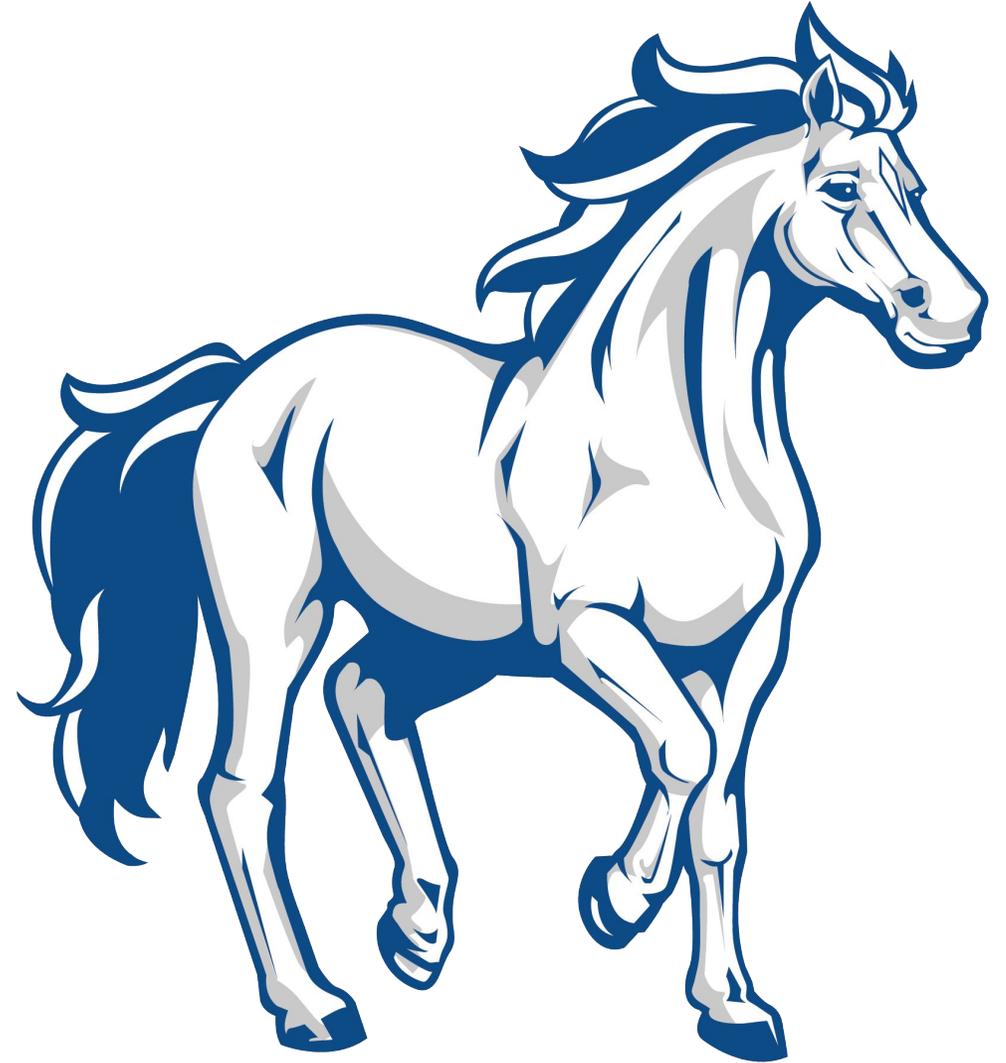
# Mascot Background

- There is no record of a mascot at Booker T. Washington Elementary School.
- Current elementary students contributed ideas for the mascot for O.W. Sadberry, Sr. Intermediate.
- During this time, students learned about Mr. Sadberry's studies at the Tuskegee Institute in Alabama and his deep appreciation and support for the Tuskegee Airmen who flew P-51 Mustangs.
- This history matched with the students' ideas for the school mascot.



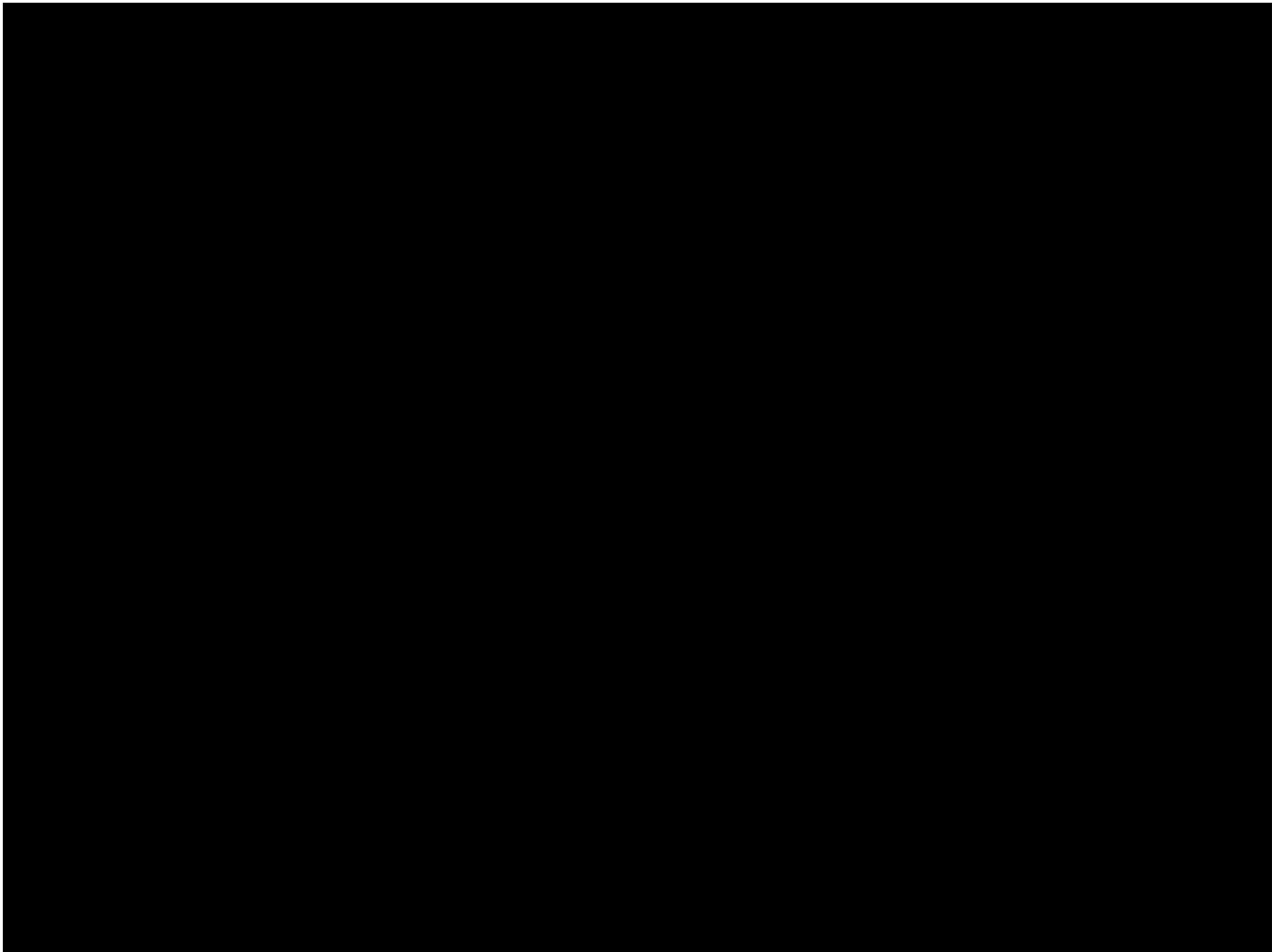
# School Mascot: **MUSTANGS**

- Students suggested a Mustang, which honored Mr. Sadberry's deep appreciation for the Tuskegee Airman and the P-51 Mustang.





**SADBERRY**  
**MUSTANGS**



# Upcoming Dates

- O.W. Sadberry, Sr. Intermediate Night
  - PTO Sign Up
  - Campus Performance Improvement Committee (CPIC) Sign Up
  - Intermediate Courses
  - Aspire Academy
  - Student Council
  - Junior Student Ambassadors
  - Other Clubs & Organizations
- CPIC Meetings (TBD)
- PTO Meetings (TBD)
- Spring: Faculty Meet and Greet



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**O.W. Sadberry, Sr. Intermediate Night**  
**6 p.m. Thursday, February 16, 2023**  
**Location: Bonham Elementary**



# SADBERRY

INTERMEDIATE SCHOOL

Questions?

**ITEMS FOR DISCUSSION AND OR ACTION / CONSENT AGENDA**

1. Consider Approval of a Donation from The Donald and Donna Adam Family Foundation, in the Amount of One Million Dollars, to Further the Safety and Security Initiatives of Bryan ISD
2. Consider Approval of the Meeting Minutes for December 5, December 12, and December 15, 2022 34



## **BRYAN ISD BOARD OF TRUSTEES MEETING**

December 5, 2022

The Bryan ISD Board of Trustees met for a regular meeting on Monday, December 5, 2022 at 12 noon, in the Boardroom of the Bryan ISD Administration Building, located at 801 South Ennis Street Bryan, TX 77803.

### Board members present:

- Dr. Julie Harlin
- Felicia Benford
- Ruthie Waller
- Mark McCall
- David Stasny
- Leo Gonzalez, II

### Absent:

- Dr. Deidra Davis

### Staff members present:

- Ginger Carrabine
- Dr. Barbara Ybarra
- Kevin Beesaw
- Crystal Goodman
- Dr. Brian Merrell
- Julea Johnson
- Linda Montoya
- Jennifer Warren
- Ron Clary
- Janice Williamson
- Clay Falls
- Paul Buckner
- Tiffany Lee

### **CALL TO ORDER**

Board President Mark McCall called the workshop to order at 12:00 p.m. and extended a welcome to all attendees.

### **Citizens' Comments**

No comment cards were presented for discussion.

### **Information Items**

## **Safety & Security Update**

Executive Director of Operations, Ron Clary, gave a brief update regarding school safety. Since the last meeting Assistant Director of Safety & Security, Rick Himmel, has met with campus administrators, teachers and staff with regards to school safety. The safety committee met and from that meeting two sub-committees were formed.

1. Classroom Layer Committee
2. Interior Threat Detection Committee

The Administration will continue to develop a uniform plan for each sub-committee that will be shared with local law enforcement. The District received high praise on its recent Intruder Detection Audit, The District Administration will continue the focus of keeping all district facilities safe.

## **District Instructional Calendar Update**

Director of Counseling Services, Donna Willett, gave a brief update on the instructional calendar. Feedback was received from multiple stakeholders parents, teachers, staff, students, and the community. From those meetings, the Administration created two draft calendars for consideration.

Calendar one offered additional time for teachers and staff to rejuvenate and be at their best, by offering additional days for staff development and a fall break. The District will work to offer a comprehensive listing of agencies that could offer child care during school closures. Calendar two was considered a traditional calendar with similarities to the current calendar. Additional meetings with stakeholders will be scheduled to gain feedback before the final survey is launched.

## **School Boundaries Update**

Associate Superintendent of Teaching and Learning, Dr. Barbara Ybarra, gave a high level overview of the School Boundaries process for the opening of Sadberry Intermediate in August of 2023 with 5<sup>th</sup> graders. The process will be to balance elementary school enrollment where necessary to prevent the overutilization and underutilization of schools. Bryan ISD has over 16,000, with roughly 453 square miles that has 14 Elementary Schools, 2 Intermediate Schools, 2 Middle Schools, 2 Comprehensive High Schools, 1 Early College High School and 1 Alternative Ed High School, making it the largest District in the Brazos Valley. The new Sadberry Intermediate is scheduled to open in August 2023. The goal is to create boundaries for each Intermediate school to serve between 600-800 students. During this process the committee was able to identify the needs of an underutilized campus (Neal) and overutilized campuses (Branch, Henderson, and Johnson), and increase the number of students in the Emergent Bilingual program at Crockett Elementary. Two options were presented with minor adjustments to the Elementary School Boundaries, Emergent Bilingual Program Boundaries, Dual Language Programs, and Intermediate School Boundaries.

The Advanced Academics Programs for grades 5-8 will offer the opportunity to revamp and redesign the Advanced Academics Programs that have been in place for 15 years. Beginning with 5<sup>th</sup> grade students in 2023-2024. The new academy will be offered at all three intermediate schools. A grade level will be added one year at a time until 8th grade. Allowing students the opportunity to explore the 6 pathways Biomedical Sciences, Computer Science, Cultural Studies, Engineering, Graphic Design, and Fine Arts. Applications for the new academy will be required. A community survey will open beginning December 5, 2022 to provide feedback on school boundaries.

## **Advanced Academics Update**

Director of Advanced Academics, Dr. Christina Richardson, provided an update on the Advanced Academics Academy. 2023-2024 would be the first to experience the new interdisciplinary

Advanced Academics Academy. Next year students will continue in the new academy as they transition to 6th grade and then continue through their 8th grade year. Over the course of several years, this new academy will take the place of Odyssey and Inquire at all Intermediate and Middle Schools. All current 5th-8th grade Odyssey and Inquire students will not be impacted by the academy redesign and will be grandfathered into the current academy with no changes. Dual Language will continue at Jane Long Intermediate, with transportation provided for those who qualify. These students will also be included in the Advanced Academics Academy.

### **Silent Panic Technology Grant for 2022-2023**

Assistant Superintendent of Business Services, Kevin Beesaw, stated that the purpose of the Silent Panic Alert Technology Grant is to purchase, install, and provide an annual maintenance/service contract for silent panic alert technology. The allocation of the grant provided to Bryan ISD is \$47,617. These funds could be used to purchase Raptor Alert and Drill Manager licenses and Emergency Management basic Training. The district currently utilizes the Raptor Visitor System for all campuses. Additional information regarding this grant and the allocation of funds will be discussed at a future meeting.

### **2022-2023 COVID-19 School Health Support Grant**

Assistant Superintendent of Business Services, Kevin Beesaw, stated that the purpose of the 2022-23 COVID-19 School Health Support Grant is to continue the support of reopening schools safely for in-person instruction in K-12 by supporting academic institutions (K-12). The allocation of the grant provided to Bryan ISD is \$607,632. Additional information regarding this grant and the allocation of funds will be discussed at a future meeting.

## **ITEMS FOR DISCUSSION AND OR ACTION / REGULAR AGENDA**

### **Business Services**

#### **CONSIDER APPROVAL OF CONTRACT FOR THE THIRD PHASE MISCELLANEOUS ROOFING PACKAGE FOR KEMP ELEMENTARY, MITCHELL ELEMENTARY, ROSS ELEMENTARY, AND SFA MIDDLE SCHOOL**

Director of Construction and Energy Management, Paul Buckner, reported that the 2020 Bond consisted of multiple projects for roof work throughout the district. This project was the third phase of the roofing projects from the 2020 bond. The repairs at Kemp, Mitchell, Ross and SFA will add years to the existing roofs. Based on the responses from references and required information from the sealed proposal, Vogler Sheet Metal out of Spring is the proposed contractor for the third phase of roofing projects for the 2020 bond.

A **motion** was made by Dr. Julie Harlin and seconded by Ruthie Waller for the approval of the contract to Vogler Sheet Metal for the Third Phase Miscellaneous Roofing Package at Kemp Elementary, SFA Middle School, Ross Elementary, and Mitchell Elementary in the amount of \$1,907,800 as presented. *The motion passed unanimously.*

#### **DISCUSS AND CONSIDER APPROVAL FOR THE FOOD STEAMER REPLACEMENTS AT JONES, DAVILA, RUDDER, AND BHS KITCHENS**

Assistant Director of School Nutrition Services, Sundy Fryrear, reported that the existing food steamers at these locations are no longer functional. It is the recommendation of the Administration to replace these steamers at each of these schools.

A **motion** was made by Dr. Julie Harlin and seconded by Leo Gonzalez, II for the approval of the food steamer replacement at Jones Elementary, Davila Middle School, Rudder High School and Bryan High School kitchens in the amount of \$166,806 to Pasco Brokerage as presented.

*The motion passed unanimously.*

## **Local Governance**

### **DISCUSS AND CONSIDER UPDATE TO BOARD POLICY BED LOCAL PUBLIC PARTICIPATION**

Agenda item was tabled for a future meeting.

### **REVIEW AND CONSIDER LEGISLATIVE PRIORITIES**

The Cabinet Administration gave a high level overview of the Legislative Priorities for the 88th Legislative Session. The Administration will boldly advocate the issues surrounding teacher shortages, school finance, and the need for the establishment of a comprehensive accountability system that will provide value for students, parents, and teachers, as well as flexible measures that the local communities will value. Advocate that the state student assessment program be limited to only those assessments required to meet ESSA (federal) requirements. The removal of state barriers for teacher candidates, such as expensive exams that deter candidates from entering the profession.

### **DISCUSS AND CONSIDER BOARD GOALS FOR 2022-2023**

The Cabinet Administration gave a high level overview of the proposed Board Goals for the 2022-2023 school year. On November 17, 2022, the Board members convened in a special called meeting for the purpose of developing the Board goals for 2022-2023. The proposed Board goals are:

- Board Goal 1 - Academic - Support the academic and post-secondary success of every student.
- Board Goal 2 - Culture & Climate - Support a culture and climate that encourages a shared responsibility for a positive learning environment which encourages engagement in academic, extracurricular, and service activities.
- Board Goal 3 - Workforce - Recruit and maintain a high-quality workforce through competitive benefits, differentiated professional learning, and a positive work environment.
- Board Goal 4 - Community Engagement - Actively partner with students, families, staff and the community to promote collaborative stakeholder engagement to achieve the district's vision.
- Board Goal 5 - Safety & Security - Ensure a physically and emotionally safe and secure learning environment while welcoming all students, staff, and visitors.

A **motion** was made by Dr. Julie Harlin and seconded by Felicia Benford for the approval of the Board Goals for 2022-2023 as presented. *The motion passed unanimously.*

## **Closed Session**

### **CONVENE IN CLOSED SESSION**

Board President McCall, called for a closed session at 1:59 p.m. as authorized by Texas Government Code Chapter 551.074 and 551.072 for the subjects allowed.

### **DISCUSS ISSUES PERTAINING TO APPOINTMENT, EMPLOYMENT, EVALUATION, REASSIGNMENT, DUTIES, DISCIPLINE, OR DISMISSAL OF A PUBLIC OFFICER OR EMPLOYEE**

Agenda item was discussed in a session closed to the public.

### **DISCUSS AND CONSIDER APPOINTMENT OF BRYAN ISD BOARD OFFICERS FOR 2023**

Agenda item was discussed in a session closed to the public.

**RECONVENE IN OPEN SESSION**

The Board reconvened in open session at 2:34 p.m. No action was taken in closed session.

**CONSIDER AND TAKE POSSIBLE ACTION ON THE APPOINTMENT OF THE BRYAN ISD BOARD OFFICERS FOR 2023**

A **motion** was made by Mark McCall and seconded by Ruthie Waller for the appointment of Dr. Julie Harlin as president, Dr. Deidra Davis as Vice President, and Felicia Benford as Secretary for the Bryan ISD Board Officers for 2023 as presented. *The motion passed unanimously.*

**ADJOURN**

There being no further business, the meeting adjourned at 2:35 p.m.

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President

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Secretary



## **BRYAN ISD BOARD OF TRUSTEES MEETING**

December 12, 2022

The Bryan ISD Board of Trustees met for a regular meeting on Monday, December 12, 2022 at 6:00 p.m. in the Boardroom of the Bryan ISD Administration Building, located at 801 South Ennis Street Bryan, TX 77803.

Board members present:

- Dr. Deidra Davis
- Felicia Benford
- Ruthie Waller
- Mark McCall
- David Stasny
- Leo Gonzalez, II

Absent:

- Dr. Julie Harlin

Staff members present:

- Ginger Carrabine
- Dr. Barbara Ybarra
- Kevin Beesaw
- Carol Cune
- Crystal Goodman
- Dr. Brian Merrell
- Julea Johnson
- Linda Montoya
- Ron Clary
- Clay Falls
- Paul Buckner
- Rich Himmel
- Tiffany Lee

### **CALL TO ORDER PUBLIC HEARING**

Vice President, Dr. Deidra Davis, called the public hearing to order at 6:00 p.m. and quickly recessed at 6:00 p.m. to allow time for the pledges, citizens' comments and Spotlight and information items.

### **RECESS PUBLIC HEARING**

Dr. Deidra Davis recessed the public hearing at 6:00 p.m.

### **CALL TO ORDER REGULAR MEETING**

Vice President, Dr. Deidra Davis, called the regular meeting to order at 6:00 p.m and extended a hearty welcome to all attendees.

### **Pledges of Allegiance**

The American pledge and Texas pledge was led by Sam Rayburn Intermediate Junior Student Ambassadors.

### **Citizens' Comment**

Patricia Alexander - Enforcement of Bullying Policies in Bryan Schools.

### **Spotlight**

#### **Elementary & Secondary Teachers of the Month**

Spotlight recognition was given to the Elementary Teacher of the Month, Monica Thompson, Bonham Elementary. Thompson was introduced by Principal Gloria Garcia-Rhodes. The Secondary Teacher of the Month was Victoria Garcia, Stephen F. Austin Middle School introduced by Principal Kimberly Giesenschlag. Both educators were recognized for exhibiting outstanding Essential 8 characteristics within their classroom and throughout their individual campuses. The teachers were presented with a certificate of appreciation and a gift card from Truist Bank.

#### **Recognition of the Ruth Clearfield Family for the Matching Donation of up to \$40,000 for the Bryan ISD Build**

Superintendent, Ginger Carrabine, recognized the Ruth Clearfield Family for the matching donation of up to \$40,000 for the Bryan ISD Build.

#### **Recognition of the Corgan Architecture Firm for the \$5,000 Donation for the Bryan ISD Build**

Superintendent, Ginger Carrabine, recognized Corgan Architecture Firm for the generous donation for the Bryan ISD Build.

#### **Insite Magazine Top Elementary Teacher of the Brazos Valley 2022**

Johnson Elementary Principal, Amy Thomman, introduced Carmen Garcia, Ms. Garcia was recognized by INSITE Brazos Valley as the Teacher of the Year for 2022.

### **Superintendent Update**

Superintendent, Ginger Carrabine, recognized the Bryan ISD staff and students who have participated in community-wide events. KBTX's Food for Families food drive for over 22 pallets of food. Essential Eight BCS Parade, Downtown Bryan Lighted Christmas Parade. Bryan ISD dominated the number of entries. Fine Art performances, Choir Orchestra, Theater and Band. The district administration is extremely proud of the student engagement and accomplishments.

### **Information Items**

#### **Safety & Security Update**

Assistant Director of Safety and Security, Richard Himmel, stated that he has been busy getting acclimated to the district, introductory meetings have taken place with administrators, teachers, and staff. Himmel thanked the staff for their support for the measures that they have taken to ensure safety across the district. B-Safe App, and Rapture, Looking ahead in January, two Safety Committees meetings will be held to address a layered security for an interior threat detection and other advanced devices to address school safety.

#### **Review and Discuss the Legislative Priorities for the 88th Legislature Session**

Associate Superintendent of Teaching and Learning, Dr. Barbara Ybarra, gave a brief update on the Legislative Priorities of the 88th Legislative Session. The district will focus on Teacher Shortage, School Finance, Vouchers, Taxpayer Savings Grants, Virtual Vouchers, Assessment & Accountability and School Safety and Mental Health.

## **School Boundaries Update**

Associate Superintendent of Teaching and Learning, Dr. Barbara Ybarra, gave a high level update on the school boundaries update. The purpose was to provide for the development of school boundaries for the opening of Sadberry Intermediate in August of 2023 with 5th grade students. The process will balance elementary school enrollment where necessary to prevent overutilization and underutilization of schools. Since September 2022 multiple meetings with stakeholders have been held with multiple Board updates. Thus far, over 700 have participated in one or more informational sessions for families and students to connect and share their concerns. Throughout this process, it was determined that Neal is an underutilized campus while Branch, Henderson, and Johnson are overutilized. Two options outlying the minor adjustments for pre-kindergarten, Elementary School Boundaries, Emergent Bilingual Program Boundary, Dual Language Program, and Intermediate School Boundaries were presented. A community survey is currently open. Individuals who completed the survey will have an option to attend one of five focus groups. The feedback from the survey and the focus groups will be vetted and shared with the Board

## **Advanced Academics Academy Update**

Director of Advanced Academics, Dr. Christina Richardson, stated that the opening of Sadberry Intermediate opened up the opportunity to bring the best of Inquire & Odyssey together to be offered at all three intermediates. Multiple meetings with various groups were held to help redesign the new Academy. The current Odyssey & Inquire students will continue in their current academy through the 8th grade. Family information nights for the new Aspire Academy will be held in January 2023. Response letters to all applicants will be sent in February and March 2023. Curriculum & Instruction staff and teachers will begin planning professional development and curriculum for 5th grade. Additional grades will be added one year at a time through the 8th grade with the potential alignment to high school pathways in Bio-Medical, Computer Science, Engineering, Fine Arts, Global Studies, and Graphic Design.

## **District Instructional Calendar Update**

Director of Counseling Services, Donna Willett, gave a brief update to the 2023-2024 calendar process. The general requirements from the Texas Education Agency (TEA) required 75,600 operational minutes. A waiver is allowed for up to 2,100 minutes of professional development, but not allowed for early release for all and teacher workdays. TEA strongly encourages districts to account for unforeseen circumstances. Under the current District of Innovation plan, the first possible start day for the 2023-2024 school year is the 2nd Monday in August. The District will work to align the calendar to Texas A&M University for Spring Break. A survey with two calendar options Calendar A (Innovative) and Calendar B (Traditional) will be released for consideration. Calendar A (Innovative) offered a slightly earlier start date, potential 4-day weekend in September, full week off in October and an early release for Christmas. Calendar B (Traditional) offered a midweek start for students in August, a potential 4-day weekend in September, professional development day and a day off in October along with the release for Christmas on December 20, 2023. The Administration will return at a later date to provide an update to the survey results for board consideration.

## **RECESS REGULAR MEETING**

Board Vice President, Dr. Deidra Davis, called the regular meeting to recess at 7:23 p.m.

## **RECONVENE PUBLIC HEARING**

The Public Hearing reconvened at 7:23 p.m.

## **PRESENTATION OF THE DISTRICT'S ANNUAL FIRST RATING**

Assistant Superintendent of Business Services, Mr. Kevin Beesaw, gave a detailed presentation on the District's Annual FIRST Rating. Each year Texas School Districts are required to advertise and hold a public hearing to present their Financial Integrity Rating System of Texas (FIRST) rating. This rating system rates the district on various indicators including financial competence, responsibility and solvency compared to acceptable ranges based on district size. Also included in the report is the Superintendent's current contract as well as expenditures for, or related to, the Superintendent and/or the Board of Trustees. For the year

ended August 31, 2021, Bryan ISD received a rating of "A = Superior Achievement" There were no public comments.

### **ADJOURN PUBLIC HEARING**

There being no other business, the public hearing was adjourned at 7:40 p.m.

### **RECONVENE REGULAR MEETING**

The regular meeting reconvened at 7:40 p.m.

### **ITEMS FOR DISCUSSION AND OR ACTION / CONSENT AGENDA**

A **motion** was made by Mark McCall and seconded by Ruthie Waller for the approval of the items listed on the consent agenda.

- Meeting Minutes November 7, 2022
- Meeting Minutes November 14, 2022
- Meeting Minutes November 17, 2022
- Meeting Minutes November 17, 2022
- Bills Paid, Financial Statements, and Purchasing Report for November 2022

*The motion passed unanimously.*

### **ITEMS FOR DISCUSSION AND OR ACTION / REGULAR AGENDA**

#### **Teaching and Learning**

#### **DISCUSS AND CONSIDER APPROVAL OF UPDATES TO THE DISTRICT OF INNOVATION LOCAL INNOVATION PLAN**

Associate Superintendent of Teaching and Learning, Dr. Barbara Ybarra, stated that under the current District of Innovation Plan, the district has waived Texas Education Code § 25.0811: A school district may not begin instruction for students for a school year before the fourth Monday in August. However, there is a stipulation that restricts the district from starting prior to the second Monday in August. Based on feedback from various stakeholder groups and teachers the district convened the DOI Committee and the DEIC to consider an adjustment to the language that would allow more flexibility with the start of the school year. Both committees approved the following adjustment to the DOI plan: Bryan ISD will no longer be required to delay the start of school to the fourth Friday in August as currently required by TEC § 25.0811. Upon implementation of the DOI Plan, the District will determine an appropriate start date annually by gathering stakeholder input as required by Board policy EB (Local) in its determination of the first day of instruction.

A **motion** was made by Felicia Benford and seconded by Leo Gonzalez, II for the approval of the District of Innovation Local Innovation Plan as presented. *The motion passed unanimously.*

#### **Closed Session**

#### **DISCUSS ISSUES PERTAINING TO APPOINTMENT, EMPLOYMENT, EVALUATION, REASSIGNMENT, DUTIES, DISCIPLINE, OR DISMISSAL OF A PUBLIC OFFICER OR EMPLOYEE**

Agenda item was discussed in a session closed to the public.

#### **RECONVENE IN OPEN SESSION**

The board reconvened in open session at 8:37 p.m. No action was taken in the closed session.

### **ADJOURN**

There being no further business, the meeting adjourned at 8:37 pm.

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Vice President

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Secretary



## **BRYAN ISD BOARD OF TRUSTEES MEETING**

December 15, 2022

The Bryan ISD Board of Trustees met for a regular meeting on Thursday, December 15, 2022 at 3:30 p.m. in the Boardroom of the Bryan ISD Administration Building, located at 801 South Ennis Street Bryan, TX 77803.

### Board members present:

- Dr. Deidra Davis
- Felicia Benford
- Ruthie Waller
- Mark McCall
- David Stasny
- Leo Gonzalez, II

### Absent:

- Dr. Julie Harlin

### Staff members present:

- Ginger Carrabine
- Dr. Barbara Ybarra
- Kevin Beesaw
- Carol Cune
- Crystal Goodman
- Dr. Brian Merrell
- Julea Johnson
- Linda Montoya
- Ron Clary
- Clay Falls
- Paul Buckner
- Tiffany Lee

### **CALL TO ORDER PUBLIC HEARING**

Vice President, Dr. Deidra Davis, called the public hearing to order at 3:33 p.m.

### **RECESS PUBLIC HEARING**

Vice President, Dr. Deidra Davis recessed the public hearing at 3:33 p.m.

**CALL TO ORDER REGULAR MEETING**

Vice President, Dr. Deidra Davis, called the regular meeting to order at 3:33 p.m and extended a welcome to all attendees.

**Citizens' Comment**

No comment cards were presented.

**Superintendent Update**

Superintendent, Ginger Carrabine, recognized the Bryan ISD students, staff and community members who have participated in community-wide events to make the Bryan ISD Build with Habitat for Humanity a reality for the Quintero-Mendez Family.

**RECESS REGULAR MEETING**

Vice President, Dr. Deidra Davis, called the regular meeting to recess at 3:50 p.m.

**Closed Session**

Vice President, Dr. Deidra Davis called for a closed session at 3:50 p.m.

**CONVENE IN CLOSED SESSION**

Vice President Dr. Deidra Davis called for a closed session at 3:50 p.m. as authorized by Texas Government Code Chapter 551.074 and 551.072 for the subjects allowed.

**DISCUSS ISSUES PERTAINING TO APPOINTMENT, EMPLOYMENT, EVALUATION, REASSIGNMENT, DUTIES, DISCIPLINE, OR DISMISSAL OF A PUBLIC OFFICER OR EMPLOYEE**

Agenda item was discussed in a session closed to the public.

**PURSUANT TO TEXAS GOVERNMENT CODE SECTIONS 551.071 AND 551.087, DISCUSS WITH LEGAL COUNSEL AND CONSULTANTS AND DELIBERATE ON INFORMATION CONCERNING POSSIBLE EXPANSION AND/OR ECONOMIC DEVELOPMENT NEGOTIATIONS**

Agenda item was discussed in a session closed to the public.

**RECONVENE IN OPEN SESSION**

The board reconvened in open session at 4:34 p.m. No action was taken in closed session.

**RECONVENE PUBLIC HEARING**

The Public Hearing reconvened at 4:34 p.m.

**PUBLIC HEARING ON THE CREATION OF TITAN REINVESTMENT ZONE NO. 01**

An estimated financial impact of the #2042 proposal for the Chapter 313 property value limitation was presented by Moak & Casey. Multiple scenarios with regards to value limitation and viable presence were discussed. The Board will consider the economic impact analysis and the project certification issued by the Texas Comptroller of Public Accounts. The actual amount and payment will be negotiated during the agreement process. However, future legislative action on school funding could potentially affect the impact of the value limitation on the school district's finances.

**PUBLIC HEARING ON THE APPLICATION OF PROJECT TITAN (COMPTROLLER APPLICATION NOS: 2042)**

The Board will consider the economic impact analysis and the project certification issued by the Texas Comptroller of Public Accounts. The Board will also determine the percentage of tax savings for this project.

**ADJOURN PUBLIC HEARING**

There being no other business, the public hearing was adjourned at 4:44 p.m.

**RECONVENE REGULAR MEETING**

The Board reconvened the regular meeting at 4:44 p.m.

**ITEMS FOR DISCUSSION AND OR ACTION / REGULAR AGENDA**

**Business Services**

**APPROVE RESOLUTION CREATING THE TITAN REINVESTMENT ZONE NO. 01**

In order to grant a Chapter 313 Property Value Limitation Agreement there must first be a "Reinvestment Zone" created, by either the County or the School District, within which the entire development receiving the property value limitation must reside.

A **motion** was made by Felicia Benford and seconded by David Stasny to approve the approve resolution creating the Titan Reinvestment Zone No. 01. *The motion passed unanimously.*

**CONSIDER AND ADOPT FINDINGS ON THE APPLICATION OF PROJECT TITAN (COMPTROLLER APPLICATION NO:2042), FOR AN APPRAISED VALUE LIMITATION ON QUALIFIED PROPERTY**

Before any school district may enter into a Chapter 313 Property Value Limitation Agreement, an economic impact assessment must be completed and approved by the Texas Comptroller. The District also requested a specific financial analysis concerning the impact of the proposed value limitation on the finances of the District from MoakCasey LLC. The findings of these reports were presented to the Board of Trustees for consideration.

A **motion** was made by Felicia Benford and seconded by Leo Gonzalez, II to adopt Findings, as proposed by the District's Consultants and Counsel, on the Application of Project Titan. *The motion passed unanimously.*

**CONSIDER AND APPROVE AGREEMENT WITH PROJECT TITAN (COMPTROLLER APPLICATION NO: 2042), FOR AN APPRAISED VALUE LIMITATION ON QUALIFIED PROPERTY DISTRICT**

The final agreement for limitation on appraised value of property for school district maintenance and operations taxes was presented to the Board of Trustees for consideration. Also included was a schedule of the estimated financial impact of the Chapter 313 Property Value Limitation request submitted for the Titan project.

A **motion** was made by by Felicia Benford and seconded by David Stasny to approve Application No: 2042, and the Agreement with Project Titan, with a 20% supplemental payment as recommended by counsel and the District's consultants, for an Appraised Value Limitation on Qualified Property for School District Maintenance and Operations Taxes. *The motion passed unanimously.*

**DISCUSS AND CONSIDER APPROVAL OF THE GUARANTEED MAXIMUM PRICE (GMP) #2 FOR THE CONSTRUCTION OF THE RUBY HALIBURTON AUXILIARY COMPLEX PROJECT**

Director of Construction and Energy Management, Paul Buckner, stated that Drymalla Construction opened bids for the Guaranteed Maximum Price (GMP) #2 for the Ruby Haliburton Auxiliary Complex on November 30. The GMP #2 will consist of everything to construct the Ruby Haliburton Auxiliary Complex located at Leonard Rd and Harvey Mitchell Pkwy. This project originally consisted of Maintenance and Transportation and was later determined to include Custodial, Food Services, Records, and Warehouse as well. The project will consist of new buildings to house the various departments, a district warehouse, a district fuel station, a training facility that could hold over 600 people, district maintenance and transportation shops, a test kitchen, and adequate parking for buses and employees. Widespread inflation and increased costs of building material and general construction cost has risen 20-35%. The original Bond Steering Construction estimate for Maintenance & Transportation was \$25,525,441. Substantial completion of this project is slated for April 2024. The Guaranteed Maximum Price for the Haliburton Auxiliary Complex is \$34,435,108. The ground breaking ceremony is scheduled for January 19, 2023 at 1:00 p.m.

A **motion** was made by Mark McCall and seconded by Felicia Benford for the approval of the Guaranteed Maximum Price #2 for the Ruby Haliburton Auxiliary Complex in the amount of \$34,435,108 as presented. *The motion passed unanimously.*

**ADJOURN**

There being no further business, the meeting adjourned at 5:11 p.m.

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Vice President

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Secretary

3. Consider Approval of Bills Paid, Financial Statements, and Purchasing Report for December 2022

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**Bryan ISD Monthly Update - Budgeted Funds**

**General Fund**

**December 2022**

	<b>Adopted Budget</b>	<b>4 Months December 2022</b>	<b>Estimated Budget Remaining</b>	<b>December Actual</b>
<b>Revenues:</b>				
Local and Intermediate Sources	97,176,000	20,015,894	77,160,106	13,131,235
State Programs	58,499,000	29,579,665	28,919,335	1,611,448
Federal Programs	2,610,000	262,423	2,347,577	147,284
<b>Total Revenues</b>	<b>158,285,000</b>	<b>49,857,982</b>	<b>108,427,018</b>	<b>14,889,966</b>
<b>Expenditures:</b>				
11 Instructional	97,041,021	33,500,398	63,540,623	8,014,363
12 Instructional Resources	1,548,815	607,218	941,597	163,348
13 Instructional Staff Development	3,485,850	1,125,553	2,360,297	266,848
21 Instructional Leadership	3,495,741	1,451,071	2,044,670	311,209
23 Campus Administration	10,454,870	3,615,667	6,839,203	883,700
31 Guidance and Counseling	5,694,480	2,040,932	3,653,548	503,741
32 Social Work Services	420,371	50,522	369,849	(18,029)
33 Health Services	1,955,308	761,501	1,193,807	166,499
34 Student Transportation	7,455,668	3,118,856	4,336,812	539,363
35 Food Services	25,000	487	24,513	122
36 Cocurricular / Extracurricular	4,158,088	1,785,116	2,372,972	338,742
41 General Administration	4,542,665	1,806,977	2,735,688	449,910
51 Plant Maint. And Operations	16,035,805	7,437,775	8,598,030	1,633,517
52 Security and Monitoring	1,792,030	525,577	1,266,453	59,894
53 Data Processing Services	2,563,532	1,100,151	1,463,381	138,293
61 Community Services	156,256	58,625	97,631	15,215
71 Debt Services	835,000	208,651	626,349	-
72 Debt Services - SECO Loan	-	-	-	-
81 Facilities Acquisition & Constr.	-	-	-	-
95 Juvenile Justice AEP	60,000	18,643	41,357	9,584
97 Tax Incremental Financing	-	-	-	-
99 Intergovernmental Charges	1,127,500	282,427	845,074	282,427
<b>Total Expenditures</b>	<b>162,848,000</b>	<b>59,496,145</b>	<b>103,351,855</b>	<b>13,758,745</b>
Other Resources**	0	0	0	-
Other Uses	0	(517,848)	(517,848)	-
<b>Net Other Resources and Uses</b>	<b>0</b>	<b>(517,848)</b>	<b>(517,848)</b>	<b>-</b>

\*\*Other Uses include portable roof repairs and HVAC repairs due to damage from prior year hail storms  
A Budget Amendment will be brought to cover the negative balances.

**Bryan ISD Monthly Update - Budgeted Funds**

**Debt Service**

**December 2022**

	<b>Adopted Budget</b>	<b>4 Months December 2022</b>	<b>Estimated Budget Remaining</b>	<b>December Actual</b>
<b>Revenues:</b>				
Local and Intermediate Sources	31,003,602	6,422,211	24,581,391	4,367,616
State Programs	150,000	799,288	(649,288)	791,378
<b>Total Revenues</b>	<b>31,153,602</b>	<b>7,221,499</b>	<b>23,932,103</b>	<b>5,158,994</b>
<b>Expenditures:</b>				
71 Debt Services	31,153,602	-	31,153,602	-
<b>Total Expenditures</b>	<b>31,153,602</b>	<b>-</b>	<b>31,153,602</b>	<b>-</b>

A Budget Amendment will be brought to cover the negative balances.

**Bryan ISD Monthly Update - Budgeted Funds**

**School Nutrition Services**

**December 2022**

	<b>Adopted Budget</b>	<b>4 Months December 2022</b>	<b>Estimated Budget Remaining</b>	<b>December Actual</b>
<b>Revenues:</b>				
Total Revenues	11,000,000	4,873,662	6,126,338	812,635
<b>Expenditures:</b>				
35 Food Services	10,535,000	3,883,549	6,651,451	803,811
51 Plant Maint. And Operations	465,000	-	465,000	-
<b>Total Expenditures</b>	<b>11,000,000</b>	<b>3,883,549</b>	<b>7,116,451</b>	<b>803,811</b>

**Bryan ISD Monthly Update - Non-Budgeted Funds**  
**Special Revenue Funds**  
**December 2022**

	<b>Adopted Budget</b>	<b>4 Months December 2022</b>	<b>Estimated Budget Remaining</b>	<b>December Actual</b>
<b>Revenues:</b>				
Local and Intermediate Sources	-	323,191	-	63,581
State Programs	-	1,232,731	-	220,286
Federal Programs	-	10,813,820	-	2,626,406
Other	-	-	-	-
<b>Total Revenues</b>	-	<b>12,369,741</b>	-	<b>2,910,273</b>
<b>Expenditures:</b>				
11 Instructional	-	6,551,191	-	1,667,609
12 Instructional Resources	-	33,784	-	12,711
13 Instructional Staff Development	-	1,314,976	-	363,741
21 Instructional Leadership	-	405,135	-	99,997
23 Campus Administration	-	484,361	-	165,115
31 Guidance and Counseling	-	956,810	-	213,963
32 Social Work Services	-	306,870	-	114,339
33 Health Services	-	103,641	-	17,513
34 Student Transportation	-	1,371,801	-	46,095
35 Food Services	-	-	-	-
36 Cocurricular / Extracurricular	-	337,151	-	59,065
41 General Administration	-	171,137	-	41,222
51 Plant Maint. And Operations	-	205,726	-	71,677
52 Security and Monitoring	-	13,660	-	5,505
53 Data Processing Services	-	41,390	-	15,238
61 Community Services	-	72,107	-	16,483
71 Debt Services	-	-	-	-
81 Facilities Acquisition & Constr.	-	-	-	-
95 Juvenile Justice AEP	-	-	-	-
97 Tax Incremental Financing	-	-	-	-
99 Intergovernmental Charges	-	-	-	-
<b>Subtotal Expenditures</b>	-	<b>12,369,741</b>	-	<b>2,910,273</b>
Other Uses	-	-	-	-
<b>Total Expenditures</b>	-	<b>12,369,741</b>	-	<b>2,910,273</b>

These items do not require budgets to be adopted by the Board of Trustees

BRYAN INDEPENDENT SCHOOL DISTRICT  
 REPORT OF SUPERINTENDENT APPROVED PURCHASES (\$25,000 - \$50,000)  
 FOR THE MONTH OF DECEMBER 2022



Date	Dept	Campus	Vendor	Amount	Fund	Purch Method	Description
12/01/22	Transportation	Transportation	Zonar Systems	\$41,895.00	General	TIPS Purchasing Cooperative	Home Base Service Renewal for Smart Fleet Software

**BRYAN INDEPENDENT SCHOOL DISTRICT  
PURCHASE AUTHORIZATION REQUEST**

In accordance with Policy CH (LOCAL) the following purchase request is being submitted for consideration:

**VENDOR:** Zonar Systems

**FUNDING AMOUNT:** \$41,895

**ADDRESS:** 18200 Cascade Avenue S

**FUNDING SOURCE:** General Fund

**CITY, STATE ZIP:** Seattle, WA 98188

**DATE REQUIRED:** December 2022

**PURCHASING/BID METHOD:**

TIPS Purchasing Cooperative

**DESCRIPTION:**

Home Base Service Renewal, 8/1/22 - 7/31/23

**JUSTIFICATION:**

Smart Fleet Software which will safeguard student riders every mile on the bus, ensure compliance with regulatory safety standards, optimize routes, vehicle usage, and fuel efficiency, and proactively prioritize vehicle health and uptime.

**EFFECT ON FUTURE BUDGET YEAR:**

N/A

**REQUESTED BY:**

Lori Sears

**DATE:**

December 2022

KEVIN BEESAW, ASSIST SUPT OF BUS SERV

APPROVED:

DENIED:

GINGER CARRABINE, SUPERINTENDENT

APPROVED:

DENIED:

**DATE OF BOARD MEETING:**

APPROVED:

DENIED:

**BUSINESS OFFICE USE ONLY:**

FORM 1295 REC'D: YES:  NO:

PURCHASE ORDER NO: \_\_\_\_\_

BUDGET TRANSFER REQUIRED:

DATE ISSUED: \_\_\_\_\_

YES:  NO:

4. Consider Approval of the Board of Trustees' College, Career, and Military Readiness Goals

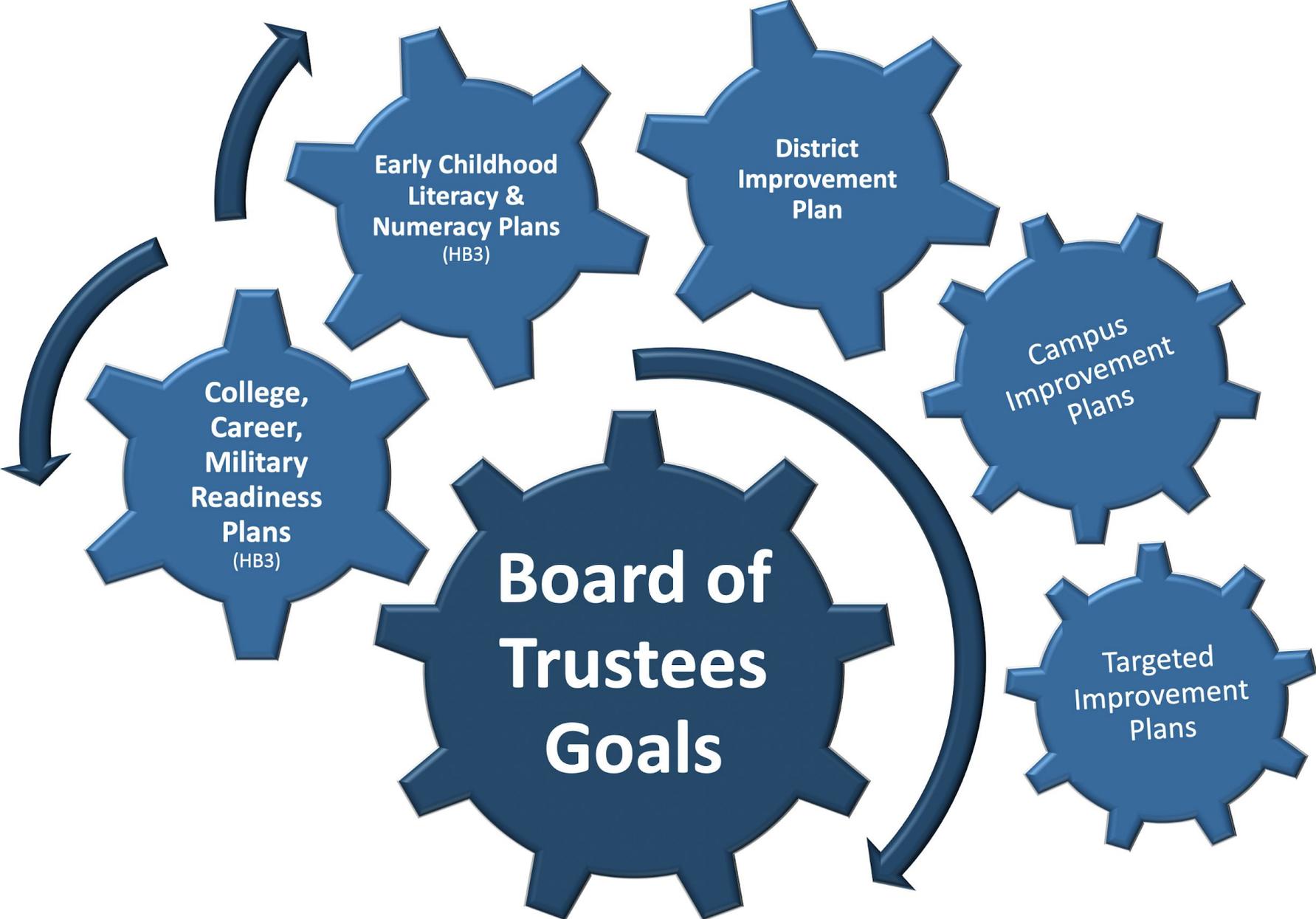
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# College, Career, & Military Readiness Goals & Progress

January 2023



# Alignment of Goals



# CCMR Criteria

## College Readiness

- Meet Texas Success Initiative criteria on Reading & Math on TSIA, SAT, ACT or completion of College Prep course *or*
- Earn Associate's Degree *or*
- Earn 3 hours of dual credit in ELA or math or 9 hours in any other subject *or*
- Score a 3 or higher on any AP exam or 4 or higher on any IB exam

## Career Readiness

- Earn an Industry Based Certification *or*
- Graduates with completed IEP and workforce readiness *or*
- Graduates with an advanced degree plan and received special education services *or*
- Earns a level I or level II certificate

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**Military Readiness Criteria have been reinstated: Graduates can show military readiness by submitting a completed DD4 form to their campus**

**Original Methodology Goal:** The Domain I CCMR scaled score will increase from 90 (2019 graduates) to 93 (2024 graduates) by August 2024.



Class of	Accountability Year	Goal	Outcome	Outcome under proposed accountability
2019*	2020	90	90 (68%)	73
2020*	2021	90	91 (64%)	70
2021	2022	91	92 (67%)	72
2022**	2023	91	91 (65%)	71

\*Estimated - due to COVID, TEA<sup>58</sup> did not release official scaled scores

\*\*Estimated - using current methodology with incomplete data set - actual results will be different due to TEA Accountability reset

**NEW Methodology Goal:** The percent of graduates CCMR will increase from 67% (2021 graduates) to 75% (2026 graduates) by August 2026.

# CCMR Data Collection & Monitoring

## Data Collection

- Office of AREA maintains data for CCMR at the district, campus and individual student level.
- Principals are updated at least once per semester with their current campus CCMR rate.
- Campus Principals and Counselors are also given access to individual student CCMR data

## Campus Planning & Monitoring

- CCMR plans developed with campuses identifying strategies to increase CCMR.
- Campuses meet with district leaders at least quarterly to review data and plan progress
- CCMR is included in the incoming 9th presentation and part of their Personal Graduation Plan (PGP)
- Monitor student CCMR completion during registration and graduation checks.
- Students are required to meet CCMR standards before registering for a late arrival or early release.
- Ensure students are enrolled in correct CCMR opportunities and/or have information about testing opportunities

# CCMR Strategic Actions

## College Readiness

- Increased offering and enrollment in College Prep ELA and Math - College Bridge curriculum provides TSI waiver
- Fall school day offering of SAT for Seniors, free of charge
- Spring school day offering of SAT & ACT for Juniors
- TSI practice materials available through USA Test Prep and Edgenuity
- Free TSIA assessment for all students, offered multiple times each semester
- Advanced, Pre-AP, Pre-IB, AP, IB courses offered beginning in grade 5
- PSAT 8/9 offered to all 9th graders free of charge
- PSAT/NMSQT offered to all 10th and 11th graders free of charge
- Go Center staff supporting students and assisting with signups for assessments and test preparation
- Advise TX and GEAR UP Staff at BHS and RHS supporting students and assisting with college preparation
- MOU with Blinn College - students participating in Dual Credit



# CCMR Strategic Actions

## Career Readiness

- BISD offers 17 of 19 CTE programs of study that offer CCMR completion opportunity
- CTE program evaluation (CTE Excellence) includes CCMR measures
- Microsoft Office Word Certification course at MC Harris
- CTE purchased multiple resources/curriculum for certification preparation
  - G'Metrix Test Prep
  - SafeServ Curriculum
  - MiLady Cosmetology Curriculum
  - NCCER Curriculum
- Participation in AWS certification events



## Upcoming TEA Accountability Reset

- ❑ TEA will finalize accountability rules in Spring 2023
- ❑ 2022-23 will be evaluated under that framework



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Questions?

District Name	Bryan ISD	Superintendent	Ginger Carrabine	Date of Board Approval	December 2019
District Number	021-902	District Coordinator of School Improvement (DCSI)	Dr. Jill Morris		

### CCMR Board Outcome Goal (Domain 1 Scaled Score)

The Domain I CCMR scaled score will increase from 90 (2019 graduates) to 93 (2024 graduates) by August 2024.

### Yearly Target Goals

Baseline 2019 Graduates	2020 Graduates	2021 Graduates	2022 Graduates	2023 Graduates	2024 Graduates
Raw/Scaled Score: 68%/92	Raw/Scaled Score: 90 (64%/91)	Raw/Scaled Score: 91 (67%/92)	Raw/Scaled Score: 91	Raw/Scaled Score: 92	Raw/Scaled Score: 93

### Closing the Gaps Student Groups Yearly Targets (Domain 1 Raw/Scaled Score)

	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Eco. Disadv.	Special Ed (Former)	EL	Cont. Enrolled	Non-Cont. Enrolled
Baseline 2019 Graduates	72	83	94	-	-	-	-	71	80	-	75	88	80
2020 Graduates	72 (43% /73)	83 (63% /91)	94 (79% /95)	-	-	-	-	71 (48% /76)	80 (56% /85)	-	75 (59% /89)	88 (65% /91)	80 (49% /77)
2021 Graduates	73 (48% /76)	90 (68% /92)	94 (76% /94)	-	-	-	-	71 (61% /90)	85 (63% /91)	-	77 (62% /91)	89 (69% /92)	81 (42% /72)
2022 Graduates	73	91	95	-	-	-	-	72	86	-	78	90	82
2023 Graduates	74	92	96	-	-	-	-	72	87	-	79	91	83
2024 Graduates	75	93	97	-	-	-	-	73	88	-	80	92	84

Green Highlight - Target Met (Actual Result)

Pink Highlight - Target Not Met (Actual Result)

## CCMR Progress Measure 1

The percent of graduates that meet the threshold for CCMR for college ready (AP/IB, TSI, Dual Credit, Associates Degree) will increase from 31% to 36% by August 2024.

### Yearly Target Goals

Baseline 2019 Graduates	2020 Graduates	2021 Graduates	2022 Graduates	2023 Graduates	2024 Graduates
31%	32% (36%)	33%	34%	35%	36%

## CCMR Progress Measure 2

The percent of graduates that meet the threshold for CCMR for career ready (CTE certification) will increase from 22% to 25% by August 2024.

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### Yearly Target Goals

Baseline 2019 Graduates	2020 Graduates	2021 Graduates	2022 Graduates	2023 Graduates	2024 Graduates
22%	22% (28%)	23%	23%	24%	25%

Green Highlight - Target Met (Actual Result)

Pink Highlight - Target Not Met (Actual Result)

### CCMR BCHS Outcome Goal

The Domain I CCMR scaled score will remain at 100 for each year from August 2020 to August 2024.

#### Yearly Target Goals

Baseline 2019 Graduates	2020 Graduates	2021 Graduates	2022 Graduates	2023 Graduates	2024 Graduates
Scaled Score: 100	Scaled Score: 100	Scaled Score: 100	Scaled Score: 100	Scaled Score: 100	Scaled Score: 100

#### Closing the Gaps Student Groups Yearly Targets (Domain 1 Scaled Score)

	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Eco. Disadv.	Special Ed (Former)	EL	Cont. Enrolled	Non-Cont. Enrolled
Baseline 2019 Graduates	-	100	-	-	-	-	-	-	100	-	-	100	-
2020 Graduates	-	100	-	-	-	-	-	-	100	-	-	100	-
2021 Graduates	-	100	-	-	-	-	-	-	100	-	-	100	-
2022 Graduates	-	100	-	-	-	-	-	-	100	-	-	100	-
2023 Graduates	-	100	-	-	-	-	-	-	100	-	-	100	-
2024 Graduates	-	100	-	-	-	-	-	-	100	-	-	100	-

#### CCMR Progress Measure 1

Used in applicable Campus Plans with campus targets

The percent of graduates that meet the threshold for CCMR for college ready (AP/IB, TSI, Dual Credit, Associates Degree) will remain at 100%.

#### Yearly Target Goals

Baseline 2019 Graduates	2020 Graduates	2021 Graduates	2022 Graduates	2023 Graduates	2024 Graduates
100%	100%	100%	100%	100%	100%

#### Closing the Gaps Student Groups Yearly Targets

	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Eco. Disadv.	Special Ed (Former)	EL	Cont. Enrolled	Non-Cont. Enrolled
Baseline 2019 Graduates	-	100%	-	-	-	-	-	-	100%	-	-	100%	-
2020 Graduates	-	100%	-	-	-	-	-	-	100%	-	-	100%	-
2021 Graduates	-	100%	-	-	-	-	-	-	100%	-	-	100%	-
2022 Graduates	-	100%	-	-	-	-	-	-	100%	-	-	100%	-
2023 Graduates	-	100%	-	-	-	-	-	-	100%	-	-	100%	-
2024 Graduates	-	100%	-	-	-	-	-	-	100%	-	-	100%	-

Green Highlight - Target Met (Actual Result)

Pink Highlight - Target Not Met (Actual Result)

CCMR BHS Outcome Goal					
The Domain I CCMR scaled score will increase from 90 (2019 graduates) to 95 (2024 graduates) by August 2024.					
Yearly Target Goals (Goal(Raw/Scaled))					
Baseline 2019 Graduates	2020 Graduates	2021 Graduates	2022 Graduates	2023 Graduates	2024 Graduates
Scaled Score: 69%/92	Scaled Score: 91 (68%/92)	Scaled Score: 92 (77%/94)	Scaled Score: 93	Scaled Score: 94	Scaled Score: 95

Closing the Gaps Student Groups Yearly Targets (CCMR Domain 1 Scaled Score) (Goal(Raw/Scaled))													
	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Eco. Disadv.	Special Ed (Former)	EL	Cont. Enrolled	Non-Cont. Enrolled
Baseline 2019 Graduates	75	85	95	-	-	-	-	70	85	-	77	90	70
2020 Graduates	76 (39%/70)	86 (65%/91)	96 (84%/96)	-	-	-	-	70 (41%/71)	86 (56%/85)	-	78 (63%/91)	91 (68%/92)	71 (55%/83)
2021 Graduates	77 (59%/89)	91 (79%/95)	96 (83%/96)	-	-	-	-	70 (62%/91)	87 (71%/93)	-	83 (66%/92)	92 (77%/94)	72 (67%/92)
2022 Graduates	77	91	96	-	-	-	-	71	88	-	84	93	73
2023 Graduates	78	92	97	-	-	-	-	71	89	-	84	94	74
2024 Graduates	78	92	97	-	-	-	-	71	90	-	85	95	75

CCMR Progress Measure 1 Used in applicable Campus Plans with campus targets					
The percent of graduates that meet the threshold for CCMR for college ready (AP/IB, TSI, Dual Credit, Associates Degree) will increase from 35% to 43% by August 2024.					
Yearly Target Goals					
Baseline 2019 Graduates	2020 Graduates	2021 Graduates	2022 Graduates	2023 Graduates	2024 Graduates
35%	36% (38%)	39% (33%)	41%	42%	43%

Closing the Gaps Student Groups Yearly Targets													
	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Eco. Disadv.	Special Ed (Former)	EL	Cont. Enrolled	Non-Cont. Enrolled
Baseline 2019 Graduates	17%	24%	65%	-	-	-	-	6%	22%	-	8%	50%	42%
2020 Graduates	18% (15%)	25% (33%)	66% (57%)	-	-	-	-	7% (0%)	23% (25%)	-	9% (5%)	51% (40%)	43% (22%)
2021 Graduates	19% (10%)	34% (26%)	67% (55%)	-	-	-	-	8% (0%)	25% (20%)	-	10% (11%)	52% (34%)	44% (27%)
2022 Graduates	20%	36%	68%	-	-	-	-	9%	26%	-	11%	53%	45%
2023 Graduates	21%	38%	69%	-	-	-	-	10%	27%	-	12%	54%	46%
2024 Graduates	22%	40%	70%	-	-	-	-	11%	28%	-	13%	55%	47%

CCMR Progress Measure 2 Used in applicable Campus Plans with campus targets					
The percent of graduates that meet the threshold for CCMR for career ready (CTE certification) will increase from 18% to 37% by August 2024.					
Yearly Target Goals					
Baseline 2019 Graduates	2020 Graduates	2021 Graduates	2022 Graduates	2023 Graduates	2024 Graduates
18%	19% (29%)	30% (44%)	33%	35%	37%

Closing the Gaps Student Groups Yearly Targets													
	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Eco. Disadv.	Special Ed (Former)	EL	Cont. Enrolled	Non-Cont. Enrolled
Baseline 2019 Graduates	15%	20%	17%	-	-	-	-	13%	20%	-	18%	17%	12%
2020 Graduates	16% (23%)	21% (32%)	18% (29%)	-	-	-	-	14% (11%)	21% (30%)	-	19% (30%)	18% (30%)	13% (27%)
2021 Graduates	17% (47%)	22% (50%)	19% (35%)	-	-	-	-	15% (37%)	22% (49%)	-	20% (55%)	19% (45%)	14% (34%)
2022 Graduates	18%	23%	20%	-	-	-	-	16%	23%	-	21%	20%	15%
2023 Graduates	19%	24%	21%	-	-	-	-	17%	24%	-	22%	21%	16%
2024 Graduates	20%	25%	22%	-	-	-	-	18%	25%	-	23%	22%	17%

Green Highlight - Target Met (Actual Result)  
 Pink Highlight - Target Not Met (Actual Result)

**CCMR RHS Outcome Goal**

The Domain 1 CCMR scaled score will increase from 91 (2019 graduates) to 96 (2024 graduates) by August 2024.

**Yearly Target Goals (Goal(Raw/Scaled))**

Baseline 2019 Graduates	2020 Graduates	2021 Graduates	2022 Graduates	2023 Graduates	2024 Graduates
Scaled Score: 72%/93	Scaled Score: 92 (66%/92)	Scaled Score: 93 (64%/91)	Scaled Score: 94	Scaled Score: 95	Scaled Score: 96

**Closing the Gaps Student Groups Yearly Targets (CCMR Domain 1 Scaled Score) (Goal(Raw/Scaled))**

	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Eco. Disadv.	Special Ed (Former)	EL	Cont. Enrolled	Non-Cont. Enrolled
Baseline 2019 Graduates	86	91	93	-	-	-	-	77	80	-	92	90	75
2020 Graduates	87 (57%/86)	92 (64%/91)	94 (79%/95)	-	-	-	-	77 (73%/93)	80 (63%/91)	-	93 (66%/92)	91 (66%/92)	76 (64%/91)
2021 Graduates	88 (54%/82)	93 (65%/91)	95 (68%/92)	-	-	-	-	78 (73%/93)	81 (66%/92)	-	94 (64%/91)	92 (66%/92)	77 (43%/73)
2022 Graduates	89	94	96	-	-	-	-	78	82	-	95	93	78
2023 Graduates	90	95	97	-	-	-	-	79	83	-	96	94	79
2024 Graduates	91	96	98	-	-	-	-	79	84	-	97	95	80

**CCMR Progress Measure 1**

The percent of graduates that meet the threshold for CCMR for college ready (AP/IB, TSI, Dual Credit, Associates Degree) will increase from 20% to 34% by August 2024.

**Yearly Target Goals**

Baseline 2019 Graduates	2020 Graduates	2021 Graduates	2022 Graduates	2023 Graduates	2024 Graduates
20%	21% (28%)	28% (21%)	30%	32%	34%

**Closing the Gaps Student Groups Yearly Targets**

	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Eco. Disadv.	Special Ed (Former)	EL	Cont. Enrolled	Non-Cont. Enrolled
Baseline 2019 Graduates	13%	18%	29%	-	-	-	-	6%	16%	-	18%	19%	16%
2020 Graduates	14% (15%)	19% (25%)	30% (50%)	-	-	-	-	7% (4%)	17% (22%)	-	19% (12%)	20% (28%)	17% (33%)
2021 Graduates	15% (8%)	25% (24%)	50% (26%)	-	-	-	-	8% (0%)	22% (20%)	-	20% (14%)	28% (22%)	33% (14%)
2022 Graduates	16%	26%	51%	-	-	-	-	9%	23%	-	21%	29%	34%
2023 Graduates	17%	27%	52%	-	-	-	-	10%	24%	-	22%	30%	35%
2024 Graduates	18%	28%	53%	-	-	-	-	11%	25%	-	23%	31%	36%

**CCMR Progress Measure 2**

The percent of graduates that meet the threshold for CCMR for career ready (CTE certification) will increase from 38% to 43% by August 2024.

**Yearly Target Goals**

Baseline 2019 Graduates	2020 Graduates	2021 Graduates	2022 Graduates	2023 Graduates	2024 Graduates
38%	39% (35%)	40% (41%)	41%	42%	43%

**Closing the Gaps Student Groups Yearly Targets**

	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Eco. Disadv.	Special Ed (Former)	EL	Cont. Enrolled	Non-Cont. Enrolled
Baseline 2019 Graduates	31%	38%	47%	-	-	-	-	32%	38%	-	44%	38%	35%
2020 Graduates	32% (29%)	39% (37%)	48% (38%)	-	-	-	-	33% (35%)	39% (39%)	-	45% (47%)	39% (36%)	36% (27%)
2021 Graduates	33% (32%)	40% (43%)	49% (43%)	-	-	-	-	34% (48%)	40% (42%)	-	46% (50%)	40% (44%)	37% (26%)
2022 Graduates	34%	41%	50%	-	-	-	-	35%	41%	-	47%	41%	38%
2023 Graduates	35%	42%	51%	-	-	-	-	36%	42%	-	48%	42%	39%
2024 Graduates	36%	43%	52%	-	-	-	-	37%	43%	-	49%	43%	40%

Green highlight - Target Met (Actual Result)  
Pink highlight - Target Not Met (Actual Result)

**CCMR MC Harris Outcome Goal**

The Domain 1 CCMR scaled score will increase from 82 (2019 graduates) to 87 (2024 graduates) by August 2024.

**Yearly Target Goals (Goal(Raw/Scaled))**

Baseline 2019 Graduates	2020 Graduates	2021 Graduates	2022 Graduates	2023 Graduates	2024 Graduates
Scaled Score: 26%/90	Scaled Score: 83 (25%/90)	Scaled Score: 84 (25%/90)	Scaled Score: 85	Scaled Score: 86	Scaled Score: 87

**Closing the Gaps Student Groups Yearly Targets (CCMR Domain 1 Scaled Score)**

	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Eco. Disadv.	Special Ed (Former)	EL	Cont. Enrolled	Non-Cont. Enrolled
Baseline 2019 Graduates	73	82	91	-	-	-	-	-	69	-	88	80	80
2020 Graduates	74 (9% /73)	83 (29% /91)	92 (30% /91)	-	-	-	-	-	70 (24%/90)	-	89 (26%/90)	81 (26%/90)	81 (22%/88)
2021 Graduates	75 (13% /78)	84 (28% /91)	93 (37% /92)	-	-	-	-	-	71 (25%/90)	-	90 (38%/92)	82 (28%/91)	82 (15%/80)
2022 Graduates	76	85	94	-	-	-	-	-	72	-	91	83	83
2023 Graduates	77	86	95	-	-	-	-	-	73	-	92	84	84
2024 Graduates	78	87	96	-	-	-	-	-	74	-	93	85	85

**CCMR Progress Measure 1  
Used in applicable Campus Plans with campus targets**

The percent of graduates that meet the threshold for CCMR for college ready (AP/IB, TSI, Dual Credit, Associates Degree) will increase from 5% to 10% by August 2024.

**Yearly Target Goals**

Baseline 2019 Graduates	2020 Graduates	2021 Graduates	2022 Graduates	2023 Graduates	2024 Graduates
5%	6% (1%)	7% (3%)	8%	9%	10%

**Closing the Gaps Student Groups Yearly Targets**

	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Eco. Disadv.	Special Ed (Former)	EL	Cont. Enrolled	Non-Cont. Enrolled
Baseline 2019 Graduates	0%	5%	14%	-	-	-	-	-	6%	-	0%	7%	5%
2020 Graduates	1% (0%)	5% (2%)	14% (0%)	-	-	-	-	-	7% (1%)	-	1% (4%)	8% (1%)	6% (0%)
2021 Graduates	2% (0%)	7% (4%)	16% (5%)	-	-	-	-	-	8% (0%)	-	4% (3%)	9% (5%)	7% (0%)
2022 Graduates	3%	8%	17%	-	-	-	-	-	9%	-	5%	10%	8%
2023 Graduates	4%	9%	18%	-	-	-	-	-	10%	-	6%	11%	9%
2024 Graduates	5%	10%	19%	-	-	-	-	-	11%	-	7%	12%	10%

**CCMR Progress Measure 2  
Used in applicable Campus Plans with campus targets**

The percent of graduates that meet the threshold for CCMR for career ready (CTE certification) will increase from 9% to 18% by August 2024.

**Yearly Target Goals**

Baseline 2019 Graduates	2020 Graduates	2021 Graduates	2022 Graduates	2023 Graduates	2024 Graduates
9%	10% (15%)	15% (15%)	16%	17%	18%

**Closing the Gaps Student Groups Yearly Targets**

	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Eco. Disadv.	Special Ed (Former)	EL	Cont. Enrolled	Non-Cont. Enrolled
Baseline 2019 Graduates	5%	11%	7%	-	-	-	-	-	16%	-	15%	10%	5%
2020 Graduates	6% (7%)	12% (16%)	8% (20%)	-	-	-	-	-	17% (16%)	-	16% (17%)	11% (14%)	6% (20%)
2021 Graduates	7% (2%)	16% (19%)	20% (19%)	-	-	-	-	-	18% (5%)	-	17% (33%)	14% (19%)	20% (8%)
2022 Graduates	8%	17%	21%	-	-	-	-	-	19%	-	18%	15%	21%
2023 Graduates	9%	18%	22%	-	-	-	-	-	20%	-	19%	16%	22%
2024 Graduates	10%	19%	23%	-	-	-	-	-	21%	-	20%	17%	23%

Green Highlight - Target Met (Actual Result)  
Pink Highlight - Target Not Met (Actual Result)

5. Consider Approval of the Board of Trustees' Early Childhood Literacy & Numeracy Goals

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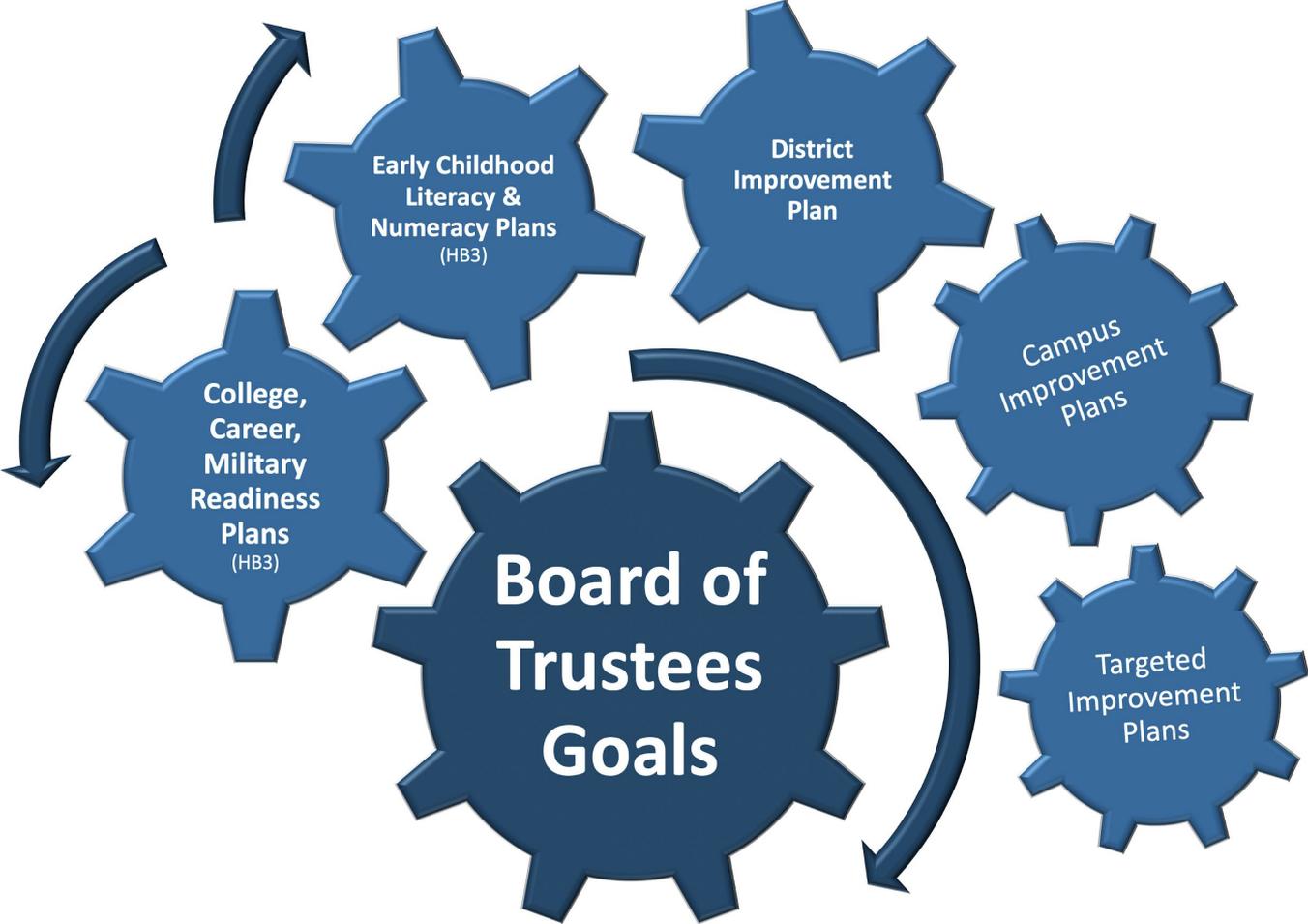
# Early Childhood Literacy and Numeracy Plans

January 2023

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HB3 - Required by Texas Education Code, Section 11.185

# Alignment of Goals



# Plan Requirements

- Assign at least one district-level administrator to oversee the plan
- Set specific, quantifiable, annual goals for five years at each campus
- Be reviewed at least annually by the board at a public meeting
- Post annual report on district and campus websites
- Annual goals for aggregate student growth on 3rd grade STAAR
- Annual goals for students in each group evaluated under the closing the gaps domain that meet minimum size requirements
- Targeted professional development for classroom teachers in kindergarten - 3rd grade

# Early Childhood Literacy Plan District Goal

Original Goal: The percent of 3rd grade students that score **MEETS** grade level or above on STAAR Reading will increase from 36% in 2019 to 40% in 2024.

Yearly Target Goals (Meets Grade Level)						
	2019	2020	2021	2022	2023	2024
Goal	36%	36%	36%	36%	38%	40%
Actual	36%	No Data	32%	47%		

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Proposed Goal: The percent of 3rd grade students that score **MEETS** grade level or above on STAAR Reading will increase from 47% in 2022 to 51% in 2026.

## Pre-K Literacy Monitoring & Progress

The TEA End of Year Indicators are used to monitor student progress throughout the year

Progress monitoring through reading screeners three times a year and informal assessments

Small group lessons with teacher observations and anecdotal notes

Student portfolios showcase student progress throughout the year





# Early Childhood Numeracy Plan Goal

Original Goal: The percent of 3rd grade students that score **MEETS** grade level or above on STAAR math will increase from 44% in 2019 to 48% in 2024.

	Revised Yearly Target Goals (Meets Grade Level)					
	2019	2020	2021	2022	2023	2024
Goal	44%	44%	44%	44%	46%	48%
Actual	44%	No Data	28%	39%		76

Proposed Goal: The percent of 3rd grade students that score **MEETS** grade level or above on STAAR Math will increase from 39% in 2022 to 49% in 2026.



## Pre-K Numeracy Monitoring & Progress

TEA End of Year Indicators are used to monitor student progress throughout the year

Progress monitoring through screeners and informal check-ins

Small group lessons with teacher, <sup>77</sup> observations and anecdotal notes

Student portfolios showcase student progress throughout the year

## K-3 Numeracy Monitoring & Progress

Daily student progress monitoring through mastery checks to monitor student mastery of the day's lessons

Frequent concept check tasks to monitor student mastery of new content in a unit

Campus data discussions to review student progress using district assessments and MAP Growth

Small group instruction for math lessons and interventions to differentiate according to student need

Additional curriculum resources and lessons to support historically low 3rd grade math standards and new STAAR item types.





Questions?

### Goal 1: Math

**Goal 1: The percent of 3rd grade students that score MEETS grade level or above on STAAR math will increase from 44% in 2019 to 48% in 2024.**

Grade	18-19 Baseline	19-20	20-21	21-22	22-23	23-24
Goal	44%	**	44%	44%	46%	48%
Actual Result	44%	**	28%	39%		

### Goal 1: 3rd Grade Math

**Goal 1: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 56% to 64% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	56%	58%	59%	60%	62%	64%
African American	29%	31%	33%	33%	35%	37%
Hispanic	57%	59%	60%	61%	63%	65%
White	76%	78%	74%	80%	82%	84%
Eco Dis	50%	52%	59%	54%	56%	58%
EL	58%	60%	60%	62%	64%	66%
SPED	20%	22%	23%	24%	26%	28%

### Goal 1: 2nd Grade Math

**Goal 1: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 52% to 60% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	52%	54%	44%	56%	58%	60%
African American	30%	32%	26%	28%	30%	32%
Hispanic	50%	52%	42%	44%	46%	48%
White	68%	70%	67%	69%	71%	73%

Eco Dis	46%	48%	38%	40%	42%	44%
EL	51%	53%	41%	43%	45%	47%
SPED	24%	26%	17%	19%	21%	23%

**Goal 1: 1st Grade Math**

**Goal 1: The percent of 1st grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 35% to 43% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	35%	37%	41%	39%	41%	43%
African American	18%	20%	26%	28%	30%	32%
Hispanic	32%	34%	35%	37%	39%	41%
White	59%	61%	64%	66%	68%	70%
Eco Dis	30%	32%	34%	36%	38%	40%
EL	28%	30%	32%	34%	36%	38%
SPED	17%	19%	19%	21%	23%	25%

**Goal 1: Kinder Grade Math**

**Goal 1: The percent of K students that score Average or above on the EOY MAP Growth Math assessment will increase from 51% to 59% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	51%	53%	56%	55%	57%	59%
African American	37%	39%	45%	47%	49%	51%
Hispanic	47%	49%	50%	52%	54%	56%
White	68%	70%	80%	82%	84%	86%
Eco Dis	46%	48%	49%	51%	53%	55%

EL	46%	48%	47%	49%	51%	53%
SPED	33%	35%	35%	37%	39%	41%

**Goal 1: PreK Grade Math**

**Goal 1: The percent of PreK students that score on grade level or above in math on the EOY PreK Circle will increase from 65% to 73% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	65%	67%	77%	69%	71%	73%
African American	57%	59%	75%	77%	79%	81%
Hispanic	57%	59%	75%	77%	79%	81%
White	57%	59%	86%	88%	90%	92%
Eco Dis	57%	59%	75%	77%	79%	81%
EL	57%	59%	69%	71%	73%	75%
SPED	57%	59%	64%	66%	68%	70%

Did Not Meet Goal
Met Goal

### Goal 2: Literacy

**Goal 2: The percent of 3rd grade students that score MEETS grade level or above on STAAR Reading will increase from 36% in 2019 to 40% in 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	36%	**	36%	36%	38%	40%
Actual Result	36%	**	32%	47%		

### Goal 2: 3rd Grade Reading

**Goal 2: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 53% to 61% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	53%	55%	55%	57%	59%	61%
African American	37%	39%	39%	41%	43%	45%
Hispanic	51%	53%	54%	56%	58%	60%
White	76%	78%	69%	71%	73%	75%
Eco Dis	48%	50%	50%	52%	54%	56%
EL	47%	49%	54%	56%	58%	60%
SPED	22%	24%	20%	22%	24%	26%

### Goal 2: 2nd Grade Reading

**Goal 2: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 40% to 48% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	40%	42%	46%	44%	46%	48%
African American	28%	30%	34%	36%	38%	40%
Hispanic	34%	36%	45%	47%	49%	51%

White	61%	63%	65%	67%	69%	71%
Eco Dis	33%	35%	42%	44%	46%	48%
EL	28%	30%	43%	45%	47%	49%
SPED	16%	18%	22%	24%	26%	28%

**Goal 2: 1st Grade Reading**

**Goal 2: The percent of 1st grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 35% to 43% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	35%	37%	39%	39%	41%	43%
African American	23%	25%	32%	34%	36%	38%
Hispanic	29%	31%	35%	37%	39%	41%
White	61%	63%	57%	59%	61%	63%
Eco Dis	28%	30%	35%	37%	39%	41%
EL	26%	28%	35%	37%	39%	41%
SPED	15%	17%	15%	17%	19%	21%

**Goal 2: Kinder Grade Reading**

**Goal 2: The percent of K students that score Average or above on the EOY MAP Growth Reading assessment will increase from 46% to 54% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	46%	48%	45%	50%	52%	54%
African American	31%	33%	43%	45%	47%	49%
Hispanic	43%	45%	38%	40%	42%	44%
White	62%	64%	72%	74%	76%	78%

Eco Dis	41%	43%	40%	42%	44%	46%
EL	43%	45%	35%	37%	39%	41%
SPED	27%	29%	30%	32%	34%	36%

**Goal 2: PreK Grade Reading**

**Goal 2: The percent of PreK students that score on grade level or above in Reading on the EOY PreK Circle will increase from 64% to 72% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Goal	22-23 Goal	23-24 Goal	24-25 Goal
All Students	64%	66%	52%	68%	70%	72%
African American	52%	54%	48%	50%	52%	54%
Hispanic	66%	68%	51%	53%	55%	57%
White	72%	74%	65%	67%	69%	71%
Eco Dis	75%	77%	52%	54%	56%	58%
EL	69%	71%	50%	52%	54%	56%
SPED	46%	48%	36%	38%	40%	42%
Did Not Meet Goal						
Met Goal						

## Bonham 3rd Grade STAAR Literacy and Numeracy Goals

### Goal 1: Math

**Goal 1: The percent of 3rd grade students that score meets grade level or above on STAAR Math will increase from 55% to 59% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	55%	**	55%	55%	57%	59%
Actual Result	55%	**	16%	32%		

### Goal 1: 3rd Grade Math

**Goal 1: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 56% to 64% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	56%	58%	57%	43%	45%	47%
African American	**	**	-%	**	**	**
Hispanic	50%	52%	63%	43%	45%	47%
White	**	**	-%	**	**	**
Eco Dis	51%	53%	56%	38%	40%	42%
EL	54%	56%	63%	39%	41%	43%
SPED	**	**	-%	**	**	**

### Goal 1: 2nd Grade Math

**Goal 1: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 55% to 63% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	55%	57%	44%	23%	25%	27%
African American	**	**	-%	**	**	**
Hispanic	60%	62%	37%	18%	20%	22%
White	53%	55%	88%	43%	45%	47%
Eco Dis	56%	58%	39%	19%	21%	23%
EL	68%	70%	32%	20%	22%	24%
SPED	11%	13%	12%	14%	16%	18%

### Goal 1: 1st Grade Math

**Goal 1: The percent of 1st grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 42% to 50% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	42%	44%	51%	46%	48%	50%
African American	21%	23%	40%	25%	27%	29%
Hispanic	41%	43%	53%	45%	47%	49%
White	61%	63%	61%	65%	67%	69%
Eco Dis	38%	40%	51%	42%	44%	46%
EL	39%	41%	55%	43%	45%	47%
SPED	22%	24%	7%	26%	28%	30%

### Goal 1: Kinder Grade Math

**Goal 1: The percent of K students that score Average or above on the EOY MAP Growth Math assessment will increase from 58% to 66% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	58%	60%	48%	62%	64%	66%
African American	**	**	-%	**	**	**
Hispanic	56%	58%	46%	60%	62%	64%
White	69%	71%	-%	73%	75%	77%
Eco Dis	57%	59%	45%	61%	63%	65%
EL	73%	75%	45%	77%	79%	81%
SPED	27%	29%	33%	31%	33%	35%

### Goal 1: PreK Grade Math

**Goal 1: The percent of PreK students that score on grade level or above in math on the EOY PreK Circle will increase from 73% to 81% by June 2025.**

### Goal 2: Literacy

**Goal 2: The percent of 3rd grade students that score meets grade level or above on STAAR Reading will increase from 40% to 44% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	40%	**	40%	40%	42%	44%
Actual Result	40%	**	29%	44%		

### Goal 2: 3rd Grade Reading

**Goal 2: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 55% to 63% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	55%	57%	49%	43%	45%	47%
African American	**	**	-%	**	**	**
Hispanic	48%	50%	53%	43%	45%	47%
White	**	**	-%	**	**	**
Eco Dis	50%	52%	44%	38%	40%	42%
EL	47%	49%	59%	39%	41%	43%
SPED	**	**	-%	**	**	**

### Goal 2: 2nd Grade Reading

**Goal 2: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 39% to 47% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	39%	41%	44%	31%	33%	35%
African American	**	**	-%	**	**	**
Hispanic	35%	37%	37%	23%	25%	27%
White	47%	49%	82%	61%	63%	65%
Eco Dis	36%	38%	37%	23%	25%	27%
EL	43%	45%	29%	14%	16%	18%
SPED	18%	20%	18%	8%	10%	12%

### Goal 2: 1st Grade Reading

**Goal 2: The percent of 1st grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 33% to 41% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	33%	35%	50%	37%	39%	41%
African American	23%	25%	50%	27%	29%	31%
Hispanic	24%	26%	50%	28%	30%	32%
White	72%	74%	55%	76%	78%	80%
Eco Dis	27%	29%	51%	31%	33%	35%
EL	20%	22%	48%	24%	26%	28%
SPED	20%	22%	6%	24%	26%	28%

### Goal 2: Kinder Grade Reading

**Goal 2: The percent of K students that score Average or above on the EOY MAP Growth Reading assessment will increase from 37% to 45% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	37%	39%	39%	41%	43%	45%
African American	**	**	-%	**	**	**
Hispanic	32%	34%	37%	36%	38%	40%
White	54%	56%	-%	58%	60%	62%
Eco Dis	36%	38%	36%	40%	42%	44%
EL	40%	42%	37%	44%	46%	48%
SPED	20%	22%	21%	24%	26%	28%

### Goal 2: PreK Grade Reading

**Goal 2: The percent of PreK students that score on grade level or above in Reading on the EOY PreK Circle will increase from 73% to 81% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal		Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	73%	75%	92%	94%	96%	98%		All Students	73%	75%	87%	89%	91%	93%
African American	**	**	-%	**	**	**		African American	**	**	-%	**	**	**
Hispanic	74%	76%	93%	95%	97%	99%		Hispanic	79%	81%	76%	78%	80%	82%
White	**	**	-%	**	**	**		White	**	**	-%	**	**	**
Eco Dis	70%	72%	91%	93%	95%	97%		Eco Dis	72%	74%	78%	80%	82%	84%
EL	67%	69%	84%	86%	88%	90%		EL	82%	84%	60%	62%	64%	66%
SPED	**	**	-%	**	**	**		SPED	**	**	-%	**	**	**

## Bowen 3rd Grade STAAR Literacy and Numeracy Goals

### Goal 1: Math

**Goal 1: The percent of 3rd grade students that score meets grade level or above on STAAR Math will increase from 60% to 64% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	60%	**	60%	60%	62%	64%
Actual Result	60%	**	27%	53%		

### Goal 2: Literacy

**Goal 2: The percent of 3rd grade students that score meets grade level or above on STAAR Reading will increase from 49% to 53% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	49%	**	49%	49%	51%	53%
Actual Result	49%	**	38%	51%		

### Goal 1: 3rd Grade Math

**Goal 1: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 52% to 60% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	52%	54%	66%	56%	58%	60%
African American	30%	32%	40%	34%	36%	38%
Hispanic	45%	47%	83%	49%	51%	53%
White	61%	63%	67%	65%	67%	69%
Eco Dis	37%	39%	56%	41%	43%	45%
EL	0%	2%	-%	4%	6%	8%
SPED	20%	22%	33%	24%	26%	28%

### Goal 2: 3rd Grade Reading

**Goal 2: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 56% to 64% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	56%	58%	70%	60%	62%	64%
African American	20%	22%	70%	24%	26%	28%
Hispanic	45%	47%	78%	49%	51%	53%
White	70%	72%	63%	74%	76%	78%
Eco Dis	45%	47%	64%	49%	51%	53%
EL	**	**	-%	**	**	**
SPED	30%	32%	33%	34%	36%	38%

### Goal 1: 2nd Grade Math

**Goal 1: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 61% to 69% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	61%	63%	41%	65%	67%	69%
African American	**	**	-%	**	**	**
Hispanic	58%	60%	37%	62%	64%	66%
White	63%	65%	47%	67%	69%	71%
Eco Dis	50%	52%	30%	54%	56%	58%
EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**

### Goal 2: 2nd Grade Reading

**Goal 2: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 54% to 62% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	54%	56%	39%	58%	60%	62%
African American	**	**	-%	**	**	**
Hispanic	40%	42%	47%	44%	46%	48%
White	65%	67%	37%	69%	71%	73%
Eco Dis	37%	39%	30%	41%	43%	45%
EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**

### Goal 1: 1st Grade Math

**Goal 1: The percent of 1st grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 32% to 40% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	32%	34%	50%	36%	38%	40%
African American	**	**	-%	**	**	**
Hispanic	29%	31%	28%	33%	35%	37%
White	41%	43%	74%	45%	47%	49%
Eco Dis	28%	30%	37%	32%	34%	36%
EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**

### Goal 2: 1st Grade Reading

**Goal 2: The percent of 1st grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 37% to 45% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	37%	39%	57%	41%	43%	45%
African American	**	**	-%	**	**	**
Hispanic	36%	38%	39%	40%	42%	44%
White	42%	44%	78%	46%	48%	50%
Eco Dis	32%	34%	50%	36%	38%	40%
EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**

### Goal 1: Kinder Grade Math

**Goal 1: The percent of K students that score Average or above on the EOY MAP Growth Math assessment will increase from 58% to 66% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	58%	60%	57%	62%	64%	66%
African American	25%	27%	50%	29%	31%	33%
Hispanic	53%	55%	43%	57%	59%	61%
White	76%	78%	78%	80%	82%	84%
Eco Dis	41%	43%	47%	45%	47%	49%
EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**

### Goal 2: Kinder Grade Reading

**Goal 2: The percent of K students that score Average or above on the EOY MAP Growth Reading assessment will increase from 60% to 68% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	60%	62%	61%	64%	66%	68%
African American	25%	27%	56%	29%	31%	33%
Hispanic	65%	67%	43%	69%	71%	73%
White	75%	77%	87%	79%	81%	83%
Eco Dis	52%	54%	56%	56%	58%	60%
EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**

Goal 1: PreK Grade Math							Goal 2: PreK Grade Reading						
Goal 1: The percent of PreK students that score on grade level or above in math on the EOY PreK Circle will increase from 60% to 68% by June 2025.							Goal 2: The percent of PreK students that score on grade level or above in Reading on the EOY PreK Circle will increase from 53% to 61% by June 2025.						
Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal	Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	60%	62%	91%	64%	66%	68%	All Students	53%	55%	91%	57%	59%	61%
African American	50%	52%	80%	54%	56%	58%	African American	57%	59%	80%	61%	63%	65%
Hispanic	57%	59%	93%	61%	63%	65%	Hispanic	43%	45%	93%	47%	49%	51%
White	73%	75%	-%	77%	79%	81%	White	55%	57%	-%	59%	61%	63%
Eco Dis	58%	60%	87%	62%	64%	66%	Eco Dis	53%	55%	87%	57%	59%	61%
EL	**	**	-%	**	**	**	EL	**	**	-%	**	**	**
SPED	40%	42%	-%	44%	46%	48%	SPED	50%	52%	-%	54%	56%	58%

## Branch 3rd Grade STAAR Literacy and Numeracy Goals

### Goal 1: Math

**Goal 1: The percent of 3rd grade students that score meets grade level or above on STAAR Math will increase from 43% to 47% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	43%	**	43%	43%	45%	47%
Actual Result	43%	**	27%	30%		

### Goal 1: 3rd Grade Math

**Goal 1: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 46% to 54% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	46%	48%	55%	50%	52%	54%
African American	15%	17%	40%	19%	21%	23%
Hispanic	63%	65%	56%	67%	69%	71%
White	**	**	-%	**	**	**
Eco Dis	46%	48%	53%	50%	52%	54%
EL	71%	73%	52%	75%	77%	79%
SPED	9%	11%	19%	13%	15%	17%

### Goal 1: 2nd Grade Math

**Goal 1: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 47% to 55% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	47%	49%	42%	51%	53%	55%
African American	36%	38%	31%	40%	42%	44%
Hispanic	47%	49%	41%	51%	53%	55%
White	36%	38%	73%	40%	42%	44%
Eco Dis	43%	45%	38%	47%	49%	51%
EL	42%	44%	39%	46%	48%	50%
SPED	20%	22%	15%	24%	26%	28%

### Goal 1: 1st Grade Math

**Goal 1: The percent of 1st grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 32% to 40% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	32%	34%	33%	36%	38%	40%
African American	17%	19%	23%	21%	23%	25%
Hispanic	28%	30%	25%	32%	34%	36%
White	83%	85%	46%	87%	89%	91%
Eco Dis	27%	29%	27%	31%	33%	35%
EL	21%	23%	10%	25%	27%	29%
SPED	18%	20%	35%	22%	24%	26%

### Goal 1: Kinder Grade Math

**Goal 1: The percent of K students that score Average or above on the EOY MAP Growth Math assessment will increase from 37% to 45% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	37%	39%	49%	41%	43%	45%
African American	30%	32%	42%	34%	36%	38%
Hispanic	30%	32%	50%	34%	36%	38%
White	50%	52%	58%	54%	56%	58%
Eco Dis	33%	35%	44%	37%	39%	41%
EL	29%	31%	57%	33%	35%	37%
SPED	36%	38%	30%	40%	42%	44%

### Goal 1: PreK Grade Math

**Goal 1: The percent of PreK students that score on grade level or above in math on the EOY PreK Circle will increase from 62% to 70% by June 2025.**

### Goal 2: Literacy

**Goal 2: The percent of 3rd grade students that score meets grade level or above on STAAR Reading will increase from 24% to 28% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	24%	**	24%	24%	26%	28%
Actual Result	24%	**	15%	35%		

### Goal 2: 3rd Grade Reading

**Goal 2: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 46% to 54% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	46%	48%	43%	50%	52%	54%
African American	30%	32%	25%	34%	36%	38%
Hispanic	58%	60%	51%	62%	64%	66%
White	**	**	-%	**	**	**
Eco Dis	46%	48%	40%	50%	52%	54%
EL	52%	54%	38%	56%	58%	60%
SPED	25%	27%	13%	29%	31%	33%

### Goal 2: 2nd Grade Reading

**Goal 2: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 27% to 35% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	27%	29%	35%	31%	33%	35%
African American	30%	32%	27%	34%	36%	38%
Hispanic	26%	28%	32%	30%	32%	34%
White	20%	22%	37%	24%	26%	28%
Eco Dis	23%	25%	35%	27%	29%	31%
EL	19%	21%	21%	23%	25%	27%
SPED	20%	22%	10%	24%	26%	28%

### Goal 2: 1st Grade Reading

**Goal 2: The percent of 1st grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 39% to 47% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	39%	41%	27%	43%	45%	47%
African American	21%	23%	13%	25%	27%	29%
Hispanic	38%	40%	21%	42%	44%	46%
White	83%	85%	54%	87%	89%	91%
Eco Dis	33%	35%	23%	37%	39%	41%
EL	34%	36%	19%	38%	40%	42%
SPED	21%	23%	25%	25%	27%	29%

### Goal 2: Kinder Grade Reading

**Goal 2: The percent of K students that score Average or above on the EOY MAP Growth Reading assessment will increase from 34% to 42% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	34%	36%	39%	38%	40%	42%
African American	24%	26%	42%	28%	30%	32%
Hispanic	34%	36%	35%	38%	40%	42%
White	47%	49%	55%	51%	53%	55%
Eco Dis	27%	29%	34%	31%	33%	35%
EL	40%	42%	33%	44%	46%	48%
SPED	27%	29%	40%	31%	33%	35%

### Goal 2: PreK Grade Reading

**Goal 2: The percent of PreK students that score on grade level or above in Reading on the EOY PreK Circle will increase from 63% to 71% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal		Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	62%	64%	63%	66%	68%	70%		All Students	63%	65%	34%	67%	69%	71%
African American	77%	79%	86%	81%	83%	85%		African American	62%	64%	38%	66%	68%	70%
Hispanic	57%	59%	50%	61%	63%	65%		Hispanic	61%	63%	33%	65%	67%	69%
White	**	**	-%	**	**	**		White	**	**	-%	**	**	**
Eco Dis	64%	66%	61%	68%	70%	72%		Eco Dis	62%	64%	33%	66%	68%	70%
EL	48%	50%	42%	52%	54%	56%		EL	64%	66%	31%	68%	70%	72%
SPED	**	**	-%	**	**	**		SPED	**	**	-%	**	**	**

## Crockett 3rd Grade STAAR Literacy and Numeracy Goals

### Goal 1: Math

**Goal 1: The percent of 3rd grade students that score meets grade level or above on STAAR Math will increase from 48% to 52% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	48%	**	48%	48%	50%	52%
Actual Result	48%	**	26%	31%		

### Goal 2: Literacy

**Goal 2: The percent of 3rd grade students that score meets grade level or above on STAAR Reading will increase from 39% to 43% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	39%	**	39%	39%	41%	43%
Actual Result	39%	**	28%	37%		

### Goal 1: 3rd Grade Math

**Goal 1: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 56% to 64% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	56%	58%	53%	60%	62%	64%
African American	31%	33%	38%	35%	37%	39%
Hispanic	68%	70%	53%	72%	74%	76%
White	**	**	-%	**	**	**
Eco Dis	52%	54%	53%	56%	58%	60%
EL	70%	72%	58%	74%	76%	78%
SPED	**	**	-%	**	**	**

### Goal 2: 3rd Grade Reading

**Goal 2: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 50% to 58% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	50%	52%	44%	54%	56%	58%
African American	41%	43%	38%	45%	47%	49%
Hispanic	51%	53%	42%	55%	57%	59%
White	**	**	-%	**	**	**
Eco Dis	46%	48%	53%	50%	52%	54%
EL	43%	45%	42%	47%	49%	51%
SPED	**	**	-%	**	**	**

### Goal 1: 2nd Grade Math

**Goal 1: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 35% to 43% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	35%	37%	45%	39%	41%	43%
African American	38%	40%	19%	42%	44%	46%
Hispanic	34%	36%	52%	38%	40%	42%
White	**	**	-%	**	**	**
Eco Dis	35%	37%	44%	39%	41%	43%
EL	35%	37%	46%	39%	41%	43%
SPED	14%	16%	26%	18%	20%	22%

### Goal 2: 2nd Grade Reading

**Goal 2: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 29% to 37% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	29%	31%	52%	33%	35%	37%
African American	25%	27%	24%	29%	31%	33%
Hispanic	29%	31%	55%	33%	35%	37%
White	50%	52%	-%	54%	56%	58%
Eco Dis	30%	32%	52%	34%	36%	38%
EL	24%	26%	52%	28%	30%	32%
SPED	0%	2%	21%	4%	6%	8%

### Goal 1: 1st Grade Math

**Goal 1: The percent of 1st grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 51% to 59% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	51%	53%	44%	55%	57%	59%
African American	25%	27%	54%	29%	31%	33%
Hispanic	56%	58%	35%	60%	62%	64%
White	**	**	-%	**	**	**
Eco Dis	48%	50%	41%	52%	54%	56%
EL	46%	48%	23%	50%	52%	54%
SPED	36%	38%	15%	40%	42%	44%

### Goal 2: 1st Grade Reading

**Goal 2: The percent of 1st grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 40% to 48% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	40%	42%	33%	44%	46%	48%
African American	17%	19%	64%	21%	23%	25%
Hispanic	42%	44%	29%	46%	48%	50%
White	**	**	-%	**	**	**
Eco Dis	37%	39%	23%	41%	43%	45%
EL	28%	30%	19%	32%	34%	36%
SPED	27%	29%	25%	31%	33%	35%

### Goal 1: Kinder Grade Math

**Goal 1: The percent of K students that score Average or above on the EOY MAP Growth Math assessment will increase from 46% to 54% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	46%	48%	69%	50%	52%	54%
African American	42%	44%	64%	46%	48%	50%
Hispanic	44%	46%	69%	48%	50%	52%
White	58%	60%	-%	62%	64%	66%
Eco Dis	45%	47%	41%	49%	51%	53%
EL	39%	41%	60%	43%	45%	47%
SPED	**	**	-%	**	**	**

### Goal 2: Kinder Grade Reading

**Goal 2: The percent of K students that score Average or above on the EOY MAP Growth Reading assessment will increase from 41% to 49% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	41%	43%	50%	45%	47%	49%
African American	42%	44%	53%	46%	48%	50%
Hispanic	35%	37%	47%	39%	41%	43%
White	75%	77%	-%	79%	81%	83%
Eco Dis	40%	42%	49%	44%	46%	48%
EL	26%	28%	49%	30%	32%	34%
SPED	**	**	-%	**	**	**

### Goal 1: PreK Grade Math

**Goal 1: The percent of PreK students that score on grade level or above in math on the EOY PreK Circle will increase from 75% to 83% by June 2025.**

### Goal 2: PreK Grade Reading

**Goal 2: The percent of PreK students that score on grade level or above in Reading on the EOY PreK Circle will increase from 71% to 79% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal		Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	75%	77%	59%	79%	81%	83%		All Students	71%	73%	46%	75%	77%	79%
African American	58%	60%	46%	62%	64%	66%		African American	42%	44%	23%	46%	48%	50%
Hispanic	77%	79%	63%	81%	83%	85%		Hispanic	77%	79%	53%	81%	83%	85%
White	**	**	-%	**	**	**		White	**	**	-%	**	**	**
Eco Dis	73%	75%	60%	77%	79%	81%		Eco Dis	70%	72%	45%	74%	76%	78%
EL	78%	80%	68%	82%	84%	86%		EL	78%	80%	71%	82%	84%	86%
SPED	**	**	-%	**	**	**		SPED	**	**	-%	**	**	**

## Fannin 3rd Grade STAAR Literacy and Numeracy Goals

### Goal 1: Math

**Goal 1: The percent of 3rd grade students that score meets grade level or above on STAAR Math will increase from 43% to 47% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	43%	**	43%	43%	45%	47%
Actual Result	43%	**	16%	30%		

### Goal 1: 3rd Grade Math

**Goal 1: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 54% to 62% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	54%	56%	58%	58%	60%	62%
African American	38%	40%	45%	42%	44%	46%
Hispanic	57%	59%	60%	61%	63%	65%
White	**	**	-%	**	**	**
Eco Dis	54%	56%	55%	58%	60%	62%
EL	66%	68%	73%	70%	72%	74%
SPED	8%	10%	8%	12%	14%	16%

### Goal 1: 2nd Grade Math

**Goal 1: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 53% to 61% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	53%	55%	44%	57%	59%	61%
African American	**	**	-%	**	**	**
Hispanic	57%	59%	48%	61%	63%	65%
White	**	**	-%	**	**	**
Eco Dis	52%	54%	40%	56%	58%	60%
EL	68%	70%	55%	72%	74%	76%
SPED	**	**	-%	**	**	**

### Goal 1: 1st Grade Math

**Goal 1: The percent of 1st grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 33% to 41% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	33%	35%	44%	37%	39%	41%
African American	32%	34%	54%	36%	38%	40%
Hispanic	29%	31%	35%	33%	35%	37%
White	**	**	-%	**	**	**
Eco Dis	31%	33%	41%	35%	37%	39%
EL	34%	36%	23%	38%	40%	42%
SPED	15%	17%	15%	19%	21%	23%

### Goal 1: Kinder Grade Math

**Goal 1: The percent of K students that score Average or above on the EOY MAP Growth Math assessment will increase from 56% to 64% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	56%	58%	28%	60%	62%	64%
African American	60%	62%	13%	64%	66%	68%
Hispanic	51%	53%	28%	55%	57%	59%
White	**	**	-%	**	**	**
Eco Dis	55%	57%	26%	59%	61%	63%
EL	41%	43%	24%	45%	47%	49%
SPED	**	**	-%	**	**	**

### Goal 1: PreK Grade Math

**Goal 1: The percent of PreK students that score on grade level or above in math on the EOY PreK Circle will increase from 54% to 62% by June 2025.**

### Goal 2: Literacy

**Goal 2: The percent of 3rd grade students that score meets grade level or above on STAAR Reading will increase from 28% to 32% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	28%	**	28%	28%	30%	32%
Actual Result	28%	**	25%	35%		

### Goal 2: 3rd Grade Reading

**Goal 2: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 48% to 56% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	48%	50%	45%	52%	54%	56%
African American	47%	49%	55%	51%	53%	55%
Hispanic	44%	46%	40%	48%	50%	52%
White	**	**	-%	**	**	**
Eco Dis	49%	51%	44%	53%	55%	57%
EL	39%	41%	35%	43%	45%	47%
SPED	9%	11%	17%	13%	15%	17%

### Goal 2: 2nd Grade Reading

**Goal 2: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 33% to 41% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	33%	35%	54%	37%	39%	41%
African American	**	**	-%	**	**	**
Hispanic	29%	31%	59%	33%	35%	37%
White	**	**	-%	**	**	**
Eco Dis	31%	33%	50%	35%	37%	39%
EL	32%	34%	62%	36%	38%	40%
SPED	**	**	-%	**	**	**

### Goal 2: 1st Grade Reading

**Goal 2: The percent of 1st grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 28% to 36% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	28%	30%	33%	32%	34%	36%
African American	37%	39%	64%	41%	43%	45%
Hispanic	20%	22%	39%	24%	26%	28%
White	**	**	-%	**	**	**
Eco Dis	26%	28%	32%	30%	32%	34%
EL	26%	28%	25%	30%	32%	34%
SPED	23%	25%	4%	27%	29%	31%

### Goal 2: Kinder Grade Reading

**Goal 2: The percent of K students that score Average or above on the EOY MAP Growth Reading assessment will increase from 45% to 53% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	45%	47%	21%	49%	51%	53%
African American	50%	52%	19%	54%	56%	58%
Hispanic	42%	44%	17%	46%	48%	50%
White	**	**	-%	**	**	**
Eco Dis	46%	48%	19%	50%	52%	54%
EL	35%	37%	15%	39%	41%	43%
SPED	**	**	-%	**	**	**

### Goal 2: PreK Grade Reading

**Goal 2: The percent of PreK students that score on grade level or above in Reading on the EOY PreK Circle will increase from 64% to 72% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal		Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	54%	56%	77%	58%	60%	62%		All Students	64%	66%	77%	68%	70%	72%
African American	38%	40%	75%	42%	44%	46%		African American	63%	65%	50%	67%	69%	71%
Hispanic	58%	60%	78%	62%	64%	66%		Hispanic	65%	67%	85%	69%	71%	73%
White	**	**	-%	**	**	**		White	**	**	-%	**	**	**
Eco Dis	53%	55%	75%	57%	59%	61%		Eco Dis	62%	64%	78%	66%	68%	70%
EL	75%	77%	76%	79%	81%	83%		EL	75%	77%	93%	79%	81%	83%
SPED	**	**	-%	**	**	**		SPED	**	**	-%	**	**	**

## Henderson 3rd Grade STAAR Literacy and Numeracy Goals

### Goal 1: Math

**Goal 1: The percent of 3rd grade students that score meets grade level or above on STAAR Math will increase from 33% to 37% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	33%	**	33%	33%	35%	37%
Actual Result	43%	**	29%	38%		

### Goal 1: 3rd Grade Math

**Goal 1: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 57% to 65% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	57%	59%	54%	61%	63%	65%
African American	**	**	-%	**	**	**
Hispanic	59%	61%	53%	63%	65%	67%
White	**	**	-%	**	**	**
Eco Dis	53%	55%	49%	57%	59%	61%
EL	57%	59%	53%	61%	63%	65%
SPED	17%	19%	22%	21%	23%	25%

### Goal 1: 2nd Grade Math

**Goal 1: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 47% to 55% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	47%	49%	36%	51%	53%	55%
African American	**	**	-%	**	**	**
Hispanic	48%	50%	36%	52%	54%	56%
White	64%	66%	-%	68%	70%	72%
Eco Dis	44%	46%	34%	48%	50%	52%
EL	52%	54%	35%	56%	58%	60%
SPED	40%	42%	14%	44%	46%	48%

### Goal 1: 1st Grade Math

**Goal 1: The percent of 1st grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 31% to 39% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	31%	33%	40%	35%	37%	39%
African American	**	**	-%	**	**	**
Hispanic	28%	30%	41%	32%	34%	36%
White	**	**	-%	**	**	**
Eco Dis	27%	29%	36%	31%	33%	35%
EL	16%	18%	33%	20%	22%	24%
SPED	33%	35%	11%	37%	39%	41%

### Goal 1: Kinder Grade Math

**Goal 1: The percent of K students that score Average or above on the EOY MAP Growth Math assessment will increase from 54% to 62% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	54%	56%	56%	58%	60%	62%
African American	**	**	-%	**	**	**
Hispanic	56%	58%	53%	60%	62%	64%
White	**	**	-%	**	**	**
Eco Dis	51%	53%	49%	55%	57%	59%
EL	55%	57%	63%	59%	61%	63%
SPED	**	**	-%	**	**	**

### Goal 1: PreK Grade Math

**Goal 1: The percent of PreK students that score on grade level or above in math on the EOY PreK Circle will increase from 83% to 91% by June 2025.**

### Goal 2: Literacy

**Goal 2: The percent of 3rd grade students that score meets grade level or above on STAAR Reading will increase from 32% to 36% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	32%	**	32%	32%	34%	36%
Actual Result	28%	**	34%	40%		

### Goal 2: 3rd Grade Reading

**Goal 2: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 67% to 75% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	67%	69%	52%	71%	73%	75%
African American	**	**	-%	**	**	**
Hispanic	70%	72%	52%	74%	76%	78%
White	**	**	-%	**	**	**
Eco Dis	63%	65%	51%	67%	69%	71%
EL	69%	71%	55%	73%	75%	77%
SPED	33%	35%	26%	37%	39%	41%

### Goal 2: 2nd Grade Reading

**Goal 2: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 27% to 35% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	27%	29%	42%	31%	33%	35%
African American	**	**	-%	**	**	**
Hispanic	25%	27%	43%	29%	31%	33%
White	55%	57%	-%	59%	61%	63%
Eco Dis	21%	23%	42%	25%	27%	29%
EL	26%	28%	43%	30%	32%	34%
SPED	14%	16%	40%	18%	20%	22%

### Goal 2: 1st Grade Reading

**Goal 2: The percent of 1st grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 35% to 43% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	35%	37%	37%	39%	41%	43%
African American	**	**	-%	**	**	**
Hispanic	31%	33%	38%	35%	37%	39%
White	**	**	-%	**	**	**
Eco Dis	31%	33%	34%	35%	37%	39%
EL	27%	29%	41%	31%	33%	35%
SPED	14%	16%	12%	18%	20%	22%

### Goal 2: Kinder Grade Reading

**Goal 2: The percent of K students that score Average or above on the EOY MAP Growth Reading assessment will increase from 48% to 56% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	48%	50%	44%	52%	54%	56%
African American	**	**	-%	**	**	**
Hispanic	49%	51%	40%	53%	55%	57%
White	**	**	-%	**	**	**
Eco Dis	44%	46%	41%	48%	50%	52%
EL	52%	54%	44%	56%	58%	60%
SPED	**	**	-%	**	**	**

### Goal 2: PreK Grade Reading

**Goal 2: The percent of PreK students that score on grade level or above in Reading on the EOY PreK Circle will increase from 78% to 86% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	83%	85%	86%	87%	89%	91%
African American	**	**	-%	**	**	**
Hispanic	78%	80%	85%	82%	84%	86%
White	**	**	-%	**	**	**
Eco Dis	81%	83%	86%	85%	87%	89%
EL	85%	87%	86%	89%	91%	93%
SPED	**	**	-%	**	**	**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	78%	80%	63%	82%	84%	86%
African American	**	**	-%	**	**	**
Hispanic	33%	35%	65%	37%	39%	41%
White	**	**	-%	**	**	**
Eco Dis	75%	77%	59%	79%	81%	83%
EL	90%	92%	59%	94%	96%	98%
SPED	**	**	-%	**	**	**

## Houston 3rd Grade STAAR Literacy and Numeracy Goals

### Goal 1: Math

**Goal 1: The percent of 3rd grade students that score meets grade level or above on STAAR Math will increase from 62% to 66% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	62%	**	62%	62%	64%	66%
Actual Result	62%	**	59%	48%		

### Goal 2: Literacy

**Goal 2: The percent of 3rd grade students that score meets grade level or above on STAAR Reading will increase from 67% to 71% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	67%	**	67%	67%	69%	71%
Actual Result	67%	**	56%	63%		

### Goal 1: 3rd Grade Math

**Goal 1: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 88% to 96% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	88%	90%	75%	92%	94%	96%
African American	**	**	-%	**	**	**
Hispanic	75%	77%	71%	79%	81%	83%
White	91%	93%	78%	95%	97%	99%
Eco Dis	81%	83%	73%	85%	87%	89%
EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**

### Goal 2: 3rd Grade Reading

**Goal 2: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 83% to 91% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	83%	85%	70%	87%	89%	91%
African American	**	**	-%	**	**	**
Hispanic	63%	65%	62%	67%	64%	69%
White	89%	91%	76%	93%	78%	95%
Eco Dis	81%	83%	58%	85%	60%	87%
EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**

### Goal 1: 2nd Grade Math

**Goal 1: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 74% to 82% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	74%	76%	68%	78%	70%	80%
African American	**	**	-%	**	**	**
Hispanic	55%	57%	61%	59%	63%	61%
White	84%	86%	71%	88%	73%	90%
Eco Dis	50%	52%	48%	54%	50%	56%
EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**

### Goal 2: 2nd Grade Reading

**Goal 2: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 65% to 73% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	65%	67%	73%	69%	75%	71%
African American	**	**	-%	**	**	**
Hispanic	50%	52%	89%	54%	91%	56%
White	72%	74%	71%	76%	73%	78%
Eco Dis	50%	52%	76%	54%	78%	56%
EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**

### Goal 1: 1st Grade Math

**Goal 1: The percent of 1st grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 58% to 66% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	58%	60%	51%	62%	53%	64%
African American	**	**	-%	**	**	**
Hispanic	44%	46%	41%	48%	43%	50%
White	59%	61%	58%	63%	60%	65%
Eco Dis	48%	50%	44%	52%	46%	54%
EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**

### Goal 2: 1st Grade Reading

**Goal 2: The percent of 1st grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 72% to 80% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	72%	74%	56%	76%	58%	78%
African American	**	**	-%	**	**	**
Hispanic	56%	58%	52%	60%	54%	62%
White	76%	78%	60%	80%	62%	82%
Eco Dis	60%	62%	52%	64%	54%	66%
EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**

### Goal 1: Kinder Grade Math

**Goal 1: The percent of K students that score Average or above on the EOY MAP Growth Math assessment will increase from 59% to 67% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	59%	61%	83%	63%	85%	65%
African American	**	**	-%	**	**	**
Hispanic	46%	48%	75%	50%	77%	52%
White	69%	71%	88%	73%	90%	75%
Eco Dis	50%	52%	72%	54%	74%	56%
EL	**	**	-%	**	**	**

### Goal 2: Kinder Grade Reading

**Goal 2: The percent of K students that score Average or above on the EOY MAP Growth Reading assessment will increase from 68% to 76% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	68%	70%	80%	72%	82%	74%
African American	**	**	-%	**	**	**
Hispanic	65%	67%	75%	69%	77%	71%
White	70%	72%	83%	74%	85%	76%
Eco Dis	70%	72%	72%	74%	74%	76%
EL	**	**	-%	**	**	**

SPED	**	**	-%	**	**	**
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SPED	**	**	-%	**	**	**
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**Goal 1: PreK Grade Math**

**Goal 1: The percent of PreK students that score on grade level or above in math on the EOY PreK Circle will increase from 70% to 78% by June 2025.**

**Goal 2: PreK Grade Reading**

**Goal 2: The percent of PreK students that score on grade level or above in Reading on the EOY PreK Circle will increase from 57% to 65% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	70%	72%	91%	74%	93%	76%
African American	**	**	-%	**	**	**
Hispanic	70%	72%	92%	74%	94%	76%
White	75%	77%	95%	79%	97%	81%
Eco Dis	55%	57%	82%	59%	84%	61%
EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	57%	59%	65%	61%	67%	63%
African American	**	**	-%	**	**	**
Hispanic	50%	52%	46%	54%	48%	56%
White	58%	60%	84%	62%	86%	64%
Eco Dis	55%	57%	71%	59%	73%	61%
EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**

## Johnson 3rd Grade STAAR Literacy and Numeracy Goals

### Goal 1: Math

**Goal 1: The percent of 3rd grade students that score meets grade level or above on STAAR Math will increase from 47% to 51% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	47%	**	47%	47%	49%	51%
Actual Result	47%	**	45%	59%		

### Goal 2: Literacy

**Goal 2: The percent of 3rd grade students that score meets grade level or above on STAAR Reading will increase from 47% to 51% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	47%	**	47%	47%	49%	51%
Actual Result	47%	**	51%	69%		

### Goal 1: 3rd Grade Math

**Goal 1: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 73% to 81% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	73%	75%	82%	79%	81%	83%
African American	**	**	-%	**	**	**
Hispanic	77%	79%	79%	83%	85%	87%
White	87%	89%	89%	93%	95%	97%
Eco Dis	61%	63%	76%	67%	69%	71%
EL	64%	66%	87%	70%	72%	74%
SPED	**	**	-%	**	**	**

### Goal 2: 3rd Grade Reading

**Goal 2: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 68% to 76% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	68%	70%	74%	72%	74%	76%
African American	**	**	-%	**	**	**
Hispanic	74%	76%	74%	78%	80%	82%
White	74%	76%	75%	78%	80%	82%
Eco Dis	62%	64%	74%	66%	68%	70%
EL	67%	69%	79%	71%	73%	75%
SPED	**	**	-%	**	**	**

### Goal 1: 2nd Grade Math

**Goal 1: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 66% to 74% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	66%	68%	55%	70%	72%	74%
African American	50%	52%	-%	54%	56%	58%
Hispanic	61%	63%	49%	65%	67%	69%
White	71%	73%	66%	75%	77%	79%
Eco Dis	52%	54%	47%	56%	58%	60%
EL	69%	71%	50%	73%	75%	77%
SPED	**	**	-%	**	**	**

### Goal 2: 2nd Grade Reading

**Goal 2: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 58% to 66% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	58%	60%	50%	62%	64%	66%
African American	33%	35%	-%	37%	39%	41%
Hispanic	47%	49%	44%	51%	53%	55%
White	67%	69%	59%	71%	73%	75%
Eco Dis	46%	48%	52%	50%	52%	54%
EL	45%	47%	59%	49%	51%	53%
SPED	**	**	-%	**	**	**

### Goal 1: 1st Grade Math

**Goal 1: The percent of 1st grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 39% to 47% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	39%	41%	68%	43%	45%	47%
African American	30%	32%	-%	34%	36%	38%
Hispanic	31%	33%	62%	35%	37%	39%
White	57%	59%	83%	61%	63%	65%
Eco Dis	23%	25%	61%	27%	29%	31%
EL	27%	29%	74%	31%	33%	35%
SPED	**	**	-%	**	**	**

### Goal 2: 1st Grade Reading

**Goal 2: The percent of 1st grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 34% to 42% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	34%	36%	56%	38%	40%	42%
African American	45%	47%	-%	49%	51%	53%
Hispanic	23%	25%	55%	27%	29%	31%
White	50%	52%	60%	54%	56%	58%
Eco Dis	23%	25%	56%	27%	29%	31%
EL	21%	23%	63%	25%	27%	29%
SPED	**	**	-%	**	**	**

### Goal 1: Kinder Grade Math

**Goal 1: The percent of K students that score Average or above on the EOY MAP Growth Math assessment will increase from 66% to 74% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	66%	68%	76%	70%	72%	74%
African American	**	**	-%	**	**	**
Hispanic	64%	66%	65%	68%	70%	72%
White	79%	81%	91%	83%	85%	87%
Eco Dis	53%	55%	67%	57%	59%	61%
EL	62%	64%	65%	66%	68%	70%
SPED	**	**	-%	**	**	**

### Goal 2: Kinder Grade Reading

**Goal 2: The percent of K students that score Average or above on the EOY MAP Growth Reading assessment will increase from 52% to 60% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	52%	54%	55%	56%	58%	60%
African American	**	**	-%	**	**	**
Hispanic	46%	48%	47%	50%	52%	54%
White	63%	65%	67%	67%	69%	71%
Eco Dis	40%	42%	49%	44%	46%	48%
EL	32%	34%	51%	36%	38%	40%
SPED	**	**	-%	**	**	**

### Goal 1: PreK Grade Math

**Goal 1: The percent of PreK students that score on grade level or above in math on the EOY PreK Circle will increase from 58% to 66% by June 2025.**

### Goal 2: PreK Grade Reading

**Goal 2: The percent of PreK students that score on grade level or above in Reading on the EOY PreK Circle will increase from 79% to 87% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal		Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	58%	60%	91%	62%	64%	66%		All Students	79%	81%	77%	83%	85%	87%
African American	**	**	-%	**	**	**		African American	**	**	-%	**	**	**
Hispanic	33%	35%	87%	37%	39%	41%		Hispanic	75%	77%	73%	79%	81%	83%
White	**	**	-%	**	**	**		White	**	**	-%	**	**	**
Eco Dis	43%	45%	91%	47%	49%	51%		Eco Dis	71%	73%	73%	75%	77%	79%
EL	**	**	-%	**	**	**		EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**		SPED	**	**	-%	**	**	**

## Jones 3rd Grade STAAR Literacy and Numeracy Goals

### Goal 1: Math

**Goal 1: The percent of 3rd grade students that score meets grade level or above on STAAR Math will increase from 41% to 45% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	41%	**	41%	41%	43%	45%
Actual Result	41%	**	34%	37%		

### Goal 1: 3rd Grade Math

**Goal 1: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 53% to 61% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	53%	55%	55%	57%	59%	61%
African American	**	**	-%	**	**	**
Hispanic	54%	56%	58%	58%	60%	62%
White	**	**	-%	**	**	**
Eco Dis	54%	56%	53%	58%	60%	62%
EL	52%	54%	58%	56%	58%	60%
SPED	25%	27%	14%	29%	31%	33%

### Goal 1: 2nd Grade Math

**Goal 1: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 52% to 60% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	52%	54%	39%	56%	58%	60%
African American	**	**	-%	**	**	**
Hispanic	55%	57%	41%	59%	61%	63%
White	**	**	-%	**	**	**
Eco Dis	56%	58%	40%	60%	62%	64%
EL	55%	57%	44%	59%	61%	63%
SPED	**	**	-%	**	**	**

### Goal 1: 1st Grade Math

**Goal 1: The percent of 1st grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 19% to 27% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	19%	21%	30%	23%	25%	27%
African American	**	**	-%	**	**	**
Hispanic	20%	22%	27%	24%	26%	28%
White	**	**	-%	**	**	**
Eco Dis	20%	22%	27%	24%	26%	28%
EL	17%	19%	23%	21%	23%	25%
SPED	18%	20%	-%	22%	24%	26%

### Goal 1: Kinder Grade Math

**Goal 1: The percent of K students that score Average or above on the EOY MAP Growth Math assessment will increase from 46% to 54% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	46%	48%	44%	50%	52%	54%
African American	**	**	-%	**	**	**
Hispanic	47%	49%	45%	51%	53%	55%
White	**	**	-%	**	**	**
Eco Dis	47%	49%	42%	51%	53%	55%
EL	56%	58%	44%	60%	62%	64%
SPED	**	**	-%	**	**	**

### Goal 1: PreK Grade Math

**Goal 1: The percent of PreK students that score on grade level or above in math on the EOY PreK Circle will increase from 77% to 85% by June 2025.**

### Goal 2: Literacy

**Goal 2: The percent of 3rd grade students that score meets grade level or above on STAAR Reading will increase from 30% to 34% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	30%	**	30%	30%	32%	34%
Actual Result	30%	**	28%	40%		

### Goal 2: 3rd Grade Reading

**Goal 2: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 41% to 49% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	41%	43%	48%	45%	47%	49%
African American	**	**	-%	**	**	**
Hispanic	42%	44%	50%	46%	48%	50%
White	**	**	-%	**	**	**
Eco Dis	41%	43%	46%	45%	47%	49%
EL	38%	40%	52%	42%	44%	46%
SPED	9%	11%	13%	13%	15%	17%

### Goal 2: 2nd Grade Reading

**Goal 2: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 20% to 28% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	20%	22%	37%	24%	26%	28%
African American	**	**	-%	**	**	**
Hispanic	20%	22%	37%	24%	26%	28%
White	**	**	-%	**	**	**
Eco Dis	21%	23%	37%	25%	27%	29%
EL	20%	22%	36%	24%	26%	28%
SPED	**	**	-%	**	**	**

### Goal 2: 1st Grade Reading

**Goal 2: The percent of 1st grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 18% to 26% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	18%	20%	29%	22%	24%	26%
African American	**	**	-%	**	**	**
Hispanic	20%	22%	28%	24%	26%	28%
White	**	**	-%	**	**	**
Eco Dis	17%	19%	29%	21%	23%	25%
EL	13%	15%	31%	17%	19%	21%
SPED	8%	10%	-%	12%	14%	16%

### Goal 2: Kinder Grade Reading

**Goal 2: The percent of K students that score Average or above on the EOY MAP Growth Reading assessment will increase from 41% to 49% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	41%	43%	38%	45%	47%	49%
African American	**	**	-%	**	**	**
Hispanic	43%	45%	38%	47%	49%	51%
White	**	**	-%	**	**	**
Eco Dis	40%	42%	36%	44%	46%	48%
EL	54%	56%	40%	58%	60%	62%
SPED	**	**	-%	**	**	**

### Goal 2: PreK Grade Reading

**Goal 2: The percent of PreK students that score on grade level or above in Reading on the EOY PreK Circle will increase from 65% to 73% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	77%	79%	92%	81%	83%	85%
African American	**	**	-%	**	**	**
Hispanic	79%	81%	95%	83%	85%	87%
White	**	**	-%	**	**	**
Eco Dis	80%	82%	91%	84%	86%	88%
EL	81%	83%	95%	85%	87%	89%
SPED	57%	59%	-%	61%	63%	65%

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	65%	67%	88%	69%	71%	73%
African American	**	**	-%	**	**	**
Hispanic	75%	77%	87%	79%	81%	83%
White	**	**	-%	**	**	**
Eco Dis	69%	71%	88%	73%	75%	77%
EL	73%	75%	86%	77%	79%	81%
SPED	43%	45%	-%	47%	49%	51%

## Kemp-Carver 3rd Grade STAAR Literacy and Numeracy Goals

### Goal 1: Math

**Goal 1: The percent of 3rd grade students that score meets grade level or above on STAAR Math will increase from 51% to 55% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	51%	**	51%	51%	53%	55%
Actual Result	51%	**	15%	30%		

### Goal 2: Literacy

**Goal 2: The percent of 3rd grade students that score meets grade level or above on STAAR Reading will increase from 32% to 36% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	32%	**	32%	32%	34%	36%
Actual Result	32%	**	15%	30%		

### Goal 1: 3rd Grade Math

**Goal 1: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 38% to 46% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	38%	40%	42%	44%	46%	48%
African American	22%	24%	27%	28%	30%	32%
Hispanic	46%	48%	48%	52%	54%	56%
White	**	**	-%	**	**	**
Eco Dis	38%	40%	43%	44%	46%	48%
EL	52%	54%	57%	58%	60%	62%
SPED	0%	2%	9%	6%	8%	10%

### Goal 2: 3rd Grade Reading

**Goal 2: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 30% to 38% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	30%	32%	40%	36%	38%	40%
African American	17%	19%	38%	23%	25%	27%
Hispanic	38%	40%	38%	44%	46%	48%
White	**	**	-%	**	**	**
Eco Dis	29%	31%	36%	35%	37%	39%
EL	48%	50%	34%	54%	56%	58%
SPED	0%	2%	9%	6%	8%	10%

### Goal 1: 2nd Grade Math

**Goal 1: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 39% to 47% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	39%	41%	41%	45%	47%	49%
African American	29%	31%	20%	35%	37%	39%
Hispanic	43%	45%	41%	49%	51%	53%
White	**	**	-%	**	**	**
Eco Dis	39%	41%	36%	45%	47%	49%
EL	42%	44%	34%	48%	50%	52%
SPED	18%	20%	0%	24%	26%	28%

### Goal 2: 2nd Grade Reading

**Goal 2: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 19% to 27% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	19%	21%	45%	25%	27%	29%
African American	17%	19%	40%	23%	25%	27%
Hispanic	19%	21%	41%	25%	27%	29%
White	67%	69%	70%	73%	75%	77%
Eco Dis	18%	20%	42%	24%	26%	28%
EL	24%	26%	42%	30%	32%	34%
SPED	6%	8%	20%	12%	14%	16%

### Goal 1: 1st Grade Math

**Goal 1: The percent of 1st grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 30% to 38% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	30%	32%	32%	34%	36%	38%
African American	19%	21%	30%	23%	25%	27%
Hispanic	27%	29%	28%	31%	33%	35%
White	**	**	-%	**	**	**
Eco Dis	27%	29%	28%	31%	33%	35%
EL	25%	27%	30%	29%	31%	33%
SPED	11%	13%	8%	15%	17%	19%

### Goal 2: 1st Grade Reading

**Goal 2: The percent of 1st grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 29% to 37% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	29%	31%	35%	33%	35%	37%
African American	14%	16%	30%	18%	20%	22%
Hispanic	32%	34%	33%	36%	38%	40%
White	**	**	-%	**	**	**
Eco Dis	27%	29%	35%	31%	33%	35%
EL	31%	33%	37%	35%	37%	39%
SPED	20%	22%	17%	24%	26%	28%

### Goal 1: Kinder Grade Math

**Goal 1: The percent of K students that score Average or above on the EOY MAP Growth Math assessment will increase from 38% to 46% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	38%	40%	48%	42%	44%	46%
African American	36%	38%	24%	40%	42%	44%
Hispanic	32%	34%	56%	36%	38%	40%
White	**	**	-%	**	**	**
Eco Dis	40%	42%	44%	44%	46%	48%
EL	31%	33%	52%	35%	37%	39%
SPED	**	**	-%	**	**	**

### Goal 2: Kinder Grade Reading

**Goal 2: The percent of K students that score Average or above on the EOY MAP Growth Reading assessment will increase from 46% to 54% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	46%	48%	42%	50%	52%	54%
African American	27%	29%	24%	31%	33%	35%
Hispanic	46%	48%	45%	50%	52%	54%
White	**	**	-%	**	**	**
Eco Dis	48%	50%	40%	52%	54%	56%
EL	58%	60%	47%	62%	64%	66%
SPED	**	**	-%	**	**	**

### Goal 1: PreK Grade Math

**Goal 1: The percent of PreK students that score on grade level or above in math on the EOY PreK Circle will increase from 58% to 66% by June 2025.**

### Goal 2: PreK Grade Reading

**Goal 2: The percent of PreK students that score on grade level or above in Reading on the EOY PreK Circle will increase from 58% to 66% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal		Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	58%	60%	60%	62%	64%	66%		All Students	58%	60%	43%	62%	64%	66%
African American	50%	52%	70%	54%	56%	58%		African American	50%	52%	50%	54%	56%	58%
Hispanic	62%	64%	59%	66%	68%	70%		Hispanic	60%	62%	41%	64%	66%	68%
White	**	**	-%	**	**	**		White	**	**	-%	**	**	**
Eco Dis	53%	55%	58%	57%	59%	61%		Eco Dis	53%	55%	41%	57%	59%	61%
EL	61%	63%	52%	65%	67%	69%		EL	55%	57%	45%	59%	61%	63%
SPED	45%	47%	43%	49%	51%	53%		SPED	50%	52%	36%	54%	56%	58%

## Mitchell 3rd Grade STAAR Literacy and Numeracy Goals

### Goal 1: Math

**Goal 1: The percent of 3rd grade students that score meets grade level or above on STAAR Math will increase from 47% to 51% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	47%	**	47%	47%	49%	51%
Actual Result	47%	**	26%	38%		

### Goal 1: 3rd Grade Math

**Goal 1: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 59% to 67% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	59%	61%	42%	45%	47%	49%
African American	50%	52%	27%	12%	14%	16%
Hispanic	61%	63%	48%	54%	56%	58%
White	56%	58%	-%	52%	54%	56%
Eco Dis	42%	44%	43%	35%	37%	39%
EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**

### Goal 1: 2nd Grade Math

**Goal 1: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 50% to 58% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	50%	52%	38%	45%	47%	49%
African American	25%	27%	33%	12%	14%	16%
Hispanic	44%	46%	32%	54%	56%	58%
White	80%	82%	55%	52%	54%	56%
Eco Dis	38%	40%	33%	35%	37%	39%
EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**

### Goal 1: 1st Grade Math

**Goal 1: The percent of 1st grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 36% to 44% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	36%	38%	39%	45%	47%	49%
African American	24%	26%	30%	12%	14%	16%
Hispanic	19%	21%	22%	54%	56%	58%
White	57%	59%	59%	52%	54%	56%
Eco Dis	24%	26%	35%	35%	37%	39%
EL	**	**	-%	**	**	**
SPED	8%	10%	0%	14%	16%	18%

### Goal 1: Kinder Grade Math

**Goal 1: The percent of K students that score Average or above on the EOY MAP Growth Math assessment will increase from 41% to 49% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	41%	43%	73%	45%	47%	49%
African American	40%	42%	74%	12%	14%	16%
Hispanic	23%	25%	64%	54%	56%	58%
White	56%	58%	83%	52%	54%	56%
Eco Dis	40%	42%	65%	35%	37%	39%
EL	**	**	-%	**	**	**
SPED	30%	32%	27%	14%	16%	18%

### Goal 1: PreK Grade Math

**Goal 1: The percent of PreK students that score on grade level or above in math on the EOY PreK Circle will increase from 91% to 99% by June 2025.**

### Goal 2: Literacy

**Goal 2: The percent of 3rd grade students that score meets grade level or above on STAAR Reading will increase from 49% to 53% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	49%	**	49%	49%	51%	53%
Actual Result	49%	**	36%	53%		

### Goal 2: 3rd Grade Reading

**Goal 2: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 64% to 72% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	64%	66%	40%	45%	47%	49%
African American	60%	62%	38%	12%	14%	16%
Hispanic	62%	64%	38%	54%	56%	58%
White	73%	75%	-%	52%	54%	56%
Eco Dis	53%	55%	37%	35%	37%	39%
EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**

### Goal 2: 2nd Grade Reading

**Goal 2: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 49% to 57% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	49%	51%	58%	45%	47%	49%
African American	33%	35%	62%	12%	14%	16%
Hispanic	43%	45%	45%	54%	56%	58%
White	71%	73%	68%	52%	54%	56%
Eco Dis	39%	41%	50%	35%	37%	39%
EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**

### Goal 2: 1st Grade Reading

**Goal 2: The percent of 1st grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 30% to 38% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	30%	32%	41%	45%	47%	49%
African American	20%	22%	50%	12%	14%	16%
Hispanic	18%	20%	22%	54%	56%	58%
White	43%	45%	20%	52%	54%	56%
Eco Dis	22%	24%	39%	35%	37%	39%
EL	**	**	-%	**	**	**
SPED	0%	2%	8%	14%	16%	18%

### Goal 2: Kinder Grade Reading

**Goal 2: The percent of K students that score Average or above on the EOY MAP Growth Reading assessment will increase from 35% to 43% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	35%	37%	66%	45%	47%	49%
African American	21%	23%	57%	12%	14%	16%
Hispanic	24%	26%	57%	54%	56%	58%
White	61%	63%	80%	52%	54%	56%
Eco Dis	31%	33%	56%	35%	37%	39%
EL	**	**	-%	**	**	**
SPED	10%	12%	36%	14%	16%	18%

### Goal 2: PreK Grade Reading

**Goal 2: The percent of PreK students that score on grade level or above in Reading on the EOY PreK Circle will increase from 84% to 92% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	91%	93%	89%	95%	97%	99%
African American	85%	87%	80%	89%	91%	93%
Hispanic	**	**	-%	**	**	**
White	**	**	-%	**	**	**
Eco Dis	91%	93%	86%	95%	97%	99%
EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	84%	86%	81%	88%	90%	92%
African American	85%	87%	67%	89%	91%	93%
Hispanic	**	**	-%	**	**	**
White	**	**	-%	**	**	**
Eco Dis	83%	85%	73%	87%	89%	91%
EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**

## Navarro 3rd Grade STAAR Literacy and Numeracy Goals

### Goal 1: Math

**Goal 1: The percent of 3rd grade students that score meets grade level or above on STAAR Math will increase from 49% to 53% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	49%	**	49%	49%	51%	53%
Actual Result	49%	**	13%	30%		

### Goal 2: Literacy

**Goal 2: The percent of 3rd grade students that score meets grade level or above on STAAR Reading will increase from 35% to 39% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	35%	**	35%	35%	37%	39%
Actual Result	35%	**	23%	37%		

### Goal 1: 3rd Grade Math

**Goal 1: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 57% to 65% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	57%	59%	51%	63%	65%	67%
African American	45%	47%	-%	51%	53%	55%
Hispanic	57%	59%	47%	63%	65%	67%
White	**	**	-%	**	**	**
Eco Dis	54%	56%	67%	60%	62%	64%
EL	65%	67%	51%	71%	73%	75%
SPED	36%	38%	21%	42%	44%	46%

### Goal 2: 3rd Grade Reading

**Goal 2: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 40% to 48% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	40%	42%	44%	46%	48%	50%
African American	45%	47%	-%	51%	53%	55%
Hispanic	38%	40%	38%	44%	46%	48%
White	**	**	-%	**	**	**
Eco Dis	40%	42%	45%	46%	48%	50%
EL	33%	35%	42%	39%	41%	43%
SPED	14%	16%	21%	20%	22%	24%

### Goal 1: 2nd Grade Math

**Goal 1: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 26% to 34% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	26%	28%	29%	32%	34%	36%
African American	**	**	-%	**	**	**
Hispanic	26%	28%	26%	32%	34%	36%
White	**	**	-%	**	**	**
Eco Dis	23%	25%	32%	29%	31%	33%
EL	12%	14%	21%	18%	20%	22%
SPED	**	**	-%	**	**	**

### Goal 2: 2nd Grade Reading

**Goal 2: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 46% to 54% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	46%	48%	41%	52%	54%	56%
African American	**	**	-%	**	**	**
Hispanic	45%	47%	40%	51%	53%	55%
White	**	**	-%	**	**	**
Eco Dis	47%	49%	44%	53%	55%	57%
EL	36%	38%	26%	42%	44%	46%
SPED	**	**	-%	**	**	**

### Goal 1: 1st Grade Math

**Goal 1: The percent of 1st grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 22% to 30% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	22%	24%	33%	28%	30%	32%
African American	**	**	-%	**	**	**
Hispanic	24%	26%	32%	30%	32%	34%
White	**	**	-%	**	**	**
Eco Dis	22%	24%	31%	28%	30%	32%
EL	21%	23%	41%	27%	29%	31%
SPED	0%	2%	21%	6%	8%	10%

### Goal 2: 1st Grade Reading

**Goal 2: The percent of 1st grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 22% to 30% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	22%	24%	30%	28%	30%	32%
African American	**	**	-%	**	**	**
Hispanic	22%	24%	31%	28%	30%	32%
White	**	**	-%	**	**	**
Eco Dis	21%	23%	29%	27%	29%	31%
EL	13%	15%	33%	19%	21%	23%
SPED	9%	11%	14%	15%	17%	19%

### Goal 1: Kinder Grade Math

**Goal 1: The percent of K students that score Average or above on the EOY MAP Growth Math assessment will increase from 44% to 52% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	44%	46%	36%	50%	52%	54%
African American	**	**	-%	**	**	**
Hispanic	35%	37%	30%	41%	43%	45%
White	69%	71%	54%	75%	77%	79%
Eco Dis	42%	44%	36%	48%	50%	52%
EL	45%	47%	25%	51%	53%	55%
SPED	**	**	-%	**	**	**

### Goal 2: Kinder Grade Reading

**Goal 2: The percent of K students that score Average or above on the EOY MAP Growth Reading assessment will increase from 35% to 43% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	35%	37%	21%	41%	43%	45%
African American	**	**	-%	**	**	**
Hispanic	35%	37%	17%	41%	43%	45%
White	38%	40%	42%	44%	46%	48%
Eco Dis	34%	36%	19%	40%	42%	44%
EL	34%	36%	15%	40%	42%	44%
SPED	**	**	-%	**	**	**

### Goal 1: PreK Grade Math

### Goal 2: PreK Grade Reading

Goal 1: The percent of PreK students that score on grade level or above in math on the EOY PreK Circle will increase from 47% to 55% by June 2025.							Goal 2: The percent of PreK students that score on grade level or above in Reading on the EOY PreK Circle will increase from 49% to 57% by June 2025.						
Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal	Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	47%	49%	70%	53%	55%	57%	All Students	49%	51%	50%	55%	57%	59%
African American	73%	75%	-%	79%	81%	83%	African American	73%	75%	-%	79%	81%	83%
Hispanic	37%	39%	69%	43%	45%	47%	Hispanic	40%	42%	51%	46%	48%	50%
White	**	**	-%	**	**	**	White	**	**	-%	**	**	**
Eco Dis	44%	46%	70%	50%	52%	54%	Eco Dis	49%	51%	51%	55%	57%	59%
EL	24%	26%	62%	30%	32%	34%	EL	32%	34%	57%	38%	40%	42%
SPED	**	**	-%	**	**	**	SPED	**	**	-%	**	**	**

## Neal 3rd Grade STAAR Literacy and Numeracy Goals

### Goal 1: Math

**Goal 1: The percent of 3rd grade students that score meets grade level or above on STAAR Math will increase from 45% to 49% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	45%	**	45%	45%	47%	49%
Actual Result	45%	**	13%	51%		

### Goal 1: 3rd Grade Math

**Goal 1: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 46% to 54% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	46%	48%	67%	52%	54%	56%
African American	**	**	-%	**	**	**
Hispanic	46%	48%	70%	52%	54%	56%
White	**	**	-%	**	**	**
Eco Dis	46%	48%	67%	52%	54%	56%
EL	45%	47%	63%	51%	53%	55%
SPED	8%	10%	-%	14%	16%	18%

### Goal 1: 2nd Grade Math

**Goal 1: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 54% to 62% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	54%	56%	43%	60%	62%	64%
African American	**	**	-%	**	**	**
Hispanic	56%	58%	48%	62%	64%	66%
White	**	**	-%	**	**	**
Eco Dis	57%	59%	42%	63%	65%	67%
EL	48%	50%	54%	54%	56%	58%
SPED	**	**	-%	**	**	**

### Goal 1: 1st Grade Math

**Goal 1: The percent of 1st grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 34% to 42% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	34%	36%	33%	40%	42%	44%
African American	0%	2%	-%	6%	8%	10%
Hispanic	44%	46%	31%	50%	52%	54%
White	**	**	-%	**	**	**
Eco Dis	34%	36%	32%	40%	42%	44%
EL	46%	48%	21%	52%	54%	56%
SPED	9%	11%	-%	15%	17%	19%

### Goal 1: Kinder Grade Math

**Goal 1: The percent of K students that score Average or above on the EOY MAP Growth Math assessment will increase from 50% to 58% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	50%	52%	44%	56%	58%	60%
African American	**	**	-%	**	**	**
Hispanic	55%	57%	41%	61%	63%	65%
White	**	**	-%	**	**	**
Eco Dis	51%	53%	44%	57%	59%	61%
EL	43%	45%	41%	49%	51%	53%
SPED	**	**	-%	**	**	**

### Goal 1: PreK Grade Math

**Goal 1: The percent of PreK students that score on grade level or above in math on the EOY PreK Circle will increase from 57% to 65% by June 2025.**

### Goal 2: Literacy

**Goal 2: The percent of 3rd grade students that score meets grade level or above on STAAR Reading will increase from 49% to 53% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	49%	**	49%	49%	51%	53%
Actual Result	49%	**	22%	72%		

### Goal 2: 3rd Grade Reading

**Goal 2: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 41% to 49% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	41%	43%	58%	47%	49%	51%
African American	**	**	-%	**	**	**
Hispanic	32%	34%	60%	38%	40%	42%
White	**	**	-%	**	**	**
Eco Dis	43%	45%	61%	49%	51%	53%
EL	35%	37%	63%	41%	43%	45%
SPED	25%	27%	-%	31%	33%	35%

### Goal 2: 2nd Grade Reading

**Goal 2: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 44% to 52% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	44%	46%	39%	50%	52%	54%
African American	**	**	-%	**	**	**
Hispanic	44%	46%	48%	50%	52%	54%
White	**	**	-%	**	**	**
Eco Dis	43%	45%	39%	49%	51%	53%
EL	36%	38%	46%	42%	44%	46%
SPED	**	**	-%	**	**	**

### Goal 2: 1st Grade Reading

**Goal 2: The percent of 1st grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 31% to 39% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	31%	33%	33%	37%	39%	41%
African American	19%	21%	-%	25%	27%	29%
Hispanic	33%	35%	32%	39%	41%	43%
White	**	**	-%	**	**	**
Eco Dis	30%	32%	33%	36%	38%	40%
EL	36%	38%	34%	42%	44%	46%
SPED	0%	2%	-%	6%	8%	10%

### Goal 2: Kinder Grade Reading

**Goal 2: The percent of K students that score Average or above on the EOY MAP Growth Reading assessment will increase from 50% to 58% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	50%	52%	43%	56%	58%	60%
African American	**	**	-%	**	**	**
Hispanic	55%	57%	39%	61%	63%	65%
White	**	**	-%	**	**	**
Eco Dis	50%	52%	43%	56%	58%	60%
EL	56%	58%	33%	62%	64%	66%
SPED	**	**	-%	**	**	**

### Goal 2: PreK Grade Reading

**Goal 2: The percent of PreK students that score on grade level or above in Reading on the EOY PreK Circle will increase from 63% to 71% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	57%	59%	93%	63%	65%	67%
African American	**	**	-%	**	**	**
Hispanic	67%	69%	91%	73%	75%	77%
White	**	**	-%	**	**	**
Eco Dis	55%	57%	92%	61%	63%	65%
EL	65%	67%	88%	71%	73%	75%
SPED	**	**	-%	**	**	**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	63%	65%	85%	69%	71%	73%
African American	**	**	-%	**	**	**
Hispanic	71%	73%	85%	77%	79%	81%
White	**	**	-%	**	**	**
Eco Dis	55%	57%	84%	61%	63%	65%
EL	71%	73%	92%	77%	79%	81%
SPED	**	**	-%	**	**	**

## Ross 3rd Grade STAAR Literacy and Numeracy Goals

### Goal 1: Math

**Goal 1: The percent of 3rd grade students that score meets grade level or above on STAAR Math will increase from 44% to 48% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	44%	**	44%	44%	46%	48%
Actual Result	44%	**	24%	32%		

### Goal 2: Literacy

**Goal 2: The percent of 3rd grade students that score meets grade level or above on STAAR Reading will increase from 38% to 42% by June 2024.**

Grade	18-19	19-20	20-21 Data	21-22 Goal	22-23 Goal	23-24 Goal
3rd	38%	**	38%	38%	40%	42%
Actual Result	38%	**	26%	43%		

### Goal 1: 3rd Grade Math

**Goal 1: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 47% to 55% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	47%	49%	58%	53%	55%	57%
African American	13%	15%	14%	19%	21%	23%
Hispanic	50%	52%	61%	56%	58%	60%
White	83%	85%	87%	89%	91%	93%
Eco Dis	39%	41%	47%	45%	47%	49%
EL	**	**	-%	**	**	**
SPED	9%	11%	27%	15%	17%	19%

### Goal 2: 3rd Grade Reading

**Goal 2: The percent of 3rd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 55% to 63% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	55%	57%	61%	61%	63%	65%
African American	40%	42%	27%	46%	48%	50%
Hispanic	52%	54%	64%	58%	60%	62%
White	78%	80%	83%	84%	86%	88%
Eco Dis	53%	55%	55%	59%	61%	63%
EL	**	**	-%	**	**	**
SPED	25%	27%	27%	31%	33%	35%

### Goal 1: 2nd Grade Math

**Goal 1: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 61% to 69% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	61%	63%	43%	67%	69%	71%
African American	32%	34%	18%	38%	40%	42%
Hispanic	58%	60%	40%	64%	66%	68%
White	85%	87%	71%	91%	93%	95%
Eco Dis	53%	55%	24%	59%	61%	63%
EL	**	**	-%	**	**	**
SPED	38%	40%	15%	44%	46%	48%

### Goal 2: 2nd Grade Reading

**Goal 2: The percent of 2nd grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 54% to 62% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	54%	56%	45%	60%	62%	64%
African American	26%	28%	24%	32%	34%	36%
Hispanic	60%	62%	40%	66%	68%	70%
White	67%	69%	71%	73%	75%	77%
Eco Dis	47%	49%	27%	53%	55%	57%
EL	**	**	-%	**	**	**
SPED	25%	27%	15%	31%	33%	35%

### Goal 1: 1st Grade Math

**Goal 1: The percent of 1st grade students that score Average or above on the EOY MAP Growth Math assessment will increase from 35% to 43% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	35%	37%	41%	41%	43%	45%
African American	9%	11%	11%	15%	17%	19%
Hispanic	32%	34%	34%	38%	40%	42%
White	62%	64%	71%	68%	70%	72%
Eco Dis	21%	23%	23%	27%	29%	31%
EL	**	**	-%	**	**	**
SPED	21%	23%	30%	27%	29%	31%

### Goal 2: 1st Grade Reading

**Goal 2: The percent of 1st grade students that score Average or above on the EOY MAP Growth Reading assessment will increase from 37% to 45% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	37%	39%	45%	43%	45%	47%
African American	18%	20%	29%	24%	26%	28%
Hispanic	27%	29%	38%	33%	35%	37%
White	66%	68%	68%	72%	74%	76%
Eco Dis	21%	23%	31%	27%	29%	31%
EL	**	**	-%	**	**	**
SPED	14%	16%	30%	20%	22%	24%

### Goal 1: Kinder Grade Math

**Goal 1: The percent of K students that score Average or above on the EOY MAP Growth Math assessment will increase from 62% to 70% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	62%	64%	62%	68%	70%	72%
African American	38%	40%	48%	44%	46%	48%
Hispanic	74%	76%	70%	80%	82%	84%
White	74%	76%	76%	80%	82%	84%
Eco Dis	52%	54%	57%	58%	60%	62%
EL	**	**	-%	**	**	**
SPED	50%	52%	18%	56%	58%	60%

### Goal 2: Kinder Grade Reading

**Goal 2: The percent of K students that score Average or above on the EOY MAP Growth Reading assessment will increase from 50% to 58% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	50%	52%	64%	56%	58%	60%
African American	39%	41%	56%	45%	47%	49%
Hispanic	43%	45%	52%	49%	51%	53%
White	63%	65%	82%	69%	71%	73%
Eco Dis	40%	42%	60%	46%	48%	50%
EL	**	**	-%	**	**	**
SPED	30%	32%	9%	36%	38%	40%

### Goal 1: PreK Grade Math

**Goal 1: The percent of PreK students that score on grade level or above in math on the EOY PreK Circle will increase from 38% to 46% by June 2025.**

### Goal 2: PreK Grade Reading

**Goal 2: The percent of PreK students that score on grade level or above in Reading on the EOY PreK Circle will increase from 34% to 42% by June 2025.**

Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal		Population	20-21 Data	21-22 Goal	21-22 Results	22-23 Goal	23-24 Goal	24-25 Goal
All Students	38%	40%	68%	44%	46%	48%		All Students	34%	36%	24%	40%	42%	44%
African American	40%	42%	53%	46%	48%	50%		African American	40%	42%	27%	46%	48%	50%
Hispanic	17%	19%	69%	23%	25%	27%		Hispanic	25%	27%	21%	31%	33%	35%
White	**	**	-%	**	**	**		White	**	**	-%	**	**	**
Eco Dis	36%	38%	63%	42%	44%	46%		Eco Dis	36%	38%	25%	42%	44%	46%
EL	**	**	-%	**	**	**		EL	**	**	-%	**	**	**
SPED	**	**	-%	**	**	**		SPED	**	**	-%	**	**	**

**ITEMS FOR DISCUSSION AND OR ACTION / REGULAR AGENDA**

**Business Services**

1. Consider Approval of the Ranking for Design Build Firms for 2020 Bond Districtwide MEP Project
2. Consider Approval of the Annual Financial Report for Bryan Independent School District for the Year August 31, 2022 115

January 13, 2023

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

We have audited the financial statements of Bryan Independent School District (the District) as of and for the year ended August 31, 2022, and have issued our report thereon dated January 13, 2023. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated May 5, 2022, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

With respect to any nonaudit/nonattest services we perform as previously communicated to you in the engagement letter, the District acknowledges and understands that the District has the responsibility for (a) making all management decisions and performing all management functions; (b) assigning an individual with suitable skills, knowledge, and experience to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities. Such nonaudit/nonattest services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Audit Standards*.

### **Significant Risks Identified During Planning**

We identified the following significant risks during the planning phase of our audit that are a required part of our communication to you:

- Management override of internal controls
- Improper revenue recognition – non-exchange transactions (Foundation School Program state aid revenue and state and federal grant programs) - there is a presumption that a significant risk of fraud exists associated with revenue in all audits.
- Misappropriation of cash through improper or unauthorized expenditures

Identification of significant risks is part of our due diligence during our audit process. These risks were addressed by walking through controls in each respective area and performing substantive detail testing and analytical testing of transactions. Based on the test work performed in these areas, no material misstatements or significant deficiencies or material weaknesses in internal controls were found.

### **Qualitative Aspects of the Entity's Significant Accounting Practices**

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, during the year the District changed its method of accounting for right-to-use lease assets by adopting Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases* (GASB 87). Accordingly, there was no impact to amounts reported under previous standards.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

1. Allowance for uncollectible taxes
2. Foundation School Program state aid revenue
3. Accrual for claims incurred but not reported related to self-insured workers' compensation and self-insured health insurance
4. Depreciation expense - estimated useful lives of capital assets
5. Net pension liability – actuarial valuation
6. Net OPEB liability – actuarial valuation

The Board of Trustees of  
Bryan Independent School District  
January 13, 2023

Management's estimate of the items noted above is based on historical experience or information provided by third parties such as the Texas Education Agency or Teachers Retirement System of Texas. We evaluated the key factors and assumptions used to develop these estimates and determined that the estimates are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

#### *Financial Statement Disclosures*

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

#### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

#### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

#### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

#### **Representations Requested from Management**

We have requested certain written representations from management, which are included in a separate letter dated January 13, 2023.

#### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

The Board of Trustees of  
Bryan Independent School District  
January 13, 2023

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

### **Other Information Included in Annual Reports**

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District's annual reports does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have made certain inquiries of management and evaluated the form, content, and methods of preparing the other 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 other information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. Such other information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and we do not provide any assurance on them.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

### **Modification of the Auditor's Report**

We have made the following modification to our auditor's report:

An emphasis of matter paragraph was included regarding the implementation of GASB 87, as described above. Our opinions are not modified with respect to this matter.

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

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Austin, Texas

# **Bryan Independent School District**

Annual Financial Report

For the Fiscal Year Ended August 31, 2022

**Bryan Independent School District**  
 Annual Financial Report  
 For the Fiscal Year Ended August 31, 2022  
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**Bryan Independent School District**  
 Annual Financial Report  
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**Certificate of the Board**

**Bryan Independent School District**

Name of School District

**Brazos**

County

**021-902**

Co.-Dist Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and \_\_\_\_\_ approved \_\_\_\_\_ disapproved for the fiscal year ended August 31, 2022 at a meeting of the Board of Trustees of such school district on the 17th day of January, 2023.

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

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

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

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# Financial Section

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## Independent Auditor's Report

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

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Bryan Independent School District (the District), as of and for the fiscal year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Bryan Independent School District, as of August 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

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

#### *Emphasis of Matter*

As discussed in Note 1 to the basic financial statements, during the year ended August 31, 2022, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 87, Leases. Our opinions are not modified with respect to this matter.

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

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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, we:

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

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

*Required Supplementary Information*

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

The Board of Trustees of  
Bryan Independent School District

*Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Supplementary Information and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Supplementary Information and Schedule of Expenditures of Federal Awards 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information and Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Other Information Included in the Annual Report*

Management is responsible for the other information included in the annual report. The other information comprises the Schedule of Required Responses to Selected School FIRST Indicators, but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 13, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Austin, Texas  
January 13, 2023

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## Management's Discussion and Analysis

As management of the Bryan Independent School District (the District), we offer readers of the accompanying report this narrative overview and analysis of the financial activities of the District for the fiscal year ended August 31, 2022. In reviewing this report, readers should be mindful that it is often necessary for management to make and use estimates in the preparation of financial statements. Examples of the use of such estimates may be found in amounts reported for depreciation, net taxes receivable, total other postemployment benefit and net pension liability.

### Financial Highlights

- Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources at year-end by \$36,853,955 (net position). Of this amount, unrestricted net position was negative \$53,413,305 due to recognition of net pension liabilities, net OPEB liabilities and related deferrals.
- The District's total net position increased by \$6,553,255.
- As of the close of the year, the District's governmental funds had combined ending fund balances of \$126,520,564, a decrease of \$42,872,284 as compared to the preceding year.
- At the end of the year, fund balance of the general fund was \$47,883,401, or 30 percent of the year's total general fund expenditures.
- The District's net bonded debt decreased by \$18,463,011 (6 percent) during the year.

### Overview of the Financial Statements

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

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

The *Statement of Net Position* (Exhibit A-1) presents information on all of the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as an indicator of how the financial position of the District is changing.

The *Statement of Activities* (Exhibit B-1) presents information showing how the District's net position changed during the year. Changes in net position are reported upon occurrence of the underlying event giving rise to the change, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some transactions that will not result in cash flows until future fiscal periods (e.g., uncollected taxes).

The government-wide financial operations (*governmental activities*) of the District are principally supported by taxes, intergovernmental revenues, and charges for services. The governmental activities of the District include *Instruction, Instructional Resources and Media Services, Curriculum and Instructional Staff Development, Instructional Leadership, School Leadership, Guidance, Counseling, and Evaluation Services, Social Work Services, Health Services, Student Transportation, Food Services, Cocurricular/Extracurricular Activities, General Administration, Plant Maintenance and Operations, Security and Monitoring Services, Data Processing Services, Community Services, Interest on Long-term Debt, Issuance Costs and Fees, Facilities Repair and Maintenance, Payments to Juvenile Justice Alternative Education Programs, and Other Intergovernmental Charges*. The business-type activities of the District included *Concessions*.

The government-wide financial statements can be found as noted in the table of contents of this report.

**Fund Financial Statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, as do other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

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

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

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

The basic governmental fund financial statements are noted in the table of contents of this report.

**Proprietary Fund.** The District maintains two different types of proprietary funds. *Enterprise Funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The District uses enterprise funds to account for its *Concession* operations.

Proprietary funds provide essentially the same type of information as the government-wide financial statements, only in more detail. Individual fund data for the enterprise funds are provided in the form of combining statements elsewhere in this report, when applicable.

The District uses internal service funds to account for the management of its retained risks and for its transportation, print shop, health care, technology, and workers' compensation. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

The basic proprietary fund financial statements are noted in the table of contents of this report.

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

The basic fiduciary fund financial statements are noted in the table of contents of this report.

**Notes to the Basic Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements are noted in the table of contents of this report.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report presents required supplementary information and supplementary information, including schedules required by the Texas Education Agency. Such information is noted in the table of contents of this report.

### Government-wide Financial Analysis

As mentioned earlier, net position may, over time, serve as an indicator of a District's changing financial position. At the close of the District's most recent fiscal year, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$36,853,955.

#### Bryan Independent School District's Net Position

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 153,230,642	\$ 194,534,092	\$ 111,786	\$ 92,795	\$ 153,342,428	\$ 194,626,887
Capital assets, net of accumulated depreciation	297,592,543	271,965,050	-	-	297,592,543	271,965,050
Total assets	450,823,185	466,499,142	111,786	92,795	450,934,971	466,591,937
Total deferred outflows of resources	34,228,620	39,565,750	-	-	34,228,620	39,565,750
Other liabilities	19,595,372	18,701,758	7,998	3,897	19,603,370	18,705,655
Long-term liabilities outstanding	361,774,233	409,303,623	-	-	361,774,233	409,303,623
Total liabilities	381,369,605	428,005,381	7,998	3,897	381,377,603	428,009,278
Total deferred inflows of resources	66,932,033	47,847,709	-	-	66,932,033	47,847,709
Net position:						
Net investment in capital assets	78,475,458	78,173,030	-	-	78,475,458	78,173,030
Restricted	11,688,014	8,773,831	-	-	11,688,014	8,773,831
Unrestricted	(53,413,305)	(56,735,059)	103,788	88,898	(53,309,517)	(56,646,161)
<b>Total net position</b>	<b>\$ 36,750,167</b>	<b>\$ 30,211,802</b>	<b>\$ 103,788</b>	<b>\$ 88,898</b>	<b>\$ 36,853,955</b>	<b>\$ 30,300,700</b>

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

Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Net position of \$11,688,014, which is the next largest positive category of net position, is restricted for future debt service and grant expenditures. *Unrestricted* net position, reported as a negative \$53,413,305, represents the portion of net position not reported elsewhere. Unrestricted net position is negative primarily due to the recognition of the District's pension and OPEB liabilities. At the end of the current fiscal year, the District is able to report positive balances in total net position for governmental and business-type activities.

**Governmental Activities.** Governmental activities increased the District's net position by \$6,538,365 from current operations. Key elements of this change may be determined from the table below.

**Bryan Independent School District Changes in Net Position**

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenue:						
Program revenues:						
Charges for services	\$ 2,999,794	\$ 2,108,905	\$ 78,613	\$ 57,030	\$ 3,078,407	\$ 2,165,935
Operating grants and contributions	40,396,504	45,046,627	-	-	40,396,504	45,046,627
General revenues:						
Property taxes, levied for general purposes	90,472,835	88,262,130	-	-	90,472,835	88,262,130
Property taxes, levied for debt service	26,572,888	26,399,418	-	-	26,572,888	26,399,418
Grants and contributions not restricted to specific programs	59,348,564	57,909,216	-	-	59,348,564	57,909,216
Investment earnings	813,484	63,097	-	-	813,484	63,097
Gain on sale of capital asset	2,287,338	-	-	-	2,287,338	-
Miscellaneous	701,030	781,708	-	-	701,030	781,708
<b>Total revenues</b>	<b>223,592,437</b>	<b>220,571,101</b>	<b>78,613</b>	<b>57,030</b>	<b>223,671,050</b>	<b>220,628,131</b>
Expenses:						
Instruction	119,878,688	125,717,105	-	-	119,878,688	125,717,105
Instructional resources and media services	2,164,699	1,944,326	-	-	2,164,699	1,944,326
Curriculum and instructional staff development	8,220,110	8,111,172	-	-	8,220,110	8,111,172
Instructional leadership	4,262,358	4,046,012	-	-	4,262,358	4,046,012
School leadership	11,238,647	12,192,023	-	-	11,238,647	12,192,023
Guidance, counseling, and evaluation services	7,339,896	7,992,781	-	-	7,339,896	7,992,781
Social work services	1,045,944	1,011,448	-	-	1,045,944	1,011,448
Health services	3,296,738	4,480,548	-	-	3,296,738	4,480,548
Student transportation	7,737,785	7,398,005	-	-	7,737,785	7,398,005
Food services	10,537,036	10,827,872	-	-	10,537,036	10,827,872
Cocurricular/extracurricular activities	6,054,352	5,859,352	-	-	6,054,352	5,859,352
General administration	4,295,955	4,803,171	-	-	4,295,955	4,803,171
Plant maintenance and operations	17,010,752	15,009,450	-	-	17,010,752	15,009,450
Security and monitoring services	1,732,247	1,714,787	-	-	1,732,247	1,714,787
Data processing services	2,246,014	2,461,200	-	-	2,246,014	2,461,200
Community services	270,662	317,421	-	-	270,662	317,421
Interest on long-term debt	7,772,142	5,951,258	-	-	7,772,142	5,951,258
Issuance costs and fees	-	2,300	-	-	-	2,300
Facilities repair and maintenance	330,498	438,405	-	-	330,498	438,405
Payments to juvenile justice alternative education programs	34,945	12,797	-	-	34,945	12,797
Other intergovernmental charges	1,037,161	807,080	-	-	1,037,161	807,080
Concessions	-	-	63,723	48,458	63,723	48,458
<b>Total expenses</b>	<b>216,506,629</b>	<b>221,098,513</b>	<b>63,723</b>	<b>48,458</b>	<b>216,570,352</b>	<b>221,146,971</b>
Change in net position before extraordinary items	7,085,808	(527,412)	14,890	8,572	7,100,698	(518,840)
Extraordinary item - storm damages, net of recoveries	(547,443)	(745,680)	-	-	(547,443)	(745,680)
Change in net position	6,538,365	(1,273,092)	14,890	8,572	6,553,255	(1,264,520)
Net position - beginning, as originally reported	30,211,802	31,127,315	88,898	80,326	30,300,700	31,207,641
Cumulative effect of adoption of GASB 84	-	357,579	-	-	-	357,579
Net position - beginning, as restated	30,211,802	31,484,894	88,898	80,326	30,300,700	31,565,220
<b>Net position - ending</b>	<b>\$ 36,750,167</b>	<b>\$ 30,211,802</b>	<b>\$ 103,788</b>	<b>\$ 88,898</b>	<b>\$ 36,853,955</b>	<b>\$ 30,300,700</b>

Revenues are generated primarily from two sources. Grants and contributions (program and general revenues) totaling \$99,745,068 represent 45 percent of total revenues and property taxes totaling \$117,045,723 represent 52 percent of total revenues. The remaining 3 percent is generated from charges for services, investment earnings, gain on sale of capital assets and miscellaneous sources. The overall increase to revenue is primarily due to increased property tax collections resulting from higher property valuations.

The primary functional expense of the District is *Instruction* totaling \$119,878,688, which represents 55 percent of total expenses while all remaining expense categories are individually 8 percent or less of total expenses. The overall expenses decreased primarily due to decreases in pension and OPEB expenses due to favorable conditions as of the most recent measurement date.

**Business-type Activities.** Business-type activities increased the District's net position by \$14,890.

### **Financial Analysis of the Government's Funds**

As mentioned earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** At the end of the fiscal year, the District's governmental funds had combined ending fund balances of \$126,520,564, a decrease of \$42,872,284 from the preceding year. Comments as to each individual major fund's change in fund balance follows.

The general fund is the primary operating fund of the District. At year-end, unassigned fund balance of the general fund was \$40,980,474, while total fund balance was \$47,883,401. To evaluate the general fund's liquidity, it may be helpful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 25 percent of total general fund expenditures, while total fund balance represents 30 percent of that same total. The fund balance of the general fund decreased \$1,409,414 during the year. The decrease in general fund balance was mainly due to the rise in salaries and wages and an increase in transfers out to the internal service fund to cover operating deficits resulting from rising health insurance claims.

The debt service fund ended the year with a total fund balance of \$6,145,606, all of which is restricted for the payment of principal and interest on debt. The debt service fund balance increased \$528,148 during the year, primarily due to the increase in property tax revenues from an increase in values.

The capital projects fund has a total fund balance of \$65,654,323, all of which is restricted for future construction projects. The decrease in fund balance during the current year of \$44,633,734 was due to planned construction expenditures.

Governmental funds financial statements may be found by referring to the table of contents.

**Proprietary Funds.** The District's proprietary fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail. Factors concerning the finances of these funds have already been addressed in the discussion of the District's business-type activities.

## Budgetary Highlights

The budget for 2021-22 was prepared based on the results of the 2021 legislative session.

Each year, certain estimates or assumptions must be made in order to establish a budget. For 2021-22, the following were used:

- \* Student enrollment growth – increase by 100 from prior year
- \* Property value growth 2.6%
- \* M&O tax rate \$0.9518/per \$100 of valuation
- \* Debt tax rate \$0.2750/per \$100 of valuation

A 313 Property Value Limitation Agreement resulted in a reduction of values of \$185 million for the General Fund only. Beginning in the 2018 fiscal year and continuing for the next 6 years, the District will receive payments in lieu of taxes in the amount of 25% of the property tax savings directly from this company. For the year ended August 31, 2022, Bryan ISD received approximately \$417,000 under this agreement.

The budget was amended during the year with the majority of the adjustments due to the ongoing Coronavirus pandemic, sale of the Travis Education Support Center building, a reduction in state funding due to reduced attendance, inflation and increased SHARS/Medicaid reimbursements. Differences between the original budget adopted and the final amended budget are summarized as follows:

Estimated revenues:	
Decrease in 313 payment	\$ (58,000)
2020 property tax value audit	509,000
ESSER reimbursement for COVID related expenditures	450,000
Sale of property and insurance reimbursements	2,627,680
Reduction in state funding due to reduced attendance	(2,550,000)
Increase in rents, tuition and other local revenues	180,000
SHARS/Indirect cost reimbursement and investment revenue	<u>1,585,000</u>
<b>Total</b>	<b><u>\$ 2,743,680</u></b>
Estimated appropriations:	
Increase in appraisal district cost share for 2022	\$ 32,000
Increase in payroll accrual - more school days in August than prior year	500,000
Increase in costs due to COVID related expenditures	1,175,000
Adjustment due to federal stimulus reimbursement and expenditures	250,000
Storm damage repairs	200,000
Transfer to Group Benefits Risk Pool	<u>2,000,000</u>
<b>Total</b>	<b><u>\$ 4,157,000</u></b>

## Group Benefits Risk Pool and Workers Compensation

The District is self-insured for both employee healthcare (Group Benefits Risk Pool) and workers compensation. In 2008, the District went through a careful evaluation, plan design change as well as a change in Third Party Administrators (TPA) for the healthcare plan. The District reviewed TPA's in 2019 and renewed with Blue Cross Blue Shield (BCBS). The losses during the period of 2014-2018 can be attributed to inflation without sufficient plan design changes or premium increases. Pharmacy claims also contributed with substantial increases not only for Bryan ISD but nationwide.

The operating income (loss) of the healthcare plan for the past 10 fiscal years is as follows:

2012	\$	1,226,436
2013		777,609
2014		(460,503)
2015		(1,951,479)
2016		(2,556,924)
2017		(2,747,598)
2018		(1,290,112)
2019		559,141
2020		(156,031)
2021		(1,050,314)
2022		490,471

The Board of Trustees authorized transfer of \$2.0 million from the general fund and \$0.5 million from the workers compensation program in 2022 to offset losses primarily due to COVID related claims. In addition, administration was more aggressive with both premium increases and plan design changes for the past 5 plan years which run from January through December. These changes, now fully implemented, have improved the financial performance of the plan, which had shown a profit or minimal loss in the 2 fiscal years prior to 2021 and COVID pandemic. Significant plan design changes and premium increases were implemented for the 2022 plan year as well.

For August 31, 2022, the Group Benefits Risk Pool has a negative net position of \$818,019. The Board of Trustees has approved a commitment of fund balance in the General Fund for \$1,000,000 to fund this deficit in fiscal year 2023.

The District's workers compensation program has been financially healthy with an accumulated net position of \$1.5 million as of August 31, 2022.

## Capital Assets and Long-term Liabilities

**Capital Assets.** The District's investment in capital assets for its governmental activities and business-type activities as of August 31, 2022 was \$297,592,543 (net of accumulated depreciation). This investment in capital assets includes land and improvements, buildings and improvements, furniture and equipment, and construction in progress.

### Bryan Independent School District's Capital Assets (Net of Depreciation)

	Governmental Activities	
	2022	2021
	Amount	Amount
Land and improvements	\$ 16,809,775	\$ 12,361,641
Buildings and improvements	229,432,902	237,654,331
Furniture and equipment	7,660,530	9,287,779
Construction in progress	43,689,336	12,661,299
<b>Totals</b>	<b>\$ 297,592,543</b>	<b>\$ 271,965,050</b>

## Capital Projects

The Board of Trustees has approved several projects as part of the District's bond program that have either started or are in various stages of completion. Capital outlay in the Capital Projects Fund was approximately \$44.9 million in the current fiscal year, including a purchase of land for approximately \$4.6 million.

The District has the following construction projects with major additions during the year:

- Jane Long Roof Replacement
- Rayburn Roof Replacement
- Rudder Classroom Additions and P1 Upgrades
- Maintenance & Transportation Facility Rebuild
- Districtwide IPPA/VOIP Upgrade
- New Intermediate School

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

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

### Bryan Independent School District's Outstanding Long-term Liabilities

	Governmental Activities					
	2022		2021		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
General obligation bonds (net)	\$279,127,903	77	\$297,590,914	73	\$ (18,463,011)	(6)
SECO loan	5,594,656	2	6,332,880	2	(738,224)	(12)
Health insurance	933,719	-	841,313	-	92,406	11
Workers' compensation	64,320	-	71,227	-	(6,907)	(10)
Compensated absences	2,880	-	5,985	-	(3,105)	(52)
Net pension liability	26,404,441	6	55,264,439	13	(28,859,998)	(52)
Net OPEB liability	49,646,314	14	49,196,865	12	449,449	1
<b>Totals</b>	<b>\$361,774,233</b>	<b>99</b>	<b>\$409,303,623</b>	<b>100</b>	<b>\$ (47,529,390)</b>	

The net pension liability decreased by \$28.9 million (52 percent) during the current fiscal year due to favorable market conditions as of the most recent measurement date of the pension plan.

The District's net bonded debt decreased by \$18.5 million (6 percent) during the current fiscal year, which resulted primarily from scheduled bond payments. The District's general obligation debt is backed by the full faith and credit of the District and is further guaranteed by the Permanent School Fund of the State of Texas. State statutes do not limit the tax rate or amount of local tax support of school districts' bonded indebtedness. However, approval of the Attorney General of the State of Texas is required prior to the sale of bonds.

Additional information on the District's long-term debt can be found in the notes to the financial statements as per the table of contents of this report.

### **Economic Factors and Next Year's Budgets and Rates**

**General Economy.** The City of Bryan and its neighboring City of College Station, (B-CS), are located centrally between several major metropolitan areas, which help the general economy for B-CS. In addition, the dominance of Texas A&M University and its over 60,000+ students and 20,000+ employees helps to keep the unemployment rate below the national average.

Even with the volatility of mineral values and continuing recovery from COVID-19, Bryan ISD and the surrounding area has continued to see increases in overall property values. This growth helped contribute to the underlying financial rating of 'AA' for the District by Fitch in June of 2021.

In November of 2013, the Board of Trustees approved a Chapter 313 Property Value Limitation Agreement. This agreement is an economic development tool allowed to qualifying companies where the school district enters into a limited property value agreement with the requirement that the qualifying company pays any revenue loss encountered because of the change in property values. In addition, Bryan ISD negotiated a payment in lieu of the taxes be paid to the District over a 7-year period. 2016-17 was the year of the value reduction resulting in a one-time decrease in budgeted revenue of \$2.2 million due to a property value reduction of \$215 million. The taxpayer fully funded this loss in revenue. 2021-22 was the fifth year of the value limitation for which the District received 25% of the tax savings directly from the Company of approximately \$417,000.

### **2022-23 Budget**

The District adopted the 2022-23 budget in August of 2022 with appropriations exceeding revenue in the General Fund by approximately \$4.56 million. The budget was adopted using the \$0.8646 maintenance and operations rate in addition to the debt service rate of \$0.2750.

### **Requests for Information**

This financial report is intended to provide a general overview of the District's finances for those with an interest in this information. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Assistant Superintendent for Business Operations, Bryan Independent School District, 801 South Ennis, Bryan, Texas 77803.

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# **Basic Financial Statements**

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**Bryan Independent School District**  
Statement of Net Position  
August 31, 2022

**Exhibit A-1**

Data Control Codes		Primary Government		
		Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>				
1110	Cash and cash equivalents	\$ 8,354,846	\$ 139,972	\$ 8,494,818
1120	Current investments	125,805,737	-	125,805,737
1220	Property taxes receivables	4,432,983	-	4,432,983
1230	Allowance for uncollectible taxes	(56,311)	-	(56,311)
1240	Due from other governments	12,575,930	-	12,575,930
1250	Accrued interest	11,579	-	11,579
1260	Internal balances	28,186	(28,186)	-
1290	Other receivables	863,705	-	863,705
1300	Inventories	1,039,666	-	1,039,666
1410	Prepaid items	174,321	-	174,321
	Capital assets, not being depreciated:			
1510	Land and improvements	16,809,775	-	16,809,775
1580	Construction in progress	43,689,336	-	43,689,336
	Capital assets, net of depreciation:			
1520	Buildings and improvements (net)	229,432,902	-	229,432,902
1530	Furniture and equipment (net)	7,660,530	-	7,660,530
1000	Total assets	450,823,185	111,786	450,934,971
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
1705	Deferred outflows - pension	20,266,806	-	20,266,806
1706	Deferred outflows - OPEB	13,831,144	-	13,831,144
1710	Deferred charge on refunding	130,670	-	130,670
1700	Total deferred outflows of resources	34,228,620	-	34,228,620
<b>LIABILITIES</b>				
2110	Accounts payable	8,408,723	7,038	8,415,761
2140	Interest payable	368,550	-	368,550
2150	Payroll deductions and withholdings	20,685	-	20,685
2160	Accrued wages payable	9,643,157	960	9,644,117
2180	Due to other governments	66,682	-	66,682
2300	Unearned revenue	1,087,575	-	1,087,575
	Noncurrent liabilities:			
2501	Due within one year	20,758,566	-	20,758,566
2502	Due in more than one year	264,964,912	-	264,964,912
2540	Net pension liabilities	26,404,441	-	26,404,441
2545	Net OPEB liability	49,646,314	-	49,646,314
2000	Total liabilities	381,369,605	7,998	381,377,603
<b>DEFERRED INFLOWS OF RESOURCES</b>				
2605	Deferred inflows - pension	29,164,180	-	29,164,180
2606	Deferred inflows - OPEB	37,142,664	-	37,142,664
2610	Deferred gain on refunding	625,189	-	625,189
2600	Total deferred inflows of resources	66,932,033	-	66,932,033
<b>NET POSITION</b>				
3200	Net investment in capital assets	78,475,458	-	78,475,458
3820	Restricted for grants	5,444,750	-	5,444,750
3850	Restricted for debt service	6,243,264	-	6,243,264
3900	Unrestricted	(53,413,305)	103,788	(53,309,517)
3000	<b>TOTAL NET POSITION</b>	<b>\$ 36,750,167</b>	<b>\$ 103,788</b>	<b>\$ 36,853,955</b>

**Bryan Independent School District**  
Statement of Activities  
For the Fiscal Year Ended August 31, 2022

Data Control Codes	Functions/Programs	Expenses	Program Revenues	
			Charges for Services	Operating Grants and Contributions
	<b>PRIMARY GOVERNMENT</b>			
	Governmental activities:			
0011	Instruction	\$ 119,878,688	\$ 1,248,392	\$ 17,210,012
0012	Instructional resources and media services	2,164,699	-	43,422
0013	Curriculum and instructional staff development	8,220,110	16,525	5,314,752
0021	Instructional leadership	4,262,358	76,262	513,356
0023	School leadership	11,238,647	3,178	664,106
0031	Guidance, counseling, and evaluation services	7,339,896	200	1,682,955
0032	Social work services	1,045,944	9,450	741,857
0033	Health services	3,296,738	-	994,104
0034	Student transportation	7,737,785	-	69,127
0035	Food services	10,537,036	439,171	11,358,999
0036	Cocurricular/extracurricular activities	6,054,352	1,077,960	105,342
0041	General administration	4,295,955	1,362	650,369
0051	Plant maintenance and operations	17,010,752	126,575	709,940
0052	Security and monitoring services	1,732,247	-	7,419
0053	Data processing services	2,246,014	-	13,583
0061	Community services	270,662	719	149,372
0072	Interest on long-term debt	7,772,142	-	167,789
0081	Facilities repair and maintenance	330,498	-	-
0095	Payments to juvenile justice alternative education programs	34,945	-	-
0099	Other intergovernmental charges	1,037,161	-	-
TG	Total governmental activities	216,506,629	2,999,794	40,396,504
	Business-type activities:			
0002	BISD concessions	63,723	78,613	-
TB	Total business-type activities	63,723	78,613	-
TP	<b>TOTAL PRIMARY GOVERNMENT</b>	<u>\$ 216,570,352</u>	<u>\$ 3,078,407</u>	<u>\$ 40,396,504</u>
	General revenues:			
MT	Property taxes, levied for general purposes			
DT	Property taxes, levied for debt service			
GC	Grants and contributions not restricted to specific programs			
IE	Investment earnings			
GS	Gain on sale of capital asset			
MI	Miscellaneous			
E1	Extraordinary item - storm damages, net of recoveries			
TR	Total general revenues and extraordinary items			
CN	Change in net position			
	Net position - beginning			
NE	<b>NET POSITION - ENDING</b>			

**Net (Expense) Revenue and  
Changes in Net Position**

<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
\$ (101,420,284)	\$ -	\$ (101,420,284)
(2,121,277)	-	(2,121,277)
(2,888,833)	-	(2,888,833)
(3,672,740)	-	(3,672,740)
(10,571,363)	-	(10,571,363)
(5,656,741)	-	(5,656,741)
(294,637)	-	(294,637)
(2,302,634)	-	(2,302,634)
(7,668,658)	-	(7,668,658)
1,261,134	-	1,261,134
(4,871,050)	-	(4,871,050)
(3,644,224)	-	(3,644,224)
(16,174,237)	-	(16,174,237)
(1,724,828)	-	(1,724,828)
(2,232,431)	-	(2,232,431)
(120,571)	-	(120,571)
(7,604,353)	-	(7,604,353)
(330,498)	-	(330,498)
(34,945)	-	(34,945)
(1,037,161)	-	(1,037,161)
(173,110,331)	-	(173,110,331)
-	14,890	14,890
-	14,890	14,890
(173,110,331)	14,890	(173,095,441)
90,472,835	-	90,472,835
26,572,888	-	26,572,888
59,348,564	-	59,348,564
813,484	-	813,484
2,287,338	-	2,287,338
701,030	-	701,030
(547,443)	-	(547,443)
179,648,696	-	179,648,696
6,538,365	14,890	6,553,255
30,211,802	88,898	30,300,700
\$ 36,750,167	\$ 103,788	\$ 36,853,955

**Bryan Independent School District**

Balance Sheet  
 Governmental Funds  
 August 31, 2022

<u>Data Control Codes</u>		<u>General Fund</u>	<u>Debt Service Fund</u>
<b>ASSETS</b>			
1110	Cash and cash equivalents	\$ 6,762,177	\$ 39,562
1120	Current investments	42,493,136	6,178,583
1220	Property taxes receivables	3,509,375	923,608
1230	Allowance for uncollectable taxes	(44,581)	(11,730)
1240	Due from other governments	4,813,862	-
1250	Accrued interest	11,579	-
1260	Due from other funds	6,793,407	-
1290	Other receivables	120,507	8,674
1300	Inventories	684,312	-
1410	Prepaid items	136,523	-
1000	Total assets	<u>65,280,297</u>	<u>7,138,697</u>
1000a	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 65,280,297</u>	<u>\$ 7,138,697</u>
<b>LIABILITIES</b>			
2110	Accounts payable	\$ 1,677,940	\$ -
2150	Payroll deductions and withholdings	20,685	-
2160	Accrued wages payable	8,730,937	-
2170	Due to other funds	3,502,540	14,531
2180	Due to other governments	-	66,682
2300	Unearned revenue	-	-
2000	Total liabilities	<u>13,932,102</u>	<u>81,213</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
2600	Unavailable revenue - property taxes	<u>3,464,794</u>	<u>911,878</u>
	Total deferred inflows of resources	3,464,794	911,878
<b>FUND BALANCES</b>			
3410	Nonspendable - inventories	684,312	-
3430	Nonspendable - prepaid items	136,523	-
3450	Restricted - grants	-	-
3470	Restricted - capital acquisitions and contractual obligations	-	-
3480	Restricted - debt service	-	6,145,606
3545	Committed - other	5,250,000	-
3590	Assigned - purchases on order	832,092	-
3600	Unassigned	40,980,474	-
3000	Total fund balances	<u>47,883,401</u>	<u>6,145,606</u>
4000	<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<u>\$ 65,280,297</u>	<u>\$ 7,138,697</u>

<b>Capital Projects Fund</b>	<b>Total Nonmajor Funds</b>	<b>Total Governmental Funds</b>
\$ -	\$ 1,528,049	\$ 8,329,788
72,108,937	4,544,163	125,324,819
-	-	4,432,983
-	-	(56,311)
-	7,762,068	12,575,930
-	-	11,579
14,531	1,139,397	7,947,335
-	327,355	456,536
-	326,752	1,011,064
-	37,798	174,321
<hr/>	<hr/>	<hr/>
72,123,468	15,665,582	160,208,044
<hr/>	<hr/>	<hr/>
<b>\$ 72,123,468</b>	<b>\$ 15,665,582</b>	<b>\$ 160,208,044</b>
<hr/>	<hr/>	<hr/>
\$ 5,637,467	\$ 1,075,605	\$ 8,391,012
-	-	20,685
-	907,355	9,638,292
831,678	5,757,813	10,106,562
-	-	66,682
-	1,087,575	1,087,575
<hr/>	<hr/>	<hr/>
6,469,145	8,828,348	29,310,808
<hr/>	<hr/>	<hr/>
-	-	4,376,672
<hr/>	<hr/>	<hr/>
-	-	4,376,672
<hr/>	<hr/>	<hr/>
-	-	684,312
-	-	136,523
-	5,444,750	5,444,750
65,654,323	-	65,654,323
-	-	6,145,606
-	1,392,484	6,642,484
-	-	832,092
-	-	40,980,474
<hr/>	<hr/>	<hr/>
65,654,323	6,837,234	126,520,564
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<b>\$ 72,123,468</b>	<b>\$ 15,665,582</b>	<b>\$ 160,208,044</b>

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**Bryan Independent School District**  
 Reconciliation of the Governmental Funds Balance Sheet  
 to the Statement of Net Position  
 August 31, 2022

**Exhibit C-1R**

**TOTAL FUND BALANCES - GOVERNMENTAL FUNDS (EXHIBIT C-1)** \$ 126,520,564

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The governmental capital assets, excluding those capital assets reported in the internal service funds, at year-end consists of:

Governmental capital assets costs	\$	589,661,474	
Accumulated depreciation of governmental capital assets		(292,215,088)	297,446,386

Property taxes receivable, which will be collected subsequent to year-end, but are not available soon enough to pay expenditures are deferred in the funds.			4,376,672
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Long-term liabilities, including bonds payable, loan payable, compensated absences, and net pension and OPEB liability, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Liabilities and deferred outflows and inflows at year-end related to such items consist of:

Bonds payable, at original par	\$	(267,705,000)	
Premiums on bonds payable		(10,977,233)	
Deferred gain on refunding		(625,189)	
Deferred charge on refunding		130,670	
Accreted interest on capital appreciation bonds		(445,670)	
Accrued interest on bonds		(368,550)	
Compensated absences		(2,880)	
SECO loan payable		(5,594,656)	
Net pension liability		(26,404,441)	
Net OPEB liability		(49,646,314)	(361,639,263)

The internal service funds are used by the District to charge the costs of various services to the individual funds. The assets and liabilities of the internal service fund are included with governmental activities:

Internal transportation services	\$	1,226,663	
Print shop		255,815	
Supplemental - health care		94,549	
Group benefits - health care		(818,019)	
Workers' compensation fund		1,495,694	2,254,702

Deferred outflows of resources for pension represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expenses/expenditures) until then.			20,266,806
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Deferred inflows of resources for pension represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.			(29,164,180)
--	--	--	--------------

Deferred outflows of resources for OPEB represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expenses/expenditures) until then.			13,831,144
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Deferred inflows of resources for OPEB represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.			(37,142,664)
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**TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES (EXHIBIT A-1)** \$ 36,750,167

**Bryan Independent School District**  
Statement of Revenues, Expenditures, and Changes  
in Fund Balances – Governmental Funds  
For the Fiscal Year Ended August 31, 2022

<b>Data Control Codes</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
<b>REVENUES</b>			
5700	Local and intermediate sources	\$ 92,008,185	\$ 26,627,634
5800	State program revenues	64,467,200	167,789
5900	Federal program revenues	3,675,206	-
5020	Total revenues	160,150,591	26,795,423
<b>EXPENDITURES</b>			
Current:			
0011	Instruction	97,632,821	-
0012	Instructional resources and media services	1,517,480	-
0013	Curriculum and instructional staff development	3,298,110	-
0021	Instructional leadership	3,732,556	-
0023	School leadership	10,375,300	-
0031	Guidance, counseling, and evaluation services	5,835,502	-
0032	Social work services	315,184	-
0033	Health services	2,218,956	-
0034	Student transportation	7,147,853	-
0035	Food services	1,864	-
0036	Cocurricular/extracurricular activities	4,201,742	-
0041	General administration	4,153,006	-
0051	Plant maintenance and operations	15,183,507	-
0052	Security and monitoring services	1,593,027	-
0053	Data processing services	2,206,853	-
0061	Community services	99,663	-
Debt service:			
0071	Principal on long-term debt	738,224	17,515,000
0072	Interest on long-term debt	96,381	8,752,275
Capital outlay:			
0081	Facilities acquisition and construction	-	-
Intergovernmental:			
0095	Payments to juvenile justice alternative education programs	34,945	-
0099	Other intergovernmental charges	1,037,161	-
6030	Total expenditures	161,420,135	26,267,275
1100	Excess (deficiency) of revenues over (under) expenditures	(1,269,544)	528,148
<b>OTHER FINANCING SOURCES (USES)</b>			
7912	Sale of real and personal property	2,407,573	-
8911	Transfers out	(2,000,000)	-
7080	Total other financing sources (uses)	407,573	-
<b>EXTRAORDINARY ITEMS</b>			
7919	Insurance recovery for storm damage	244,828	-
8913	Restoration costs for storm damage	(792,271)	-
	Total extraordinary items	(547,443)	-
1200	Net change in fund balances	(1,409,414)	528,148
	Fund balances - beginning	49,292,815	5,617,458
3000	<b>FUND BALANCES - ENDING</b>	<b>\$ 47,883,401</b>	<b>\$ 6,145,606</b>

Capital Projects Fund	Total Nonmajor Funds	Total Governmental Funds
\$ 512,239	\$ 3,046,490	\$ 122,194,548
-	3,127,393	67,762,382
-	37,709,813	41,385,019
512,239	43,883,696	231,341,949
-	18,979,916	116,612,737
-	49,102	1,566,582
-	5,481,395	8,779,505
-	643,696	4,376,252
-	800,361	11,175,661
-	1,807,692	7,643,194
-	769,764	1,084,948
-	960,227	3,179,183
-	102,150	7,250,003
-	9,800,655	9,802,519
-	830,560	5,032,302
-	138,855	4,291,861
184,868	688,045	16,056,420
-	10,257	1,603,284
-	27,137	2,233,990
-	154,141	253,804
-	-	18,253,224
-	-	8,848,656
44,961,105	-	44,961,105
-	-	34,945
-	-	1,037,161
45,145,973	41,243,953	274,077,336
(44,633,734)	2,639,743	(42,735,387)
-	2,973	2,410,546
-	-	(2,000,000)
-	2,973	410,546
-	-	244,828
-	-	(792,271)
-	-	(547,443)
(44,633,734)	2,642,716	(42,872,284)
110,288,057	4,194,518	169,392,848
\$ 65,654,323	\$ 6,837,234	\$ 126,520,564

**Bryan Independent School District**  
 Reconciliation of the Statement of Revenues,  
 Expenditures, and Changes in Fund Balances of  
 Governmental Funds to the Statement of Activities  
 For the Fiscal Year Ended August 31, 2022

**Exhibit C-3**

**TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS (EXHIBIT C-2)** \$ (42,872,284)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the costs of those assets are capitalized and allocated over their estimated useful lives as depreciation expense.

Capital assets increased	\$ 45,528,458	
Depreciation expense	<u>(19,702,772)</u>	25,825,686

The net effect of miscellaneous transactions involving capital assets (transfers, adjustments and dispositions) is a decrease to net position. (123,208)

Because some property taxes will not be collected for several months after the District's fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds. Deferred tax revenues increased (decreased) by this amount this year. 27,135

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 17,515,000

Repayment of note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 738,224

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. The change reported in the statement of activities consists of the following:

Accrued interest on bonds payable (increased) decreased	\$ 40,882	
Interest accreted on the capital appreciation bonds	(19,813)	
Amortization of bond premium	967,824	
Amortization of deferred gain on refunding	105,240	
Amortization of deferred charge on refunding	<u>(17,619)</u>	1,076,514

The (increase) decrease in compensated absences is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. 3,105

An internal service fund is used by the District to charge the costs of various services to the individual funds. The net activity of the following internal service funds is reported in the government-wide statements:

Internal transportation services	\$ 97,776	
Print shop	27,936	
Supplemental - health care	16,324	
Group benefits - health care	490,471	
Workers' compensation fund	<u>(185,788)</u>	446,719

The net change in net pension liability, deferred outflows, and deferred inflows is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of the following:

Deferred outflows increased (decreased)	\$ (6,639,685)	
Deferred inflows (increased) decreased	(20,659,501)	
Net pension liability (increased) decreased	<u>28,859,998</u>	1,560,812

The net change in net OPEB liability, deferred outflows, and deferred inflows is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of the following:

Deferred outflows increased (decreased)	\$ 1,320,174	
Deferred inflows (increased) decreased	1,469,937	
Net OPEB liability (increased) decreased	<u>(449,449)</u>	2,340,662

**CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES (EXHIBIT B-1)** \$ 6,538,365

**Bryan Independent School District**  
Statement of Net Position  
Proprietary Funds  
August 31, 2022

**Exhibit D-1**

<b>Data Control Codes</b>		<b>Business-type Activities</b>	<b>Governmental Activities</b>
		<b>Nonmajor Enterprise Fund</b>	<b>Internal Service Fund</b>
<b>ASSETS</b>			
	Current assets:		
1110	Cash and cash equivalents	\$ 139,972	\$ 25,058
1120	Current investments	-	480,918
1260	Due from other funds	30,762	2,187,413
1290	Other receivables	-	407,169
1300	Inventories	-	28,602
	Total current assets	170,734	3,129,160
	Noncurrent assets:		
	Capital assets:		
1530	Furniture and equipment	-	968,639
1573	Accumulated depreciation - furniture and equipment	-	(822,482)
	Total noncurrent assets	-	146,157
1000	Total assets	170,734	3,275,317
<b>LIABILITIES</b>			
	Current liabilities:		
2110	Accounts payable	7,038	17,711
2123	Claims payable - due within one year	-	998,039
2160	Accrued wages payable	960	4,865
2170	Due to other funds	58,948	-
	Total current liabilities	66,946	1,020,615
2000	Total liabilities	66,946	1,020,615
<b>NET POSITION</b>			
3200	Investment in capital assets	-	146,157
3900	Unrestricted	103,788	2,108,545
3000	<b>TOTAL NET POSITION</b>	<b>\$ 103,788</b>	<b>\$ 2,254,702</b>

**Bryan Independent School District**  
Statement of Revenues, Expenses, and Changes  
in Net Position – Proprietary Funds  
For the Fiscal Year Ended August 31, 2022

**Exhibit D-2**

Data Control Codes		Business-type Activities	Governmental Activities
		Nonmajor Enterprise Fund	Internal Service Fund
<b>OPERATING REVENUES</b>			
5700	Charges for services	\$ 78,613	\$ 25,907,356
5020	Total operating revenues	78,613	25,907,356
<b>OPERATING EXPENSES</b>			
6100	Payroll costs	30,354	318,095
6200	Professional and contracted services	3,000	26,746,490
6300	Supplies and materials	28,713	309,996
6400	Other operating costs	1,656	12,373
6449	Depreciation expense	-	74,985
6030	Total operating expenses	63,723	27,461,939
1100	Operating income (loss)	14,890	(1,554,583)
<b>NONOPERATING REVENUES</b>			
7955	Earnings from temporary deposits and investments	-	1,302
7080	Total nonoperating revenues	-	1,302
	Income (loss) before transfers	14,890	(1,553,281)
7915	Transfers in	-	2,000,000
1200	Change in net position	14,890	446,719
0100	Net position - beginning	88,898	1,807,983
3000	<b>NET POSITION - ENDING</b>	<b>\$ 103,788</b>	<b>\$ 2,254,702</b>

**Bryan Independent School District**  
Statement of Cash Flows - Proprietary Funds  
For the Fiscal Year Ended August 31, 2022

**Exhibit D-3**

	<b>Business-type Activities</b>	<b>Governmental Activities</b>
	<b>Nonmajor Enterprise Fund</b>	<b>Internal Service Fund</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from services provided	\$ 102,205	\$ 25,544,414
Cash payments for claims	-	(23,385,627)
Cash payments to suppliers for goods and services	(28,953)	(3,575,684)
Cash payments to employees for services	(30,669)	(317,540)
	<u>42,583</u>	<u>(1,734,437)</u>
Net cash provided by (used for) operating activities		
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Transfers from other funds	-	2,000,000
	<u>-</u>	<u>2,000,000</u>
Net cash provided by noncapital financing activities		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest and dividends received on investments	-	1,302
Purchase of investments	-	(266,865)
	<u>-</u>	<u>(265,563)</u>
Net cash provided by (used for) investing activities		
Net increase (decrease) in cash and cash equivalents	42,583	-
Cash and cash equivalents - beginning	97,389	25,058
	<u>139,972</u>	<u>25,058</u>
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	<b>\$ 139,972</b>	<b>\$ 25,058</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ 14,890	\$ (1,554,583)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation expense	-	74,985
(Increase) decrease in assets:		
Due from other funds	6,219	(780,157)
Other receivables	-	(321,521)
Inventories	-	4,937
Prepaid items	-	16,150
Increase (decrease) in liabilities:		
Accounts payable	4,416	962
Claims payable	-	85,499
Accrued wages payable	(315)	555
Due to other funds	17,373	738,736
	<u>17,373</u>	<u>738,736</u>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>\$ 42,583</b>	<b>\$ (1,734,437)</b>

**Bryan Independent School District**  
Statement of Fiduciary Net Position  
Fiduciary Fund  
August 31, 2022

**Exhibit E-1**

<u>Data Control Codes</u>		<u>Custodial Fund</u>
	<b>ASSETS</b>	
1110	Cash and cash equivalents	\$ 100,288
1120	Current investments	25,000
		<hr/>
1000	<b>TOTAL ASSETS</b>	125,288
	<b>LIABILITIES</b>	
2110	Accounts payable	293
		<hr/>
2000	<b>TOTAL LIABILITIES</b>	293
	<b>NET POSITION</b>	
	Restricted for:	
	Student activity	124,995
		<hr/>
3000	<b>TOTAL NET POSITION</b>	<u>\$ 124,995</u>

**Bryan Independent School District**  
Statement of Changes in Fiduciary Net Position  
Fiduciary Fund  
For the Fiscal Year Ended August 31, 2022

**Exhibit E-2**

<u>Data Control Codes</u>		<u>Custodial Fund</u>
	<b>ADDITIONS</b>	
5700	Contributions and fees	\$ 101,637
	Total additions	101,637
	<b>DEDUCTIONS</b>	
6200	Student activities	79,246
6400	Contribution to primary government	128,454
	Total deductions	207,700
	Net change in fiduciary net position	(106,063)
	Net position - beginning	231,058
	<b>NET POSITION - ENDING</b>	<u>\$ 124,995</u>

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# Bryan Independent School District

## Notes to the Financial Statements

### Note 1. Summary of Significant Accounting Policies

#### A. Reporting Entity

The Bryan Independent School District (the District) is governed by a seven-member board of trustees (the Board), which has governance responsibilities over all activities related to public elementary and secondary education within the District. Members of the Board are elected by the public; have authority to make decisions; appoint management and significantly influence operations; and have primary accountability for fiscal matters; the District is not included in any other governmental reporting entity. The accompanying financial statements present the District.

#### B. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government (the District). All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which are normally supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support.

#### C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the District's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

#### D. Basis of Presentation – Fund Financial Statements

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

The District reports the following major governmental funds:

The *general fund* is the District's primary operating fund. It accounts for all financial resources of the District, except those accounted for in another fund.

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

The *capital projects fund* accounts for the acquisition and construction of the District's major capital facilities, other than those financed by proprietary funds.

## Bryan Independent School District

### Notes to the Financial Statements

The District reports the following nonmajor enterprise fund:

The *BISD concessions fund* is used to account for the charges for services at concessions for events the District holds.

Additionally, the District reports the following fund types:

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

The *internal service fund* is used to account for revenues and expenses related to internal transportation services, print shop, supplemental – health care, group benefits – health care, and workers' compensation services provided to parties inside the District. These funds facilitate distribution of support costs to the users or support services on a cost-reimbursement basis. Because the principal users of the internal services are the District's governmental activities, this fund type is included in the "Governmental Activities" column of the government-wide financial statements.

The *custodial fund* is reported in the fiduciary fund financial statements and accounts for assets held by the District for student organizations. Contributions, student fees and fundraisers benefit the related organizations.

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

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

#### **E. Measurement Focus and Basis of Accounting**

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

## **Bryan Independent School District**

### Notes to the Financial Statements

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

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as required under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources.

Interest associated with the current fiscal period is considered to be susceptible to accrual and has been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 120 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the District.

The proprietary and custodial funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

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

##### **1. Cash and Cash Equivalents**

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

##### **2. Deposits and Investments**

Investments for the District, except for certain investments pools, are reported at fair value. Non-negotiable certificates of deposit are reported at cost. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost or fair value.

##### **3. Inventories and Prepaid Items**

Inventories are valued at cost using the weighted average cost and consist of expendable supplies. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

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

# Bryan Independent School District

## Notes to the Financial Statements

### 4. Capital Assets

Capital assets, which include land and improvements, construction in progress, buildings and improvements, and furniture and equipment, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. The District's infrastructure includes parking lots and sidewalks associated with various buildings. The cost of the infrastructure was initially capitalized with the building cost and is being depreciated over the same useful life as the building. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

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

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

<u>Capital Asset Classes</u>	<u>Lives</u>
Buildings and improvements	10-35
Furniture and equipment	2-15

### 5. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditures) until then. Deferred inflows of resources represents an acquisition of net position/fund balance that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension and OPEB activities are amortized over the weighted average remaining service life of all participants in the respective qualified pension plan and OPEB plan, except for projected and actual earnings differences on investments which are amortized on a closed basis over a 5-year period.
- District contributions to the pension and OPEB plans after the measurement date of each plan are recognized in the subsequent fiscal year.
- Deferred charge/gain on refunding is amortized over the shorter of the life of the refunded or refunding debt.
- Unavailable property tax revenues are recognized in the period the amount becomes available.

## **Bryan Independent School District**

### Notes to the Financial Statements

#### **6. Compensated Absences**

On retirement, death or resignation of certain employees hired prior to July 1, 1992, the District pays an accrued local sick leave in a lump sum payment to such employee or his estate up to a maximum of 20 days. These benefits are paid back at a specified rate and not the current employees' rate of pay.

#### **7. Pension**

The fiduciary net position of the Teacher Retirement System of Texas (TRS) Pension 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 pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TRS's Pension Plan fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### **8. Other Postemployment Benefits**

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

#### **9. Net Position Policies**

Net position of governmental and business-type activities is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District classifies net position as follows:

*Net investment in capital assets* – the component of net position that reports capital assets, net of accumulated depreciation, and net of related debt, excluding unspent proceeds, that is directly attributable to the acquisition, construction or improvement of these capital assets.

*Restricted* – the component of net position that is constrained for specific purposes, which are externally imposed by providers, such as creditors or amounts restricted due to constitutional provisions or enabling legislation. This classification includes retirement of long-term debt, and federal and state grants.

*Unrestricted* – the component of net position that includes the residual difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources that is not classified in the categories mentioned above.

#### **10. Net Position Flow Assumption**

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the District's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

## **Bryan Independent School District**

### Notes to the Financial Statements

#### **11. Fund Balance Policies**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District classifies governmental fund balances as follows:

*Non-spendable* – includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes prepaid items and inventories.

*Restricted* – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts restricted due to constitutional provisions or enabling legislation. This classification includes retirement of long-term debt, construction programs and other federal and state grants.

*Committed* – includes amounts that are constrained for specific purposes that are internally imposed by the District through formal action of the District's highest level of decision-making authority. The Board of Trustees (the Board) is the highest level of decision-making authority for the District that can, by action or adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by Board action or the resolution remains in place until a similar action is taken (the Board action or adoption of another resolution) to remove or revise the limitation.

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

*Unassigned* – includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. The general fund should be the only fund that reports a positive unassigned fund balance. Unassigned fund balance may also include deficit balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

The Board shall attempt to maintain an unreserved fund balance in the general fund that would allow the District to operate for 60 to 90 days if funds from the Texas Education Agency and/or tax revenues were delayed.

#### **12. Fund Balance Flow Assumptions**

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

# Bryan Independent School District

## Notes to the Financial Statements

### G. Revenues and Expenditures/Expenses

#### 1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

#### 2. Property Taxes

Property values are determined by the Brazos Central Appraisal District as of January 1 of each year. Prior to September 1 of each year, the District adopts its annual budget and as soon thereafter as practicable, shall adopt a tax rate thus creating the tax levy. Property taxes for the current calendar year are levied on approximately October 1 of each year and are payable by January 31 of the following year. Property tax receivables are recorded as of the date levied. Unpaid taxes become delinquent on February 1 and a tax lien on real property is created as of January 1 of each year. Additionally, the District offers taxpayers the option of paying taxes in two installments. If this option is elected, the first half must be paid by November 30 and the final payment is due by June 30. Under this option, taxes are not delinquent until July 1.

#### 3. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are sales of services provided. Operating expenses for the enterprise funds include payroll cost, professional and contracted services, and other operating costs. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

### H. Use of Estimates

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

### I. Data Control Codes

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

### J. Implementation of New Accounting Standards

GASB Statement No. 87, *Leases* (GASB 87), establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB 87, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this statement were originally effective for reporting periods beginning after December 15, 2019; however, issuance of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* (GASB 95), extended the effective date of GASB 87 to reporting periods beginning after June 15, 2021, with earlier application encouraged. GASB 87 was implemented in the District's 2022 financial statements with no impact to amounts reported under previous standards.

# Bryan Independent School District

## Notes to the Financial Statements

### K. Recent Accounting Pronouncements

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (GASB 96), provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This statement 1) defines a SBITA; 2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset - and a corresponding subscription liability; 3) provides the capitalization criteria for outlays other than subscription payments; and 4) requires note disclosures regarding a SBITA. The requirements of this statement are effective for reporting periods beginning after June 15, 2022, with earlier application encouraged. GASB 96 will be implemented in the District's fiscal year 2023 financial statements and the impact has not yet been determined.

### Note 2. Stewardship, Compliance, and Accountability

#### A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, debt service fund and child nutrition special revenue fund. All annual appropriations lapse at fiscal year end. The following procedures are followed in establishing the budgetary data reflected in the financial statements.

1. Prior to August 20 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning September 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget after ten days' public notice of the meeting has been given.
3. Prior to September 1, the budget is formally approved and adopted by the Board.

The appropriated budget is prepared by fund, function, and campus/department. The District's campus/department heads may make transfers of appropriations within a department. Transfers of appropriations between campus/departments require the approval of the District's management. Transfers of appropriations between functions require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the function level within a fund.

#### B. Excess of Expenditures Over Appropriations

For the fiscal year ended August 31, 2022, expenditures exceeded appropriations in the following functions:

Fund	Function	Final Budget	Actual	Variance
General Fund	11	\$ 95,776,529	\$ 97,632,821	\$ (1,856,292)
General Fund	12	1,511,423	1,517,480	(6,057)
General Fund	23	10,352,848	10,375,300	(22,452)
General Fund	31	5,778,671	5,835,502	(56,831)
General Fund	32	315,029	315,184	(155)
Child Nutrition Fund	35	9,255,000	9,710,864	(455,864)

The District exceeded its final budget due to unanticipated expenditures during the year-end financial statement closing process. The District also experienced higher than normal inflation during the fiscal year causing food purchases to exceed revised budget estimates.

# Bryan Independent School District

## Notes to the Financial Statements

### C. Encumbrances

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as restricted, committed, or assigned fund balances as appropriate. The encumbrances do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

Significant encumbrances included in the governmental fund balances are as follows:

	Encumbrances Included in:		
	Restricted Fund Balance	Committed Fund Balance	Assigned Fund Balance
General fund	\$ -	\$ -	\$ 832,092
Capital projects fund	31,986,559	-	-
Nonmajor governmental funds	44,525	25,589	-
<b>Total encumbrances</b>	<b>\$ 32,031,084</b>	<b>\$ 25,589</b>	<b>\$ 832,092</b>

### D. Deficit Fund Equity

As of August 31, 2022, the District reported a deficit of \$818,019 in the Group Benefits – Health Care internal service fund. During 2022, The Board of Trustees authorized a \$2 million transfer from the general fund and a \$0.5 million transfer from the Workers' Comp internal service fund to offset losses primarily due to COVID related claims. In addition, administration was more aggressive with both premium increases and plan design changes for the past five plan years, which run from January through December. These changes, now fully implemented, have improved the financial performance of the plan which has shown a profit or minimal loss in the 2 fiscal years prior to 2021 and the COVID pandemic.

## Note 3. Detailed Notes on All Funds

### A. Deposits and Investments

#### Cash Deposits

The District's funds are required to be deposited and invested under the terms of a depository contract pursuant to the Texas School Depository Act. The depository bank pledges securities which comply with state law and these securities are held for safekeeping and trust with the District's and the depository banks' agent bank. The pledged securities shall be in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

## Bryan Independent School District

### Notes to the Financial Statements

#### Investments

The District's investment policy is in accordance with the Public Funds Investment Act (PFIA), the Public Funds Collateral Act, and federal and state laws. State law and District policy limits credit risk by allowing investing in:

- 1) Obligations of the United States or its agencies which are backed by the full faith and credit of the United States, obligations of the State of Texas or its agencies, counties, cities and other political subdivisions of any state rated as to investment quality by a nationally recognized statistical rating organization (NRSRO) not less than A or its equivalent;
- 2) Certificates of deposit issued by a broker or depository located in Texas which is insured by the FDIC or purchased through a broker who has an office located in Texas;
- 3) Fully collateralized repurchase agreements secured by obligations of the United States or its agencies not to exceed 90 days to maturity from the date of purchase;
- 4) Securities lending program as permitted by Government Code 2256.0115;
- 5) Bankers acceptances with a stated maturity of 270 days or fewer which are eligible for collateral for borrowing from a Federal Reserve Bank;
- 6) Commercial paper if it has a stated maturity of 270 days or fewer from the date of its issuance and is rated not less than A-1 or P-1 or an equivalent rating by at least: two nationally recognized credit rating agencies or one nationally recognized agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state;
- 7) No-load mutual funds, except for bond proceeds, and no-load money market mutual funds as permitted by Government Code 2256.014;
- 8) A guaranteed investment contract (for bond proceeds only) which meets the criteria and eligibility requirements established by the Public Funds Investment Act; and
- 9) Public funds investment pools which meet the requirements of the Public Funds Investment Act.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, *Fair Value Measurement and Application*, provides a framework for measuring fair value which establishes a three-level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs—other than quoted prices included within Level 1—that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

# Bryan Independent School District

## Notes to the Financial Statements

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

The District has recurring fair value measurements as presented in the table below, which includes the fiduciary funds. The District's investment balances, weighted average maturity, and credit risk of such investments are as follows:

Primary Government	Amount	Fair Value Measurements Using			Percent of Total Investments	Weighted Average Maturity (Days)	Credit Rating
		Quoted Price in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)			
Investments measured at amortized cost:							
Investment pools:							
TexPool	\$ 39,449,033	\$ -	\$ -	\$ -	31%	23	AAAm*
TexPool Prime	70,293,167	-	-	-	56%	12	AAAm*
TexStar	118	-	-	-	0%	21	AAAm*
Investments measured at net asset value, not subject to level reporting:							
Investment pools:							
Texas CLASS	10,730,009	-	-	-	9%	34	AAAm*
Money market	546,224	-	-	-	0%	13	AAAm*
Investments measured at fair value:							
U.S. government & agency securities	3,067,077	-	3,067,077	-	2%	408	Aaa
Municipal bonds	1,720,109	-	1,720,109	-	1%	92	AA- to AAA
<b>Total value</b>	<b>\$ 125,805,737</b>	<b>\$ -</b>	<b>\$ 4,787,186</b>	<b>\$ -</b>	<b>100%</b>		
<b>Portfolio weighted average maturity</b>						<b>28</b>	

\* Standard & Poor's rating

Fiduciary Fund	Amount	Fair Value Measurements Using			Percent of Total Investments	Weighted Average Maturity (Days)	Credit Rating
		Quoted Price in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)			
Investments measured at cost:							
Certificates of deposit	\$ 25,000	\$ -	\$ -	\$ -	100%	114	Not Rated
<b>Total value</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>100%</b>		
<b>Portfolio weighted average maturity</b>						<b>114</b>	

\* Standard & Poor's rating

Money market funds and investment pools are measured at amortized cost or net asset value, and are not required to be reported by levels in the table above. Certificate of deposits are reported at cost.

U.S. government and agency securities, and municipal bonds classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

## **Bryan Independent School District**

### Notes to the Financial Statements

As of August 31, 2022 the District's investments included TexPool, TexStar and Texas CLASS.

TexPool is duly chartered and overseen by the State Comptroller's Office, and administered and managed by Federated Hermes, Inc. State Street Bank serves as the custodial bank. The TexPool portfolio consists of U.S. Government securities; collateralized repurchase and reverse repurchase agreements; and AAA rated money market mutual funds. The TexPool Prime portfolio consists of U.S. Government securities; collateralized repurchase and reverse repurchase agreements; money market mutual funds; commercial paper and certificates of deposit.

TexPool and TexPool Prime transact at a net asset value of \$1.00 per share, have a weighted average maturity of 60 days or less and weighted average life of 120 days or less, investments held are highly rated by a nationally recognized statistical rating organization, have no more than 5% of portfolio with one issuer (excluding US government securities), and can meet reasonably foreseeable redemptions. The pools have a redemption notice period of one day and no maximum transaction amounts. The investment pools' authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities market, general banking moratorium or national or state emergency that affects the pools' liquidity.

TexStar is duly chartered by the State of Texas Interlocal Cooperation Act, is administered by Hilltop Securities, Inc. and J.P. Morgan Investment Management, Inc. (JPMIM), and managed by JPMIM, who provides custody and investment management.

The primary objectives of TexStar are, in order of priority, preservation and protection of principal, maintenance of sufficient liquidity to meet Participants' needs, and yield. The portfolio will maintain a dollar-weighted average maturity that does not exceed 60 days and seeks to maintain a net asset value of \$1.00 per share. TexStar may invest in securities including: obligations of the United States or its agencies and instrumentalities, including the Federal Home Loan Banks; other obligations which are unconditionally guaranteed or insured by the U.S.; fully collateralized repurchase agreements with a defined termination date and unconditionally guaranteed or insured by the U.S. or its agencies and instrumentalities; and SEC-registered no-load money-market fund which meet the requirements of the Public Funds Investment Act. The investment pool has a redemption notice period of one day and no maximum transaction amounts. The investment pools' authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities market, general banking moratorium or national or state emergency that affects the pools' liquidity.

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

Texas CLASS is an external investment pool measured at fair value, i.e. net asset value. The investment pool's strategy is to seek preservation of principal, liquidity and current income through investment in a diversified portfolio of short term marketable securities. There are no unfunded commitments related to the investment pool. Texas CLASS has a redemption notice period of one day and may redeem daily. The investment pool's authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities market, general banking moratorium or national or state emergency that affects the pool's liquidity. The Texas CLASS portfolio consists of U.S. Government securities; collateralized repurchase and reverse repurchase agreements; AAA rated money market mutual funds; and commercial paper.

# Bryan Independent School District

## Notes to the Financial Statements

### Credit Risk

At year-end, the District's investments were rated as noted in the table on the previous page. All credit ratings met acceptable levels required by legal guidelines prescribed in both the PFIA and the District's investment policy.

### Interest Rate Risk

Interest rate risk is the risk that changes in interest rates may adversely affect the value of the investments. The District monitors interest rate risk utilizing weighted average maturity analysis and specific identification. In accordance with its investment policy, the District reduces its exposure to declines in fair values by limiting the weighted average maturity of any internally created pool to no more than 180 days, and any other individual investment not to exceed two years from the time of purchase (three years for capital projects funds), unless specifically authorized by the Board of Trustees.

### Concentration of Credit Risk

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

### Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2022, District's deposits were not exposed to custodial credit risk because such balances were insured and collateralized with securities held by the District's agent in the District's name.

### Custodial Credit Risk – Investments

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

## B. Receivables

Tax revenues of the general and debt service funds are reported net of estimated uncollectible amounts. Increase (decrease) in uncollectible amounts related to revenues of the current period were as follows:

Change in uncollectibles related to general fund property taxes	\$	(25,717)
Change in uncollectibles related to debt service property taxes		<u>(6,738)</u>
<b>Total change in uncollectibles of the current fiscal year</b>	<b>\$</b>	<b><u>(32,455)</u></b>

Approximately 72% of the delinquent outstanding balance of property taxes receivable is not anticipated to be collected within the next year.

# Bryan Independent School District

## Notes to the Financial Statements

### C. Interfund Receivables, Payables, and Transfers

#### 1. Receivables/Payables

The composition of interfund balances as of August 31, 2022, is as follows:

	Interfund Receivables	Interfund Payables
Governmental funds:		
General fund	\$ 6,793,407	\$ 3,502,540
Debt service fund	-	14,531
Capital projects fund	14,531	831,678
Nonmajor governmental funds	1,139,397	5,757,813
	<hr/>	<hr/>
Total governmental funds	7,947,335	10,106,562
Enterprise funds:		
Nonmajor enterprise fund	30,762	58,948
	<hr/>	<hr/>
Total enterprise funds	30,762	58,948
Internal service fund:		
Internal transportation services	1,080,356	-
Print shop	233,366	-
Supplemental - health care	109,302	-
Group benefits - health care	2,500,000	2,791,319
Workers' compensation	3,555,708	2,500,000
Eliminations	(5,291,319)	(5,291,319)
	<hr/>	<hr/>
Total internal service fund	2,187,413	-
	<hr/>	<hr/>
<b>Totals - all funds</b>	<b>\$ 10,165,510</b>	<b>\$ 10,165,510</b>

Interfund balances consist of short-term lending/borrowing arrangements that generally result from payroll and other regularly occurring charges that are paid by the general fund and then charged back to the appropriate other fund. As of August 31, 2022, a balance of approximately \$832,000 was due from the capital projects fund to the general fund for capital expenditures paid by the general fund which will be reimbursed in a subsequent period. Additionally, some lending/borrowing may occur between two or more nonmajor governmental funds. The amount between the internal service funds and the general fund are for services that the internal service funds provide to the different departments.

# Bryan Independent School District

## Notes to the Financial Statements

### 2. Transfers

Interfund transfers are defined as “flows of assets without equivalent flow of assets in return and without a requirement for repayment.” Transfers are the use of funds collected in one fund and are transferred to finance various programs accounted for in other funds. Group Benefits – Health Care internal service fund. To mitigate the losses in the Group Benefits – Health Care internal service fund, the Board of Trustees authorized a \$2.0 million transfer from the general fund and a \$0.5 million transfer from the Workers' Comp internal service fund to offset losses from the year ended August 31, 2022.

Transfers Out	Transfers In	Amount
General Fund	Internal Service - Group Benefits Health Care	\$ 2,000,000
Internal Service - Workers' Comp	Internal Service - Group Benefits Health Care	500,000

### D. Capital Assets

Capital asset activity for the fiscal year ended August 31, 2022 was as follows:

	Beginning Balance	Additions	Transfers, Adjustments and Dispositions	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land and improvements	\$ 12,361,641	\$ 4,558,134	\$ (110,000)	\$ 16,809,775
Construction in progress	12,661,299	40,320,965	(9,292,928)	43,689,336
Total capital assets, not being depreciated	25,022,940	44,879,099	(9,402,928)	60,499,111
Capital assets, being depreciated:				
Buildings and improvements	476,507,355	-	7,135,568	483,642,923
Furniture and equipment	46,144,204	649,359	(305,484)	46,488,079
Total capital assets, being depreciated	522,651,559	649,359	6,830,084	530,131,002
Less accumulated depreciation for:				
Buildings and improvements	(238,853,024)	(17,501,149)	2,144,152	(254,210,021)
Furniture and equipment	(36,856,425)	(2,276,608)	305,484	(38,827,549)
Total accumulated depreciation	(275,709,449)	(19,777,757)	2,449,636	(293,037,570)
Total capital assets, being depreciated, net	246,942,110	(19,128,398)	9,279,720	237,093,432
<b>Governmental activities capital assets, net</b>	<b>\$ 271,965,050</b>	<b>\$ 25,750,701</b>	<b>\$ (123,208)</b>	<b>\$ 297,592,543</b>

## Bryan Independent School District

### Notes to the Financial Statements

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

Governmental activities:	
11 Instruction	\$ 11,994,893
12 Instructional resources and media services	700,317
21 Instructional leadership	129,117
23 School leadership	569,244
31 Guidance, counseling, and evaluation services	256,414
33 Health services	240,950
34 Student transportation	869,546
35 Food services	1,018,933
36 Cocurricular/extracurricular activities	1,202,978
41 General administration	202,482
51 Plant maintenance and operations	2,208,079
52 Security and monitoring services	176,070
53 Data processing services	106,118
61 Community services	27,631
Assets held by internal service fund	74,985
	<hr/>
<b>Total depreciation expense-governmental activities</b>	<b>\$ 19,777,757</b>

### Construction Commitments

The District has active construction projects as of August 31, 2022. The projects include the construction and equipment of school facilities. At year-end, the District's commitments with contractors are as follows:

Project	Remaining Commitment
Storm damages	\$ 79,926
New Intermediate School	18,489,670
Rudder Additions	4,323,236
Districtwide IPPA/VOIP Upgrades	898,321
Various projects	1,873,673
	<hr/>
<b>Total</b>	<b>\$ 25,664,826</b>

The storm damage commitment is recorded as assigned fund balance in the general fund. Remaining construction commitments are restricted in the capital project fund balance. The commitment for construction and equipment of school facilities is being financed by general obligation bonds secured by tax revenues.

### E. Long-term Liabilities

The District's long-term liabilities consist of bond indebtedness, SECO loan, health insurance, workers' compensation, compensated absences, and net pension and OPEB liability. The current requirements for general obligation bonds principal and interest expenditures are accounted for in the debt service fund. The entire claims liabilities for health and workers' compensation insurance are liquidated by their respective internal service fund. Other long-term liabilities are generally liquidated with resources of the general fund.

# Bryan Independent School District

## Notes to the Financial Statements

### Changes in Long-term Liabilities

Long-term liability activity for the fiscal year ended August 31, 2022, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 285,220,000	\$ -	\$ (17,515,000)	\$ 267,705,000	\$ 19,030,000
Issuance premiums	11,945,057	-	(967,824)	10,977,233	-
Accreted interest on capital appreciation bonds	425,857	19,813	-	445,670	-
Total bonds payable, net	297,590,914	19,813	(18,482,824)	279,127,903	19,030,000
SECO loan	6,332,880	-	(738,224)	5,594,656	727,647
Health insurance	841,313	23,329,095	(23,236,689)	933,719	933,719
Workers' compensation	71,227	227,530	(234,437)	64,320	64,320
Compensated absences	5,985	-	(3,105)	2,880	2,880
Net pension liability	55,264,439	226,498	(29,086,496)	26,404,441	-
Net OPEB liability	49,196,865	6,298,714	(5,849,265)	49,646,314	-
<b>Governmental activities total long-term liabilities</b>	<b>\$ 409,303,623</b>	<b>\$ 30,101,650</b>	<b>\$ (77,631,040)</b>	<b>\$ 361,774,233</b>	<b>\$ 20,758,566</b>

### General Obligation Bonds

The District issues general obligation bonds to provide funds for the construction and equipment of school buildings (BLDG) and to refund general obligation bonds (REF).

General obligation bonds are direct obligations and pledge the full faith and credit of the District. These bonds are issued as 5-25 year current interest or capital appreciation bonds (CAB) with various amounts of principal maturing each year. Rates may be fixed or variable.

The following is a summary of changes in the general obligation bonds for the fiscal year:

Series	Interest Rate	Amounts Original Issue	Maturity Date	Beginning Balance	Additions	Reductions	Ending Balance
2013 BLDG AND REF	1.00-4.00%	9,235,000	2030	\$ 5,180,000	\$ -	\$ (135,000)	\$ 5,045,000
2013 BLDG AND REF (CAB)	4.30%	30,000	2028	30,000	-	-	30,000
2015A BLDG	2.00-5.00%	43,510,000	2040	36,335,000	-	(1,400,000)	34,935,000
2015B REF	2.00-4.00%	42,020,000	2028	13,845,000	-	(1,905,000)	11,940,000
2016 BLDG	2.00-5.00%	42,125,000	2041	32,155,000	-	(1,180,000)	30,975,000
2017 REF	2.00-3.00%	41,765,000	2031	32,815,000	-	(2,945,000)	29,870,000
2017 BLDG	3.25-3.50%	44,000,000	2042	35,220,000	-	(1,185,000)	34,035,000
2018 REF	3.00-5.00%	20,365,000	2023	9,675,000	-	(4,690,000)	4,985,000
2019 BLDG	1.00-3.00%	11,585,000	2029	7,015,000	-	(220,000)	6,795,000
2021 BLDG	2.13-4.00%	112,950,000	2046	112,950,000	-	(3,855,000)	109,095,000
<b>Totals</b>				<b>\$ 285,220,000</b>	<b>\$ -</b>	<b>\$ (17,515,000)</b>	<b>\$ 267,705,000</b>

## Bryan Independent School District

### Notes to the Financial Statements

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

Year Ending August 31,	Principal	Interest	Total Requirements
2023	\$ 19,030,000	\$ 7,962,720	\$ 26,992,720
2024	14,620,000	7,378,064	21,998,064
2025	14,030,000	6,865,151	20,895,151
2026	14,535,000	6,366,883	20,901,883
2027	15,015,000	5,886,926	20,901,926
2028 - 2032	66,075,000	22,737,250	88,812,250
2033 - 2037	51,045,000	13,121,575	64,166,575
2038 - 2042	51,215,000	5,710,368	56,925,368
2043 - 2046	22,140,000	1,033,161	23,173,161
<b>Totals</b>	<b>\$ 267,705,000</b>	<b>\$ 77,062,098</b>	<b>\$ 344,767,098</b>

As of August 31, 2022, the District has \$55,000,000 of authorized but unissued bonds from the November 2020 bond election.

The District defeased certain outstanding bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust accounts and the liability for the defeased bonds are not included in the District's financial statements. At August 31, 2022, the District had \$2,715,000 outstanding bonds that are considered defeased.

In June 2020, the District entered into a loan agreement with the State Energy Conservation Office (SECO) for an amount not to exceed \$6,421,852. The loan agreement states that the District shall make payments in accordance with the terms of the loan payment schedule, which was provided and finalized upon completion of the project associated with the loan. As of August 31, 2022, the loan balance was \$5,594,656 and is due in quarterly installments at 2% interest as follows:

Year Ending August 31,	Principal	Interest	Total Requirements
2023	\$ 727,647	\$ 106,957	\$ 834,604
2024	742,309	92,295	834,604
2025	757,267	77,337	834,604
2026	772,527	62,078	834,605
2027	788,094	46,511	834,605
2028 - 2030	1,806,812	46,098	1,852,910
<b>Totals</b>	<b>\$ 5,594,656</b>	<b>\$ 431,276</b>	<b>\$ 6,025,932</b>

# Bryan Independent School District

## Notes to the Financial Statements

### F. Fund Balance

Other committed fund balance includes the following commitments of funds:

General fund:	
Technology	\$ 1,000,000
Insurance deductibles	2,250,000
Maintenance projects	1,000,000
Group benefit risk pool	1,000,000
Nonmajor funds:	
Campus activities	1,376,487
Local special revenue funds	<u>15,997</u>
<b>Total committed for other purposes</b>	<b><u>\$ 6,642,484</u></b>

### G. Revenues from Local and Intermediate Sources

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

	General	Debt Service	Capital Projects	Nonmajor Funds	Totals
Property taxes	\$ 90,452,646	\$ 26,565,942	\$ -	\$ -	\$ 117,018,588
Charges for services	659,523	-	-	2,340,271	2,999,794
Investment earnings	227,509	42,708	512,239	29,653	812,109
Other	668,507	18,984	-	676,566	1,364,057
<b>Totals</b>	<b><u>\$ 92,008,185</u></b>	<b><u>\$ 26,627,634</u></b>	<b><u>\$ 512,239</u></b>	<b><u>\$ 3,046,490</u></b>	<b><u>\$ 122,194,548</u></b>

### Note 4. Other Information

#### A. Risk Management

##### Property/Liability

The District is exposed to various risks related to torts: theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The District's risk management program encompasses various means of protecting the District against loss by obtaining property, casualty and liability coverage through commercial insurance carriers and from participation in a risk pool. Settled claims have not exceeded insurance coverage in any of the three previous fiscal years. There has not been any significant reduction in insurance coverage from that of the previous year.

##### Health Insurance

During the period ended August 31, 2022, employees of the District were covered by a partially self-insured health insurance plan (the Plan) accounted for through an internal service fund. The District made contributions to cover the employees and the employees, at their option, authorized payroll withholdings to pay contributions for dependents. All contributions were paid to a third party administrator acting on behalf of the District. The Plan was authorized by state statute and was documented by contractual agreement. The contract between the District and the third party administrator is renewable annually.

## Bryan Independent School District

### Notes to the Financial Statements

In accordance with state statute, the District was protected against unanticipated catastrophic loss by stop-loss coverage in excess of \$325,000 per individual and \$28,693,967 in the aggregate carried through a commercial insurer licensed to do business in Texas in accordance with the Texas Insurance Code. Estimates of claims payable and of claims incurred but not reported at August 31, 2022, are reflected as accrued liabilities of the Fund. Because actual claims liabilities depend on such complex factors as inflation, changes in legal requirements and damage awards, the process used in computing claims liability is an estimate.

Changes in the balances of claims liabilities during the past two years are as follows:

	Year Ended 8/31/2022	Year Ended 8/31/2021
Unpaid claims, beginning of fiscal year	\$ 841,313	\$ 1,144,151
Incurred claims, including provision (adjustment) for IBNR	23,329,095	26,866,724
Claim payments	<u>(23,236,689)</u>	<u>(27,169,562)</u>
<b>Unpaid claims, end of fiscal year</b>	<b><u>\$ 933,719</u></b>	<b><u>\$ 841,313</u></b>

#### Workers' Compensation

During the period ended August 31, 2022, employees of the District were covered by a self-funded workers' compensation insurance plan (the "Plan"). The District contributes to the plan based upon established rates. Contributions were paid to a District Internal Service Fund. The third party administrator acts on behalf of the District to administer claims filed against the self-funded pool. The plan was authorized under the rules of the Texas Insurance Code and was documented by contractual agreement. This contract between the District and the third party administrator is renewable annually and terms of coverage and premium costs are included in the contractual provision.

Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities also include an estimated amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other non-incremental claims adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example for subrogation, are another component of the claims liability estimate. An excess coverage insurance policy covers individual claims in excess of \$400,000 and an annual employers maximum limit of \$1,000,000.

Changes in the balances of claims liabilities during the past two years are as follows:

	Year Ended 8/31/2022	Year Ended 8/31/2021
Unpaid claims, beginning of fiscal year	\$ 71,227	\$ 65,147
Incurred claims, including provision (adjustment) for IBNR	227,530	134,550
Claim payments	<u>(234,437)</u>	<u>(128,470)</u>
<b>Unpaid claims, end of fiscal year</b>	<b><u>\$ 64,320</u></b>	<b><u>\$ 71,227</u></b>

## **Bryan Independent School District**

### Notes to the Financial Statements

#### **B. Litigation and Contingencies**

The District is a defendant in various legal claims arising principally in its normal course of operations. In the opinion of the District's management, such claims will not have a material effect of the District's financial position, results of operations or liquidity.

The District participates in a number of federal and state financial assistance programs. Although the District's grant programs have been audited in accordance with the provisions of the Single Audit Act through August 31, 2022, these programs are subject to financial and compliance audits by the grantor agencies. The District is also subject to audit by the TEA of the attendance data upon which payments from the agency are based. These audits could result in questioned costs or refunds to be paid back to the granting agencies.

#### **C. Defined Benefit Pension Plan**

##### **Plan Description**

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

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard 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 TRS's fiduciary net position is available in a separately-issued Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the Internet at [http://www.trs.texas.gov/Pages/about\\_archive\\_cafcr.aspx](http://www.trs.texas.gov/Pages/about_archive_cafcr.aspx); by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

##### **Benefits Provided**

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

# Bryan Independent School District

## Notes to the Financial Statements

### Contributions

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

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2020 thru 2025.

Rates for such plan fiscal years are as follows:

	Contribution Rates	
	2022	2021
Member	8.00%	7.70%
Non-employer contribution entity (State)	7.75%	7.50%
Employers (District)	7.75%	7.50%

The contribution amounts for the District's fiscal year 2022 are as follows:

District contributions	\$	4,857,593
Member contributions		9,875,745
NECE on-behalf contributions (State)		6,395,079

Contributors to the plan include 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.

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

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

## Bryan Independent School District

### Notes to the Financial Statements

In addition to the employer contributions listed above, there are two surcharges an employer is subject to:

- When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment-after-retirement surcharge.
- Public education employer contribution - all public schools, charter schools and regional education service centers must contribute 1.6% of the member's salary beginning in September 1, 2020, gradually increasing to 2.0% on September 1, 2024.

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

At August 31, 2022, the District reported a liability of \$26,404,441 for its proportionate share of the TRS's net pension liability. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District are as follows:

District's proportionate share of the net pension liability	\$ 26,404,441
State's proportionate share of the net pension liability associated with the District	<u>34,736,782</u>
<b>Total</b>	<b><u>\$ 61,141,223</u></b>

The net pension liability was measured as of August 31, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as August 31, 2020 rolled forward to August 31, 2021. 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, 2020 through August 31, 2021.

At the measurement date of August 31, 2021, the District's proportion of the collective net pension liability was 0.1036832%, which was an increase of 0.0004970% from its proportion measured as of August 31, 2020.

For the fiscal year ended August 31, 2022, the District recognized pension expense of \$3,435,654 and revenue of \$138,873 for support provided by the State.

At August 31, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 44,187	\$ 1,858,894
Changes of assumptions	9,333,454	4,068,586
Difference between projected and actual earnings on pension plan investments	-	22,139,781
Changes in proportion and difference between District's contributions and the proportionate share of contributions	6,031,572	1,096,919
District contributions paid subsequent to the measurement date	<u>4,857,593</u>	<u>-</u>
<b>Totals</b>	<b><u>\$ 20,266,806</u></b>	<b><u>\$ 29,164,180</u></b>

## Bryan Independent School District

### Notes to the Financial Statements

\$4,857,593 reported as deferred outflows of resources resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended August 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

Year Ending August 31,	
2023	\$ (1,912,751)
2024	(2,325,933)
2025	(4,085,634)
2026	(5,526,861)
2027	135,608
Thereafter	<u>(39,396)</u>
<b>Total</b>	<b>\$ <u>(13,754,967)</u></b>

#### Actuarial Methods and Assumptions

The actuarial valuation of the total pension liability was performed as of August 31, 2020. Update procedures were used to roll forward the total pension liability to August 31, 2021 and was determined using the following actuarial methods and assumptions:

Actuarial cost method	Individual entry age normal
Asset valuation method	Fair Market value
Single discount rate	7.25%
Long-term expected rate of return	7.25%
Municipal bond rate as of August 2021	1.95%. Source for the rate is the Fixed Income Market Data / Yield Curve / Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index."
Last year ending August 31 in projection period (100 years)	2120
Inflation	2.30%
Salary increases	3.05% to 9.05% including inflation
Ad hoc postemployment benefit changes	None
Active mortality rates	Based on 90% of the RP 2014 Employee Mortality Tables for males and females with full generational mortality. The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables with full generational projection using the ultimate improvement rates from the most recently published projection scale U-MP.

The actuarial methods and assumptions are primarily based on a study of actual experience for the three year period ending August 31, 2017 and adopted in July 2018.

## Bryan Independent School District

### Notes to the Financial Statements

#### Discount Rate and Long-Term Expected Rate of Return

A single discount rate of 7.25% 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 7.25%. The projection of cash flows used to determine the single discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity will be made at the statutorily required rates. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in TRS's target asset allocation as of August 31, 2021 are summarized below:

Asset Class*	Target Allocation**	Long-term Expected Geometric Real Rate of Return***	Expected Contribution to Long-Term Portfolio Returns
Global equity:			
U.S.	18.00%	3.60%	0.94%
Non-U.S. developed	13.00%	4.40%	0.83%
Emerging markets	9.00%	4.60%	0.74%
Private equity	14.00%	6.30%	1.36%
Stable value:			
Government bonds	16.00%	-0.20%	0.01%
Absolute return	-	1.10%	-
Stable value hedge funds	5.00%	2.20%	0.12%
Real return:			
Real estate	15.00%	4.50%	1.00%
Energy, natural resources and infrastructure	6.00%	4.70%	0.35%
Commodities	-	1.70%	-
Risk parity:			
Risk parity	8.00%	2.80%	0.28%
Asset allocation leverage:			
Cash	2.00%	-0.70%	-0.01%
Asset allocation leverage cash	-6.00%	-0.50%	0.03%
Inflation expectation			2.20%
Volatility drag****			-0.95%
<b>Total</b>	100.00%		6.90%

\* Absolute return includes credit sensitive investments.

\*\* Target allocations are based on the FY 2021 policy model.

\*\* Capital market assumptions come from Aon Hewitt (as of 8/31/2021).

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

# Bryan Independent School District

## Notes to the Financial Statements

### Discount Rate Sensitivity Analysis

The following table presents the District's proportionate share of the TRS net pension liability calculated using the discount rate of 7.25%, as well as what the District's proportionate share of the net pension liability would be if it was calculated using a discount rate that is 1% lower or 1% higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
District's proportionate share of the net pension liability	\$ 57,697,895	\$ 26,404,441	\$ 1,015,952

### Change of Assumptions Since the Prior Measurement Date

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

### Change of Benefit Terms Since the Prior Measurement Date

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

## D. Defined Other Postemployment Benefit Plan

### Plan Description

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined 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. It is established and administered in accordance with the Texas Insurance Code, Chapter 1575.

### OPEB Plan Fiduciary Net Position

Detailed information about the TRS-Care's fiduciary net position is available in the separately-issued TRS Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at [http://www.trs.texas.gov/Pages/about\\_archive\\_cafra.aspx](http://www.trs.texas.gov/Pages/about_archive_cafra.aspx); by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

### Benefits Provided

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

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes; including automatic cost of living adjustments (COLAs). The Board of Trustees of TRS is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052.

## Bryan Independent School District

### Notes to the Financial Statements

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

TRS-Care Monthly Plan Premium Rates

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

### Contributions

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

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

Rates for such plan fiscal years are as follows:

	Contribution Rates	
	2022	2021
Active employee	0.65%	0.65%
Non-employer contribution entity (State)	1.25%	1.25%
Employers (District)	0.75%	0.75%
Federal/private funding*	1.25%	1.25%

\* Contributions paid from federal funds and private grants are remitted by the employer (District) and paid at the State rate.

The contribution amounts for the District's fiscal year 2022 are as follows:

District contributions	\$ 1,103,531
Member contributions	813,723
NECE on-behalf contributions (State)	1,354,170

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to (regardless of whether or not they participate in the TRS Care OPEB program). When hiring a TRS retiree, employers are required to pay TRS-Care a monthly surcharge of \$535 per retiree.

The State of Texas also contributed \$495,933, \$525,727 and \$547,987 in 2022, 2021, and 2020, respectively, for on-behalf payments for Medicare Part D.

## Bryan Independent School District

### Notes to the Financial Statements

TRS-Care received a supplemental appropriation from the State of Texas as the Non-Employer Contributing Entity in the amount of \$5.5 million in fiscal year 2021 for consumer protections against medical health care billing by certain out-of-network providers.

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

At August 31, 2022, the District reported a liability of \$49,646,314 for its proportionate share of the TRS's net OPEB liability. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District are as follows:

District's proportionate share of the net OPEB liability	\$ 49,646,314
State's proportionate share of the net OPEB liability associated with the District	<u>66,514,997</u>
<b>Total</b>	<u><u>\$ 116,161,311</u></u>

The net OPEB liability was measured as of August 31, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as August 31, 2020 rolled forward to August 31, 2021. The District's proportion of the net OPEB liability was based on the District's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2020 through August 31, 2021.

At the measurement date of August 31, 2021, the employer's proportion of the collective net OPEB liability was 0.1287025%, which was a decrease of 0.0007135% from its proportion measured as of August 31, 2020.

For the fiscal year ended August 31, 2022, the District recognized net OPEB revenue of \$(3,692,042) due to recognition of deferred inflows in excess of deferred outflows and current year expenses. OPEB revenue of \$(2,454,911) was recognized for support provided by the State.

At August 31, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u>                    </u>	<u>                    </u>
Differences between expected and actual experience	\$ 2,137,509	\$ 24,032,289
Changes of assumptions	5,498,912	10,499,277
Difference between projected and actual earnings on OPEB plan investments	53,900	-
Changes in proportion and difference between District's contributions and the proportionate share of contributions	5,037,292	2,611,098
District contributions paid subsequent to the measurement date	<u>1,103,531</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 13,831,144</u></u>	<u><u>\$ 37,142,664</u></u>

**Bryan Independent School District**

Notes to the Financial Statements

\$1,103,531 reported as deferred outflows of resources resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended August 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB revenue as follows:

Year Ending August 31,	
2023	\$ (4,810,740)
2024	(4,811,955)
2025	(4,811,623)
2026	(3,504,801)
2027	(1,735,589)
Thereafter	<u>(4,740,343)</u>
<b>Total</b>	<b><u>\$ (24,415,051)</u></b>

**Actuarial Methods and Assumptions**

The actuarial valuation of the total OPEB liability was performed as of August 31, 2020. Update procedures were used to roll forward the total OPEB liability to August 31, 2021.

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The following assumptions used for the valuation of the TRS-Care OPEB liability are identical to the assumptions employed in the August 31, 2021 TRS annual pension actuarial valuation:

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

See Note 4.C. for detail on these assumptions. The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2017.

The initial medical trend rates were 8.50% for Medicare retirees and 7.10% for non-Medicare retirees. There was an initial prescription drug trend rate of 8.50% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 12 years.

# Bryan Independent School District

## Notes to the Financial Statements

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

Actuarial cost method	Individual entry age normal
Single discount rate	1.95%
Aging factors	Based on plan specific experience
Election rates	Normal retirement: 65% participation prior to age 65 and 40% after age 65. 25% of pre-65 retirees are assumed to discontinue coverage at age 65.
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Ad hoc postemployment benefit changes	None

### Discount Rate

A single discount rate of 1.95% was used to measure the total OPEB liability at August 31, 2021. This was a decrease of 0.38% in the discount rate since the August 31, 2020 measurement date. The plan is essentially a "pay-as-you-go" plan, and based on the assumption that contributions are made at the statutorily required rates, the OPEB plan's fiduciary net position was projected to not be able to make all future benefit payments to current members and therefore, the single discount rate is equal to the prevailing municipal bond rate. The source for the rate is the Fixed Income Market Data / Yield Curve / Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of August 31, 2021.

### Sensitivity Analysis of Rates

#### Discount Rate

The following table presents the District's proportionate share of the TRS-Care net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that was 1% less than and 1% greater than the discount rate that was used (1.95%) in measuring the net OPEB liability.

	1% Decrease (0.95%)	Current Discount Rate (1.95%)	1% Increase (2.95%)
District's proportionate share of the net OPEB liability	\$ 59,884,894	\$ 49,646,314	\$ 41,588,218

#### Healthcare Cost Trend Rates

The following table presents the District's proportionate share of net OPEB liability using the assumed healthcare cost trend rate, as well as what the net OPEB liability would be if it were calculated using a trend rate that is 1% lower or 1% higher than the assumed health-care cost trend rate:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's proportionate share of the net OPEB liability	\$ 40,211,869	\$ 49,646,314	\$ 62,304,995

## **Bryan Independent School District**

### Notes to the Financial Statements

#### **Change of Assumptions Since the Prior Measurement Date**

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

- The discount rate changed from 2.33% as of August 31, 2020 to 1.95% as of August 31, 2021. This change increased the total OPEB liability.

#### **Change of Benefit Terms Since the Prior Measurement Date**

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

#### **E. Nonmonetary Transactions**

During 2022, the District received goods purchased by the Texas Department of Agriculture (TDA) through the Food Distribution Program (commodities). These commodities have been recorded in the amount of \$730,508 in a special revenue fund as federal revenues, which represents the amount of consideration given by TDA.

#### **F. Property Valuation Limitation**

Bryan Independent School District entered into an economic development program with taxpayers as allowed by Chapter 313 of the Texas Economic Development Act of the Texas Local Tax Code (the "agreement(s)"). Under Chapter 313, an appraised value limitation agreement is executed in which a taxpayer agrees to build or install property and create jobs in exchange for a limitation, up to ten years, on the taxable property value for school district maintenance and operations tax (M&O) purposes.

Under these agreements, the taxable valuation limit has been set for the District at \$30 million and the taxpayers must meet certain criteria with regard to property valuations, jobs and payroll. The agreements allow for a qualifying period to construct and build out the facilities and business with the value limitations applying after conditions have been met. The value limitation applies to the maintenance and operations (M&O) property tax rate only. The purpose of the program is as follows:

- Encourage large-scale capital investments
- Create new, high-paying jobs
- Strengthen and improve the overall economic performance of the area
- Expand and enlarge the ad valorem tax base

The agreements require the taxpayer to hold harmless the District for any cost associated with implementation and monitoring of the agreements as well as any loss in revenue during the agreement period. In addition, the agreements may also require the taxpayers to make a payment in lieu of taxes (PILOT) annually to the District, calculated as a portion of the property tax savings.

For the fiscal year ended August 31, 2022, total qualified property per the agreements had a taxable value of \$181,391,549. Total value limitation applicable to the M&O tax rate was \$30,000,000, resulting in total abated tax revenues of \$1,308,931. The District received \$417,046 of PILOT payments in the current year resulting from the agreements. The agreements are scheduled to end in the fiscal year 2033-34.

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## **Required Supplementary Information**

**Bryan Independent School District**  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance – Budget and Actual  
 General Fund  
 For the Fiscal Year Ended August 31, 2022

**Exhibit G-1**

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		Positive (Negative)
<b>REVENUES</b>					
5700	Local and intermediate sources	\$ 91,170,000	\$ 91,402,000	\$ 92,008,185	\$ 606,185
5800	State program revenues	62,350,000	60,309,000	64,467,200	4,158,200
5900	Federal program revenues	1,510,000	3,435,000	3,675,206	240,206
5020	Total revenues	155,030,000	155,146,000	160,150,591	5,004,591
<b>EXPENDITURES</b>					
Current:					
0011	Instruction	94,376,529	95,776,529	97,632,821	(1,856,292)
0012	Instructional resources and media services	1,511,423	1,511,423	1,517,480	(6,057)
0013	Curriculum and instructional staff development	3,415,072	3,340,072	3,298,110	41,962
0021	Instructional leadership	3,438,318	3,763,318	3,732,556	30,762
0023	School leadership	10,227,848	10,352,848	10,375,300	(22,452)
0031	Guidance, counseling, and evaluation services	5,603,671	5,778,671	5,835,502	(56,831)
0032	Social work services	415,029	315,029	315,184	(155)
0033	Health services	1,891,208	2,241,208	2,218,956	22,252
0034	Student transportation	7,223,304	7,223,304	7,147,853	75,451
0035	Food services	25,000	25,000	1,864	23,136
0036	Cocurricular/extracurricular activities	4,132,715	4,207,715	4,201,742	5,973
0041	General administration	4,490,584	4,290,584	4,153,006	137,578
0051	Plant maintenance and operations	16,256,391	15,621,391	15,183,507	437,884
0052	Security and monitoring services	1,727,992	1,852,992	1,593,027	259,965
0053	Data processing services	2,538,159	2,263,159	2,206,853	56,306
0061	Community services	156,256	156,256	99,663	56,593
Debt service:					
0071	Principal on long-term debt	-	738,224	738,224	-
0072	Interest on long-term debt	-	96,776	96,381	395
Intergovernmental:					
0095	Payments to juvenile justice alternative education programs	60,000	60,000	34,945	25,055
0099	Other intergovernmental charges	1,062,500	1,094,500	1,037,161	57,339
6030	Total expenditures	158,551,999	160,708,999	161,420,135	(711,136)
1100	Excess (deficiency) of revenues over (under) expenditures	(3,521,999)	(5,562,999)	(1,269,544)	4,293,455
<b>OTHER FINANCING SOURCES (USES)</b>					
7912	Sale of real and personal property	-	2,387,680	2,407,573	19,893
7949	Other resources	-	1,000,000	-	(1,000,000)
8911	Transfers out	-	(2,000,000)	(2,000,000)	-
7080	Total other financing sources (uses)	-	1,387,680	407,573	(980,107)
<b>EXTRAORDINARY ITEMS</b>					
7919	Insurance recovery for storm damage	-	240,000	244,828	4,828
8913	Restoration costs for storm damage	-	-	(792,271)	(792,271)
	Total extraordinary items	-	240,000	(547,443)	(787,443)
1200	Net change in fund balance	(3,521,999)	(3,935,319)	(1,409,414)	2,525,905
0100	Fund balance - beginning	49,292,815	49,292,815	49,292,815	-
3000	<b>FUND BALANCE - ENDING</b>	<b>\$ 45,770,816</b>	<b>\$ 45,357,496</b>	<b>\$ 47,883,401</b>	<b>\$ 2,525,905</b>

## Bryan Independent School District

## Exhibit G-2

Schedule of the District's Proportionate Share of the Net Pension Liability of a Cost-Sharing Multiple-Employer Pension Plan Teacher Retirement System of Texas For the Last Eight Fiscal Years\*

Year	District's Proportion of Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability Associated with the District	Total	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2022	0.1036832%	\$ 26,404,441	\$ 34,736,782	\$ 61,141,223	\$ 117,572,477	22.46%	88.79%
2021	0.1031862%	\$ 55,264,439	\$ 72,546,689	\$ 127,811,128	\$ 114,320,696	48.34%	75.54%
2020	0.0897795%	\$ 46,670,165	\$ 75,453,808	\$ 122,123,973	\$ 104,205,720	44.79%	75.24%
2019	0.0825055%	\$ 45,413,053	\$ 85,718,826	\$ 131,131,879	\$ 102,171,849	44.45%	73.74%
2018	0.0903312%	\$ 28,883,055	\$ 47,673,813	\$ 76,556,868	\$ 96,748,727	29.85%	82.17%
2017	0.0891413%	\$ 33,685,162	\$ 56,742,836	\$ 90,427,998	\$ 93,514,599	36.02%	78.00%
2016	0.0847717%	\$ 29,965,668	\$ 56,090,155	\$ 86,055,823	\$ 89,539,335	33.47%	78.43%
2015	0.0615781%	\$ 16,448,361	\$ 46,407,214	\$ 62,855,575	\$ 86,671,917	18.98%	83.25%

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

**Bryan Independent School District****Exhibit G-3**

Schedule of the District's Contributions to the  
Teacher Retirement System of Texas Pension Plan  
For the Last Eight Fiscal Years\*

<b>Year</b>	<b>Contractually Required Contributions</b>	<b>Contributions in Relation to the Contractually Required Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>District's Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
2022	\$ 4,857,593	\$ (4,857,593)	\$ -	\$ 123,452,698	3.93%
2021	\$ 4,430,483	\$ (4,430,483)	\$ -	\$ 117,572,477	3.77%
2020	\$ 4,289,793	\$ (4,289,793)	\$ -	\$ 114,320,696	3.75%
2019	\$ 3,189,628	\$ (3,189,628)	\$ -	\$ 104,205,720	3.06%
2018	\$ 2,841,945	\$ (2,841,945)	\$ -	\$ 102,171,849	2.78%
2017	\$ 2,960,505	\$ (2,960,505)	\$ -	\$ 96,748,727	3.06%
2016	\$ 2,832,462	\$ (2,832,462)	\$ -	\$ 93,514,599	3.03%
2015	\$ 2,509,391	\$ (2,509,391)	\$ -	\$ 89,539,335	2.80%

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

**Bryan Independent School District**

**Exhibit G-4**

Schedule of the District's Proportionate Share of the Net OPEB Liability of a Cost-Sharing Multiple-Employer OPEB Plan Teacher Retirement System of Texas For the Last Five Fiscal Years\*

<b>Year</b>	<b>District's Proportion of Net OPEB Liability</b>	<b>District's Proportionate Share of the Net OPEB Liability</b>	<b>State's Proportionate Share of the Net OPEB Liability Associated with the District</b>	<b>Total</b>	<b>District's Covered Payroll</b>	<b>District's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</b>
2022	0.1287025%	\$ 49,646,314	\$ 66,514,997	\$ 116,161,311	\$ 117,572,477	42.23%	6.18%
2021	0.1294160%	\$ 49,196,865	\$ 66,108,793	\$ 115,305,658	\$ 114,320,696	43.03%	4.99%
2020	0.1238226%	\$ 58,557,245	\$ 77,809,479	\$ 136,366,724	\$ 104,205,720	56.19%	2.66%
2019	0.1291626%	\$ 64,492,045	\$ 82,289,414	\$ 146,781,459	\$ 102,171,849	63.12%	1.57%
2018	0.1224781%	\$ 53,261,130	\$ 73,487,954	\$ 126,749,084	\$ 96,748,727	55.05%	0.91%

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

**Bryan Independent School District****Exhibit G-5**

Schedule of the District's Contributions to the  
 Teacher Retirement System of Texas OPEB Plan  
 For the Last Five Fiscal Years\*

<b>Year</b>	<b>Contractually Required Contributions</b>	<b>Contributions in Relation to the Contractually Required Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>District's Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
2022	\$ 1,103,531	\$ (1,103,531)	\$ -	\$ 123,452,698	0.89%
2021	\$ 1,005,906	\$ (1,005,906)	\$ -	\$ 117,572,477	0.86%
2020	\$ 983,678	\$ (983,678)	\$ -	\$ 114,320,696	0.86%
2019	\$ 891,261	\$ (891,261)	\$ -	\$ 104,205,720	0.86%
2018	\$ 816,586	\$ (816,586)	\$ -	\$ 102,171,849	0.80%

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

**Bryan Independent School District**  
 Notes to the Required Supplementary Information

**Note 1. Budget**

**A. Budgetary Information**

Each school district in Texas is required by law to prepare annually a budget of anticipated revenues and expenditures for the general fund, debt service fund, and the child nutrition special revenue fund. The Texas Education Code requires the budget to be prepared not later than August 20 and adopted by August 31 of each year. The budgets are prepared on a basis of accounting that is used for reporting in accordance with generally accepted accounting principles.

The following procedures are followed in establishing the budgetary data reflected in the fund financial schedules:

1. Prior to August 20 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning September 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget after ten days' public notice of the meeting has been given.
3. Prior to September 1, the budget is formally approved and adopted by the Board.

The appropriated budget is prepared by fund and function. The District's campus/department heads may make transfers of appropriations within a campus or department. Transfers of appropriations between campuses or departments require the approval of the District's management. Increasing any one of the functional spending categories, or revenues object accounts and other resources require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the function level within a fund. All annual appropriations lapse at fiscal year end.

**B. Excess of Expenditures Over Appropriations**

For the fiscal year ended August 31, 2022, expenditures exceeded appropriations in the following functions:

Fund	Function	Final Budget	Actual	Variance
General Fund	11	\$ 95,776,529	\$ 97,632,821	\$ (1,856,292)
General Fund	12	1,511,423	1,517,480	(6,057)
General Fund	23	10,352,848	10,375,300	(22,452)
General Fund	31	5,778,671	5,835,502	(56,831)
General Fund	32	315,029	315,184	(155)
Child Nutrition Fund	35	9,255,000	9,710,864	(455,864)

The District exceeded its final budget due to unanticipated expenditures during the year-end financial statement closing process. The District also experienced higher than normal inflation during the fiscal year causing food purchases to exceed revised budget estimates.

**Bryan Independent School District**

Notes to the Required Supplementary Information

**Note 2. Net Pension Liability and Net OPEB Liability**

The following factors significantly affect trends in the amounts reported for the District's proportionate share of the net pension liability and net OPEB liability:

**Changes in actuarial assumptions and inputs**

Measurement Date August 31,	Net Pension Liability		Net OPEB Liability
	Discount Rate	Long-term Expected Rate of Return	Discount Rate
2021	7.250%	7.250%	1.950%
2020	7.250%	7.250%	2.330%
2019	7.250%	7.250%	2.630%
2018	6.907%	7.250%	3.690%
2017	8.000%	8.000%	3.420%
2016	8.000%	8.000%	
2015	8.000%	8.000%	
2014	8.000%	8.000%	

**Changes in demographic and economic assumptions**

For Measurement Date August 31, 2018 – Net Pension Liability and Net OPEB Liability:

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

**Changes in benefit terms**

For Measurement Date August 31, 2018 – Net OPEB Liability:

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

**Other changes**

For Measurement Date August 31, 2020 – Net OPEB Liability:

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

For Measurement Date August 31, 2019 – Net Pension Liability:

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

## **Bryan Independent School District**

### Notes to the Required Supplementary Information

For Measurement Date August 31, 2019 – Net OPEB Liability:

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

For Measurement Date August 31, 2018 – Net OPEB Liability:

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

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# Supplementary Information

**Bryan Independent School District**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds – Special Revenue Funds  
 August 31, 2022

<b>Data Control Codes</b>	<b>206</b>	<b>211</b>	<b>212</b>
	<b>ESEA Title X, Part C - Homeless</b>	<b>ESEA Title I, Part A - Improving Basic Programs</b>	<b>ESEA Title I, Part C - Migrant</b>
<b>ASSETS</b>			
1110 Cash and cash equivalents	\$ -	\$ -	\$ -
1120 Current investments	-	-	-
1240 Due from other governments	-	1,438,470	59,320
1260 Due from other funds	6,027	-	-
1290 Other receivables	-	-	-
1300 Inventories	-	-	-
1410 Prepaid items	-	-	-
<b>1000 TOTAL ASSETS</b>	<b><u>\$ 6,027</u></b>	<b><u>\$ 1,438,470</u></b>	<b><u>\$ 59,320</u></b>
<b>LIABILITIES</b>			
2110 Accounts payable	\$ -	\$ 70,208	\$ -
2160 Accrued wages payable	6,027	176,424	-
2170 Due to other funds	-	1,191,838	59,320
2300 Unearned revenue	-	-	-
2000 Total liabilities	6,027	1,438,470	59,320
<b>FUND BALANCES</b>			
3450 Restricted - grants	-	-	-
3545 Committed - other	-	-	-
3000 Total fund balances	-	-	-
<b>4000 TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 6,027</u></b>	<b><u>\$ 1,438,470</u></b>	<b><u>\$ 59,320</u></b>

224	225	240	244	255
IDEA - Part B, Formula	IDEA - Part B, Preschool	Child Nutrition and Summer Feeding	Career and Technical - Basic Grant	ESEA, Title II, Part A, Teacher & Principal Training & Recruiting
\$ -	\$ -	\$ 154,319	\$ -	\$ -
-	-	4,529,521	-	-
452,411	10,095	736,990	17,200	147,289
-	-	-	-	-
-	-	30,946	-	-
-	-	326,752	-	-
32,898	-	-	-	-
<u>\$ 485,309</u>	<u>\$ 10,095</u>	<u>\$ 5,778,528</u>	<u>\$ 17,200</u>	<u>\$ 147,289</u>
\$ 11,144	\$ -	\$ 187,592	\$ -	\$ 271
105,963	4,698	169,527	-	11,753
368,202	5,397	118,627	17,200	135,265
-	-	76,608	-	-
485,309	10,095	552,354	17,200	147,289
-	-	5,226,174	-	-
-	-	-	-	-
-	-	5,226,174	-	-
<u>\$ 485,309</u>	<u>\$ 10,095</u>	<u>\$ 5,778,528</u>	<u>\$ 17,200</u>	<u>\$ 147,289</u>

**Bryan Independent School District**

Combining Balance Sheet

Nonmajor Governmental Funds – Special Revenue Funds - Continued

August 31, 2022

<b>Data Control Codes</b>	<b>263</b>	<b>272</b>	<b>279</b>
	<b>Title III, Part A, English Language Acquisition &amp; Enhancement</b>	<b>Medicaid Administrative Claiming Program - MAC</b>	<b>Texas COVID Learning Acceleration Supports - ARPA</b>
<b>ASSETS</b>			
1110	Cash and cash equivalents	\$ -	\$ -
1120	Current investments	-	-
1240	Due from other governments	93,516	281,046
1260	Due from other funds	-	200,209
1290	Other receivables	-	-
1300	Inventories	-	-
1410	Prepaid items	-	-
<b>1000</b>	<b>TOTAL ASSETS</b>	<b>\$ 93,516</b>	<b>\$ 281,046</b>
<b>LIABILITIES</b>			
2110	Accounts payable	\$ -	\$ 43
2160	Accrued wages payable	12,387	24,706
2170	Due to other funds	81,129	256,297
2300	Unearned revenue	-	-
2000	Total liabilities	93,516	281,046
<b>FUND BALANCES</b>			
3450	Restricted - grants	-	200,209
3545	Committed - other	-	-
3000	Total fund balances	-	200,209
<b>4000</b>	<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 93,516</b>	<b>\$ 281,046</b>

281	282	289	315	340
Elementary and Secondary School Emergency Relief Fund II (CRRSA)	Elementary and Secondary School Emergency Relief Fund III (ARPA)	Other Federally Funded Special Revenue Funds	Shared Service Arrangements - IDEA - Part B, Discretionary	Shared Service Arrangements - IDEA, Part C
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
1,628,169	2,670,172	-	12,900	-
-	-	-	-	-
-	175	-	-	-
-	-	-	-	-
-	4,900	-	-	-
<u>\$ 1,628,169</u>	<u>\$ 2,675,247</u>	<u>\$ -</u>	<u>\$ 12,900</u>	<u>\$ -</u>
\$ 760,443	\$ 5,682	\$ -	\$ -	\$ -
6,070	274,227	-	11,481	-
861,656	2,395,338	-	1,419	-
-	-	-	-	-
1,628,169	2,675,247	-	12,900	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 1,628,169</u>	<u>\$ 2,675,247</u>	<u>\$ -</u>	<u>\$ 12,900</u>	<u>\$ -</u>

**Bryan Independent School District**

Combining Balance Sheet

Nonmajor Governmental Funds – Special Revenue Funds - Continued

August 31, 2022

<b>Data Control Codes</b>	<b>385</b>	<b>397</b>	<b>410</b>
	<b>State Supplemental Visually Impaired</b>	<b>Advanced Placement Incentives</b>	<b>State Instructional Materials Fund</b>
<b>ASSETS</b>			
1110 Cash and cash equivalents	\$ -	\$ -	\$ -
1120 Current investments	-	-	-
1240 Due from other governments	-	-	159,797
1260 Due from other funds	-	-	-
1290 Other receivables	-	-	-
1300 Inventories	-	-	-
1410 Prepaid items	-	-	-
<b>1000 TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 159,797</b>
<b>LIABILITIES</b>			
2110 Accounts payable	\$ -	\$ -	\$ -
2160 Accrued wages payable	-	-	-
2170 Due to other funds	-	-	159,268
2300 Unearned revenue	-	-	-
2000 Total liabilities	-	-	159,268
<b>FUND BALANCES</b>			
3450 Restricted - grants	-	-	529
3545 Committed - other	-	-	-
3000 Total fund balances	-	-	529
<b>4000 TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 159,797</b>

429	435	461	465	499	
Other State Funded Special Revenue Funds	Shared Service Arrangements - Regional Day School for the Deaf	Campus Activity Funds	Scholarship Fund	Locally Funded Special Revenue Funds	Total Nonmajor Funds (See Exhibit C-1)
\$ -	\$ -	\$ 1,372,375	\$ 1,355	\$ -	\$ 1,528,049
-	-	-	14,642	-	4,544,163
54,693	-	-	-	-	7,762,068
-	882,542	-	-	50,619	1,139,397
5,320	-	27,423	-	263,491	327,355
-	-	-	-	-	326,752
-	-	-	-	-	37,798
<u>\$ 60,013</u>	<u>\$ 882,542</u>	<u>\$ 1,399,798</u>	<u>\$ 15,997</u>	<u>\$ 314,110</u>	<u>\$ 15,665,582</u>
\$ -	\$ 3,300	\$ 23,311	\$ -	\$ 13,611	\$ 1,075,605
3,372	75,107	-	-	25,613	907,355
50,749	-	-	-	56,108	5,757,813
5,892	804,135	-	-	200,940	1,087,575
60,013	882,542	23,311	-	296,272	8,828,348
-	-	-	-	17,838	5,444,750
-	-	1,376,487	15,997	-	1,392,484
-	-	1,376,487	15,997	17,838	6,837,234
<u>\$ 60,013</u>	<u>\$ 882,542</u>	<u>\$ 1,399,798</u>	<u>\$ 15,997</u>	<u>\$ 314,110</u>	<u>\$ 15,665,582</u>

**Bryan Independent School District**

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Nonmajor Governmental Funds – Special Revenue Funds  
For the Fiscal Year Ended August 31, 2022

Data Control Codes		206	211	212
		ESEA Title X, Part C - Homeless	ESEA Title I, Part A - Improving Basic Programs	ESEA Title I, Part C - Migrant
<b>REVENUES</b>				
5700	Local and intermediate sources	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-
5900	Federal program revenues	71,140	6,012,067	124,076
5020	Total revenues	71,140	6,012,067	124,076
<b>EXPENDITURES</b>				
Current:				
0011	Instruction	-	3,357,285	66,109
0012	Instructional resources and media services	-	12,466	-
0013	Curriculum and instructional staff development	-	1,871,382	983
0021	Instructional leadership	-	128,851	925
0023	School leadership	-	487,757	-
0031	Guidance, counseling, and evaluation services	-	-	-
0032	Social work services	71,140	13,922	56,059
0033	Health services	-	-	-
0034	Student transportation	-	-	-
0035	Food services	-	-	-
0036	Cocurricular/extracurricular activities	-	-	-
0041	General administration	-	-	-
0051	Plant maintenance and operations	-	75,786	-
0052	Security and monitoring services	-	-	-
0053	Data processing services	-	-	-
0061	Community services	-	64,618	-
6030	Total expenditures	71,140	6,012,067	124,076
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
7912	Sale of real and personal property	-	-	-
7080	Total other financing sources	-	-	-
1200	Net change in fund balances	-	-	-
	Fund balances - beginning	-	-	-
3000	<b>FUND BALANCES - ENDING</b>	\$ -	\$ -	\$ -

224	225	240	244	255
IDEA - Part B, Formula	IDEA - Part B, Preschool	Child Nutrition and Summer Feeding	Career and Technical - Basic Grant	ESEA, Title II, Part A, Teacher & Principal Training & Recruiting
\$ -	\$ -	\$ 500,933	\$ -	\$ -
-	-	46,997	-	-
3,356,475	50,381	11,905,930	283,877	769,577
3,356,475	50,381	12,453,860	283,877	769,577
1,888,477	50,381	-	180,967	-
-	-	-	-	-
194,361	-	-	454	761,166
85,234	-	-	-	-
104	-	-	-	-
1,101,915	-	-	102,456	-
-	-	-	-	-
-	-	-	-	-
6,215	-	-	-	-
-	-	9,710,864	-	-
-	-	-	-	-
-	-	-	-	8,411
-	-	465,000	-	-
-	-	-	-	-
-	-	-	-	-
80,169	-	-	-	-
3,356,475	50,381	10,175,864	283,877	769,577
-	-	2,277,996	-	-
-	-	2,973	-	-
-	-	2,973	-	-
-	-	2,280,969	-	-
-	-	2,945,205	-	-
\$ -	\$ -	\$ 5,226,174	\$ 208	\$ -

**Bryan Independent School District**

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

Nonmajor Governmental Funds – Special Revenue Funds - Continued

For the Fiscal Year Ended August 31, 2022

<u>Data Control Codes</u>		<b>263</b>	<b>272</b>	<b>279</b>
		<b>Title III, Part A, English Language Acquisition &amp; Enhancement</b>	<b>Medicaid Administrative Claiming Program - MAC</b>	<b>Texas COVID Learning Acceleration Supports - ARPA</b>
<b>REVENUES</b>				
5700	Local and intermediate sources	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-
5900	Federal program revenues	473,859	77,100	398,243
5020	Total revenues	473,859	77,100	398,243
<b>EXPENDITURES</b>				
Current:				
0011	Instruction	153,198	-	351,690
0012	Instructional resources and media services	-	-	-
0013	Curriculum and instructional staff development	315,836	-	36,000
0021	Instructional leadership	4,825	-	-
0023	School leadership	-	-	-
0031	Guidance, counseling, and evaluation services	-	-	-
0032	Social work services	-	-	-
0033	Health services	-	17,560	-
0034	Student transportation	-	-	-
0035	Food services	-	-	-
0036	Cocurricular/extracurricular activities	-	-	-
0041	General administration	-	-	10,553
0051	Plant maintenance and operations	-	-	-
0052	Security and monitoring services	-	-	-
0053	Data processing services	-	-	-
0061	Community services	-	-	-
6030	Total expenditures	473,859	17,560	398,243
1100	Excess (deficiency) of revenues over (under) expenditures	-	59,540	-
<b>OTHER FINANCING SOURCES (USES)</b>				
7912	Sale of real and personal property	-	-	-
7080	Total other financing sources	-	-	-
1200	Net change in fund balances	-	59,540	-
	Fund balances - beginning	-	140,669	-
3000	<b>FUND BALANCES - ENDING</b>	<b>\$ -</b>	<b>\$ 200,209</b>	<b>\$ -</b>

209

281	282	289	315	340
Elementary and Secondary School Emergency Relief Fund II (CRRSA)	Elementary and Secondary School Emergency Relief Fund III (ARPA)	Other Federally Funded Special Revenue Funds	Shared Service Arrangements - IDEA - Part B, Discretionary	Shared Service Arrangements - IDEA, Part C
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
4,092,912	9,960,257	14,746	116,198	2,975
4,092,912	9,960,257	14,746	116,198	2,975
2,977,552	7,283,102	14,746	116,198	2,975
-	36,636	-	-	-
235,822	861,051	-	-	-
-	199,771	-	-	-
-	309,720	-	-	-
65,011	528,540	-	-	-
-	167,121	-	-	-
814,527	128,140	-	-	-
-	95,935	-	-	-
-	89,791	-	-	-
-	20,556	-	-	-
-	53,366	-	-	-
-	147,259	-	-	-
-	10,257	-	-	-
-	27,137	-	-	-
-	1,875	-	-	-
4,092,912	9,960,257	14,746	116,198	2,975
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ -	\$ -	\$ -	\$ 210 -	\$ -

**Bryan Independent School District**

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

Nonmajor Governmental Funds – Special Revenue Funds - Continued

For the Fiscal Year Ended August 31, 2022

		385	397	410
<u>Data Control Codes</u>		<u>State Supplemental Visually Impaired</u>	<u>Advanced Placement Incentives</u>	<u>State Instructional Materials Fund</u>
<b>REVENUES</b>				
5700	Local and intermediate sources	\$ -	\$ -	\$ -
5800	State program revenues	11,390	7,387	609,427
5900	Federal program revenues	-	-	-
5020	Total revenues	11,390	7,387	609,427
<b>EXPENDITURES</b>				
Current:				
0011	Instruction	11,390	7,387	609,427
0012	Instructional resources and media services	-	-	-
0013	Curriculum and instructional staff development	-	-	-
0021	Instructional leadership	-	-	-
0023	School leadership	-	-	-
0031	Guidance, counseling, and evaluation services	-	-	-
0032	Social work services	-	-	-
0033	Health services	-	-	-
0034	Student transportation	-	-	-
0035	Food services	-	-	-
0036	Cocurricular/extracurricular activities	-	-	-
0041	General administration	-	-	-
0051	Plant maintenance and operations	-	-	-
0052	Security and monitoring services	-	-	-
0053	Data processing services	-	-	-
0061	Community services	-	-	-
6030	Total expenditures	11,390	7,387	609,427
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
7912	Sale of real and personal property	-	-	-
7080	Total other financing sources	-	-	-
1200	Net change in fund balances	-	-	-
	Fund balances - beginning	-	-	529
3000	<b>FUND BALANCES - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 529</u>

429	435	461	465	499	
Other State Funded Special Revenue Funds	Shared Service Arrangements - Regional Day School for the Deaf	Campus Activity Funds	Scholarship Fund	Locally Funded Special Revenue Funds	Total Nonmajor Funds (See Exhibit C-2)
\$ -	\$ 627,820	\$ 1,370,240	\$ 73	\$ 547,424	\$ 3,046,490
1,415,210	474,461	-	-	562,521	3,127,393
-	-	-	-	-	37,709,813
1,415,210	1,102,281	1,370,240	73	1,109,945	43,883,696
237,397	968,223	265,163	-	438,249	18,979,916
-	-	-	-	-	49,102
1,177,813	3,489	12,441	-	10,597	5,481,395
-	130,531	-	-	93,559	643,696
-	38	2,742	-	-	800,361
-	-	-	-	9,770	1,807,692
-	-	-	-	461,522	769,764
-	-	-	-	-	960,227
-	-	-	-	-	102,150
-	-	-	-	-	9,800,655
-	-	787,260	-	22,744	830,560
-	-	-	-	66,525	138,855
-	-	-	-	-	688,045
-	-	-	-	-	10,257
-	-	-	-	-	27,137
-	-	500	-	6,979	154,141
1,415,210	1,102,281	1,068,106	-	1,109,945	41,243,953
-	-	302,134	73	-	2,639,743
-	-	-	-	-	2,973
-	-	-	-	-	2,973
-	-	302,134	73	-	2,642,716
-	-	1,074,353	15,924	17,838	4,194,518
\$ -	\$ -	\$ 1,376,487	\$ 215,997	\$ 17,838	\$ 6,837,234

**Bryan Independent School District**  
Combining Statement of Net Position  
Internal Service Funds  
August 31, 2022

<b>Data Control Codes</b>	<b>751</b>	<b>752</b>
	<b>Internal Transportation Services</b>	<b>Print Shop</b>
<b>ASSETS</b>		
Current assets:		
1110	\$ -	\$ -
1120	-	-
1260	1,080,356	233,366
1290	150	-
1300	-	28,602
	<hr/>	<hr/>
Total current assets	1,080,506	261,968
Noncurrent assets:		
Capital assets:		
1530	816,834	151,805
1573	(670,677)	(151,805)
	<hr/>	<hr/>
Total noncurrent assets	146,157	-
	<hr/>	<hr/>
1000	1,226,663	261,968
<b>LIABILITIES</b>		
Current liabilities:		
2110	-	1,288
2123	-	-
2160	-	4,865
2170	-	-
	<hr/>	<hr/>
Total current liabilities	-	6,153
	<hr/>	<hr/>
2000	-	6,153
<b>NET POSITION</b>		
3200	146,157	-
3900	1,080,506	255,815
	<hr/>	<hr/>
3000	<b>TOTAL NET POSITION</b>	<b>TOTAL NET POSITION</b>
	<u>\$ 1,226,663</u>	<u>\$ 255,815</u>

753	773	784		<b>Total Internal Service Funds (See Exhibit D-1)</b>
<u>Supplemental - Health Care</u>	<u>Group Benefits - Health Care</u>	<u>Workers' Comp</u>	<u>Eliminations</u>	
\$ -	\$ -	\$ 25,058	\$ -	\$ 25,058
-	-	480,918	-	480,918
109,302	2,500,000	3,555,708	(5,291,319)	2,187,413
-	407,019	-	-	407,169
-	-	-	-	28,602
109,302	2,907,019	4,061,684	(5,291,319)	3,129,160
-	-	-	-	968,639
-	-	-	-	(822,482)
-	-	-	-	146,157
109,302	2,907,019	4,061,684	(5,291,319)	3,275,317
14,753	-	1,670	-	17,711
-	933,719	64,320	-	998,039
-	-	-	-	4,865
-	2,791,319	2,500,000	(5,291,319)	-
14,753	3,725,038	2,565,990	(5,291,319)	1,020,615
14,753	3,725,038	2,565,990	(5,291,319)	1,020,615
-	-	-	-	146,157
94,549	(818,019)	1,495,694	-	2,108,545
<u>\$ 94,549</u>	<u>\$ (818,019)</u>	<u>\$ 1,495,694</u>	<u>\$ -</u>	<u>\$ 2,254,702</u>

**Bryan Independent School District**  
Combining Statement of Revenues, Expenses,  
and Changes in Net Position  
Internal Service Funds  
For the Fiscal Year Ended August 31, 2022

<b>Data Control Codes</b>	<b>751</b>	<b>752</b>
	<b>Internal Transportation Services</b>	<b>Print Shop</b>
<b>OPERATING REVENUES</b>		
5700 Charges for services	\$ 391,792	\$ 461,068
5020 Total operating revenues	391,792	461,068
<b>OPERATING EXPENSES</b>		
6100 Payroll costs	137,788	139,035
6200 Professional and contracted services	-	88,811
6300 Supplies and materials	81,243	205,286
6400 Other operating costs	-	-
6449 Depreciation expense	74,985	-
6030 Total operating expenses	294,016	433,132
1100 Operating income (loss)	97,776	27,936
<b>NONOPERATING REVENUES</b>		
7955 Earnings from temporary deposits and investments	-	-
7080 Total nonoperating revenues	-	-
Income (loss) before transfers	97,776	27,936
7915 Transfers in	-	-
8911 Transfers out	-	-
1200 Change in net position	97,776	27,936
0100 Net position - beginning	1,128,887	227,879
3000 <b>NET POSITION - ENDING</b>	<b>\$ 1,226,663</b>	<b>\$ 255,815</b>

753	773	784		
Supplemental - Health Care	Group Benefits - Health Care	Workers' Comp	Eliminations	Total Internal Service Funds (See Exhibit D-2)
\$ 402,951	\$ 23,989,543	\$ 662,002	\$ -	\$ 25,907,356
402,951	23,989,543	662,002	-	25,907,356
-	41,272	-	-	318,095
386,627	25,945,427	325,625	-	26,746,490
-	-	23,467	-	309,996
-	12,373	-	-	12,373
-	-	-	-	74,985
386,627	25,999,072	349,092	-	27,461,939
16,324	(2,009,529)	312,910	-	(1,554,583)
-	-	1,302	-	1,302
-	-	1,302	-	1,302
16,324	(2,009,529)	314,212	-	(1,553,281)
-	2,500,000	-	(500,000)	2,000,000
-	-	(500,000)	500,000	-
16,324	490,471	(185,788)	-	446,719
78,225	(1,308,490)	1,681,482	-	1,807,983
\$ 94,549	\$ (818,019)	\$ 1,495,694	\$ -	\$ 2,254,702

**Bryan Independent School District**  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Fiscal Year Ended August 31, 2022

	751	752
	<b>Internal Transportation Services</b>	<b>Print Shop</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from services provided	\$ 219,031	\$ 439,567
Cash payments for claims	-	-
Cash payments to suppliers for goods and services	(81,243)	(301,087)
Cash payments to employees for services	(137,788)	(138,480)
Net cash provided by (used for) operating activities	-	-
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Transfers from other funds	-	-
Transfers to other funds	-	-
Net cash provided by (used for) noncapital financing activities	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest and dividends received on investments	-	-
Purchase of investments	-	-
Net cash provided by (used for) investing activities	-	-
Net increase (decrease) in cash and cash equivalents	-	-
Cash and cash equivalents - beginning	-	-
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ 97,776	\$ 27,936
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation expense	74,985	-
(Increase) decrease in assets:		
Due from other funds	(172,853)	(21,501)
Other receivables	92	-
Inventories	-	4,937
Prepaid items	-	-
Increase (decrease) in liabilities:		
Accounts payable	-	(11,927)
Claims payable	-	-
Accrued wages payable	-	555
Due to other funds	-	-
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	<b>\$ -</b>	<b>\$ -</b>

753	773	784	<b>Total Internal Service Funds (See Exhibit D-3)</b>	
<u>Supplemental - Health Care</u>	<u>Group Benefits - Health Care</u>	<u>Workers' Comp</u>	<u>Eliminations</u>	
\$ 355,724	\$ 23,406,666	\$ 1,123,426	\$ -	\$ 25,544,414
-	(23,144,283)	(241,344)	-	(23,385,627)
(355,724)	(2,721,111)	(116,519)	-	(3,575,684)
-	(41,272)	-	-	(317,540)
-	(2,500,000)	765,563	-	(1,734,437)
-	2,500,000	-	(500,000)	2,000,000
-	-	(500,000)	500,000	-
-	2,500,000	(500,000)	-	2,000,000
-	-	1,302	-	1,302
-	-	(266,865)	-	(266,865)
-	-	(265,563)	-	(265,563)
-	-	-	-	-
-	-	25,058	-	25,058
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,058</u>	<u>\$ -</u>	<u>\$ 25,058</u>
\$ 16,324	\$ (2,009,529)	\$ 312,910	\$ -	\$ (1,554,583)
-	-	-	-	74,985
(47,227)	(500,000)	(38,576)	-	(780,157)
-	(321,613)	-	-	(321,521)
-	-	-	-	4,937
16,150	-	-	-	16,150
14,753	-	(1,864)	-	962
-	92,406	(6,907)	-	85,499
-	-	-	-	555
-	238,736	500,000	-	738,736
<u>\$ -</u>	<u>\$ (2,500,000)</u>	<u>\$ 765,563</u>	<u>\$ -</u>	<u>\$ (1,734,437)</u>

**Bryan Independent School District**  
 Schedule of Delinquent Taxes Receivable  
 For the Fiscal Year Ended August 31, 2022

<u>Year Ended August 31,</u>	<u>Tax Rates</u>		<u>Assessed/Appraised Value For School Tax Purposes</u>
	<u>Maintenance</u>	<u>Debt Service</u>	
2013 and Prior Years	\$ Various	\$ Various	\$ Various
2014	1.0400	0.2500	5,557,434,729
2015	1.0400	0.2500	6,231,533,721
2016	1.0400	0.3100	6,541,906,370
2017	1.0400	0.3100	6,657,699,926
2018	1.0600	0.2800	7,276,798,264
2019	1.0600	0.2800	7,905,872,388
2020	0.9900	0.2800	8,699,596,693
2021	0.9525	0.2800	9,246,881,055
2022	0.9518	0.2750	9,483,905,527

**1000 TOTALS**

9000 - Portion of Row 1000 for Taxes Paid into Tax Increment Zone Under Chapter 311, Tax Code

<b>Beginning Balance 9/1/2021</b>	<b>Current Year's Total Levy</b>	<b>Maintenance Collections</b>	<b>Debt Service Collections</b>	<b>Entire Year's Adjustments</b>	<b>Ending Balance 8/31/2022</b>
\$ 705,098	\$ -	\$ 19,785	\$ 4,756	\$ (246)	\$ 680,311
182,671	-	8,459	2,033	-	172,179
213,669	-	8,967	2,156	(360)	202,186
238,925	-	12,839	3,827	(527)	221,732
277,225	-	26,287	7,836	(1,152)	241,950
362,138	-	50,142	13,245	1,971	300,722
486,896	-	147,514	38,966	63,110	363,526
686,727	-	146,435	41,416	(61,904)	436,972
1,284,954	-	388,744	114,277	(188,537)	593,396
-	116,348,553	89,005,395	26,123,118	(31)	1,220,009
<u>\$ 4,438,303</u>	<u>\$ 116,348,553</u>	<u>\$ 89,814,567</u>	<u>\$ 26,351,630</u>	<u>\$ (187,676)</u>	<u>\$ 4,432,983</u>
		\$ -	\$ -		

**Bryan Independent School District**  
 Schedule of Revenues, Expenditures and Changes  
 in Fund Balance – Budget and Actual  
 Child Nutrition  
 For the Fiscal Year Ended August 31, 2022

**Exhibit J-2**

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
5700	Local and intermediate sources	\$ 617,000	\$ 617,000	\$ 500,933	\$ (116,067)
5800	State program revenues	53,000	53,000	46,997	(6,003)
5900	Federal program revenues	9,050,000	9,050,000	11,905,930	2,855,930
5020	Total revenues	9,720,000	9,720,000	12,453,860	2,733,860
<b>EXPENSES</b>					
Current:					
0035	Food services	9,255,000	9,255,000	9,710,864	(455,864)
0051	Plant maintenance and operations	465,000	465,000	465,000	-
6030	Total expenses	9,720,000	9,720,000	10,175,864	(455,864)
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	2,277,996	2,277,996
<b>OTHER FINANCING SOURCES (USES)</b>					
7912	Sale of real and personal property	-	-	2,973	2,973
7080	Total nonoperating revenues	-	-	2,973	2,973
1200	Net change in fund balance	-	-	2,280,969	2,280,969
0100	Fund balance - beginning	2,945,205	2,945,205	2,945,205	-
3000	<b>FUND BALANCE - ENDING</b>	<b>\$ 2,945,205</b>	<b>\$ 2,945,205</b>	<b>\$ 5,226,174</b>	<b>\$ 2,280,969</b>

**Bryan Independent School District**  
 Schedule of Revenues, Expenditures and Changes  
 in Fund Balance – Budget and Actual  
 Debt Service Fund  
 For the Fiscal Year Ended August 31, 2022

**Exhibit J-3**

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
5700	Local and intermediate sources	\$ 26,099,776	\$ 26,099,776	\$ 26,627,634	\$ 527,858
5800	State program revenues	175,000	175,000	167,789	(7,211)
5020	Total revenues	26,274,776	26,274,776	26,795,423	520,647
<b>EXPENDITURES</b>					
Debt service:					
0071	Principal on long-term debt	17,515,000	17,515,000	17,515,000	-
0072	Interest on long-term debt	8,752,276	8,752,276	8,752,275	1
0073	Issuance costs and fees	7,500	7,500	-	7,500
6030	Total expenditures	26,274,776	26,274,776	26,267,275	7,501
1200	Net change in fund balance	-	-	528,148	528,148
0100	Fund balance - beginning	5,617,458	5,617,458	5,617,458	-
3000	<b>FUND BALANCE - ENDING</b>	<u>\$ 5,617,458</u>	<u>\$ 5,617,458</u>	<u>\$ 6,145,606</u>	<u>\$ 528,148</u>

**Bryan Independent School District**  
 Use of Funds Report – Select State Allotment Programs  
 For the Fiscal Year Ended August 31, 2022

**Exhibit J-4**

<u>Data Codes</u>		<u>Responses</u>
<b>Section A: Compensatory Education Programs</b>		
AP1	Did your LEA expend any state compensatory education program state allotment funds during the LEA's fiscal year?	Yes
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes
AP3	List the total state allotment funds received for state compensatory education programs during the LEA's fiscal year.	\$ 20,027,864
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30, 34)	\$ 11,808,292
<b>Section B: Bilingual Education Programs</b>		
AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	\$ 2,691,405
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25, 35)	\$ 1,707,993

**Overall Compliance, Internal Control Section  
and Federal Awards**

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**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Bryan Independent School District (the District) as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 13, 2023.

**Report on Internal Control over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

The Board of Trustees of  
Bryan Independent School District

**Purpose of this Report**

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

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Austin, Texas  
January 13, 2023

**Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance**

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

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

**Opinion on Each Major Federal Program**

We have audited Bryan Independent School District's (the District) compliance with the types of compliance requirements described 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, 2022. 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 types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2022.

**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.

The Board of Trustees of  
Bryan Independent School District

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.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Austin, Texas  
January 13, 2023

**Bryan Independent School District**  
 Schedule of Findings and Questioned Costs  
 For the Fiscal Year Ended August 31, 2022

**Section 1. Summary of Auditor’s Results**

**Financial Statements**

- a. Type of auditor's report issued Unmodified
- b. Internal control over financial reporting:
  - i. Material weakness(es) identified? No
  - ii. Significant deficiency(ies) identified that are not considered to be material weaknesses? None reported
- c. Noncompliance material to financial statements noted? No

**Federal Awards**

- d. Internal control over major programs:
  - i. Material weakness(es) identified? No
  - ii. Significant deficiency(ies) identified that are not considered to be material weaknesses? None reported
- e. Type of auditor's report issued on compliance with major programs Unmodified
- f. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No
- g. Identification of major programs 84.425D, 84.425U – ESSER I, ESSER II, and ESSER III  
84.010A – Title I, Part A
- h. Dollar threshold used to distinguish between Type A and Type B federal programs \$1,147,754
- i. Auditee qualified as a low-risk auditee? Yes

**Section 2. Financial Statement Findings**

None reported

**Section 3. Federal Award Findings and Questioned Costs**

None reported

**Bryan Independent School District**  
Summary Schedule of Prior Audit Findings  
For the Fiscal Year Ended August 31, 2022

**2021-001**

**Significant Deficiency in Internal Control over Financial Reporting: Cash Reconciliations**

Responsible Party

Kevin Beesaw, Assistant Superintendent of Business Services  
Stefanie Brumfield, Director of Financial Services

Corrective Action Plan

To correct this issue all student/campus activity accounts have been transferred from the old software system used previously (Blue Bear) to the main financial software system used by the district (eFinance). The transitioning of activity accounts from the old software system to the current system was actually initiated at the beginning of the 2021 fiscal year and was completed by October 1, 2021. In addition to fixing the reconciliation issue this change will also stream line the accounting and audit process going forward since all accounts will be in the same system and recorded and reconciled on a monthly basis, the same as all other financial transactions of the district.

Status

Completed.

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**Bryan Independent School District**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended August 31, 2022**

**Exhibit K-1**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>			
Child Nutrition Cluster:			
Passed Through Texas Education Agency:			
COVID 19 - School Breakfast Program	10.553	71402101	\$ 281,833
COVID 19 - School Breakfast Program	10.553	71402201	2,096,403
School Breakfast Program	10.553	71402201	<u>163,281</u>
Total Assistance Listing Number 10.553			2,541,517
Passed Through Texas Education Agency:			
COVID 19 - National School Lunch Program	10.555	71302101	909,433
COVID 19 - National School Lunch Program	10.555	71302201	6,747,297
National School Lunch Program	10.555	71302201	531,915
Passed Through Texas Department of Agriculture:			
National School Lunch Program - Noncash Assistance	10.555	806780706	730,508
COVID 19 - Supply Chain Assistance Program	10.555	806780706	431,391
COVID 19 - National School Lunch Program - Commodity Warehouse Fees	10.555	806780706	<u>7,919</u>
Total Assistance Listing Number 10.555			9,358,463
Total Child Nutrition Cluster			11,899,980
Passed Through Texas Department of Agriculture:			
COVID 19 - Pandemic Electronic Benefit Transfer (P-EBT) Local Level Administrative Cost Grant	10.649	806780706	<u>5,950</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<u>11,905,930</u>
<b>U.S. DEPARTMENT OF EDUCATION:</b>			
Passed Through Texas Education Agency:			
Title I, Part A - Improving Basic Programs	84.010A	21610101021902	1,018
Title I, Part A - Improving Basic Programs	84.010A	22610101021902	5,522,299
Title I, Part A - Improving Basic Programs	84.010A	23610101021902	216,581
Title I, Part D - Delinquent Programs	84.010A	21610103021902	5,882
Title I, Part D - Delinquent Programs	84.010A	22610103021902	45,178
Title I, Part D - Delinquent Programs	84.010A	23610103021902	<u>10</u>
Total Assistance Listing Number 84.010			5,790,968
Special Education Cluster (IDEA):			
IDEA-B Formula	84.027A	216600010219026600	28,906
IDEA-B Formula	84.027A	226600010219026600	3,126,900
IDEA-B Formula	84.027A	236600010219026600	200,669
IDEA-B Discretionary (Deaf)	84.027A	2266000110219026673	<u>116,198</u>
Total Assistance Listing Number 84.027			3,472,673
IDEA-B Preschool	84.173A	226610010219026610	40,286
IDEA-B Preschool	84.173A	236610010219026610	<u>10,095</u>
Total Assistance Listing Number 84.173			50,381
Total Special Education Cluster (IDEA)			3,523,054
Carl D. Perkins Career and Technical Basic Grant	84.048A	22420006021902	266,677
Carl D. Perkins Career and Technical Basic Grant	84.048A	23420006021902	<u>17,200</u>
Total Assistance Listing Number 84.048			283,877
IDEA-C Early Childhood Intervention	84.181A	223911010219023911	2,975
Texas Education for Homeless Children & Youth	84.196A	224600057110021	71,140

**Bryan Independent School District**  
 Schedule of Expenditures of Federal Awards - Continued  
 For the Fiscal Year Ended August 31, 2022

**Exhibit K-1**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
Title III, Part A-English Language Acquisition and Language Enhancement	84.365A	22671001021902	439,386
Title III, Part A-English Language Acquisition and Language Enhancement	84.365A	23671001021902	50,486
Total Assistance Listing Number 84.365			489,872
Title II, Part A - Supporting Effective Instruction	84.367A	21694501021902	1,728
Title II, Part A - Supporting Effective Instruction	84.367A	22694501021902	732,880
Title II, Part A - Supporting Effective Instruction	84.367A	23694501021902	64,019
Total Assistance Listing Number 84.367			798,627
Improving Academic Achievement, Summer School LEP	84.369A	69552002	14,746
Title IV, Part A	84.424A	22680101021902	422,228
COVID 19 - Elementary and Secondary School Emergency Relief Fund (ESSER I)	84.425D	20521001021902	302,469
COVID 19 - Coronavirus Response and Relief Supplemental Appropriations - CRRSA (ESSER II)	84.425D	21521001021902	4,092,912
Total Assistance Listing Number 84.425D			4,395,381
COVID 19 - American Rescue Plan - ARP (ESSER III)	84.425U	21528001021902	9,960,257
COVID 19 - Texas COVID Learning Acceleration Supports (TCLAS) ESSER III	84.425U	21528042021902	398,243
Total Assistance Listing Number 84.425U			10,358,500
Total Education Stabilization Fund			14,753,881
Passed Through Region 6 Education Service Center:			
Title I, Part C - Migratory Children	84.011A	20615001236950	30,000
Title I, Part C - Migratory Children	84.011A	22615001236950	89,723
Title I, Part C - Migratory Children	84.011A	23615001236950	4,352
Total Assistance Listing Number 84.011			124,075
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			26,275,443
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>			
Passed Through Texas Health and Human Services Commission:			
Medicaid Administrative Claiming (MAC)	93.778	HHS000537900163	77,100
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			77,100
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 38,258,473</b>

## Bryan Independent School District

### Notes to the Schedule of Expenditures of Federal Awards

#### Note 1. Summary of Significant Accounting Policies

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Bryan Independent School District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements. National School Lunch Program non-cash commodities are recorded at their estimated acquisition value at the time of donation.

#### Note 2. De Minimis Cost Rate

The District has elected not to use the 10% de minimis indirect cost rate as allowed under Uniform Guidance.

#### Note 3. Reconciliation to Basic Financial Statements

Presented below is a reconciliation of federal revenues:

Total expenditures of federal awards per Exhibit K-1	\$	38,258,473
General fund - federal revenue:		
School health and related services (SHARS)		3,063,675
Reserve officers training corps (ROTC)		<u>62,871</u>
<b>Total federal revenues per Exhibit C-2</b>	<b>\$</b>	<b><u>41,385,019</u></b>

**Bryan Independent School District**  
 Schedule of Required Responses to Selected  
 School FIRST Indicators (Unaudited)  
 For the Fiscal Year Ended August 31, 2022

**Exhibit L-1**

<u>Data Codes</u>		<u>Responses</u>
SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year end?	No
SF3	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district was issued a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered <b>to not have made</b> timely payments.)	Yes
	Payments to the TRS and TWC are considered timely if a warrant hold that was issued in connection to the untimely payment was cleared within 30 days from the date the warrant hold was issued.	
	Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued.	
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold.	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end	\$ 445,670

**Teaching and Learning**

1. Consider Approval of the 2023-2024 District Instructional Calendar

239



# Academic Calendar Planning for 2023-2024 School Year

# Updated Timeline

- **October**

- District Leadership Team (10/25)
- Calendar Committee Meeting #1 (10/26)

- **November**

- Calendar Committee Meeting #2 (11/02)
- District Continuous Improvement Leadership Team (11/03)
- Noon Board Workshop Overview(11/07)
- Teacher Advisory Board (11/10)
- District Educational Improvement Team (11/10)
- Parent Advisory Board (11/17)
- Calendar Committee Meeting #3 (11/17)

- **December**

- Superintendent Advisory Board (12/01)
- Calendar Committee (12/01)
- Board Meeting Update (12/05)
- District Wide Survey (12/15/22-01/08/23)

- **January**

- Board Meeting Update (01/09)
- Calendar Committee (01/11)
- DEIC Committee (01/12)
- Board Meeting - Ask for Consideration (01/17)

# Side by Side

## BRYAN ISD 2023 - 2024 CALENDAR A

July	S	M	T	W	T	F	S	August 2023	September 2023	October 2023	November 2023	December 2023	January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	
4..... Holiday/Independence Day 31..... Staff Development/Time Equivalent(TE) Day								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	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	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	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	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	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	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	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	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	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	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	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

**Inclement Weather Days**

- April 1
- Holiday - Students and Staff
- Campus Holiday
- Optional Holiday/Non-Duty for 226+
- Staff Development - Student Holiday
- Staff Development/TE Day - Student Holiday
- Parent Conference Day (Elementary/Intermediate Only)
- Teacher Work Day - Student Holiday
- Early Release - All Students
- Beginning of Six Weeks
- End of Six Weeks
- First Day of Semester Classes
- Graduation
- Inclement Weather Days

**GRADING PERIODS**

Period	Days
First Semester:	79
1st Six Weeks	25
2nd Six Weeks	29
3rd Six Weeks	25
Second Semester:	91
4th Six Weeks	30
5th Six Weeks	27
6th Six Weeks	34

- Both Calendars have 170 students days
- Both Calendars have 187 contract days for teachers
- Both Calendars have a start date for staff and students that is similar to this year (max of 3 days earlier).
- Both calendars end prior to Memorial Day.
- Both calendars have the same graduation dates.
- Both calendars have early release dates on Wednesdays to provide planning time for teachers while discouraging absences.
- Calendar A has the instructional days more spread out over the year, while Calendar B is more compact.

## BRYAN ISD 2023 - 2024 CALENDAR B

July	S	M	T	W	T	F	S	August 2023	September 2023	October 2023	November 2023	December 2023	January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	
4..... Holiday/Independence Day 31..... Staff Development/Time Equivalent(TE) Day								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	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	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	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	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	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	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	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	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	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	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	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

**Inclement Weather Days**

- April 1
- Holiday - Students and Staff
- Campus Holiday
- Optional Holiday/Non-Duty for 226+
- Staff Development - Student Holiday
- Staff Development/TE Day - Student Holiday
- Parent Conference Day (Elementary/Intermediate Only)
- Teacher Work Day - Student Holiday
- Early Release - High School Only
- Beginning of Six Weeks
- End of Six Weeks
- First Day of Semester Classes
- Graduation
- Inclement Weather

**GRADING PERIODS**

Period	Days
First Semester:	81
1st Six Weeks	26
2nd Six Weeks	27
3rd Six Weeks	28
Second Semester:	89
4th Six Weeks	29
5th Six Weeks	32
6th Six Weeks	28



# Survey Data

## I. Participation in online Survey

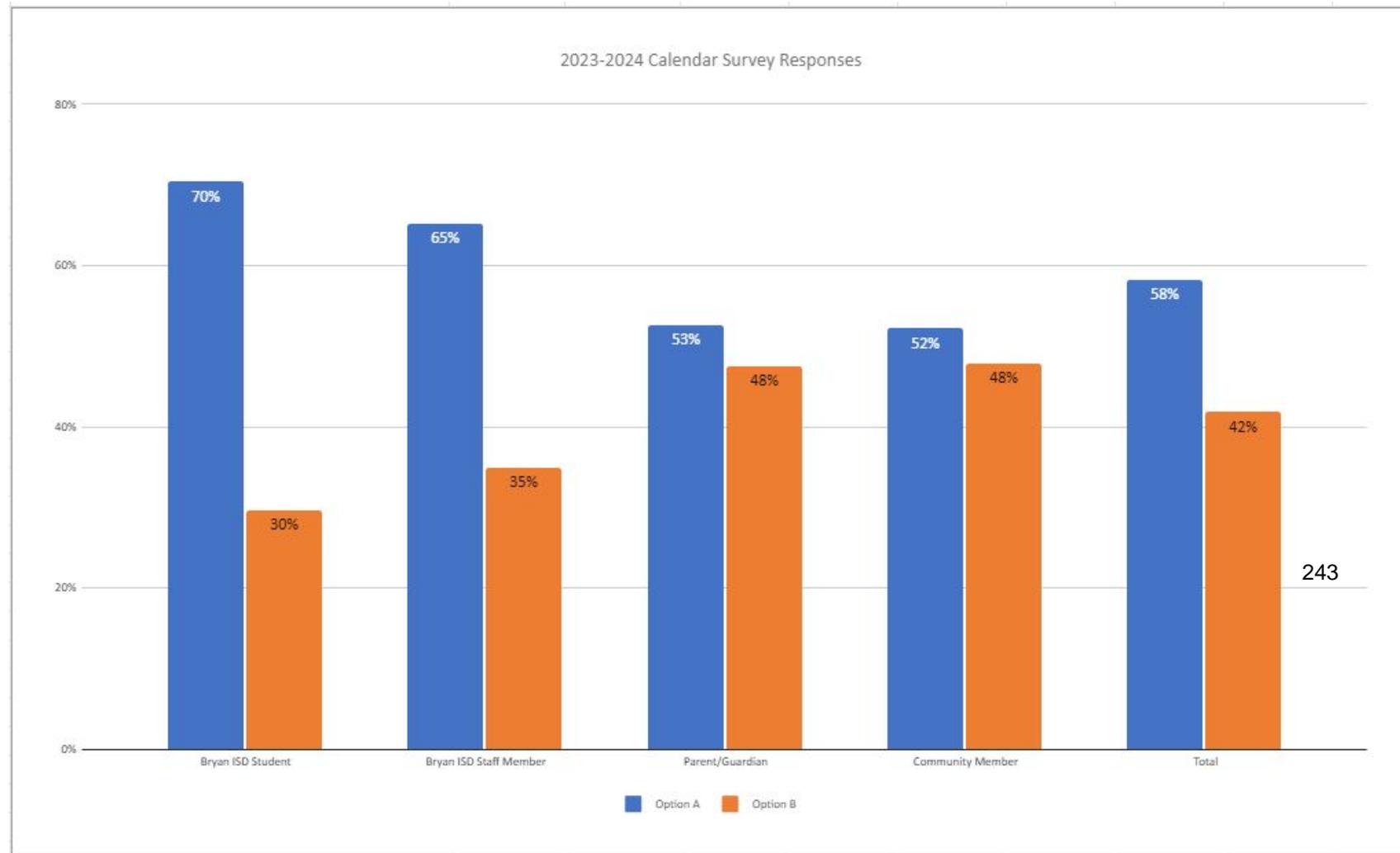
Participant / Year	Calendar Year 2022-2023	Calendar Year 2023-2024
Student	657	746
Staff	1,231	1,667
Parent	1,762	3,024
Community	91	550
Total	3,741	5,987 (↑2,246)

# Survey Data

## II. Results

BLUE: Option A

ORANGE: Option B



	Option A	Option B
Bryan ISD Student	70%	30%
Bryan ISD Staff Member	65%	35%
Parent/Guardian	53%	48%
Community Member	52%	48%
Total	58%	42%

# BRYAN ISD 2023 - 2024 CALENDAR A

July	4.....Holiday/Independence Day
31.....	Staff Development/Time Equivalent(TE) Day
<b>August</b>	
3-8.....	Staff Development
9.....	Teacher Work Day
10.....	First Day of Classes
23.....	Beginning of 1st Six Weeks
23.....	Early Release - All Students
<b>September</b>	
1.....	Staff Development/Time Equivalent(TE) Day
4.....	Holiday/Labor Day
13.....	Early Release - All Students
18.....	Staff Development
18.....	Parent Conference Day (Elementary/Intermediate Only)
19.....	Beginning of 2nd Six Weeks
<b>October</b>	
4.....	Early Release - All Students
16-20.....	Campus Holidays
<b>November</b>	
1.....	Early Release - All Students
6.....	Beginning of 3rd Six Weeks
20-24.....	Holiday/Thanksgiving Break
<b>December</b>	
15.....	Early Release - All Students
18-31.....	End of First Semester Holiday/Winter Break
<b>January</b>	
1.....	Holiday/Winter Break
2.....	Staff Development/Time Equivalent(TE) Day
3.....	Staff Development
4.....	First Day of Classes 2nd Semester
15.....	Beginning of 4th Six Weeks
15.....	Holiday/Martin L. King Day
<b>February</b>	
7.....	Early Release - All Students
16,19.....	Staff Development
20.....	Beginning of 5th Six Weeks
<b>March</b>	
11-15.....	Holiday/Spring Break
29.....	Holiday/Good Friday
<b>April</b>	
1.....	Staff Development
8.....	Beginning of 6th Six Weeks
10.....	Early Release - All Students
<b>May</b>	
23.....	Early Release - All Students
24.....	End of Second Semester
24.....	Teacher Work Day - Student Holiday
25.....	Graduation
27.....	Holiday/Memorial Day
28.....	Staff Development/Time Equivalent(TE) Day
<b>June</b>	
19.....	Optional Holiday/Non-Duty for 226+

<b>Incident Weather Days</b>	
April 1	
	Holiday - Students and Staff
	Campus Holiday
	Optional Holiday/Non-Duty for 226+
	Staff Development - Student Holiday
	Staff Development/TE Day - Student Holiday
	Parent Conference Day (Elementary/Intermediate Only)
	Teacher Work Day - Student Holiday
	Early Release - All Students
	Beginning of Six Weeks
	End of Six Weeks
	First Day of Semester Classes
	Graduation
	Incident Weather Days

<b>GRADING PERIODS</b>	<b>Days</b>
First Semester:	79
1st Six Weeks	25
2nd Six Weeks	29
3rd Six Weeks	25
Second Semester:	91
4th Six Weeks	30
5th Six Weeks	27
6th Six Weeks	34

S	M	T	W	T	F	S	S	M	T	W	T	F	S				
<b>July 2023</b>							<b>January 2024</b>										
						1	1	2	3	4	5	6					
2	3	4	5	6	7	8	7	8	9	10	11	12	13				
9	10	11	12	13	14	15	14	15	16	17	18	19	20				
16	17	18	19	20	21	22	21	22	23	24	25	26	27				
23	24	25	26	27	28	29	28	29	30	31							
30	31																
<b>August 2023</b>							<b>February 2024</b>										
		1	2	3	4	5				1	2	3					
6	7	8	9	10	11	12	4	5	6	7	8	9	10				
13	14	15	16	17	18	19	11	12	13	14	15	16	17				
20	21	22	23	24	25	26	18	19	20	21	22	23	24				
27	28	29	30	31			25	26	27	28	29						
<b>September 2023</b>							<b>March 2024</b>										
						1	2										
3	4	5	6	7	8	9	3	4	5	6	7	8	9				
10	11	12	13	14	15	16	10	11	12	13	14	15	16				
17	18	19	20	21	22	23	17	18	19	20	21	22	23				
24	25	26	27	28	29	30	24	25	26	27	28	29	30				
<b>October 2023</b>							<b>April 2024</b>										
						1	2										
3	4	5	6	7	8	9	3	4	5	6	7	8	9				
10	11	12	13	14	15	16	10	11	12	13	14	15	16				
17	18	19	20	21	22	23	17	18	19	20	21	22	23				
24	25	26	27	28	29	30	24	25	26	27	28	29	30				
<b>November 2023</b>							<b>May 2024</b>										
						1	2	3	4								
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<b>December 2023</b>							<b>June 2024</b>										
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31							30										

# Calendar A

- Slightly earlier start than this year
  - Staff: August 1 w/ TE on July 31
  - Students: August 10
- Early release days for PD
- September: Student 4-day weekend and potential teacher 4-day weekend
- Full week off for Students and Campus Staff in October (excluding 226+ staff)
- Winter Break: December 18 - January 1 for all with Staff return January 2-3 and Students on January 4



# Next Steps

- Recommendation to the School Board.

# BRYAN ISD 2023 - 2024 CALENDAR A

**July**  
 4 ..... Holiday/Independence Day  
 31 ..... Staff Development/Time Equivalent(TE) Day

**August**  
 1-8 ..... Staff Development  
 9 ..... Teacher Work Day  
 10 ..... First Day of Classes  
 Beginning of 1st Six Weeks  
 23 ..... Early Release - All Students

**September**  
 1 ..... Staff Development/Time Equivalent(TE) Day  
 4 ..... Holiday/Labor Day  
 13 ..... Early Release - All Students  
 18 ..... Staff Development  
 18 ..... Parent Conference Day  
 (Elementary/Intermediate Only)  
 19 ..... Beginning of 2nd Six Weeks

**October**  
 4 ..... Early Release - All Students  
 16-20 ..... Campus Holidays

**November**  
 1 ..... Early Release - All Students  
 6 ..... Beginning of 3rd Six Weeks  
 20-24 ..... Holiday/Thanksgiving Break

**December**  
 15 ..... Early Release - All Students  
 End of First Semester  
 18-31 ..... Holiday/Winter Break

**January**  
 1 ..... Holiday/Winter Break  
 2 ..... Staff Development/Time Equivalent(TE) Day  
 3 ..... Staff Development  
 4 ..... First Day of Classes 2nd Semester  
 Beginning of 4th Six Weeks  
 15 ..... Holiday/Martin L. King Day

**February**  
 7 ..... Early Release - All Students  
 16,19 ..... Staff Development  
 20 ..... Beginning of 5th Six Weeks

**March**  
 11-15 ..... Holiday/Spring Break  
 29 ..... Holiday/Good Friday

**April**  
 1 ..... Staff Development  
 8 ..... Beginning of 6th Six Weeks  
 10 ..... Early Release - All Students

**May**  
 23 ..... Early Release - All Students  
 End of Second Semester  
 24 ..... Teacher Work Day - Student Holiday  
 25 ..... Graduation  
 27 ..... Holiday/Memorial Day  
 28 ..... Staff Development/Time Equivalent(TE) Day

**June**  
 19 ..... Optional Holiday/Non-Duty for 226+

**Inclement Weather Days**  
 April 1

- Holiday - Students and Staff
- Campus Holiday
- Optional Holiday/Non-Duty for 226+
- Staff Development - Student Holiday
- Staff Development/TE Day - Student Holiday
- Parent Conference Day (Elementary/Intermediate Only)
- Teacher Work Day - Student Holiday
- Early Release - All Students
- [ Beginning of Six Weeks
- ] End of Six Weeks
- ◆ First Day of Semester Classes
- 🎓 Graduation
- ⬜ Inclement Weather Days

GRADING PERIODS	Days
<b>First Semester:</b>	<b>79</b>
1st Six Weeks	25
2nd Six Weeks	29
3rd Six Weeks	25
<b>Second Semester:</b>	<b>91</b>
4th Six Weeks	30
5th Six Weeks	27
6th Six Weeks	34

S	M	T	W	T	F	S
<b>July 2023</b>						
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<b>April 2024</b>						
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<b>May 2024</b>						
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23	24	25	26	27	28	29
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# BRYAN ISD 2023 - 2024 CALENDAR B

July  
4..... Holiday/Independence Day

August  
3, 11..... Staff Development/Time Equivalent(TE) Day  
4-10, 15..... Staff Development  
14..... Teacher Work Day  
16..... First Day of Classes  
Beginning of 1st Six Weeks

September  
1..... Staff Development/Time Equivalent(TE) Day  
4..... Holiday/Labor Day  
20..... Early Release - All Students  
26..... Beginning of 2nd Six Weeks

October  
9..... Staff Development  
9..... Parent Conference Day  
(Elementary/Intermediate Only)  
30..... Campus Holidays  
31..... Staff Development

November  
6..... Beginning of 3rd Six Weeks  
8..... Early Release - High School Only  
20-24..... Holiday/Thanksgiving Break

December  
20..... Early Release - All Students  
End of First Semester  
21-31..... Holiday/Winter Break

January  
1-3..... Holiday/Winter Break  
4..... Staff Development/Time Equivalent(TE) Day  
5..... Staff Development  
8..... First Day of Classes 2nd Semester  
Beginning of 4th Six Weeks  
15..... Holiday/Martin L. King Day

February  
14..... Early Release - All Students  
19..... Staff Development  
20..... Beginning of 5th Six Weeks

March  
11-15..... Holiday/Spring Break  
29..... Holiday/Good Friday

April  
1..... Staff Development  
10..... Early Release - All Students  
15..... Beginning of 6th Six Weeks

May  
22..... Early Release - All Students  
End of Second Semester  
23..... Teacher Work Day - Student Holiday  
25..... Graduation  
27..... Holiday/Memorial Day

June  
19..... Optional Holiday/Non-Duty for 226+

Inclement Weather Day  
April 1

- Holiday - Students and Staff
- Campus Holiday
- Optional Holiday/Non-Duty for 226+
- Staff Development - Student Holiday
- Staff Development/TE Day - Student Holiday
- Parent Conference Day (Elementary/Intermediate Only)
- Teacher Work Day - Student Holiday
- Early Release - High School Only
- Early Release - All Students
- [ Beginning of Six Weeks
- ] End of Six Weeks
- ◆ First Day of Semester Classes
- 🎓 Graduation
- ⬡ Inclement Weather

GRADING PERIODS	Days
<b>First Semester:</b>	<b>81</b>
1st Six Weeks	26
2nd Six Weeks	27
3rd Six Weeks	28
<b>Second Semester:</b>	<b>89</b>
4th Six Weeks	29
5th Six Weeks	32
6th Six Weeks	28

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<b>July 2023</b>						
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2. Consider Approval of the 2023-2024 Bryan Collegiate High School Calendar

249

# BRYAN ISD 2023 - 2024 -- BRYAN COLLEGIATE

**July**  
 4 ..... Holiday/Independence Day  
 31 ..... Staff Development/Time Equivalent(TE) Day

**August**  
 1-8 ..... Staff Development  
 9 ..... Teacher Work Day  
 10 ..... First Day of Classes  
 Beginning of 1st Six Weeks

**September**  
 1 ..... Staff Development/Time Equivalent(TE) Day  
 4 ..... Holiday/Labor Day  
 18 ..... Staff Development  
 19 ..... Beginning of 2nd Six Weeks

**October**  
 16-20 ..... Campus Holidays

**November**  
 6 ..... Beginning of 3rd Six Weeks  
 20-24 ..... Holiday/Thanksgiving Break

**December**  
 15 ..... Early Release - All Students  
 End of First Semester  
 18-31 ..... Holiday/Winter Break

**January**  
 1 ..... Holiday/Winter Break  
 2 ..... Staff Development/Time Equivalent(TE) Day  
 3 ..... Staff Development  
 4 ..... First Day of Classes 2nd Semester  
 Beginning of 4th Six Weeks  
 15 ..... Holiday/Martin L. King Day

**February**  
 16,19 ..... Staff Development  
 20 ..... Beginning of 5th Six Weeks

**March**  
 11-15 ..... Holiday/Spring Break  
 29 ..... Holiday/Good Friday

**April**  
 1 ..... Staff Development  
 8 ..... Beginning of 6th Six Weeks

**May**  
 23 ..... Early Release - All Students  
 End of Second Semester  
 24 ..... Teacher Work Day - Student Holiday  
 24 ..... Graduation  
 27 ..... Holiday/Memorial Day  
 28 ..... Staff Development/Time Equivalent(TE) Day

**June**  
 19 ..... Optional Holiday/Non-Duty for 226+

**Inclement Weather Days**  
 April 1

- Holiday - Students and Staff
- Campus Holiday
- Optional Holiday/Non-Duty for 226+
- Staff Development - Student Holiday
- Staff Development/TE Day - Student Holiday
- Parent Conference Day (Elementary/Intermediate Only)
- Teacher Work Day - Student Holiday
- Early Release - All Students
- [ Beginning of Six Weeks
- ] End of Six Weeks
- ◆ First Day of Semester Classes
- 🎓 Graduation
- ⬜ Inclement Weather Days

GRADING PERIODS	Days
<b>First Semester:</b>	<b>79</b>
1st Six Weeks	25
2nd Six Weeks	29
3rd Six Weeks	25
<b>Second Semester:</b>	<b>91</b>
4th Six Weeks	30
5th Six Weeks	27
6th Six Weeks	34

S	M	T	W	T	F	S
<b>July 2023</b>						
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<b>January 2024</b>						
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<b>February 2024</b>						
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<b>March 2024</b>						
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<b>April 2024</b>						
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**Governance**

1. Discuss and Consider Approval of Elementary and Intermediate School Boundaries 251



# School Boundaries Board Update

January 17, 2023

# Purpose



252

- To provide for the development of school boundaries for the opening of Sadberry Intermediate in August of 2023 with 5th graders.
- To balance elementary school enrollment where necessary to prevent overutilization and underutilization of schools.

# Stakeholder Engagement & Timeline

## September (initial awareness and preliminary feedback)

- ✓ School Board Updates
- ✓ District Educational Improvement Committee (DEIC)
- ✓ Faith Based Leadership Team
- ✓ Parent Leadership Team
- ✓ Superintendent Advisory Council
- ✓ School Boundaries Oversight Committee
- ✓ Teacher Advisory Council

## October

- ✓ School Board Updates
- ✓ School Boundaries Oversight Committee Meetings
- ✓ Principal Focus Group - Programs
- ✓ Parent Focus Group - Programs
- ✓ Teacher Focus Group - Programs
- ✓ DEIC Focus Group - Programs
- ✓ Expanded Stakeholder Focus Groups - Programs and Options
- ✓ District Leadership Team Focus Group - Programs and Options

[www.bryanisd.org/schoolboundaries](http://www.bryanisd.org/schoolboundaries)



[Update Center](#) » [School Boundaries](#)

School Boundaries

## SCHOOL BOUNDARIES

The School Boundaries Oversight Committee represents an array of stakeholders and is comprised of parents, community members, two members of the Board of Trustees, campus staff, and district staff. This committee works in alignment with the decision principles detailed in Board Policy FC(LOCAL) to review and provide feedback and suggestions regarding attendance boundary recommendations.

More specifically, the committee will provide feedback on the development of school boundaries for the opening of Sadberry Intermediate and will work to ensure the equitable distribution of programs and students across all grade levels in accordance with Board Policy FC (Local).

### TIMELINE OVERVIEW

#### September 2022

- School Board Updates
- District Educational Improvement Committee
- Faith-Based Leadership Team
- Parent Leadership Team
- Superintendent Advisory Council
- School Boundaries Oversight Committee
- Teacher Advisory Council

#### October 2022

- School Board Updates
- School Boundaries Oversight Committee Meetings
- Principal Focus Group - Programs
- Parent Focus Group - Programs
- Teacher Focus Group - Programs
- DEIC Focus Group - Programs
- Expanded Stakeholder Focus Groups - Programs and Options
- District Leadership Team Focus Group - Programs and Options

#### November 2022

- School Board Updates
- School Boundaries Oversight Committee
- Focus Groups at campus and community locations
- Teacher Advisory Council
- Parent Leadership Team

#### December 2022

- School Boundaries Oversight Committee
- Survey of School Boundary Options (December 5-16, 2022)
- Stakeholder Focus Groups (November 12-16, 2022)
- Faith-Based Leadership Team
- Superintendent Advisory Council
- District Educational Improvement Committee
- School Boundary Recommendations to the School Board

#### January 2023

- School Boundaries Oversight Committee
- District Educational Improvement Committee
- School Boundary Recommendations to the School Board

#### February 2023

- Communication to Parents regarding 2023-2024 School Boundaries

#### March - August 2023

- Various opportunities for schools and families to connect and participate in events to ensure a smooth transition for the 2023-2024 school year.

### PRESENTATIONS

[Board Update - School Boundaries 9-6-22](#)

[Board Update - School Boundaries 10-3-22](#)

[Board Update - School Boundaries 10-17-22](#)

# Stakeholder Engagement & Timeline

## November

- ✓ School Board Updates
- ✓ Parent Focus Groups at Campus Locations
- ✓ School Boundaries Oversight Committee
- ✓ Teacher Advisory Council
- ✓ Parent Leadership Team

## December

- ✓ Survey of School Boundary Options
- ✓ Continued Stakeholder Focus Groups
- ✓ School Boundaries Oversight Committee
- ✓ Faith Based Leadership Team
- ✓ Superintendent Advisory Council
- ✓ District Educational Improvement Committee

## January

- ✓ School Boundaries Oversight Committee
  - Boundary Recommendations to the School Board

## February

- Communication to Parents: 2023-2024 School Boundaries

## March - August

- Opportunities for families and students to connect and participate in events to ensure a smooth transition.



254

*In addition to the Board Updates on School Boundaries and the website, the district has invited all parents, community members, and staff members to be part of this process through focus groups.*

*Thus far over **1,300** have participated in a one or more informational or feedback sessions and/or the survey.*

# Identified Needs

1. Neal is an underutilized campus.
2. Branch is an overutilized campus.
3. Henderson is an overutilized campus.
4. Johnson is an overutilized campus.
5. Increase the number of Emergent Bilingual Early Exit students at Crockett.
6. Prepare school boundaries for Sadberry, Rayburn, and Long.\*

255

<sup>5</sup> \*Sadberry Intermediate will open with only 5th graders in 2023-2024 and will add 6th graders in 2024-2025.



# Elementary and Intermediate School Boundary Recommendations

256

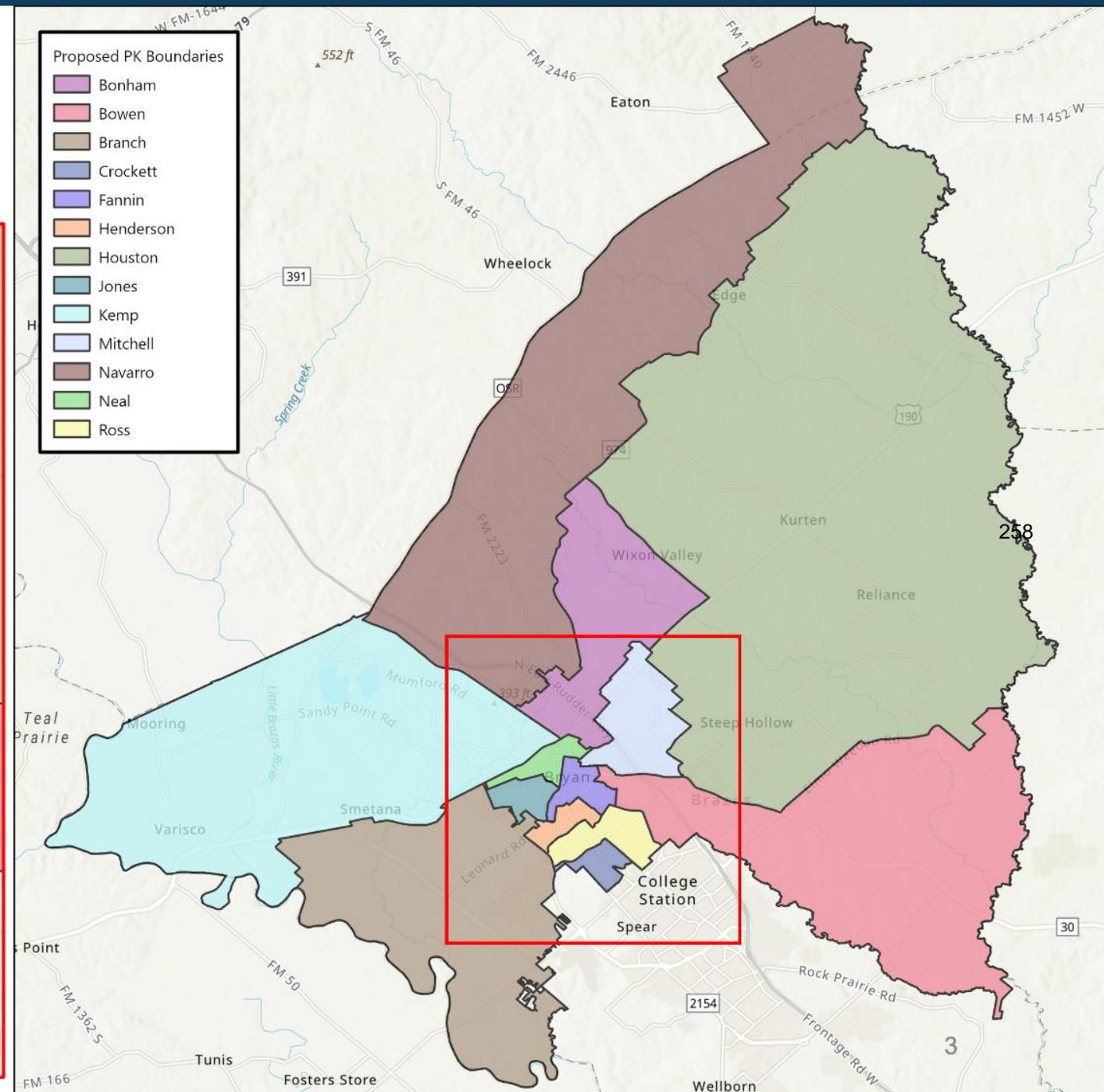
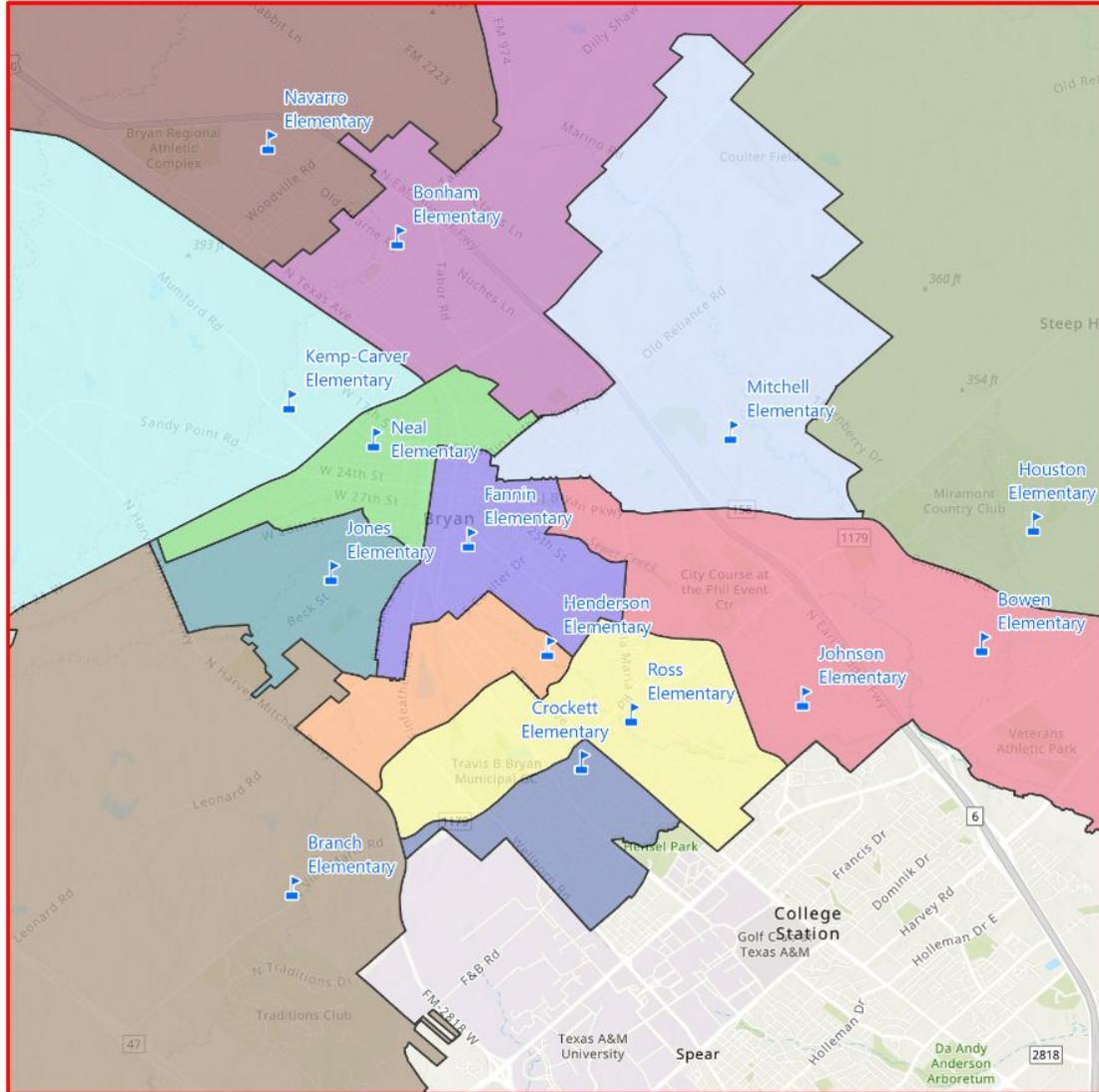
*The following recommendations were developed in accordance with FC(Local) by engaging the full community through a multitude of focus groups and a district-wide survey. These recommendations were developed by the School Boundaries Oversight Committee comprised of parents, community members, and staff.*

# Boundary Recommendation Overview

- PreKindergarten
  - Johnson's PreK attends Bowen
- Elementary School Boundary Adjustments
  - Minor adjustments from Branch to Jones
  - Minor adjustments from Fannin to Neal
  - Minor adjustments from Branch to Kemp
  - Minor adjustments from Houston to Mitchell
  - Minor adjustments from Henderson to Fannin
- Emergent Bilingual Program Boundary Adjustments
  - Minor adjustments from Branch to Crockett; from Fannin to Neal; from Branch to Jones
- Dual Language Program Adjustments
  - None, all Dual Language programs remain at their current campuses.
- Intermediate School Boundary Adjustments
  - Creation of Sadberry Intermediate boundary
  - Minor adjustments from Long to Rayburn and Rayburn to Long

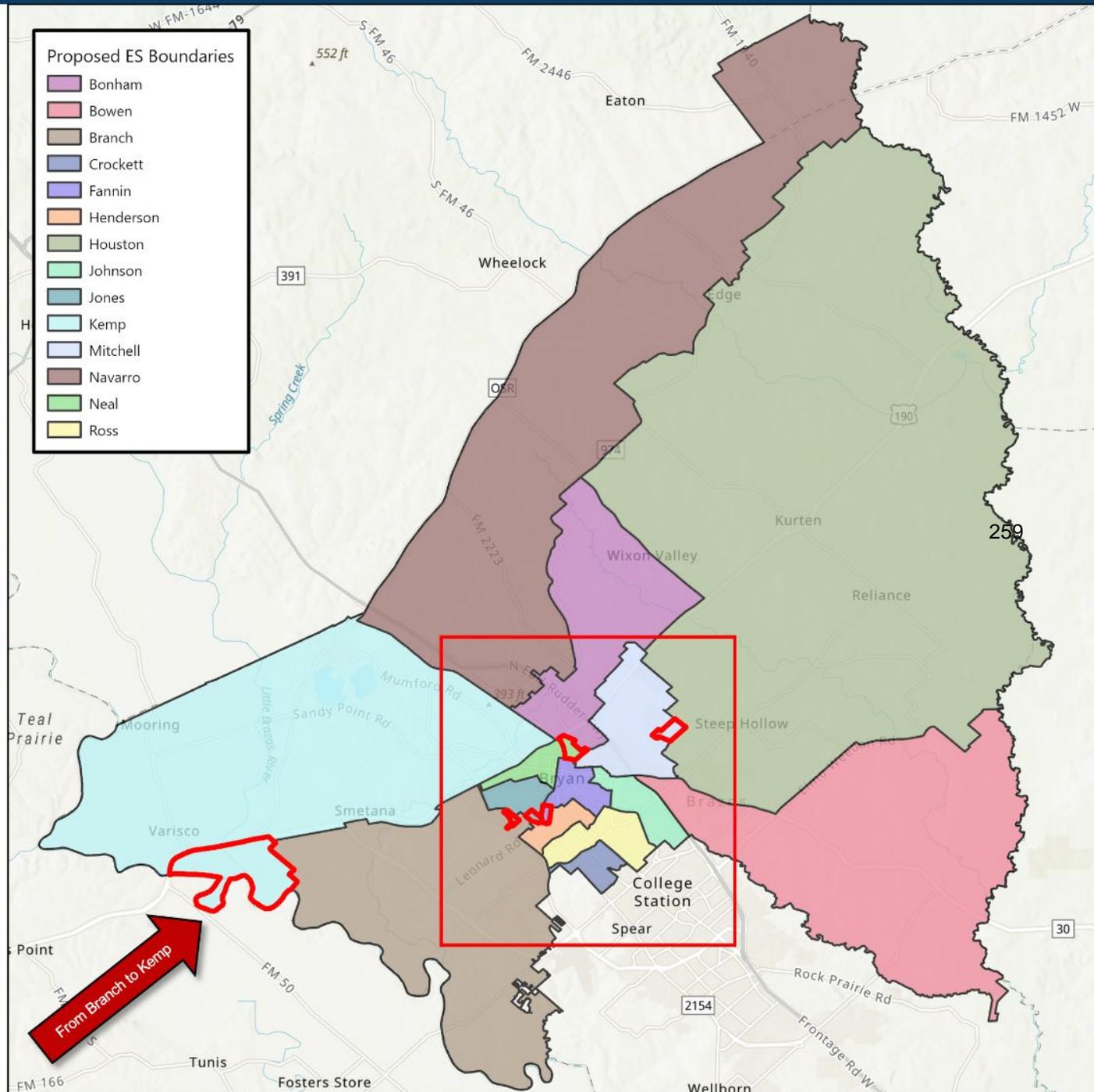
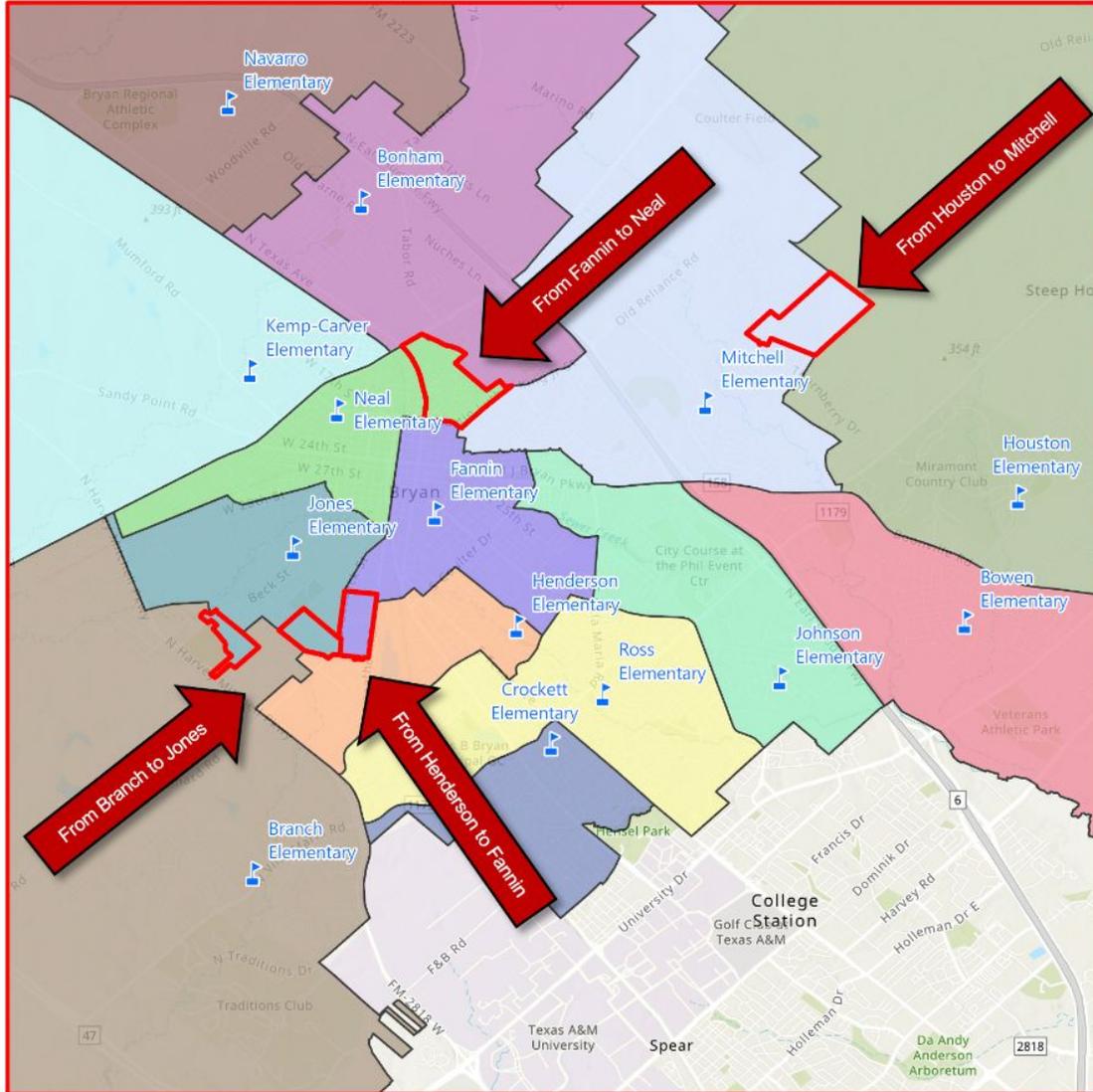
# Recommendation PRE-KINDERGARTEN

- Johnson PK → Bowen PK



# Recommendation ELEMENTARY SCHOOL

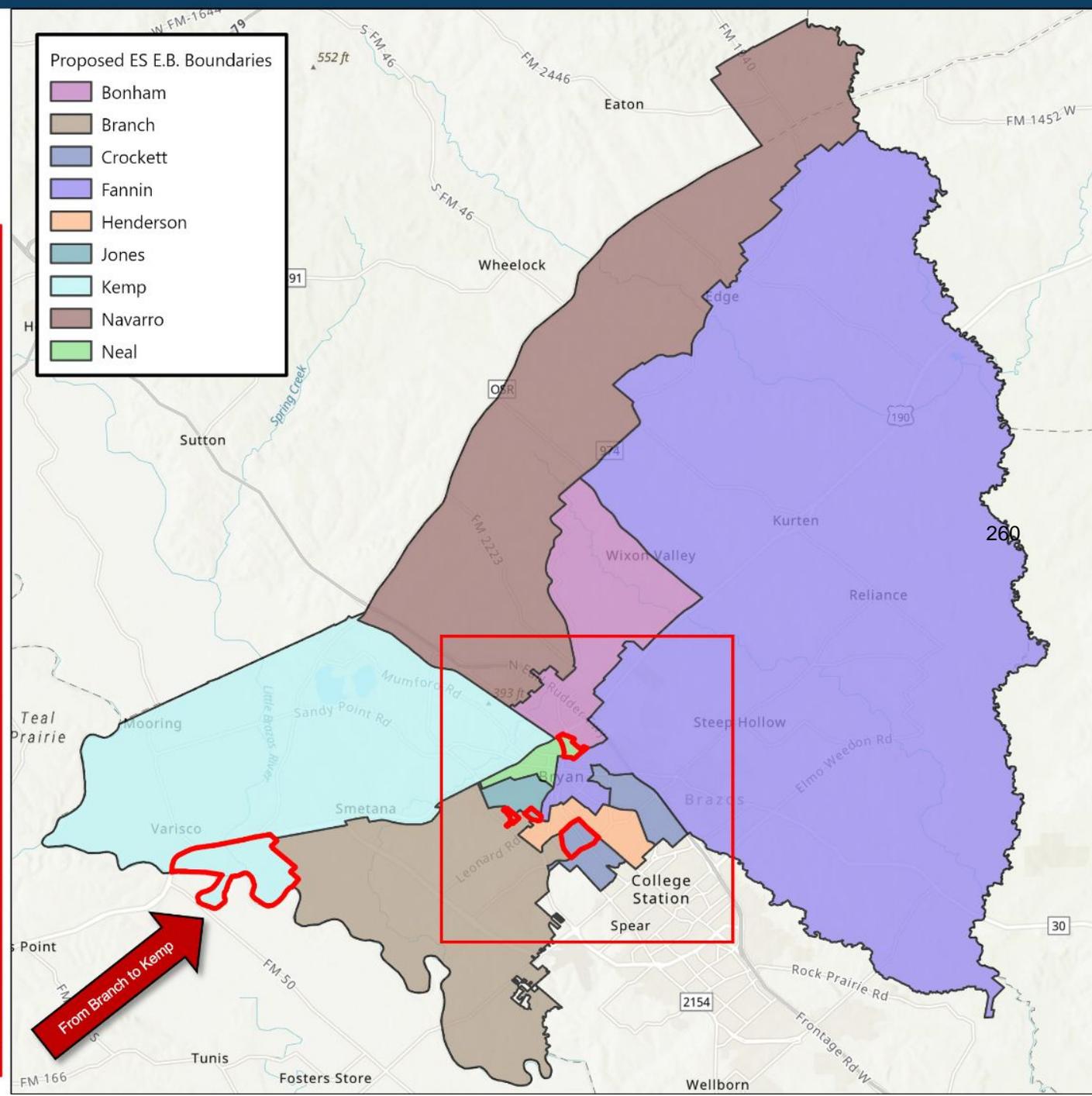
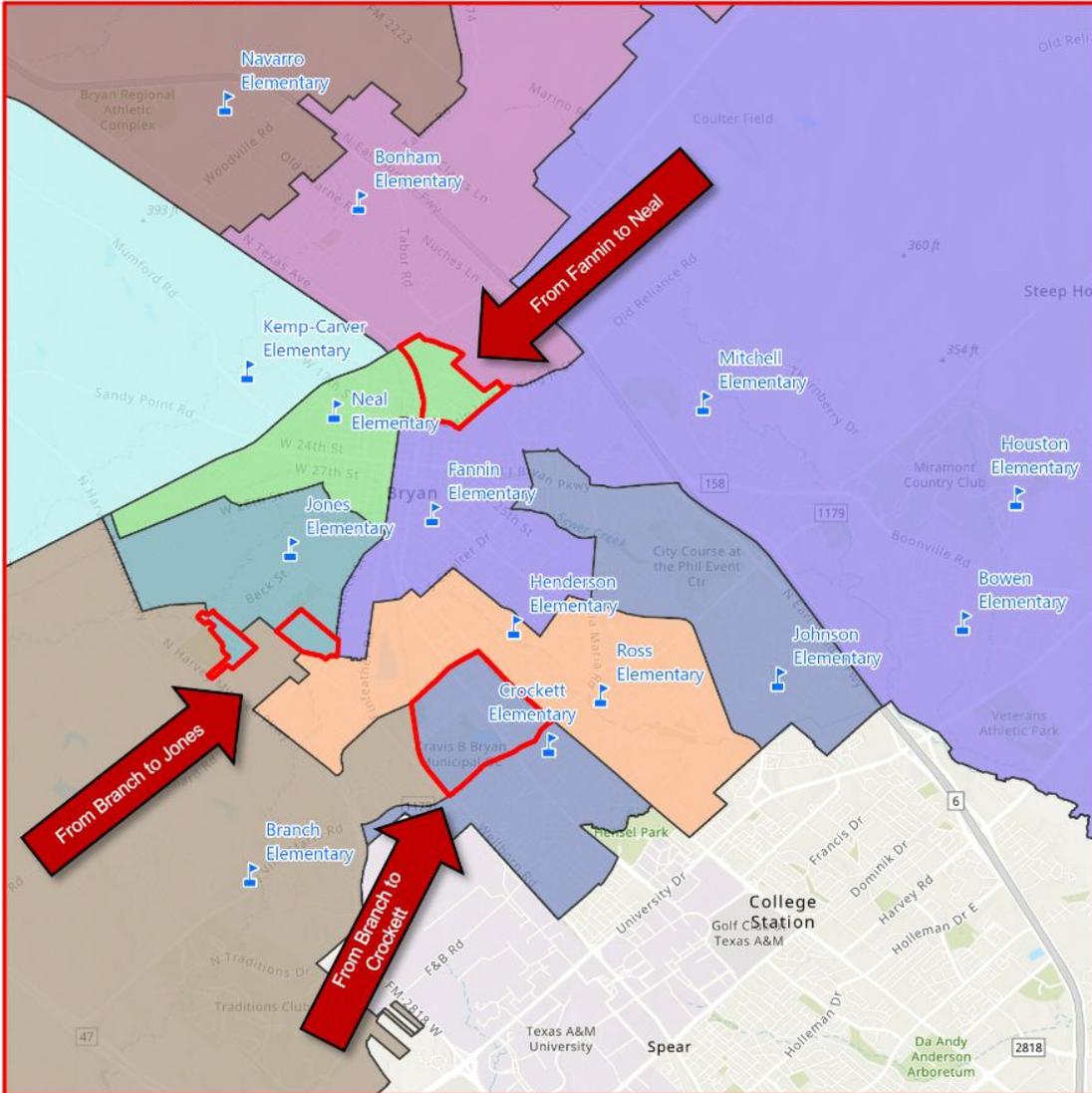
- Minor adjustments to Branch, Fannin, Henderson, Houston, Jones, Kemp, Mitchell, and Neal



# Recommendation

## EMERGENT BILINGUAL & DUAL LANGUAGE

- Emergent Bilingual Early Exit boundaries: Minor adjustments between Branch and Crockett; Fannin and Neal; Branch and Jones
- Dual Language: No Changes to Dual Language Program Locations



# Recommendation ELEMENTARY SCHOOL STUDENT BODY COMPOSITION

School	Capacity	Current							SES%	Hispanic/Latino %	Black %	White %
		EE-PK Enrollment	K-4 Enrollment	EE-PK E.B. Enrollment	K-4 E.B. Enrollment	Net D.L. Enrollment	Net 22/23 Enrollment*	22/23 Utilization				
Bonham	812	30	321	30	148	0	522	64%	70%	72%	9%	16%
Bowen	535	39	299	0	0	0	346	65%	52%	38%	19%	36%
Branch	693	62	448	11	154	0	614	89%	64%	53%	24%	18%
Crockett	693	29	188	10	77	119	430	62%	71%	64%	20%	9%
Fannin	594	32	209	15	138	0	390	66%	72%	67%	24%	7%
Henderson	574	39	162	16	155	177	566	99%	74%	77%	12%	9%
Houston	693	50	409	3	(3)	0	451	65%	35%	32%	2%	61%
Johnson	594	34	236	2	1	266	540	91%	50%	45%	13%	36%
Jones	772	39	208	23	209	0	544	70%	77%	88%	9%	2%
Kemp	911	57	272	22	148	0	491	54%	74%	67%	21%	8%
Mitchell	693	50	418	8	(7)	0	458	66%	54%	43%	23%	28%
Navarro	693	39	274	28	105	0	425	61%	67%	70%	13%	14%
Neal	535	20	146	23	123	0	367	69%	73%	83%	15%	2%
Ross	673	75	426	10	(4)	0	552	82%	70%	50%	28%	16%
<b>ES Total</b>	<b>9,465</b>	<b>595</b>	<b>4,016</b>	<b>201</b>	<b>1,244</b>	<b>562</b>	<b>6,696</b>	<b>71%</b>	<b>64%</b>	<b>59%</b>	<b>17%</b>	<b>19%</b>

\* Inclusive of in/out student transfers not shown in table

School	Capacity	Proposed Option 2							SES%	Hispanic/Latino %	Black %	White %
		EE-PK Enrollment	K-4 Enrollment	EE-PK E.B. Enrollment	K-4 E.B. Enrollment	Net D.L. Enrollment	Net 22/23 Enrollment*	22/23 Utilization				
Bonham	812	30	321	30	152	0	526	65%	70%	72%	9%	16%
Bowen	535	73	299	0	0	0	380	71%	53%	39%	18%	36%
Branch	693	53	371	14	108	0	485	70%	61%	51%	23%	20%
Crockett	693	29	188	13	115	119	471	68%	71%	64%	20%	9%
Fannin	594	32	204	27	173	0	432	73%	72%	73%	17%	8%
Henderson	574	33	143	16	107	177	493	86%	75%	73%	15%	9%
Houston	693	47	406	0	0	0	445	64%	35%	32%	2%	61%
Johnson	594	0	236	0	0	266	503	85%	49%	44%	13%	36%
Jones	772	48	283	25	193	0	614	80%	77%	82%	13%	3%
Kemp	911	57	274	22	150	0	495	54%	74%	67%	21%	8%
Mitchell	693	53	421	0	0	0	463	67%	53%	43%	23%	28%
Navarro	693	39	274	28	122	0	442	64%	67%	70%	13%	14%
Neal	535	26	170	26	124	0	401	75%	73%	79%	18%	2%
Ross	673	75	426	0	0	0	546	81%	70%	50%	28%	16%
<b>ES Total</b>	<b>9,465</b>	<b>595</b>	<b>4,016</b>	<b>201</b>	<b>1,244</b>	<b>562</b>	<b>6,696</b>	<b>71%</b>	<b>64%</b>	<b>59%</b>	<b>17%</b>	<b>19%</b>

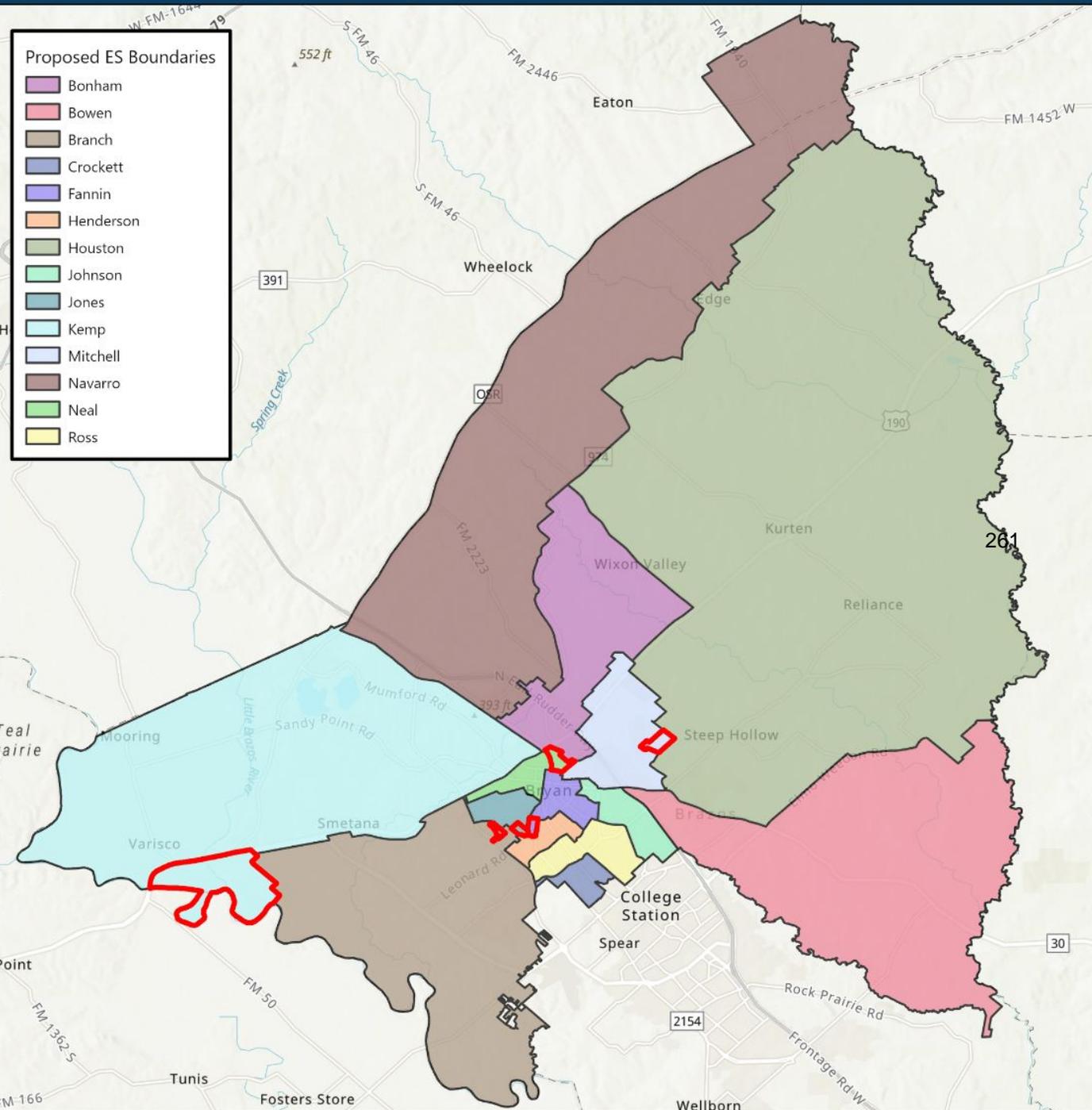
\* Inclusive of in/out student transfers not shown in table

**PreKindergarten:** Johnson's PreK attends Bowen

**Elementary School Boundary Adjustments:** Minor adjustments from Branch to Jones; from Fannin to Neal; from Branch to Kemp; from Houston to Mitchell; from Henderson to Fannin

**Emergent Bilingual Program Boundary Adjustments:** Minor adjustments from Branch to Crockett; from Fannin to Neal; from Branch to Jones

**Dual Language Program Adjustments:** No changes to the location of Dual Language programs.

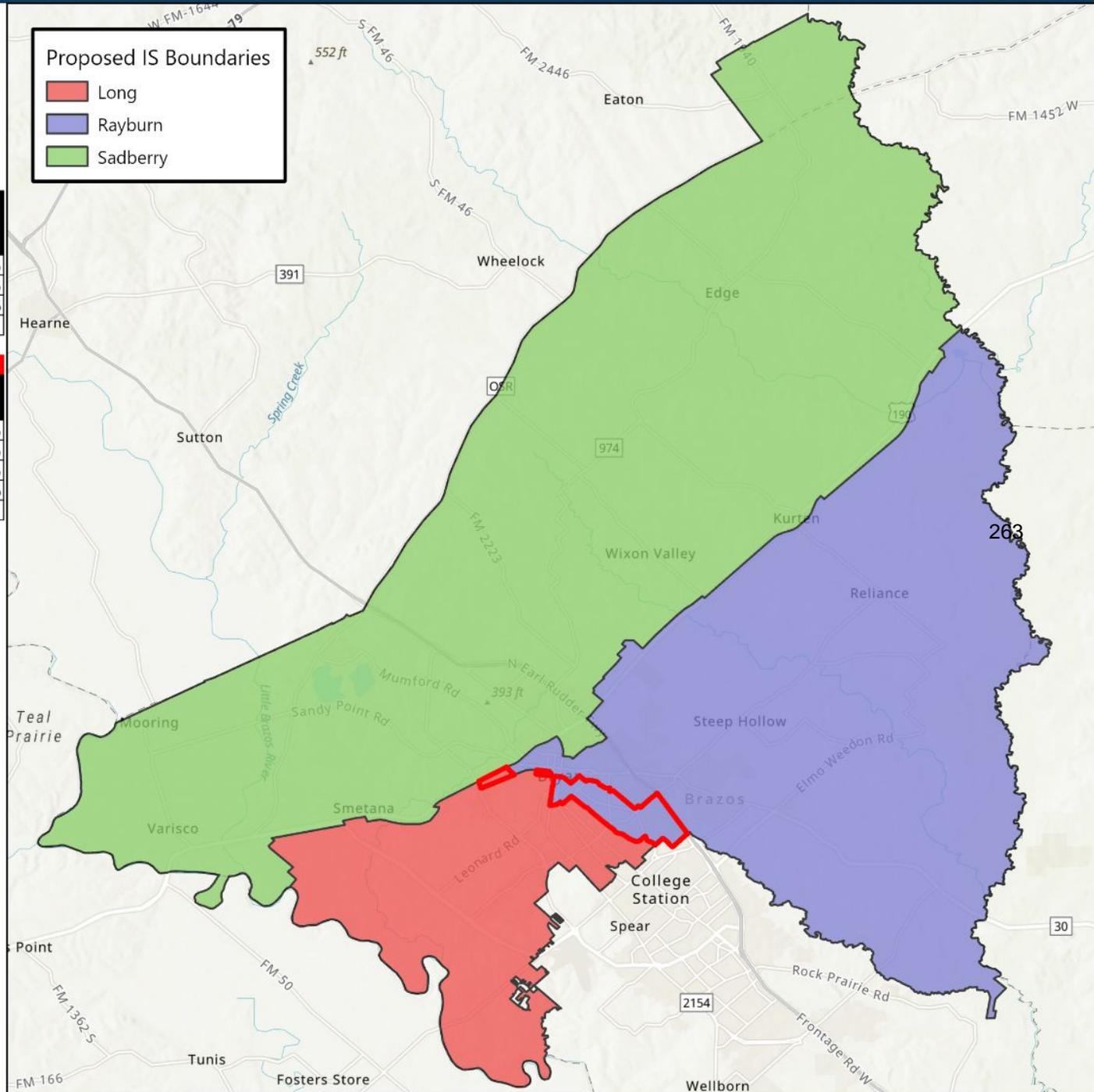




# Recommendation INTERMEDIATE SCHOOL STUDENT BODY COMPOSITION

Proposed IS Boundaries

- Long
- Rayburn
- Sadberry



Current											
School	Capacity	5-6 Enrollment	Net E.B. Enrollment	Net D.L. Enrollment	Net 22/23 Enrollment*	22/23 Utilization	SES%	Hispanic/Latino %	Black %	White %	
Long	1,465	695	289	82	1,002	68%	66%	64%	21%	12%	
Rayburn	1,386	887	208	0	1,173	85%	57%	58%	18%	21%	
<b>IS Total</b>	<b>2,851</b>	<b>1,582</b>	<b>497</b>	<b>82</b>	<b>2,175</b>	<b>76%</b>	<b>61%</b>	<b>61%</b>	<b>19%</b>	<b>17%</b>	

\* Inclusive of in/out student transfers not shown in table

Proposed Option 2											
School	Capacity	5-6 Enrollment	Net E.B. Enrollment	Net D.L. Enrollment	Net 22/23 Enrollment*	22/23 Utilization	SES%	Hispanic/Latino %	Black %	White %	
Long	1,465	502	213	82	797	54%	70%	69%	21%	8%	
Rayburn	1,386	678	112	0	804	58%	51%	47%	20%	29%	
Sadberry	800	402	172	0	574	72%	64%	69%	17%	12%	
<b>IS Total</b>	<b>3,651</b>	<b>1,582</b>	<b>497</b>	<b>82</b>	<b>2,175</b>	<b>60%</b>	<b>61%</b>	<b>61%</b>	<b>19%</b>	<b>17%</b>	

\* Inclusive of out of district transfers in only.

Proposed Option 2			
ES Boundary	Long	Rayburn	Sadberry
Bonham	0%	0%	100%
Bowen	0%	100%	0%
Branch	100%	0%	0%
Crockett	100%	0%	0%
Fannin	15%	85%	0%
Henderson	100%	0%	0%
Houston	0%	81%	19%
Johnson	0%	100%	0%
Jones	100%	0%	0%
Kemp	0%	0%	100%
Mitchell	0%	100%	0%
Navarro	0%	0%	100%
Neal	22%	64%	14%
Ross	55%	45%	0%

# Implementation of Revised School Boundaries

- Board Policy FC(Local): A student who is entering PK through grade 9 shall be reassigned to the new attendance boundary to attend the grade level he or she is entering, unless the student is attending the campus on an approved advanced academics program transfer.
  - However, students entering grade 4, 6, or 8 may remain at their current campus but shall not be eligible for District-provided transportation, and siblings at other grades within the school shall be reassigned to the new attendance boundary school. **(Parents must complete a student transfer request during the transfer window)**

Bryan ISD  
021902

## SCHOOL ATTENDANCE AREAS

FC  
(LOCAL)

### Purpose

By ensuring that the process described herein is followed, the Board upholds the District's primary responsibility to provide school facilities that address changing enrollment patterns and that sustain high quality educational programs. Accordingly, the Board shall be committed to distributing programs, designing school attendance areas and feeder patterns, and employing alternative student enrollment options in a manner that best utilizes District facilities and meets the students' needs.

A student shall be assigned to a school attendance area in which he or she resides. The Superintendent or designee shall approve or deny a student's intradistrict transfer upon review of a transfer application. [See FDB]

### Attendance Areas

Individual school attendance areas shall be defined by the Board upon recommendation of the Superintendent. The Board shall be committed to a student-centered approach when defining school attendance areas. School attendance areas shall be kept as stable as possible. However, adjustments or changes shall be made whenever the District determines that there is a need to balance student loads or to distribute programs among schools for efficient use of facilities or when it is determined to be in the best interests of the students involved.

The purpose of establishing attendance areas shall be to:

1. Attempt to maintain the neighborhood concept;
2. Prevent and eliminate overcrowding;
3. Allow for future growth;
4. Keep distances traveled by students as short as possible while still considering economic and demographic balance;
5. Minimize the need for student transportation; and
6. Allow campuses to house students safely and provide adequate services to all students.

### Definitions

For purposes of this policy:

- "Capacity" refers to the maximum functional capability of the school building for a particular school and student population, adjusted by a scheduling factor, taking into account the number of core seats in the building and not counting temporary buildings on site.
- "Scheduling factor" shall mean a numeric multiplier that adjusts capacity according to whether the school serves elementary or secondary grade levels and considers the school's

DATE ISSUED: 9/6/2022  
LDU 2015.12  
FC(LOCAL)-X

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# Family Notification & Outreach

*Pending the Board's consideration of the school boundaries recommendations.*

- February 2023
  - Communication to parents and families regarding school boundary adjustments for elementary and intermediate schools.
- March - August, 2023
  - Opportunities for families and students to connect and participate in events at the current and future school to ensure a smooth transition.



265



**Closed Session**

1. Discuss Issues Pertaining to Appointment, Employment, Evaluation, Reassignment, Duties, Discipline, or Dismissal of a Public Officer or Employee

**Reconvene in Open Session**

**ADJOURN**

In accordance with the Texas Open Meetings Act Subchapters D and E of Chapter 551, Texas Government Code (§551.071 Attorney/Client Consultation, §551.072 Real Estate, §551.073 Contracts for Gifts or Donations, §551.074 Personnel Matters, §551.075 Investments, §551.076 Security Devices, §551.082 Discipline of Student or Employee Complaint, §551.0821 Personally Identifiable Student Information, §551.083 Employee Groups Consultation, §551.084 Exclusion of Hearing Witnesses), the board may enter closed meeting to deliberate any subject authorized by Subchapters listed.