



A meeting of the Board of Trustees of the Bryan Independent School District will be held on Monday, November 18, 2024, beginning at 6:00 PM in the Boardroom of the Administration Building, 801 South Ennis Street, Bryan, Texas 77803, where a quorum of the Board of Trustees will be present.

The subjects to be discussed, considered, or upon which any formal action may be taken are listed below. Items do not have to be taken in the order shown on this meeting agenda. A closed meeting may be held at any time during the open meeting as authorized by various sections of the Texas Government Code. When this occurs, a formal statement will be made by the president or presiding officer of the Board of Trustees.

**1. CALL TO ORDER**

**2. Welcome**

**3. Pledges of Allegiance**

**4. Spotlight**

4.A. Elementary Teachers of the Month

4.B. Secondary Teacher of the Month

4.C. Auxiliary Employee of the Month

4.D. Recognition of Bryan ISD and Angela Behrens, Assistant Director of Human Resources, for Receiving the Quest for Quality Exceptional K-12 Partnership Award

4.E. Recognition of Tami Glenn, Jones Elementary Region 6 ESC Elementary Teacher of the Year

4.F. Bryan ISD Student Ambassador Non-Profit Partner of the Year Award

4.G. Bryan ISD Student Ambassador's Dancing Under the Stars Participation Awards

**5. Superintendent Update**

5.A. Superintendent Update - Student and Staff Celebrations and Community Update

**6. Standing Committees**

6.A. Teaching and Learning Committee - Update on the Transition to Student Skyward, 2025-2026 Academic Calendar Development, and Annual Report

6.B. Finance Committee - 2024 Annual Audit Update and Brazos Central Appraisal District Board of Directors Update

6.C. City School Committee - City of Bryan Third Fridays and Christmas Holiday Events and Bryan ISD District Update on New Hires, Community Engagement, and Construction Projects

**7. Information Items**

7.A. Academic Calendar Development for 2025-2026

**BRYAN ISD**



# **ACADEMIC CALENDAR 2025-2026**

**Presentation**



# PURPOSE

To create an academic calendar built **to support the needs of the students, staff, parents and community.** As part of the process input is collected from as many stakeholders as possible to **ensure the needs of all are considered.**

# COMMITTEE MEMBERS

- Campus Leadership
- Teachers
- Parents
- Students
- School Board
- District Program Leadership
- District Administration



# PARAMETERS

- 75,600 operational minutes
- Teachers: 187 workdays
- District of Innovations: Local DoI Plan states: “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
- Legislative decisions regarding state assessments and TEA Draft STAAR Calendar 2025-2026
- TEA allowable waivers for operational minutes Allowable:
  - Professional Development (2100 minutes)



# TIMELINE

## OCTOBER

- ✓ • DLT (22nd)
- ✓ • Parent Advisory Mtng. (30th)

## NOVEMBER

- ✓ • Board Meeting (4th)
- ✓ • Calendar Committee Mtng. (4th)
- ✓ • Teacher Advisory Mtng. (6th)
- ✓ • DEIC (7th)
- ✓ • Calendar Committee Mtng. (11th)
- Board Meeting (18th)
- DLT (19th)
- Calendar Committee Mtng. (19th)

## DECEMBER

- Calendar Survey combined with the District Fall Survey (approx. Thanksgiving Break - Dec 10th)
- Faith Based Leaders (3rd)
- Calendar Committee-zoom (12th)
- Board Meeting Vote ( 16th)

# PROCESS THUS FAR AND WHERE WE ARE AT NOW

## Calendar Committee Meeting 1

- Calendar Committee received the feedback/input from: DLT and Parent Advisory Committee
- Small Groups developed approx. 9 calendars in a group table top activity
- All calendars were put into a spreadsheet calculating operational minutes and teacher work days to determine overages and/or shortages

## Calendar Committee Meeting 2

- Calendar Committee received input from additional groups: Teacher Advisory and DEIC
- Groups were combined narrowing to 5 calendars
  - These were put through the spreadsheet to verify meet all requirements
  - DLT will give input on these calendars tomorrow

## Calendar Committee Meeting 3 - tomorrow

- Goal would be to narrow to 2
- Prepare for Community wide survey



# TIMELINE

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**BRYAN ISD**



# **ACADEMIC CALENDAR 2025-2026**

## **Questions**



## 7.B. Board Policy Review Update



# Board Policy Review Update

NOVEMBER 18, 2024



# Maintaining Board Policies



## Local Policy Updates:

- as needed to ensure the district's policies are in alignment with legal and current practices

## Policy Alerts:

- advisories regarding changes in law or other important policy-related issues that are urgent.

## Numbers Updates:

- released to Boards to ensure the district's manual accurately reflects current legal requirements

## Comprehensive Policy Review: **Began November 2024**

- recommended every 5-7 years to ensure policy matches practice in key areas, resolve internal inconsistencies that develop over time, and train administrators on policy issues.

## Annual Policy Maintenance:

- usually at the end of each school year to review key policies.



**Legal Policy**



**Local Policy**

# Sections of Policy



**A. Basic District Functions**

**B. Local Governance**

**C. Business and Support Services**

**D. Personnel**

**E. Instruction**

**F. Students**

**G. Community and Governmental Relations**



# Legal vs. Local Policy



## Legal Policy

- Derived from statute and case law.
- Include provisions relevant to district governance and management.
- The Board does not adopt legal policies.
- These documents are intended to inform decision-makers and other policy users of the legal context.



## Local Policy

- Respond to legal requirements for the board to adopt policy
- Policies are not practices or procedures
- Reduce potential legal risk by mandating consistent practices across the district
- Declare the district's choice among legal options
- Clarify administrative authority for managing district business



## Bryan ISD Board of Trustees



### Board of Trustees

[Board Meetings](#)

[Agendas & Minutes](#)

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[Board Policies](#)

[Board Responsibilities](#)

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**Accessing  
Board  
Policies**

## Welcome to Bryan ISD

This board policy manual is organized by topic with relevant policy codes in each section. The policies fall into two categories:

- Legal Framework: Provides relevant legal context for local decisions.
- Local Policy: Board-adopted local policies intended to meet legal requirements and reflect local practices, priorities, and values.

When a legal framework and local policy appear at the same code, they should be read together. Additional resources, like regulations or exhibits, may be available or linked at certain codes.

Questions or concerns regarding board policy should be directed to the district's administration.

Read the introduction to learn more about the policy manual and how to navigate it. See the FAQ below for answers to frequently asked questions.

[Introduction](#)

### Browse All Policies

Click on a section to view the topics.

Filter by policy code or title below.  Full-text search is at the top of the page.

Section A — Basic District Foundations	<input type="button" value="+"/>
Section B — Local Governance	<input type="button" value="+"/>
Section C — Business and Support Services	<input type="button" value="+"/>
Section D — Personnel	<input type="button" value="+"/>
Section E — Instruction	<input type="button" value="+"/>
Section F — Students	<input type="button" value="+"/>
Section G — Community and Governmental Relations	<input type="button" value="+"/>

Search by  
Key Word

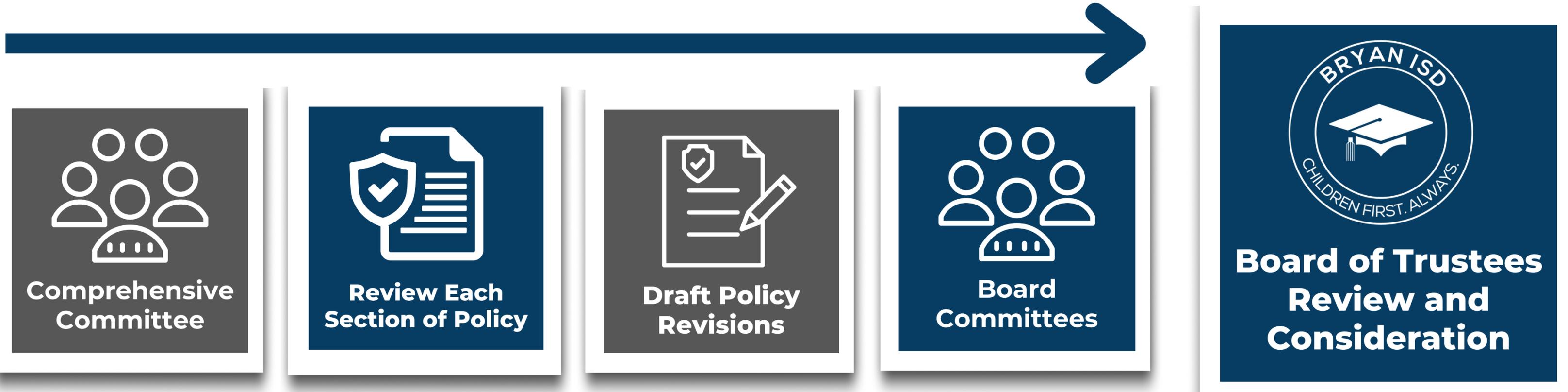
Search by  
the Title  
of Policy

# Reviewing Policies

- Most policy codes have a separate legal framework and local policy that distinguish between legal requirements and local board decisions.
  - **BE(LEGAL)** includes statutes and case law governing meetings of the board.
  - **BE(LOCAL)** has specific local details such as agenda preparation and meeting times.
- To fully understand the policy regarding board meetings, both the legal and the local policies should be read together.



# Comprehensive Policy Review



**Comprehensive Committee**

**40 Member Team**  
Superintendent  
Cabinet  
Directors by Area  
Principals from  
each Level



**Review Each Section of Policy**

The policy consultant selected key policies for the team to review for potential updates/revisions.



**Draft Policy Revisions**

Draft revisions will be returned to the district where they will be review by administration.



**Board Committees**

After review, the draft policies will be reviewed by the corresponding Board committee for feedback.



**Board of Trustees Review and Consideration**

Final recommended revisions of policy will be taken to the Board of Trustees for discussion and consideration.



# Board Policy Review Update

NOVEMBER 18, 2024



7.C. Legislative Priorities

8. **Citizens' Comments**

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

9.A. Consider Approval of the Meeting Minutes for October 7 and October 21, 2024



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

October 7, 2024

The Bryan ISD Board of Trustees met for a regular meeting on Monday, October 7, 2024, at 12:00 p.m. in the Boardroom of the Bryan ISD Administration Building, located at 801 South Ennis Street Bryan, TX 77803.

Board members present:

- Dr. Julie Harlin (President)
- Felicia Benford (Vice President)
- David Stasny (Secretary)
- Mark McCall
- Ruthie Waller
- Leo Gonzalez, II
- Joel Bryan

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

President Harlin called the workshop to order at 12:02 p.m and welcomed all attendees.

### **Local Governance**

#### **Honoring the Legacy of Merrill Green**

Trustee Ruthie Waller paid tribute to the legendary Merrill Green. She thanked the Athletic Department under the direction of Athletic Director Dereck Rush, Josh Woodall, Chris Gibson, the campus Administration, Lane Buban, the Communications Department, and many others who played an integral part in honoring Merrill Green. Coach Green passed away on Sept. 29 at the age of 94. As the head football coach of Bryan High School for 20 years and Bryan ISD Athletic Director, Coach Green has profoundly impacted the lives of student-athletes, their families, and the Bryan community, which will forever influence future generations. Having served as a Rotarian, he was an influential member of the Bryan community for more than 50 years. Coach Green also served in several leadership roles off the field, serving as president of the Bryan ISD School Board, president of the Texas High School Coaches Association, District Governor of Rotary International, and an active member of the Bryan Rotary Club.

### **Information Items**

#### **Enrollment and Attendance Update**

Assistant Superintendent of Business Services Kevin Beesaw, Executive Directors of School Leadership Dr. Brian Merrell, and Linda Montoya presented the district's enrollment and attendance data in an up-to-date format. Per Bryan ISD Policy (FC—School Attendance Areas), a school district must consider adequate utilization of each facility. Funding for attendance is

The district is in year two of the attendance campaign, which focuses on improving attendance. The significant improvement in attendance since the campaign's implementation is a testament to our community's strong support and cooperation. District-wide campuses have implemented attendance

incentives shared over social media outlets, with administrators participating in challenges when attendance is met. The administration will continue communicating with parents to monitor absences and improve chronic absences to achieve significant gains in school attendance.

### **2020 Bond Projects Update**

Assistant Superintendent of Business Services Kevin Beesaw stated that the 2020 Bond projects consisted of Safety & Security, Construction & Additions, Priority Maintenance, Mechanical/Plumbing upgrades Fine art improvements, land purchase, and bond contingency for \$ 175,000,000.

The opening of O.W. Sadberry is now in phase II, which includes the play and park area with a walking trail. Phase II is expected to be completed by Spring 2025. The Ruby Haliburton Auxiliary Complex is now in operation. The official building dedication was held on September 23, 2024. Other construction projects near completion include fencing, shade structures, and classroom additions, all progressing well and contributing to the district's development. This progress should instill confidence in the board's financial prudence.

Many projects are nearing completion. Through the administration's strategic planning, the District is expected to have approximately \$2,232,549 million in Bond savings. The administration's careful monitoring of the bond funds and the expectation that the projects will be under budget should instill confidence in the board's financial prudence.

### **Bilingual and English as a Second Language Program Review**

The director of Bilingual and ESL Services, Dr. Georgeanna Adams-Molina, presented a high-level overview of the Bilingual program. Bryan ISD continues to expand its program offerings to keep families and the community informed and engaged.

The district serves over 5000 emergent bilingual students in the Transitional Early Exit Program and provides services at 13 elementary campuses in the transitional early exit program. In the two-way dual language program, services are provided for pre-k through 6th-grade students, and services are offered at four campuses: Henderson, Johnson, Crockett, and Jane Long Intermediate. Additionally, the district serves students through English as a Second Language (ESL) services.

The district has New Arrival Centers (NAC) that provide comprehensive support for new students facing language and cultural barriers. The service is offered at Jones Elementary, Jane Long Intermediate, Davila Middle School, Bryan High School, and Mary Catherine Harris School. Over 315 students from Guatemala, Venezuela, Mexico, Honduras, and Haiti receive services, including language instruction, cultural orientation, and academic support.

TELPAS—Texas English Language Proficiency Assessment System measures the yearly progress of English language acquisition, a federal requirement. Digital platforms for testing and AI grading on the writing portion impacted student scores. The testing consists of listening, speaking, reading, and writing. 52% of campuses have 50% or higher student proficiency levels.

Under the STAAR Assessment, Bryan ISD Emergent Bilingual students outperformed the state in multiple performance levels in Reading/Language Arts, a testament to the success and effectiveness of the district's bilingual and ESL programs.

### **Citizens' Comment**

No comment cards were presented.

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

#### **Business Services**

**CONSIDER APPROVAL OF A RESOLUTION TO NOMINATE INDIVIDUALS TO BE ON THE BALLOT FOR BOARD OF DIRECTORS TO THE BRAZOS CENTRAL APPRAISAL DISTRICT**

Assistant Superintendent of Business Services Kevin Beesaw presented a resolution for consideration. In the past, each taxing entity within an appraisal district appointed members to the appraisal district board. Before July 22, 2023, during the 2nd Special Session of the 88th Legislature, Senate Bill 2 was signed into law, a bill that changed the composition of the Board of Directors for counties with a population of 75,000 or more. Effective January 1, 2025, the board will consist of 9 members: 5 appointed by the jurisdictions, three elected members, and the Tax Assessor/Collector. Of the five appointed members, two will serve a 1-year term, and 3 of them will serve 3-year terms.

Bryan ISD can nominate one to five members to be placed on the ballot by resolution. Each taxing entity can then place a number of votes determined by a formula designated in the law. Bryan ISD is allocated 1155 votes out of a total of 5000.

Bryan ISD has two appointees (Bill Lero and Kyle DeWitt) whose terms expire on December 31, 2024. Mr. Bill Lero has asked that he not be nominated and thanks the board for allowing him to serve for over 30 years on the Brazos Central Appraisal District Board. Mr. Kyle DeWitt has agreed to accept Bryan ISD's nomination should the Bryan ISD Board desire it.

A **motion** was made by Ruthie Waller and seconded by Leo Gonzalez, II, to approve the attached resolution nominating Kyle DeWitt to represent Bryan ISD in the election for the Board of Directors for the Brazos Central Appraisal District as presented. *The motion passed unanimously.*

**Teaching and Learning**

**DISCUSS AND CONSIDER APPROVAL OF BILINGUAL EXCEPTIONS AND ENGLISH AS A SECOND LANGUAGE WAIVERS FOR 2024-2025**

Executive Director of Special Programs, Dr. Jennifer Warren, stated Districts or charter schools that are unable to provide bilingual certified teachers to implement the bilingual program in the elementary grades are required by 19 TAC §89.1207(a) to request from the commissioner of education an exception to the bilingual education program and approval to offer an alternative program.

ESL Program Waiver: District or charter schools that cannot provide ESL-certified teachers to implement the ESL program are required by 19 TAC §89.1207(a) to request from the commissioner of education a waiver of the certification requirements for teachers who will provide ESL instruction. The administration has requested approval of the Bilingual Exceptions and ESL Waiver to address the need for more certified bilingual teachers and to request waivers for teachers who are not yet ESL-certified but are supporting the ESL programs.

A **motion** was made by Leo Gonzalez, II, and seconded by Felicia Benford to approve the Bilingual Exceptions and ESL Waiver Reports as presented and authorize the administration to make any necessary adjustments to the submission as new data becomes available. The motion passed unanimously.

**DISCUSS AND CONSIDER APPROVAL OF SPECIAL EDUCATION CONTRACTED SERVICES OVER \$50,000**

Executive Director of Special Programs, Dr. Jennifer Warren, stated that the administration requests to utilize the unused salaries from vacant positions for contracted services, estimated at \$360,000. The process will allow the district to identify various vendors for contracted services. The contract for Special Education services will enable the district to actively interview candidates through multiple providers to find the best fit for the district and students before the individual commits to another entity. Additionally, should the district hire an employee to fill one of these vacancies, the contract can end with a 30-day notice.

A **motion** was made by David Stasny and seconded by Joel Bryan to approve the Special Education Contracted Services Agreement as presented. *The motion passed unanimously.*

**Closed Session**

**CONVENE IN CLOSED SESSION**

Board President Dr. Julie Harlin called for a closed session at 1:35 p.m. as authorized by Texas Government Code Chapter 551.071, 551.074, 551.087, and 551.0821 for the subjects allowed.

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

The agenda item was discussed in a session closed to the public.

**PURSUANT TO TEXAS GOVERNMENT CODE SECTIONS 551.0821, DELIBERATION CONCERNING A PUBLIC SCHOOL STUDENT WHEREIN PERSONALLY IDENTIFIABLE INFORMATION WILL NECESSARILY BE REVEALED**

The agenda item was discussed in a session closed to the public.

**PURSUANT TO TEXAS GOVERNMENT CODE SECTIONS 551.071 AND 551.087, CONSULTATION WITH ATTORNEY TO DISCUSS LEGAL REQUIREMENTS AND FINANCIAL TERMS OF JETI TAX INCENTIVE PROGRAM**

The agenda item was discussed in a session closed to the public.

**RECONVENE IN OPEN SESSION**

The board reconvened in an open session at 2:18 p.m. No action was taken in the closed session.

**ADJOURN**

There being no further business, the meeting adjourned at 2:18 p.m.

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary



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

The Bryan ISD Board of Trustees met for a regular meeting on October 21, 2024, 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:

- Felicia Benford (Vice President)
- David Stasny (Secretary)
- Mark McCall
- Ruthie Waller
- Leo Gonzalez, II
- Joel Bryan

Board member absent:

- Dr. Julie Harlin (President)

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

Board Vice President Felicia Benford called the regular meeting to order at 6:00 p.m. and extended a hearty welcome to all attendees.

### **Pledges of Allegiance**

Student Council members from Bonham Elementary led the audience in a pledge to the American flag. Following this, Bowen Elementary students recited the Texas pledge.

### **Spotlight**

#### **Recognition of Advanced Academics Students**

Students who demonstrated exceptional performance in the Advanced Academics Program were acknowledged for their outstanding achievements. Their certificates of excellence, presented by Dr. Christina Richardson, Shannon Adams, and Sarah Patterson, serve as a testament to the significant impact that they have made in school and the community, filling us all with a profound sense of pride and inspiration.

*College Board National Recognition Program* - Students from each of the high schools qualified for the recognition having met the following criteria:

- Take the Fall 2023 PSAT/NMSQT (10th or 11th) or Spring PSAT 10 (10th) and score in the top 10% of test takers from their award program in their state.
- Or earn a 3+ on two or more AP exams in the 9th and 10th grades.
- And earn a cumulative GPA of B+ or higher (at least 3.3 or 87-89%) by the time of submission.

- They identify as first-generation, Black or African American, Hispanic or Latino, Indigenous or Native, and/or attend school in a rural area or small town.

*Advanced Placement Scholars* - This recognition is granted to students who receive scores of 3 or higher on three or more AP Exams. *AP Scholars with Honors* are awarded to students with an average score of at least 3.25 on all AP Exams. *AP Scholars with Distinction* are granted to students with an average score of 3.5 on all AP Exams.

**AP Capstone Diplomas & Certificates** - Students received recognition for AP Capstone Diplomas and certificates for having received 3+ or higher in the following areas:

AP Capstone Diploma

- AP Research (3+ on Exam)
- AP Seminar (3+ on Exam)
- 4 AP Courses w/3+ on Exam

AP Capstone Certificate

- AP Research (3+ on Exam)
- AP Seminar (3+ on Exam)

### **College Board Advanced Placement Honor Roll, Rudder High School**

Rudder High School Principal Rachel Layton stated that Rudder High School is being recognized for its Bronze Level Award. The Bronze Level Award, a prestigious recognition in the field of education, is based on the performance of the Class of 2024 in the following areas:

- College Culture: Percent of students in the graduating class who took an AP exam at any point in high school, regardless of score.
- College Credit: Percent of students in the graduating class who scored 3+ on any AP Exam in high school.
- College Optimization: Percent of students in the graduating class who took five or more AP Exams in high school, where at least one exam was taken in 9th or 10th grade

IB/AP Program Coordinator Sarah Patterson recognized students with the *International Baccalaureate Diploma Program* award. To earn an IB Diploma, students must:

- Take IB courses in English, History, Science, Math, Language Acquisition, and Fine Arts (6 total) and earn 24+ points on the exams
- Write a 4000-word Extended Essay research paper
- Complete Theory of Knowledge course
- Complete Creativity, Action, and Service requirements spanning 11th and 12th grades

The *National Merit Semi-Finalist* is a student who is among the top 0.5% of high school seniors in their state based on their PSAT/NMSQT scores. Bryan ISD recognized Christian Garcia Sanchez as having this highest honor, a testament to his hard work and academic excellence.

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

Principal Gloria Garcia Rhodes introduced Robin Konecny, Bonham Elementary's teacher of the month for October 2024. Principal Kimberly Guess introduced Jamie Reyes as Bowen Elementary Teacher of the Month.

The Teacher of the Month for Secondary was April Lyman, Mary Catherine Harris School, introduced by Principal Dr. Karen Kaspar.

The Elementary & Secondary Teachers of the Month were recognized for exhibiting outstanding Essential 8 “E8” characteristics in their classrooms and throughout their campuses. These are integral to our educational mission. Each teacher received a certificate of appreciation and a gift card from Truist Bank.

### **Auxiliary Employees of the Month**

The October Auxiliary Employee of the Month is Josephine Garrett with the Transportation Department. Introduced by Transportation Director Lori Sears. Josephine, a dedicated and long-serving member, has been with the department for over 38 years, a testament to her unwavering dedication. She began her career in 1982 and retired in 2016. After six years of retirement, she returned in 2022, showing her enduring commitment to the students and the district. Ms. Garrett has an excellent relationship with her students and the teachers on Route 205. Ms. Garrett has a spirit of giving and believes, "The more you give, God gives more back." Many individuals have experienced her generosity of giving on numerous occasions. Ms. Garrett's career as a school bus driver has allowed her to love kids and teach them to be good people. She received a certificate of appreciation and a gift card from Truist Bank.

### **Recognition of Teri Clark, Bowen Elementary Art Teacher - Texas Art Educators Association (TAEA) Elementary Educator of the Year**

Director of Fine Arts Pat Corbett introduced Teri Clark. The TAEA has recognized Clark as the one elementary art educator who contributed significantly to the Texas Art Educators Association and art education. Mrs. Clark has taught for 31 years, with the last 17 years as the Art teacher at Bowen Elementary School. Her classroom has been described as her students' studio, where they are safe to explore, make mistakes, solve problems, and learn to grow their brains in all areas of their lives, not just in art. Mrs. Clark has served as the district Lead Teacher for Elementary Art since 2010, where she has developed the curriculum, mentored new teachers, led monthly collaborative meetings, and organized district-wide community events. She has also served as the Region 6 Texas Elementary Art Meet (TEAM) director, Visual Art Scholastic Event (VASE) sight director, and state VASE helper. She has presented at the 2022 TAEA Summer Leadership Institute and the 2023 National Art Educators Association Convention.

Bryan ISD Fine Arts Department is honored to recognize Ms. Clark with the honor of being named the Texas Elementary Art Educator of the Year.

### **Recognition of Stephen F. Austin Middle School Principal, Kimberly Giesenschlag for receiving the 2024 Texas ASCD Secondary Principal Curriculum Leadership Award**

Executive Director of School Leadership, Dr. Brian Merrell, introduced Kimberly Giesenschlag, who Texas ASCD has recognized for the instructional leadership she provides to her campus. Texas ASCD recognizes principals who properly understand curriculum, instruction, and assessment through this award. Kim values the teachers on her campus and has purposefully maintained a focus on instruction with the desire to provide a quality educational experience for learners. Bryan ISD is honored to recognize Ms. Giesenschlag for receiving the 2024 Texas ASCD Secondary Principal Curriculum Leadership Award.

### **Recognition of Instructional Coach Daniel De La Rosa for receiving the 2024 Texas ASCD Instructional Coaching Practices Award**

Dr. Leslie Holtkamp, Director of Curriculum & Instruction, introduced Mr. De La Rosa as the 2024 Texas ASCD Instructional Practices Award recipient. Texas ASCD recognizes Daniel De La Rosa for his commitment to Instructional Coaching. Danny thoroughly understands the art and science of teaching. He taught in Bryan for several years and became a science instructional coach. Throughout his 8-year coaching career, he has leveraged his calm, encouraging demeanor to implement various coaching techniques, helping our teachers grow and develop vital instructional skills. The Administration is proud to have Danny represent Bryan ISD as the Instructional Coaching Practices Award winner.

### **Recognition of Bryan High School and Rudder High School's Heroic Efforts**

The Bryan ISD Administration and staff recognized students and staff from both Bryan High School and Rudder High School for Life savings efforts. The heroic efforts of students and staff saved an employee of Everyday Life and a substitute teacher at Bryan High School. A recap of each of the heroic events was shared. The Administrative staff and Bryan Police Officers who assisted the injured staff were given a gift on behalf of Everyday Life. Bryan ISD acknowledged the schools' commitment to safety and their role in fostering a supportive community.

### **Superintendent's Update - Student, Staff, and District Celebrations**

Superintendent Ginger Carrabine updated the students, staff, and district celebrations. Friday Night Lights is in full effect as Rudder High School prepares for its homecoming game on Friday. Rudder High School and Bryan High School receive superior ratings in the band competition. This will be Rudder's first time in school history. Vikings Kicking Out Tobacco VKOT held its summit to encourage students to stand against using tobacco products. Student Ambassador held a full-day team building/professional development session at Legends Event Center. During the fall break, current and former students of Branch Elementary participated in a gardening session to prepare the flower beds for a fall/winter garden. Many members of the community came out to support this event. The district will host a career and pathways event for 5th and 6th-grade students and parents on November 7th at Sadberry Intermediate from 5:30-7:30 p.m. This event will provide an opportunity for students to learn about the numerous career paths that are available. Dinner and a free book will be provided for the first 400 students. On November 9, 2024, the Student Ambassadors will host Dancing Under the Stars, a fun-filled evening for elementary and intermediate students. The event will be held at Merrill Green Parking lot.

### **Standing Committees**

#### **Finance Committee - Status Update of the 2024 Financial Audit and Status Update of the Texas Association of School Boards (TASB) Pay Systems Review**

Trustee Leo Gonzalez II reported that the committee had met on October 11, 2024. The committee discussed the timeline for the 2024 Financial Audit. Additionally, the status and timeline of the TASB Pay System were reviewed. The TASB Pay System is an essential aspect of the District's financial operations, as it evaluates the external job market to identify competitive pay practices and hiring offers.

#### **Executive Board Committee Update - Planning for November Board Team of Eight Training**

Trustee David Stasny stated that the committee met on October 9 and discussed audits and the upcoming Team of Eight training agenda for November 14, 2024.

### **Citizen Comments**

No comment cards were presented.

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

A **motion** was made by Mark McCall and seconded by Ruthie Waller to approve the items listed on the consent agenda. *The motion passed unanimously.*

- Meeting Minutes September 9, 2024
- Meeting Minutes September 23, 2024
- Financial Statements and Purchasing Report for September 2024
- Close Out of the Intrusion Film Installation
- Close Out of the Milam Renovations Project
- Quarterly Donations to the District

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

**Business Services**

**CONSIDER APPROVAL OF A RESOLUTION APPROVING THE 2024 ASSESSED PROPERTY VALUE AND PROPERTY TAX LEVY**

Assistant Superintendent of Business Services Kevin Beesaw stated that section 26.09e of the Texas Property Code requires the governing body of the taxing jurisdiction to approve the tax levy for the year. The Administration presented a resolution with the appraised value determined by the Brazos County Central Appraisal District and the related levy based on the approved tax rate. This will be the final step to completing the 2024 assessed property value and tax levy.

A **motion** was made by David Stasny and seconded by Leo Gonzalez, II, to approve the attached resolution approving the 2024 property tax levy for the Bryan Independent School District at \$120,891,504.95, as presented. *The motion passed unanimously.*

**Local Governance**

**CONSIDER APPROVAL OF THE YEAR-END REPORT OF THE BOARD OF TRUSTEES CONTINUING EDUCATION EDUCATION REQUIREMENTS**

Vice President Felicia Benford stated that all seven of the Bryan ISD Trustees, Dr. Julie Harlin, Felicia Benford, David Stasny, Ruthie Waller, Mark McCall, Leo Gonzalez, II, and Joel Bryan, have exceeded the required hours of continuing education as of the anniversary of the date of each board member's election to the Bryan ISD Board of Trustees in the following areas:

- Team Building
- Cybersecurity
- State Board of Education (SBOE) School Safety
- Evaluating and Improving Student Outcomes
- Sex Abuse, Human Trafficking, and Other Maltreatment of Children (Child Abuse Prevention)
- Texas Education Code and additional training hours

A **motion** was made by Leo Gonzalez, II, and seconded by Ruthie Waller to approve the year-end report for the Board of Trustees Continuing Education requirements, as presented. *The motion passed unanimously.*

**Closed Session**

**CONVENE IN CLOSED SESSION**

Vice President Felicia Benford called for a closed session on the subjects allowed at 7:22 p.m., as authorized by Texas Government Code Chapters 551.074, 551.0821, 551.071, and 551.087.

**DISCUSS ISSUES PERTAINING TO APPOINTMENT, EMPLOYMENT, EVALUATION, REASSIGNMENT, DUTIES, DISCIPLINE, OR DISMISSAL OF A PUBLIC OFFICER OR EMPLOYEE - TEXAS GOVERNMENT CODE SECTION 551.074**

The agenda item was discussed in a session closed to the public.

**PURSUANT TO TEXAS GOVERNMENT CODE SECTIONS 551.0821, DELIBERATION CONCERNING A PUBLIC SCHOOL STUDENT WHEREIN PERSONALLY IDENTIFIABLE INFORMATION WILL NECESSARILY BE REVEALED**

The agenda item was discussed in a session closed to the public.

**PURSUANT TO TEXAS GOVERNMENT CODE SECTIONS 551.071 AND 551.087, CONSULTATION WITH ATTORNEY TO DISCUSS LEGAL REQUIREMENTS AND FINANCIAL TERMS OF JETI TAX INCENTIVE PROGRAM**

The agenda item was discussed in a session closed to the public.

**Reconvene in Open Session**

The Board reconvened in an open session at 8:48 p.m. No action was taken during the closed session.

**CONSIDER APPROVAL OF THE RECOMMENDATION FOR THE EXECUTIVE DIRECTOR OF HUMAN RESOURCES**

A **motion** was made by Ruthie Waller and seconded by Mark McCall for the approval of Tommy as the Executive Director of Human Resources. *The motion passed unanimously.*

**CONSIDER APPROVAL OF THE RECOMMENDATION FOR THE EXECUTIVE DIRECTOR OF MAINTENANCE & OPERATIONS**

A **motion** was made by David Stasny and seconded by Joel Bryan for the approval of Warren Lanphier as the Executive Director of Maintenance & Operations. *The motion passed unanimously.*

**CONSIDER APPROVAL OF THE RECOMMENDATION FOR THE DEPUTY SUPERINTENDENT**

A **motion** was made by Leo Gonzalez, II, and seconded by Joel Bryan for the approval of Dr. Brian Merrell as the Deputy Superintendent. *The motion passed unanimously.*

**ADJOURN**

There being no further business, the meeting adjourned at 8:51 p.m.

---

Vice President

Secretary

9.B. Discuss and Consider a Resolution to Cast Votes for the Brazos Central Appraisal District Board of Directors

**RESOLUTION CASTING VOTES FOR CANDIDATES FOR THE BRAZOS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS, BRAZOS COUNTY, TEXAS**

**NOW, THEREFORE, BE IT RESOLVED BY THE Bryan Independent School District Board of Directors:**

**SECTION 1.** That the *Board of Directors* of the Bryan Independent School District does hereby cast its votes in accordance with the attached ballot, for a member(s) of the Board of Directors of the Brazos Central Appraisal District.

**SECTION 2.** That this Resolution shall become effective immediately from and after its passage.

**DULY RESOLVED AND ADOPTED** by the *Board of Directors* of the *Bryan Independent School District*, on this 18<sup>th</sup> day of November of the year 2024.

Bryan Independent School District

\_\_\_\_\_  
*Presiding Officer*

ATTEST:

\_\_\_\_\_



Dana Horton  
 Chief Appraiser  
 Phone (979) 774-4100  
 Fax (979) 774-4196

**BRAZOS CENTRAL APPRAISAL DISTRICT  
 SELECTION OF APPOINTED BOARD MEMBERS  
 EFFECTIVE JANUARY 1, 2025**

**SUPPLEMENTAL BALLOT**

**November 6, 2024**

Below is an alphabetical listing of the nominees received to date for the five positions available on the Board of Directors for the Brazos Central Appraisal District.

<u>CANDIDATES</u>	<u>VOTE</u>
Marc Deer	_____
Kyle DeWitt	<u>1155</u>
Silas Garrett	_____
Raul Pendas	_____
Susan M Pesl	_____

Voting Entitlement Based on 2023 Levy

VOTING ENTITIES	NUMBER OF VOTES
BRAZOS COUNTY	1195
BRYAN ISD	1155
CITY OF BRYAN	565
CITY OF COLLEGE STATION	715
CITY OF KURTEN	0
CITY OF NAVASOTA	0
COLLEGE STATION ISD	1345
NAVASOTA ISD	25
<b>TOTAL</b>	<b>5000</b>

9.C. Consider Approval of Financial Statements and Purchasing Report for October 2024

**Bryan ISD Monthly Update - Budgeted Funds**

**General Fund**

**October 2024**

	<b>Adopted Budget</b>	<b>4 Months October 2024</b>	<b>Estimated Budget Remaining</b>	<b>October Actual</b>
<b>Revenues:</b>				
Local and Intermediate Sources	90,213,000	3,488,020	86,724,980	549,077
State Programs	74,890,000	62,389,075	12,500,925	31,925,548
Federal Programs	5,650,000	5,517,309	132,691	18,066
<b>Total Revenues</b>	<b>170,753,000</b>	<b>71,394,405</b>	<b>99,358,595</b>	<b>32,492,691</b>
<b>Expenditures:</b>				
11 Instructional	107,736,309	21,629,195	86,107,114	8,636,171
12 Instructional Resources	1,654,568	379,625	1,274,943	154,298
13 Instructional Staff Development	3,177,100	1,004,755	2,172,345	344,972
21 Instructional Leadership	4,335,529	1,407,236	2,928,293	288,534
23 Campus Administration	11,197,614	3,652,861	7,544,753	1,016,193
31 Guidance and Counseling	6,504,204	2,201,000	4,303,204	671,050
32 Social Work Services	231,390	129,980	101,410	36,658
33 Health Services	2,059,324	504,680	1,554,644	133,127
34 Student Transportation	7,921,236	2,225,543	5,695,693	813,820
35 Food Services	25,000	-	25,000	-
36 Cocurricular / Extracurricular	4,240,419	1,252,764	2,987,655	407,899
41 General Administration	4,685,099	1,650,101	3,034,998	412,157
51 Plant Maint. And Operations	16,509,790	7,405,388	9,104,402	1,867,275
52 Security and Monitoring	1,703,426	392,276	1,311,150	61,270
53 Data Processing Services	2,681,296	1,498,525	1,182,772	531,069
61 Community Services	113,121	73,197	39,924	22,128
71 Debt Services	835,000	208,651	626,349	-
72 Debt Services - SECO Loan	-	-	-	-
81 Facilities Acquisition & Constr.	-	-	-	-
95 Juvenile Justice AEP	60,000	7,103	52,897	7,103
97 Tax Incremental Financing	-	-	-	-
99 Intergovernmental Charges	1,308,875	305,548	1,003,327	-
<b>Total Expenditures</b>	<b>176,979,300</b>	<b>45,928,427</b>	<b>131,050,873</b>	<b>15,403,725</b>
Other Resources*	0	0	0	-
Other Uses**	0	0	0	-
<b>Net Other Resources and Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

**Bryan ISD Monthly Update - Budgeted Funds**

**Debt Service**

**October 2024**

	<b>Adopted Budget</b>	<b>4 Months October 2024</b>	<b>Estimated Budget Remaining</b>	<b>October Actual</b>
<b>Revenues:</b>				
Local and Intermediate Sources	37,448,928	1,149,944	36,298,984	90,089
State Programs	175,000	-	175,000	-
<b>Total Revenues</b>	<b>37,623,928</b>	<b>1,149,944</b>	<b>36,473,984</b>	<b>90,089</b>
<b>Expenditures:</b>				
71 Debt Services	37,623,928	4,503,214	33,120,714	-
<b>Total Expenditures</b>	<b>37,623,928</b>	<b>4,503,214</b>	<b>33,120,714</b>	<b>-</b>

**Bryan ISD Monthly Update - Budgeted Funds**

**School Nutrition Services**

**October 2024**

	<b>Adopted Budget</b>	<b>4 Months October 2024</b>	<b>Estimated Budget Remaining</b>	<b>October Actual</b>
<b>Revenues:</b>				
Total Revenues*	12,135,000	4,323,031	7,811,969	1,450,397
<b>Expenditures:</b>				
35 Food Services	11,585,000	3,814,093	7,770,907	1,668,387
51 Plant Maint. And Operations	550,000	-	550,000	-
<b>Total Expenditures</b>	<b>12,135,000</b>	<b>3,814,093</b>	<b>8,320,907</b>	<b>1,668,387</b>

**Bryan ISD Monthly Update - Non-Budgeted Funds**  
**Special Revenue Funds**  
**October 2024**

	<b>Adopted Budget</b>	<b>4 Months October 2024</b>	<b>Estimated Budget Remaining</b>	<b>October Actual</b>
<b>Revenues:</b>				
Local and Intermediate Sources	-	848,488	-	42,977
State Programs	-	2,317,505	-	0
Federal Programs	-	4,195,814	-	1,820,544
Other	-		-	-
<b>Total Revenues</b>	-	<b>7,361,807</b>	-	<b>1,863,521</b>
<b>Expenditures:</b>				
11 Instructional	-	4,269,630	-	774,508
12 Instructional Resources	-	1,621	-	-
13 Instructional Staff Development	-	805,406	-	232,971
21 Instructional Leadership	-	266,867	-	57,771
23 Campus Administration	-	184,669	-	51,011
31 Guidance and Counseling	-	623,143	-	267,253
32 Social Work Services	-	125,872	-	42,047
33 Health Services	-	27,651	-	-
34 Student Transportation	-	-	-	-
35 Food Services	-		-	-
36 Cocurricular / Extracurricular	-	150,768	-	71,188
41 General Administration	-	48,548	-	15,928
51 Plant Maint. And Operations	-	-	-	-
52 Security and Monitoring	-	498,201	-	237,367
53 Data Processing Services	-	-	-	-
61 Community Services	-	34,699	-	10,396
71 Debt Services	-	-	-	-
81 Facilities Acquisition & Constr.	-	324,734	-	103,081
95 Juvenile Justice AEP	-		-	-
97 Tax Incremental Financing	-		-	-
99 Intergovernmental Charges	-		-	-
<b>Subtotal Expenditures</b>	-	<b>7,361,807</b>	-	<b>1,863,521</b>
Other Uses	-	-	-	-
<b>Total Expenditures</b>	-	<b>7,361,807</b>	-	<b>1,863,521</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 OCTOBER 2024



Date	Dept	Campus	Vendor	Amount	Fund	Purch Method	Description
10/21/24	C&I	Adminsitration	Progress Learning, LLC	\$40,153.54	State Comp Ed	Purchasing Cooperative	Supplementary Software for Secondary Mathematics, SAT/TSIA2/ACT Test Preparation
10/31/24	Technology	Technology	Remind 101	\$45,044.00	General Fund	Purchasing Cooperative	Annual Renewal of Districtwide Grade Level Messaging, Social Media Posting, Surveys, and Voice Calls
10/31/24	Business Services	Adminsitration	Deer Oaks EAP Services	\$38,500.00	General Fund	Request for Proposals	Employee Access Program Services for the 2024-25 School Year

**BRYAN INDEPENDENT SCHOOL DISTRICT  
PURCHASE AUTHORIZATION REQUEST**

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

---

<b>VENDOR:</b>	Progress Learning LLC	<b>FUNDING AMOUNT:</b>	\$40,153.54
<b>ADDRESS:</b>	800 Battery Avenue SE, Suite 100	<b>FUNDING SOURCE:</b>	SCE
<b>CITY, STATE ZIP:</b>	Atlanta, GA 30339	<b>DATE REQUIRED:</b>	10/30/2024

---

**PURCHASING/BID METHOD:**

EPIC6 #13.24

**DESCRIPTION:**

Supplementary software for secondary mathematics, SAT/TSIA2/ACT test preparation

**JUSTIFICATION:**

Remediates and extends support for secondary math students and those preparing for SAT/TSIA2/ACT

**EFFECT ON FUTURE BUDGET YEAR:**

Annual purchase to support secondary math courses and national test preparation

**REQUESTED BY:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

Lauren Wooldridge  10/21/2024

**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:**





USATestprep and Education Galaxy are now Progress Learning

Progress Learning, LLC  
 800 Battery Ave SE, Suite 100  
 Atlanta, GA 30339  
 US

Phone: 1-877-377-9537  
 Fax: 877-816-0808  
 Email:  
 orders@progresslearning.com

Quote

Quote #: Q-38261-1  
 Date: 9/27/2024  
 Expires On: 10/31/2024  
 Quote Total: \$40,153.54

**Ship To**  
 Lauren Wooldridge  
 Bryan ISD  
 801 S Ennis St  
 Bryan, TX 77803  
 United States  
 979-209-1060  
 lauren.wooldridge@bryanisd.org

**Bill To**  
 Attn: Business Services 801 S Ennis St  
 Bryan, TX 77803  
 United States

SALESPERSON	EMAIL	PAYMENT METHOD
Myllinda Aphayarath	myllinda.aphayarath@progresslearning.com	Net 30

For credit card payments, a 3% processing fee will be applied at time of payment.  
 The credit card total after fees will be \$41,358.15.

Subscription Information

James E Rudder High School

License	Start Date	End Date	List	Discount	Total
Algebra II (TEKS)	10/1/2024	9/30/2025	\$3,000.00	\$1,816.50	\$1,183.50
ACT Mathematics	10/1/2024	9/30/2025	\$3,000.00	\$1,816.50	\$1,183.50
ACT English	10/1/2024	9/30/2025	\$3,000.00	\$1,816.50	\$1,183.50
ACT Reading	10/1/2024	9/30/2025	\$3,000.00	\$1,816.50	\$1,183.50
ACT Science	10/1/2024	9/30/2025	\$3,000.00	\$1,816.50	\$1,183.50
Algebra I EOC (TEKS)	10/1/2024	9/30/2025	\$3,000.00	\$1,816.50	\$1,183.50
SAT Mathematics	10/1/2024	9/30/2025	\$3,000.00	\$1,816.50	\$1,183.50
SAT Reading	10/1/2024	9/30/2025	\$3,000.00	\$1,816.50	\$1,183.50
SAT Writing	10/1/2024	9/30/2025	\$3,000.00	\$1,816.50	\$1,183.50
TSIA2 Mathematics	10/1/2024	9/30/2025	\$3,000.00	\$1,816.50	\$1,183.50
TSIA2 English Language Arts & Reading	10/1/2024	9/30/2025	\$3,000.00	\$1,816.50	\$1,183.50



Progress Learning, LLC  
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 Atlanta, GA 30339  
 US

Phone: 1-877-377-9537  
 Fax: 877-816-0808  
 Email:  
 orders@progresslearning.com

**Quote**

Quote #: Q-38261-1  
 Date: 9/27/2024  
 Expires On: 10/31/2024  
 Quote Total: \$40,153.54

License	Start Date	End Date	List	Discount	Total
Biology EOC (TEKS 2024)	11/10/2024	9/30/2025	\$3,000.00	\$1,665.12	\$1,084.88

<b>James E Rudder High School Subtotal:</b>	\$35,750.00
<b>James E Rudder High School Discount:</b>	\$21,646.62
<b>James E Rudder High School Total:</b>	\$14,103.38

**Travis Bryan High School**

License	Start Date	End Date	List	Discount	Total
TSIA2 English Language Arts & Reading	10/1/2024	9/30/2025	\$3,000.00	\$1,816.50	\$1,183.50
ACT Mathematics	10/1/2024	9/30/2025	\$3,000.00	\$1,816.50	\$1,183.50
ACT English	10/1/2024	9/30/2025	\$3,000.00	\$1,816.50	\$1,183.50
ACT Reading	10/1/2024	9/30/2025	\$3,000.00	\$1,816.50	\$1,183.50
ACT Science	10/1/2024	9/30/2025	\$3,000.00	\$1,816.50	\$1,183.50
Algebra I EOC (TEKS)	10/1/2024	9/30/2025	\$3,000.00	\$1,816.50	\$1,183.50
SAT Mathematics	10/1/2024	9/30/2025	\$3,000.00	\$1,816.50	\$1,183.50
SAT Reading	10/1/2024	9/30/2025	\$3,000.00	\$1,816.50	\$1,183.50
SAT Writing	10/1/2024	9/30/2025	\$3,000.00	\$1,816.50	\$1,183.50
TSIA2 Mathematics	10/1/2024	9/30/2025	\$3,000.00	\$1,816.50	\$1,183.50
Biology EOC (TEKS 2024)	11/10/2024	9/30/2025	\$3,000.00	\$1,665.12	\$1,084.88

<b>Travis Bryan High School Subtotal:</b>	\$32,750.00
<b>Travis Bryan High School Discount:</b>	\$19,830.12
<b>Travis Bryan High School Total:</b>	\$12,919.88

**Arthur L Davila Middle School**

License	Start Date	End Date	List	Discount	Total
7th Grade Mathematics (TEKS)	10/1/2024	9/30/2025	\$2,800.00	\$1,695.40	\$1,104.60
8th Grade Mathematics (TEKS)	10/1/2024	9/30/2025	\$2,800.00	\$1,695.40	\$1,104.60
Algebra I EOC (TEKS)	10/1/2024	9/30/2025	\$2,800.00	\$1,695.40	\$1,104.60



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 Atlanta, GA 30339  
 US

Phone: 1-877-377-9537  
 Fax: 877-816-0808  
 Email:  
[orders@progresslearning.com](mailto:orders@progresslearning.com)

**Quote**

**Quote #:** Q-38261-1  
**Date:** 9/27/2024  
**Expires On:** 10/31/2024  
**Quote Total:** \$40,153.54

<small>USATestprep and Education Galaxy are now Progress Learning</small> License	Start Date	End Date	List	Discount	Total
ACT Reading	10/1/2024	9/30/2025	\$1,000.00	\$605.50	\$394.50
ACT Science	10/1/2024	9/30/2025	\$1,000.00	\$605.50	\$394.50
Algebra I EOC (TEKS)	10/1/2024	9/30/2025	\$1,000.00	\$605.50	\$394.50
SAT Mathematics	10/1/2024	9/30/2025	\$1,000.00	\$605.50	\$394.50
SAT Reading	10/1/2024	9/30/2025	\$1,000.00	\$605.50	\$394.50
SAT Writing	10/1/2024	9/30/2025	\$1,000.00	\$605.50	\$394.50
TSIA2 Mathematics	10/1/2024	9/30/2025	\$1,000.00	\$605.50	\$394.50
TSIA2 English Language Arts & Reading	10/1/2024	9/30/2025	\$1,000.00	\$605.50	\$394.50
Biology EOC (TEKS 2024)	11/10/2024	9/30/2025	\$1,000.00	\$555.04	\$361.63
<b>Bryan Collegiate High School Subtotal:</b>					\$10,916.67
<b>Bryan Collegiate High School Discount:</b>					\$6,610.04
<b>Bryan Collegiate High School Total:</b>					\$4,306.63

<b>Subtotal:</b>	\$101,783.34
<b>Discount</b>	\$61,629.80
<b>Total:</b>	\$40,153.54

- Included with your renewal:
- 1 full day on-site training
  - 2 custom (60 minute) virtual webinars
  - Unlimited Access to Progress Learning's Live Webinars



Progress Learning, LLC  
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**Quote**

**Quote #:** Q-38261-1  
**Date:** 9/27/2024  
**Expires On:** 10/31/2024  
**Quote Total:** \$40,153.54

<small>USATestprep and Education Gateway are now Progress Learning</small> License	Start Date	End Date	List	Discount	Total
Biology EOC (TEKS 2024)	11/10/2024	9/30/2025	\$2,800.00	\$1,554.12	\$1,012.55
<b>Arthur L Davila Middle School Subtotal:</b>					\$10,966.67
<b>Arthur L Davila Middle School Discount:</b>					\$6,640.32
<b>Arthur L Davila Middle School Total:</b>					\$4,326.35

**Stephen F Austin Middle School**

License	Start Date	End Date	List	Discount	Total
7th Grade Mathematics (TEKS)	10/1/2024	9/30/2025	\$2,800.00	\$1,695.40	\$1,104.60
8th Grade Mathematics (TEKS)	10/1/2024	9/30/2025	\$2,800.00	\$1,695.40	\$1,104.60
Algebra I EOC (TEKS)	10/1/2024	9/30/2025	\$2,800.00	\$1,695.40	\$1,104.60
<b>Stephen F Austin Middle School Subtotal:</b>					\$8,400.00
<b>Stephen F Austin Middle School Discount:</b>					\$5,086.20
<b>Stephen F Austin Middle School Total:</b>					\$3,313.80

**Mary Catherine Harris School**

License	Start Date	End Date	List	Discount	Total
TSIA2 Mathematics	10/1/2024	9/30/2025	\$1,000.00	\$605.50	\$394.50
TSIA2 English Language Arts & Reading	10/1/2024	9/30/2025	\$1,000.00	\$605.50	\$394.50
Algebra I EOC (TEKS)	10/1/2024	9/30/2025	\$1,000.00	\$605.50	\$394.50
<b>Mary Catherine Harris School Subtotal:</b>					\$3,000.00
<b>Mary Catherine Harris School Discount:</b>					\$1,816.50
<b>Mary Catherine Harris School Total:</b>					\$1,183.50

**Bryan Collegiate High School**

License	Start Date	End Date	List	Discount	Total
ACT Mathematics	10/1/2024	9/30/2025	\$1,000.00	\$605.50	\$394.50
ACT English	10/1/2024	9/30/2025	\$1,000.00	\$605.50	\$394.50

## Software/Online Resource/Classlink Button

**This form is used to:**

- request software that is installed on a computer
- request software that is accessed through a web browser
- request a button added to Classlink (Single-Sign-On)
- request that a resource be reviewed/approved through Technology Services and meets data security and privacy requirements

For assistance completing the form, contact Help Desk at 209-1175

**Contact Name**

Note: This will be the official contact for this resource

Lauren Wooldridge / Valorie Englert

**Position**

Secondary Math Coordinator

**Phone Number**

9792091060

**Campus(es)**

Admin

**Software / Online Resource Title**

Progress Learning

**Have you reviewed the Terms of Service and Privacy Policy for this request and verified that these applications are appropriate for the grade level of the students and/or intended users?**

COPPA imposes certain requirements on operators of websites or online services directed to children under 13 years of age, and on operators of other websites or online services that have actual knowledge that they are collecting personal information online from a child under 13 years of age.

Yes

**Provide links to the Privacy Policy and Terms of Service below**

Copy the address from your internet browser and paste into this box.

801 S. Ennis St.

**Is this a free or paid resource?**

Paid - I will need Technology to provide a quote from the vendor.

**Is there a funding deadline for this order? If so, enter that date.**

No Response

**How many licenses are needed?**

This is the number of computers or users that will be using the software.

see quote

**Did you use this software at these campus(es) last year?**

Yes

**Who will use the software?**

Administrators, Instructional Coaches, 7th, 8th, 9th, 10th, 11th, 12th

**Subject(s)**

All core subjects

**What is the software/online resource website address?**

Copy the address from your internet browser and paste into this box. (Ex: www.adobe.com)  
801 S. Ennis St.

**How did you learn about this software/online resource?**

Have used it previously

**Add any Vendor contact information you have below**

Name, Phone Number, Email Address

Progress Learning, LLC  
800 Battery Ave SE, Suite 100  
Atlanta, GA 30339

**Is this software installed on the computer or is it accessed through a website (Online Resource)?**

Accessed through a web browser

**Will this software/online resource need data from the BISD student or employee data system?**

If so, please describe, in depth, the type of data you will need. If available, attach a copy of the data file layout.  
na

**On what kind of computer will this software be installed?**

This is an online resource (accessed through a web browser)

**Is a Classlink (go.bryanisd.org) button needed?**

All online resources must be added to Classlink (SSO)

Yes - This is an online resource/accessed through a website

**Will there be printed material included with this purchase?**

Note: If you would like printed material barcoded and inventoried, complete the Formspace titled: Instructional Materials Inventory and Distribution Form located in Technology Services.

No

**Describe how this software/online resource will be utilized.**

Briefly describe how this software/online resource will be used.

Master state standards by empowering educators with personalized teaching tools and support.

**To whom should the licenses be inventoried and delivered (if applicable)?**

If you would prefer to provide a file instead of typing them in the box provided, use the attach file button at the bottom of this form.

RHS, BHS, Davila MS, SFA, MCH, Bryan Collegiate HS

**Is there any additional information we should be aware of?**

No Response

**Attach File**

Bryan ISD - Progress Learning Quote.pdf

**Items ordered must be shipped to**

TSC

800 S. Texas Ave

Bryan, TX 77803

Once your request is approved, your quote and requisition will be attached to this form.  
Enter your purchase order request into Skyward, including the required ship to information.  
Once the Purchase Order has been sent to TSC we will upload a copy to this form.

**History**

Started by VALORIE ENGLERT at 10/11/2024 12:52 PM  
Notified bisd\_eddy@bryanisd.org at 10/11/2024 12:52 PM  
Notified JAMES BRAU at 10/11/2024 12:52 PM

**BRYAN INDEPENDENT SCHOOL DISTRICT  
PURCHASE AUTHORIZATION REQUEST**

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

**VENDOR:** Remind 101

**FUNDING AMOUNT:** \$45,044

**ADDRESS:** 12935 Alcosta Blvd, Unit 1077

**FUNDING SOURCE:** General Fund

**CITY, STATE ZIP:** San Ramon, CA 94583

**DATE REQUIRED:** October 2024

**PURCHASING/BID METHOD:**

CTPA Purchasing Alliance

**DESCRIPTION:**

Annual Renewal of Districtwide Grade Level Messaging, Social Media Posting, Surveys, and Voice Calls

**JUSTIFICATION:**

Renewal for the 2024-25 School year

**EFFECT ON FUTURE BUDGET YEAR:**

n/a

**REQUESTED BY:**

Barbara Ybarra/Julea Johnson

**DATE:**

October 2024

**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:**

**BRYAN INDEPENDENT SCHOOL DISTRICT  
PURCHASE AUTHORIZATION REQUEST**

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

**VENDOR:** Deer Oaks EAP Services

**FUNDING AMOUNT:** \$38,500

**ADDRESS:** 7272 Wurzbach Suite 601

**FUNDING SOURCE:** General Fund

**CITY, STATE ZIP:** San Antonio, Texas 78240

**DATE REQUIRED:** October 2024

**PURCHASING/BID METHOD:**

RFP 24-3983

**DESCRIPTION:**

Employee Access Program Services, 2024-2025 School Year

**JUSTIFICATION:**

Renewal of EAP services for Bryan ISD employees.

**EFFECT ON FUTURE BUDGET YEAR:**

N/A

**REQUESTED BY:**

Michael Stires/Melissa Martin

**DATE:**

October 2024

**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:

## 9.D. Board Policy Update

# Explanatory Notes

## TASB Localized Policy Manual Update 123

### Bryan ISD

#### ATTN(NOTE)

#### GENERAL INFORMATION ABOUT THIS UPDATE

##### Please note:

Unless otherwise noted, references to legislative bills throughout these explanatory notes refer to Senate Bills (SB) or House Bills (HB) from the 88th Legislature, regular and special sessions. All referenced bills have already gone into effect unless otherwise noted.

The Local Policy Overview for Update 123, available with your Update 123 materials under [Local Manual Updates](#) on Policy Online® (TASB login required), provides a general, high-level overview of the changes to the local policies included in the update. **Legal policies provide the legal framework for key areas of district operations and are not adopted by the board.**

#### AIB(LEGAL)

#### ACCOUNTABILITY: PERFORMANCE REPORTING

The Results Driven Accountability (RDA) section of the policy has been deleted. TEA included RDA information in the Accountability Manual starting in 2023 and repealed the RDA information in the Administrative Code. This change aims to streamline information used in academic accountability and RDA systems.

#### AIC(LEGAL)

#### ACCOUNTABILITY: INTERVENTIONS AND SANCTIONS

A citation to the Administrative Code has been included under Student Enrollment and Assignment, Enrollment Provision in Contract, regarding campuses that are closed and repurposed.

As 19 TAC 97.2005 has been repealed, the reference to Results Driven Accountability has been deleted from the section on Special Program Performance Determination.

#### AIE(LEGAL)

#### ACCOUNTABILITY: INVESTIGATIONS

The word "accreditation" has been removed as a descriptor for investigations in two places within the policy after an amendment to the Administrative Code, effective January 17, 2024.

#### BBA(LEGAL)

#### BOARD MEMBERS: ELIGIBILITY/QUALIFICATIONS

At Intent to Return, language from the Election Code has been included to minimize confusion regarding the specific requirements for establishing an intent to return to the individual's residence after a temporary absence.

#### BBB(LEGAL)

#### ELECTIONS: POST-ELECTION PROCEDURES

HB 5180 added new requirements for public inspection of election records. A reference has been added at Election Records regarding where to find information on public inspection of those records for districts who serve as custodians of their own election records.

#### BBD(LOCAL)

#### BOARD MEMBERS: TRAINING AND ORIENTATION

HB 3033 authorizes the attorney general to require trustees to complete training on the Public Information Act if the attorney general finds that there has been a violation of the Act. Language is recommended to make clear that this training after a violation cannot be delegated to the district's Public Information Act coordinator.

#### BBFA(LOCAL)

#### ETHICS: CONFLICT OF INTEREST DISCLOSURES

Language is recommended to clarify that a trustee's ethical duty to disclose a financial or other personal interest in board transactions goes beyond the statutory conflicts of interest set out in state and federal law. The added language serves to demonstrate a commitment to avoid undue influence, increase transparency, and avoid the appearance of impropriety in public dealings.

# Explanatory Notes

## TASB Localized Policy Manual Update 123

### **Bryan ISD**

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

HB 3273, effective January 1, 2024, revised the Tax Code and requires a taxing unit, including a school district, to provide specific notice to property owners on its website. These provisions have been included in the Appraisal District Property Tax Database section of the policy.

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

This policy has been updated to indicate that a board that adopted an exemption for the 2022 tax year may not reduce the amount or repeal that exemption based on SB 2 from the second special session of the 88th Legislature. [See Homestead, Local Options.]

HB 4559, from the 88th regular session, increased the population range for certain districts to provide that the split payment option does not apply to the district's taxes collected by another taxing unit that has adopted that option. [See Split Payments, In Certain Counties.]

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

HB 4559 increased the population threshold for determining a large municipality for provisions related to the appointment of reinvestment zone board members. [See Tax Increment Financing Act, Large Municipality.]

Substantial changes have also been made based on HB 5 to incorporate the Texas Jobs, Energy, Technology, and Innovation Act.

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

Substantial changes are recommended to remove provisions addressing expired laws related to Tax Code Chapter 313 agreements. If your district consulted with legal counsel to revise this policy, we recommend discussing the proposed revisions with them. If the district's agreements have expired completely, please contact your policy consultant for additional revisions.

#### **CKB(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT: ACCIDENT PREVENTION AND REPORTS**

TEA's amendments to the Administrative Code rules for mandatory school drills necessitated reorganization of definitions and added clarity to several sections of the policy. Changes in this policy also reflect TEA's amendments to the Administrative Code rules related to active threat exercises.

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

A section on Notice Regarding Violent Activity is recommended to comply with legal requirements. Administrative procedures must be created to align with TEA's model standards.

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

To address in one policy all security arrangements a district may have implemented, we have added CKE(LOCAL) and moved the relevant provisions from CKEC(LOCAL) to this code.

Significant revisions are recommended to the CKE policy series to promote compliance and clarification with HB 3 and other legal requirements.

Provisions relating to school resource officers have been edited to clarify that a district may have agreements with multiple law enforcement agencies depending on district needs and jurisdiction. A statement regarding the jurisdiction of school resource officers has been added. The policy also now includes a list of authority and duties as reflected in the controlling memorandum of understanding.

# Explanatory Notes

## TASB Localized Policy Manual Update 123

### **Bryan ISD**

Based on the district's security survey responses, we have added provisions to address the use of contracted security officers.

The Legal Issues in Update 123 memo, available with your Update 123 materials under [Local Manual Updates](#) on Policy Online (TASB login required), describes common legal concerns and best practices specific to this policy's topic.

#### **CKEC(LOCAL) SECURITY PERSONNEL: SCHOOL RESOURCE OFFICERS**

To address in one policy all security arrangements the district has implemented, we have deleted this policy and moved the provisions to CKE(LOCAL).

#### **CKED(LEGAL) SECURITY PERSONNEL: OTHER SECURITY ARRANGEMENTS**

The provisions of this policy address commissioned security officers with Level III training under the Department of Public Safety hired through a security services contractor or as a district employee in accordance with the Education Code and the Occupations Code.

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

Cross-references throughout this policy have been updated to EFA since policy EF has been separated into EFA (instructional materials) and EFB (library materials).

#### **CPC(LEGAL) OFFICE MANAGEMENT: RECORDS MANAGEMENT**

Edits to this policy at Destruction of Records remove a reference to 13 TAC 7.123(c), which was deleted from Texas State Library and Archives Commission rules, effective March 6, 2024.

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

HB 3273, effective January 1, 2024, requires school districts to post a notice informing property owners of the property tax database maintained by the appraisal district. Language has been added at item 28 under the section on Other Required Internet Postings.

#### **CQC(LEGAL) TECHNOLOGY RESOURCES: EQUIPMENT**

A section on Guidelines for Use of Digital Devices has been added to address the TEA and Health and Human Services Commission model health and safety guidelines for the use of digital devices, which are required by the Education Code and were issued in October 2023.

#### **CQC(LOCAL) TECHNOLOGY RESOURCES: EQUIPMENT**

This new local policy is recommended to meet the legal requirement for the board to adopt a policy for the effective integration of digital devices in the district. The policy language adopts the model health and safety guidelines developed by TEA and the Health and Human Services Commission and clarifies that the superintendent must develop regulations for implementation.

#### **DCE(LOCAL) EMPLOYMENT PRACTICES: OTHER TYPES OF CONTRACTS**

Revisions at Termination During Contract Term are recommended to specify that an employee may request a hearing before the board to appeal discharge during the contract period and to differentiate between terminations during and at the end of the contract term.

# Explanatory Notes

## TASB Localized Policy Manual Update 123

### **Bryan ISD**

The Legal Issues in Update 123 memo, available with your Update 123 materials under [Local Manual Updates](#) on Policy Online (TASB login required), describes common legal concerns and best practices specific to this policy's topic.

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

Extensive revisions within the CKE policy series necessitated an update to the cross-reference in the list of other complaint processes.

Also, to accommodate planned restructuring of policy DIA, we have revised the references to that code in this policy to reflect the DIA series. No other changes have been made to this policy.

The Legal Issues in Update 123 memo, available with your Update 123 materials under [Local Manual Updates](#) on Policy Online (TASB login required), describes common legal concerns and best practices specific to this policy's topic.

#### **DHE(LEGAL) EMPLOYEE STANDARDS OF CONDUCT: SEARCHES AND ALCOHOL/DRUG TESTING**

New Department of Transportation rules amend the department's regulated industry drug testing program. The language in the Reports to DPS section has been amended for clarity.

#### **DNA(LEGAL) PERFORMANCE APPRAISAL: EVALUATION OF TEACHERS**

Amendments to the Administrative Code allow districts to begin using the Alternate Domain I rubric as part of the Texas Teacher Evaluation and Support System (T-TESS) beginning with the 2024-25 school year. Language has been updated to reflect this change.

#### **DP(LEGAL) PERSONNEL POSITIONS**

The section on School Psychological Services has been amended to provide additional clarity and to set out the correct title for licensed specialists in school psychology (LSSPs) as indicated in the Administrative Code.

#### **EEH(LOCAL) INSTRUCTIONAL ARRANGEMENTS: HOMEBOUND INSTRUCTION**

TEA's revisions to the *Student Attendance Accounting Handbook (SAAH)* prompted recommended updates to this policy. Students may now receive homebound services for psychological, as well as medical, conditions. The *SAAH* also indicates that the weeks of confinement due to a medical or psychological condition do not need to be consecutive to qualify. The policy language has been updated to reflect this change.

#### **EF(LEGAL) INSTRUCTIONAL RESOURCES**

In order to clarify the differences in requirements for instructional materials and library materials, as well as to accommodate the new library collection development standards, policy EF has been divided into EFA (instructional material) and EFB (library material). The content in EF(LEGAL) has moved to either EFA or EFB, as appropriate.

#### **EF(LOCAL) INSTRUCTIONAL RESOURCES**

As explained at EF(LEGAL), above, this local policy addressing instructional resources is being deleted. New local policies to address instructional materials and library materials separately are included at EFA and EFB.

# Explanatory Notes

## TASB Localized Policy Manual Update 123

### **Bryan ISD**

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

Content regarding instructional material review and federally required parental inspection has been moved from EF(LEGAL) to EFA(LEGAL).

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

The enclosed policy regarding instructional materials is recommended to coordinate with the policy addressing library materials at EFB(LOCAL). The provisions previously housed at EF(LOCAL) have been moved to this code with the following revisions:

- At Selection, a clarification has been made to reflect that instructional materials must be chosen in accordance with stated objectives and administrative regulations and may include items from the State Board of Education list.
- At Reconsideration of Instructional Materials, the list of individuals who can submit a request for reconsideration has been revised. This change is recommended to align with the list provided in the new EFB(LOCAL), which permits an employee or parent or guardian to submit these requests. If the district would like to expand this list, please contact your policy consultant.

Please review the information at Formal Reconsideration, which specifies who will receive forms requesting the reconsideration of instructional material and who will appoint a reconsideration committee. If the policy needs to identify a different position for these responsibilities, please contact your policy consultant for assistance with revisions.

The Legal Issues in Update 123 memo, available with your Update 123 materials under [Local Manual Updates](#) on Policy Online (TASB login required), describes common legal concerns and best practices specific to this policy's topic.

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

EFB(LEGAL) has been revised to incorporate new library collection development standards adopted by the Texas State Library and Archives Commission (TSLAC), effective January 23, 2024. The policy includes a note regarding the Fifth Circuit Court of Appeals enjoinder and the resulting unenforceability of certain statutes related to library material. The TSLAC Library Collection Development Standards are not currently enjoined by the Fifth Circuit Court of Appeals.

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

This recommended policy aligns with changes to the Administrative Code and the new collection development standards for school libraries as a result of HB 900. Please review the following information in your policy:

- The location of the form for formal reconsideration;
- The position title for the person responsible for appointing the reconsideration committee; and
- The number of days allocated for appointing the committee, providing the material for review to the committee, and completing the committee's final report.

If any information needs to be updated or if further revisions to the policy are needed, please contact your policy consultant for assistance.

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

A cross-reference to policy EHB has been included for additional requirements relating to the evaluation and identification process when dyslexia is a suspected disability. [See Determination of Initial Eligibility.]

# Explanatory Notes

## TASB Localized Policy Manual Update 123

### **Bryan ISD**

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

The section on Supplemental Special Education Services (SSES) has been revised to reflect amended Administrative Code rules, effective April 18, 2023. The district is required to notify parents of SSES eligibility and related information during an ARD committee meeting.

A provision regarding an IEP supplement for each child who was enrolled in a district's special education program during the 2019-20 school year or the 2020-21 school year has been removed. That requirement expired on September 1, 2023.

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

Extensive revisions have been made throughout this policy to reflect amended rules relating to emergent bilingual students.

#### **EHBJ(LLEGAL) SPECIAL PROGRAMS: INNOVATIVE AND MAGNET PROGRAMS**

Changes to this policy stem from amended Administrative Code provisions relating to innovative courses. The amended rules became effective February 18, 2024.

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

Revisions have been made to remove language that does not require district action to aid in readability and clarity. Citations have also been updated based on rule changes.

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

The cross-reference at Parental Rights relating to teaching materials has been updated to reflect the division of policy EF into EFA and EFB.

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

A section on Telehealth in Medicaid Covered Services has been added to provide guidance from Administrative Code rules specific to telehealth services authorized as Texas Medicaid covered services.

The section on opioid antagonists has been updated to reflect new rules effective November 1, 2023.

Changes have also been made to the section on epinephrine auto-injectors to reflect amended Administrative Code rules.

Citations throughout have been updated based on rule amendments.

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

Extensive revisions within the CKE policy series necessitated an update to the cross-reference in the list of other complaint processes.

Also, to accommodate planned restructuring of policy FFH, we have revised the references to that code in this policy to reflect the FFH series. No other changes have been made to this policy.

The Legal Issues in Update 123 memo, available with your Update 123 materials under [Local Manual Updates](#) on Policy Online (TASB login required), describes common legal concerns and best practices specific to this policy's topic.

Explanatory Notes  
TASB Localized Policy Manual Update 123

**Bryan ISD**

**GBA(LEGAL)**

**PUBLIC INFORMATION PROGRAM: ACCESS TO PUBLIC INFORMATION**

A cross-reference regarding economic development negotiations under Government Code Chapter 403 has been added.

**GF(LEGAL)**

**PUBLIC COMPLAINTS**

The division of policy EF into EFA and EFB necessitated an update to the cross-reference in this policy.

**GF(LOCAL)**

**PUBLIC COMPLAINTS**

Extensive revisions within the CKE policy series necessitated an update to the cross-reference in the list of other complaint processes. No other changes have been made to this policy.

The Legal Issues in Update 123 memo, available with your Update 123 materials under [Local Manual Updates](#) on Policy Online (TASB login required), describes common legal concerns and best practices specific to this policy's topic.

**GKA(LEGAL)**

**COMMUNITY RELATIONS: CONDUCT ON SCHOOL PREMISES**

Amendments to the Code of Federal Regulations necessitated changes to the section regarding operation of a small unmanned aircraft system.

**GRA(LEGAL)**

**RELATIONS WITH GOVERNMENTAL ENTITIES: STATE AND LOCAL GOVERNMENTAL AUTHORITIES**

The Definitions section has been revised to reflect amended Administrative Code rules that include school resource officers and contracted police officers in the definition of "school personnel and volunteers."

Language has been added at Notice to School Personnel to provide direction if the superintendent is the individual alleged to have committed child abuse or neglect.

The Students Taken into Custody section has been updated to incorporate appropriate legal citations and improve clarity.

BOARD MEMBERS  
TRAINING AND ORIENTATION

BBD  
(LOCAL)

**Public Information  
Coordinator**

[After Election or  
Appointment](#)

[After a Violation](#)

The ~~school attorney~~[Superintendent](#) shall fulfill the responsibilities of the public information coordinator and shall receive, on behalf of Board members, the training specified by Government Code 552.012. [See GBAA]

[A Board member who receives written notice from the attorney general that the member must complete Public Information Act \(PIA\) training described by GBAA\(LEGAL\) following the District's failure to comply with a PIA requirement shall complete the training within the timelines described in law. The completion of the training in response to such a notice cannot be delegated.](#)

**Reporting  
Continuing  
Education Credit**

The Board President shall announce the status of each Board member's continuing education credit. The announcement shall be made annually at the last regular Board meeting before the District's uniform election date, whether or not an election is held. The announcement shall be reflected in the meeting minutes and, when necessary, posted on the District's website in accordance with law.

Bryan ISD  
021902

ETHICS  
CONFLICT OF INTEREST DISCLOSURES

BBFA  
(LOCAL)

Annual Financial  
Management Report

In addition to disclosures required by law, a Board member shall disclose to the Board any personal financial interest, business interest, or obligation or relationship that in any way creates a potential conflict of interest with a vote on a pending matter.

A Board member shall not use coercive means or promise special treatment in order to influence Board or District decisions, nor use the member's position to seek personal advantage. [See also BBF(LOCAL)]

Each Board member shall provide to the District in a timely manner information necessary for the District's annual financial management report. [See CFA]

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DATE ISSUED: 5/22/2024  
UPDATE 123  
BBFA(LOCAL)-A

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1 of 1

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**Texas Economic  
Development Act  
Purpose**

**Superintendent  
Responsibilities,  
After Agreement**

**Statements  
Regarding Conflicts  
of Interest**

**Note:** The Texas Economic Development Act, Tax Code Chapter 313, Subchapters B and C, expired on December 31, 2022.

A limitation on appraised value approved before the expiration continues in effect according to the law as it existed immediately before its expiration, and the law is continued in effect for purposes of the limitation on appraised value.

These provisions outline the District's procedures enforcing agreements under the Texas Economic Development Act (the Act), as set forth in Tax Code Chapter 313, [See CCGB(LEGAL)]

During the term of any agreement, the Superintendent shall ensure that all reporting requirements are met in a timely manner by the District and the applicant. The Superintendent is authorized to delegate this function to District consultants.

Within 60 days after each Board election or appointment, each new Board member shall submit a conflict of interest statement confirming or denying the existence of a conflict of interest or a substantial business interest in each project that is the subject of an agreement or amendment to an agreement with the District. This requirement to submit a conflict of interest statement within 60 days shall also apply to any new District employee who is a local government official under Local Government Code Chapter 176. The completed statements shall be retained by the District with each affected agreement. If a conflict or substantial interest exists, the appropriate disclosure forms shall be completed and filed as required by law. [See BBFA(LEGAL)]

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Deleted: of the Texas Tax Code. In addition, these provisions shall outline procedures the Board shall use for considering amendments to and, when necessary, enforcing agreements made under the Texas Economic Development Act, as set forth in Chapter 313 of the Texas Tax Code.

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As used in this policy, the following phrases, words, and terms shall have the following meanings, unless the context clearly indicates otherwise:¶  
"Act" shall mean the Texas Economic Development Act, as set forth in Chapter 313 of the Texas Tax Code.¶ ... [2]

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Bryan ISD  
021902

SAFETY PROGRAM/RISK MANAGEMENT  
EMERGENCY PLANS

CKC  
(LOCAL)

**Emergency  
Operations Plan**

The Superintendent shall ensure updating of the District's emergency operations plan and ongoing staff training.

As required by law, the emergency operations plan shall include the District's procedures addressing:

1. Reasonable security measures when District property is used as a polling place;
2. Response to an active shooter emergency;
3. Response to a nearby train derailment, as applicable; and
4. Access to campus buildings and materials necessary for a substitute teacher to carry out the duties of a District employee during an emergency or an emergency drill.

**Notice Regarding  
Violent Activity**

The Superintendent shall develop procedures to notify parents regarding violent activity that has occurred or is being investigated at a campus or other District facility or at a District-sponsored activity.

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DATE ISSUED: 5/22/2024  
UPDATE 123  
CKC(LOCAL)-A

Adopted:

1 of 1

**School Resource  
Officers**

To implement the District's comprehensive safety programs, the District has entered into a memorandum of understanding (MOU) with each local law enforcement agency that provides the District with school resource officers. School resource officers shall provide services consistent with the terms of the agreement, the comprehensive safety programs, and Board policy.

Jurisdiction

The jurisdiction of school resource officers shall include all territory within District boundaries, as well as all real and personal property outside the boundaries of the District that is owned, leased, or rented by the District, or is otherwise under the District's control.

Authority and Duties

A school resource officer shall perform duties as described in the MOU and as included in the District improvement plan and the Student Code of Conduct. Pursuant to the MOU, a school resource officer shall:

1. Protect the safety and welfare of any person in the jurisdiction of the District and protect the property of the District.
2. Enforce all laws, including municipal ordinances, county ordinances, and state laws, and investigate violations of law as needed. In doing so, school resource officers may serve search warrants in connection with District-related investigations in compliance with the Texas Code of Criminal Procedure.
3. Arrest suspects consistent with state and federal statutory and constitutional standards governing arrests, including arrests without warrant, for offenses that occur in the officer's presence or under the other rules set out in the Texas Code of Criminal Procedure.
4. Coordinate and cooperate with commissioned officers of all other law enforcement agencies in the enforcement of this policy as necessary.
5. Enforce District policies, rules, and regulations on District property, in school zones, at bus stops, or at District functions.
6. Investigate violations of District policy, rules, and regulations as requested by the Superintendent and participate in hearings concerning alleged violations.
7. Carry a firearm in accordance with the MOU and the directives with the commissioning entity.
8. Carry out all other duties in accordance with the MOU.

A school resource officer shall not be assigned routine classroom discipline or administrative tasks. Each school resource officer

shall receive at least the minimum amount of education and training required by law.

[See CKE(LEGAL) and CKEC(LEGAL)]

**Contracted Security Officers**

To assist with implementing the District's comprehensive safety programs, the District has entered into an agreement with a security services contractor for security officers in accordance with law. Contracted security officers shall provide services consistent with the terms of the agreement, the comprehensive safety programs, and Board policy.

*Jurisdiction*

The jurisdiction of contracted security officers shall include all territory within District boundaries, as well as all real and personal property outside the boundaries of the District that is owned, leased, or rented by the District, or is otherwise under the District's control.

*Authorization*

Pursuant to its authority under state law, the Board may authorize contracted security officers to possess certain firearms in schools, at Board meetings, and at school-sponsored or school-related events on District property, to the extent allowed by law. Each contracted security officer shall have immunities as provided by law.

Each specifically authorized contracted security officer shall be approved by action of the Board. The Superintendent shall issue written authorization to each approved officer. The written authorization shall specify the District premises and other property where the contracted security officer is authorized to carry a firearm, as well as the means of carrying and storing the firearm.

*Revocation*

The Superintendent, as well as the Board, shall have the authority to revoke at any time a specific contracted security officer's authorization to possess a firearm on District property under this policy.

In addition, authorization for a specific contracted security officer to possess a firearm on District property under this policy shall be automatically revoked if the agreement with the security services contractor expires or is severed.

*Duties*

A contracted security officer shall not perform routine law enforcement duties unless the duty is performed in response to an emergency that poses a threat of death or serious bodily injury to a student, employee, or other individual on a District campus.

In the scope of their services as contracted security personnel, each security officer shall:

1. Protect the safety and welfare of any person in the jurisdiction of the District and protect the property of the District.

Training

2. Carry out all other duties in accordance with the agreement.

The District shall ensure that each contracted security officer receives specialized training in crisis intervention, management of hostage situations, and other topics the Board may determine necessary or appropriate.

In addition, each contracted security officer shall receive training in the following:

1. Student mental health, including suicide awareness;
2. Trauma-informed care;
3. Age-appropriate responses;
4. Child abuse identification and reporting;
5. Bullying, cyberbullying, harassment, and dating violence;
6. Special accommodations for students with disabilities (including behavior de-escalation techniques);
7. Confidentiality; and
8. Board policies and District regulations.

~~SECURITY PERSONNEL  
SCHOOL RESOURCE OFFICERS~~

CKEC  
(LOCAL)

~~To implement the District's comprehensive safety programs, the District has entered into an agreement with a local law enforcement agency for school resource officers. School resource officers shall provide services consistent with the terms of the agreement, the comprehensive safety programs, and Board policy.~~

~~A school resource officer shall perform duties as described in the agreement and as included in the District improvement plan and the Student Code of Conduct. A school resource officer shall not be assigned routine classroom discipline or administrative tasks.~~

~~All school resource officers shall receive at least the minimum amount of education and training required by law.~~

With this policy, the Board adopts the model health and safety guidelines for the effective integration of digital devices in schools that have been developed by the Texas Education Agency and the Health and Human Services Commission.

The Superintendent shall develop regulations that implement these guidelines.

Bryan ISD  
021902

EMPLOYMENT PRACTICES  
OTHER TYPES OF CONTRACTS

DCE  
(LOCAL)

**Non-Chapter 21  
Contracts**

Non-Chapter 21 contracts shall be provided for positions included on the list approved by the Board. A non-Chapter 21 contract shall not be governed by Chapter 21 of the Education Code.

Termination During  
Contract Term

In accordance with DCE(LEGAL), an employee may request a hearing before the Board to appeal discharge during the contract period.

An employee whose contract is not reissued at the end of the contract period may appeal in accordance with DGBA(LOCAL).

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**Complaints**

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

**Other Complaint Processes**

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

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

**Notice to Employees**

The District shall inform employees of this policy through appropriate District publications.

**Guiding Principles**

**Informal Process**

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

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

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PERSONNEL-MANAGEMENT RELATIONS  
EMPLOYEE COMPLAINTS/GRIEVANCES

DGBA  
(LOCAL)

Direct Communication with Board Members	Employees shall not be prohibited from communicating with a member of the Board regarding District operations except when communication between an employee and a Board member would be inappropriate because of a pending hearing or appeal related to the employee.
Formal Process	<p>An employee may initiate the formal process described below by timely filing a written complaint form.</p> <p>Even after initiating the formal complaint process, employees are encouraged to seek informal resolution of their concerns. An employee whose concerns are resolved may withdraw a formal complaint at any time.</p> <p>The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or "mini-trial" at any level.</p>
<b>Freedom from Retaliation</b>	Neither the Board nor any District employee shall unlawfully retaliate against an employee for bringing a concern or complaint.
<b>Whistleblower Complaints</b>	Whistleblower complaints shall be filed within the time specified by law and may be made to the Superintendent or designee beginning at Level Three. Timelines for the employee and the District set out in this policy may be shortened to allow the Board to make a final decision within 60 calendar days of the initiation of the complaint. [See DG]
<b>Complaints Against Supervisors</b>	Complaints alleging a violation of law by a supervisor may be made to the Superintendent or designee. Complaint forms alleging a violation of law by the Superintendent may be submitted directly to the Board or designee.
<b>General Provisions</b> Filing	Complaint forms and appeal notices may be filed by hand-delivery, by electronic communication, including email and fax, or by U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. Filings submitted by electronic communication shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic communication. Mail filings shall be timely filed if they are post-marked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three days after the deadline.
Scheduling Conferences	The District shall make reasonable attempts to schedule conferences at a mutually agreeable time. If the employee fails to appear at a scheduled conference, the District may hold the conference and issue a decision in the employee's absence.

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PERSONNEL-MANAGEMENT RELATIONS  
EMPLOYEE COMPLAINTS/GRIEVANCES

DGBA  
(LOCAL)

Response	At Levels One, Two, and Three, "response" shall mean a written communication to the employee from the appropriate administrator. Responses may be hand-delivered, sent by electronic communication to the employee's email address of record, or sent by U.S. Mail to the employee's mailing address of record. Mailed responses shall be timely if they are postmarked by U.S. Mail on or before the deadline.
Days	"Days" shall mean District business days, unless otherwise noted. In calculating timelines under this policy, the day a document is filed is "day zero." The following business day is "day one."
Representative	<p>"Representative" shall mean any person who or an organization that does not claim the right to strike and is designated by the employee to represent him or her in the complaint process.</p> <p>The employee may designate a representative through written notice to the District at any level of this process. The representative may participate in person or by telephone conference call. If the employee designates a representative with fewer than three days' notice to the District before a scheduled conference or hearing, the District may reschedule the conference or hearing to a later date, if desired, in order to include the District's counsel. The District may be represented by counsel at any level of the process.</p>
Consolidating Complaints	<p>Complaints arising out of an event or a series of related events shall be addressed in one complaint. Employees shall not file separate or serial complaints arising from any event or series of events that have been or could have been addressed in a previous complaint.</p> <p>When two or more complaints are sufficiently similar in nature and remedy sought to permit their resolution through one proceeding, the District may consolidate the complaints.</p>
Untimely Filings	<p>All time limits shall be strictly followed unless modified by mutual written consent.</p> <p>If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the employee, at any point during the complaint process. The employee may appeal the dismissal by seeking review in writing within ten days from the date of the written dismissal notice, starting at the level at which the complaint was dismissed. Such appeal shall be limited to the issue of timeliness.</p>
Costs Incurred	Each party shall pay its own costs incurred in the course of the complaint.

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PERSONNEL-MANAGEMENT RELATIONS  
EMPLOYEE COMPLAINTS/GRIEVANCES

DGBA  
(LOCAL)

Complaint and  
Appeal Forms

Complaints and appeals under this policy shall be submitted in writing on a form provided by the District.

Copies of any documents that support the complaint should be attached to the complaint form. If the employee does not have copies of these documents, they may be presented at the Level One conference. After the Level One conference, no new documents may be submitted by the employee unless the employee did not know the documents existed before the Level One conference.

A complaint or appeal form that is incomplete in any material aspect may be dismissed but may be refiled with all the required information if the refiled is within the designated time for filing.

Audio Recording

As provided by law, an employee shall be permitted to make an audio recording of a conference or hearing under this policy at which the substance of the employee's complaint is discussed. The employee shall notify all attendees present that an audio recording is taking place.

Level One

Complaint forms must be filed:

1. Within 15 days of the date the employee first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and
2. With the lowest level administrator who has the authority to remedy the alleged problem.

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

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

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

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

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PERSONNEL-MANAGEMENT RELATIONS  
EMPLOYEE COMPLAINTS/GRIEVANCES

DGBA  
(LOCAL)

**Level Two**

Absent extenuating circumstances, the administrator shall provide the employee a written response within ten days following the conference. In reaching a decision, the administrator may consider information provided at the Level One conference and any other relevant documents or information the administrator believes will help resolve the complaint.

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

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level One response or, if no response was received, within ten days of the Level One response deadline.

After receiving notice of the appeal, the Level One administrator shall prepare and forward a record of the Level One complaint to the Level Two administrator. The employee may request a copy of the Level One record.

The Level One record shall include:

1. The original complaint form and any attachments.
2. All other documents submitted by the employee at Level One.
3. The written response issued at Level One and any attachments.
4. All other documents relied upon by the Level One administrator in reaching the Level One decision.

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

The Level Two administrator shall provide the employee a written response within ten days following the conference. In reaching a decision, the Level Two administrator may consider the Level One record, information provided at the Level Two conference, and any other relevant documents or information the Level Two administrator believes will help resolve the complaint.

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

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**Level Three**

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

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level Two response or, if no response was received, within ten days of the Level Two response deadline.

After receiving notice of the appeal, the Level Two administrator shall prepare and forward a record of the Level Two appeal to the Superintendent or designee. The employee may request a copy of the Level Two record.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
3. The written response issued at Level Two and any attachments.
4. All other documents relied upon by the Level Two administrator in reaching the Level Two decision.

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

The Superintendent or designee shall provide the employee a written response within ten days following the conference. In reaching a decision, the Superintendent or designee may consider the Level One and Level Two records, information provided at the Level Three conference, and any other relevant documents or information the Superintendent or designee believes will help resolve the complaint.

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

**Level Four**

If the employee did not receive the relief requested at Level Three or if the time for a response has expired, the employee may appeal the decision to the Board.

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PERSONNEL-MANAGEMENT RELATIONS  
EMPLOYEE COMPLAINTS/GRIEVANCES

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(LOCAL)

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level Three response or, if no response was received, within ten days of the Level Three response deadline.

The Superintendent or designee shall inform the employee of the date, time, and place of the Board meeting at which the complaint will be on the agenda for presentation to the Board.

The Superintendent or designee shall provide the Board the record of the Level Three appeal. The employee may request a copy of the Level Three record.

The Level Three record shall include:

1. The Level One record.
2. The Level Two record.
3. The notice of appeal from Level Two to Level Three.
4. The written response issued at Level Three and any attachments.
5. All other documents relied upon by the Superintendent in reaching the Level Three decision.

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

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

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

In addition to any other record of the Board meeting required by law, the Board shall prepare a separate record of the Level Four presentation. The Level Four presentation, including the presentation by the employee or the employee's representative, any presentation from the administration, and questions from the Board

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EMPLOYEE COMPLAINTS/GRIEVANCES

DGBA  
(LOCAL)

with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board shall then consider the complaint. It may give notice of its decision orally or in writing at any time up to and including the next regularly scheduled Board meeting. If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Three.

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**General Education**

Consistent with the Texas Education Agency (TEA) Student Attendance Accounting Handbook (SAAH), a student may be eligible for general education homebound services if the student is to be confined for a minimum of four weeks to a hospital or homebound setting for medical or psychological reasons specifically documented by a physician licensed to practice in the United States. The weeks of confinement need not be consecutive. The parent's request for services shall be submitted to the principal in accordance with TEA's SAAH and administrative procedures.

The principal or designee shall convene a placement committee composed of at least a campus administrator, a teacher of the student, and the parent or guardian of the student to consider the necessity of providing general education homebound instruction to the student. If the committee determines that such instruction is appropriate, the committee shall determine the type and amount of instruction to be provided and, if applicable, the length of the transition period to the school-based setting based on current information regarding the medical or psychological condition.

**Special Education**

Consistent with state rule and the SAAH, a student receiving special education services may be eligible for special education homebound services if the student is to be confined for a minimum of four weeks to a hospital or homebound setting for medical or psychological reasons specifically documented by a physician licensed to practice in the United States. The weeks need not be consecutive.

If a student's admission, review, and dismissal committee determines that homebound instruction is appropriate, the committee shall determine the type and amount of instruction to be provided in accordance with law, and, if applicable, the length of the transition period to the school-based setting based on current information regarding the medical or psychological condition.

**Documentation of Services**

The District shall maintain full documentation about students receiving homebound services, in accordance with administrative procedures, the SAAH, and a student's individualized education program, as applicable.

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

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The District shall provide a wide range of instructional resources for students and faculty that present varying levels of difficulty, diversity of appeal, and a variety of points of view. Although professional staff members may select instructional resources for their use in accordance with District policy and administrative regulations, the ultimate authority for determining and approving the curriculum and instructional program of the District lies with the Board.

### Objectives

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

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

- 1.—Enrich and support the curriculum, taking into consideration students’ varied interests, abilities, learning styles, and maturity levels.
- 2.—Stimulate growth in factual knowledge, enjoyment of reading, literary appreciation, aesthetic values, and societal standards.
- 3.—Present various sides of controversial issues so that students have an opportunity to develop, under guidance, skills in critical analysis and in making informed judgments in their daily lives.
- 4.—Represent many ethnic, religious, and cultural groups and their contributions to the national heritage and world community.
- 5.—Provide a wide range of background information that will enable students to make intelligent judgments in their daily lives.

### Selection Criteria

In the selection of instructional resources, professional staff shall ensure that the resources:

- 1.—Support and are consistent with the general educational goals of the state and District and the aims and objectives of individual schools and specific courses consistent with the District and campus improvement plans.

INSTRUCTIONAL RESOURCES

EF  
(LOCAL)

- ~~2.—Meet high standards for artistic quality and/or literary style, authenticity, educational significance, factual content, physical format, presentation, readability, and technical quality.~~
- ~~3.—Are appropriate for the subject area and for the age, ability level, learning styles, and social and emotional development of the students for whom they are selected.~~
- ~~4.—Are designed to help students gain an awareness of our pluralistic society.~~
- ~~5.—Are designed to provide information that will motivate students and staff to examine their own attitudes and behavior; to understand their duties, responsibilities, rights, and privileges as citizens participating in our society; and to make informed choices in their daily lives.~~
- ~~6.—For library selections, are integral to the instructional program, are appropriate for the reading levels and understanding of students, reflect the interests and needs of the students and faculty, are included because of their literary or artistic value and merit, and present information with the greatest degree of accuracy and clarity.~~

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

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

**Controversial Issues**

~~District professional staff shall endeavor to maintain a balanced collection representing various views when selecting instructional resources on controversial issues. Resources shall be chosen to clarify historical and contemporary forces by presenting and analyzing intergroup tension and conflict objectively, placing emphasis on recognizing and understanding social and economic problems. [See also EMB regarding instruction about controversial issues and EHAA regarding human sexuality instruction.]~~

**Challenged Resources**

~~A parent of a District student, any employee, or any District resident may formally challenge an instructional resource used in the District's educational program on the basis of appropriateness.~~

Informal  
Reconsideration

~~The school receiving a complaint about the appropriateness of an instructional resource shall try to resolve the matter informally using the following procedure:~~

INSTRUCTIONAL RESOURCES

EF  
(LOCAL)

- ~~1.—The principal or designee shall explain the school's selection process, the criteria for selection, and the qualifications of the professional staff who selected the questioned resource.~~
- ~~2.—The principal or designee shall explain the intended educational purpose of the resource and any additional information regarding its use.~~
- ~~3.—If appropriate, the principal or designee may offer a concerned parent an alternative instructional resource to be used by that parent's child in place of the challenged resource.~~
- ~~4.—If the complainant wishes to make a formal challenge, the principal or designee shall provide the complainant a copy of this policy and a form to request a formal reconsideration of the resource.~~

~~Formal  
Reconsideration~~

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

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

~~All members of the committee shall review the challenged resource in its entirety. As soon as reasonably possible, the committee shall meet and determine whether the challenged resource conforms to the principles of selection set out in this policy. The committee shall prepare a written report of its findings and provide copies to the principal, the Superintendent or designee, and the complainant.~~

~~Appeal~~

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

~~Guiding Principles~~

~~The following principles shall guide the Board and staff in responding to challenges of instructional resources:~~

- ~~1.—A complainant may raise an objection to an instructional resource used in a school's educational program, despite the fact that the professional staff selecting the resources were qualified to make the selection, followed the proper procedure, and adhered to the objectives and criteria for instructional resources set out in this policy.~~

INSTRUCTIONAL RESOURCES

EF  
(LOCAL)

- ~~2.— A parent's ability to exercise control over reading, listening, or viewing matter extends only to his or her own child.~~
- ~~3.— Access to a challenged resource shall not be restricted during the reconsideration process, except the District may deny access to a child if requested by the child's parent.~~

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

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**Note:** For information related to the selection of instructional materials, see EFA.

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**Collection  
Development Policy**

The purpose of this policy is to ensure that the District provides a wide range of library materials for students and faculty that support student achievement and present varying levels of difficulty, diversity of appeal, and a variety of points of view. This policy also provides standards for collection development and the selection and evaluation of library materials.

In this policy, “library materials” may include printed and electronic library acquisitions, including online catalogs, and other ancillary or supplementary materials maintained in a campus library.

The library collection development standards shall apply to all library materials available for use or display, including material contained in school libraries, classroom libraries, and online catalogs.

In developing library collections, the District shall consider the age groups, grade levels, and access to library material by all students on a campus.

Responsibility

The District shall ensure librarians, professional library staff, and other designated professional staff trained on the proper collection development standards select and acquire library materials in accordance with state law and rules, this collection development policy, and administrative procedures.

The Superintendent shall develop administrative procedures to ensure that library collections comply with applicable law and the District’s collection development purpose and goals.

Collection  
Development Goals

In addition to the requirements in state law and rules, the District’s library collections shall:

1. Present multiple viewpoints related to controversial issues [see EMB regarding instruction about controversial issues].
2. Provide a wide range of background information that will enable students to make intelligent decisions in their daily lives.
3. Include accurate and authentic factual content from authoritative sources.
4. Have a high degree of potential user appeal and interest.
5. Offer a global perspective that promotes equity of access, including print and nonprint materials such as electronic and multimedia, to meet the needs of individual learners.

INSTRUCTIONAL RESOURCES  
LIBRARY MATERIALS

EFB  
(LOCAL)

6. Represent diverse viewpoints and cultures appropriate to each campus to ensure the collection embodies the unique background of its student population.

Selection and  
Evaluation of  
Materials

Library materials shall be selected and acquired in accordance with guidelines adopted by the Texas State Library and Archives Commission and the District standards and priorities expressed in this policy.

When selecting, acquiring, and evaluating library materials, librarians and other professional staff shall ensure that the materials:

1. Enrich and support the TEKS and the state and local curriculum, taking into consideration students' varied interests, maturity levels, abilities, and learning styles.
2. Foster growth in factual knowledge, literary appreciation, aesthetic values, and societal standards.
3. Encourage the enjoyment of reading, foster high-level thinking skills, support personal learning, and encourage discussion based on rational analysis.
4. Represent ethnic, religious, and cultural groups of the state and their contributions to the state, the nation, and the world.

The Superintendent shall ensure that administrative procedures regarding the selection of library materials consider at least two of the following factors:

1. Recommendations from students, parents or guardians, teachers, and District community members.
2. Consultation with District teachers and library staff.
3. Consultation with library staff from other districts.
4. Extensive review of the library material.
5. Context of the library material, including overall fit within the existing collection and support of District curriculum.
6. Reviews of the library material from sources such as professional journals in library science, recognized professional education or content journals with book reviews, national and state award recognition lists, library science field experts, and highly acclaimed author and literacy expert recommendations.
7. Coverage of topics, authors, series, or genres that fill gaps in the school library collection.

Access Plan

The District shall allow efficient parental access to the District's library and any available online catalogs.

Online catalogs shall be publicly available. The District shall publish information about library material titles, including how and where material can be accessed.

Each campus shall communicate the following to parents and guardians:

- Access to policies relating to school libraries and library materials;
- Consistent access to library materials and resources; and
- Opportunities for students, parents and guardians, educators, and community members to provide feedback on library materials and services.

Parental  
Involvement

Parents and guardians are the primary decision makers regarding their student's access to library material. In general, a student is afforded the opportunity to self-select library materials as part of literacy development and the library program. District staff may assist a student in selecting library material; however, the ultimate determination of appropriateness remains with the student and parent or guardian. Parents and guardians are encouraged to communicate with the campus librarian and their child's teacher about special considerations regarding library materials self-selected by their student.

In accordance with state law and administrative procedures, parents or guardians may select alternative library materials for their student. [For information on parental rights regarding instructional materials and other instructional resources, see EFA(LEGAL).]

The District shall focus on maximizing transparency with parents while meeting student needs and providing enrichment opportunities with library materials. Parental involvement in library acquisition, maintenance, and campus activities is encouraged.

Access  
Procedures

School Library

A parent or guardian who wishes to access a school's library shall first submit a request to the principal. The principal or a staff member designated by the principal shall work with the parent or guardian to determine a time to access the library that will not interfere with the delivery of instruction or disrupt student use of library services.

Online Catalog

A parent or guardian who wishes to access an online catalog shall submit a written request to the principal. The principal or a staff member designated by the principal shall respond to the request in accordance with administrative procedures.

INSTRUCTIONAL RESOURCES  
LIBRARY MATERIALS

EFB  
(LOCAL)

Protection from  
Inappropriate  
Material

Library materials shall not include “harmful material” as defined by Penal Code 43.24(a)(2); “obscene” material as defined by Penal Code 43.21(a)(1); any library material that is pervasively vulgar or educationally unsuitable as referenced in *Board of Education v. Pico*; or any other material legally prohibited from inclusion in a public school library. [See EFB(LEGAL)]

Obscene material is not protected by the First Amendment to the United States Constitution.

Library materials shall comply with the Children's Internet Protection Act (CIPA), including technology protection measures. [See CQ]

Reconsideration of  
Library Material

A District employee or a parent or guardian of a District student may request the reconsideration of a library material maintained in the District's library program.

*Guiding  
Principles*

The following principles shall guide the review of a request to reconsider a library material:

1. An individual may raise an objection to a library material used in the District's library program, despite the fact that the professional staff selecting the materials were qualified to make the selection, followed the proper procedure, and adhered to the objectives and criteria for library materials set out in this policy.
2. A parent's or guardian's ability to exercise control over instruction and instructional resources, including library materials, extends only to his or her own child as set forth in Education Code Chapter 26.
3. Access to a challenged material shall not be restricted during the reconsideration process, except the District may deny access to a student if requested by the student's parent or guardian.

In addition to compliance with state law and this policy, a criterion for the final decision on challenged library materials is the appropriateness of the material for its intended use. No challenged library material shall be removed solely because of the ideas expressed in the library material or the personal background of the library material's author or the personal background of the characters in the material.

*Informal  
Reconsideration*

When the District or a campus receives an objection to the appropriateness of a library material, the appropriate librarian or adminis-

trator shall try to resolve the matter informally. The librarian or administrator shall explain the selection process and discuss the intended purpose for the library material.

The librarian or administrator shall offer a concerned parent or guardian an alternative library material to be used by the child in place of the material and, if requested, shall restrict the child's access to the material objected to by the parent or guardian.

If the individual wishes to make a formal challenge, the administrator shall make available to the individual a copy of this policy and a form to request a formal reconsideration of the library material.

*Formal Request  
for  
Reconsideration*

The District shall make a form to request reconsideration of library material available in the District's administrative office.

If an employee or a parent or guardian of a District student wishes to request reconsideration of a library material, they shall follow the procedures to complete and submit the request for reconsideration form.

After a request for reconsideration form is submitted, the form shall be provided to the Superintendent. Copies of the form shall be provided to the school librarian, the Board, and any other staff designated in administrative procedures.

*Reconsideration  
Committee*

For purposes of this policy, "days" shall mean District business days, unless otherwise noted.

The principal shall appoint a reconsideration committee and notify committee members within 10 days of receiving the request for reconsideration form.

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

Within 10 days of appointment of the committee the District shall provide members of the committee the relevant materials to review. If additional time is required to obtain and distribute the materials for review, all members of the committee shall be informed that a reasonable extension of time is needed.

All members of the committee shall review the challenged library material in its entirety and determine whether the material conforms to this policy and whether the material will continue to be available in the library. The committee shall prepare a written report of its findings.

Absent extenuating circumstances, the written report shall be provided to the administration within 60 days of the District providing the material to the committee members. In calculating timelines under this policy, the day the committee is provided the materials is "day zero." The following business day is "day one."

Extensions of time due to extenuating circumstances shall take into consideration the time necessary to convene the committee members, the amount of material being reviewed, and any other pending reconsideration requests being handled by the committee.

An extension of any deadline shall be promptly communicated to the individual who submitted the request for reconsideration.

The Superintendent, the school librarian, the individual submitting the request for reconsideration, and any other appropriate administrators shall receive a copy of the committee's report.

*Appeal*

An individual who submitted a request for reconsideration may appeal the decision of the reconsideration committee in accordance with appropriate complaint policies, starting at the level immediately preceding Board consideration of a complaint. [See DGBA and FNG]

*Frequency of Review*

After a library material has been reviewed through the reconsideration process, it shall not be reviewed again within two calendar years of the reconsideration committee's final decision.

Maintenance of Library Materials

In accordance with state guidelines and District administrative procedures, collections shall be evaluated and updated regularly based on the collections' age, relevance, diversity, and variety. The Superintendent shall ensure administrative procedures are established for regular maintenance of the library collection on each campus. Standard maintenance procedures for any library collection include repair, replacement, and removal of materials as necessary. Regular maintenance shall also include scheduled inventories of the collection. Disposal of any District-owned library materials shall be in accordance with District policy and procedures. [See C]

**Gifts and Donations**

The District shall accept gifts and donations of library materials with the understanding that the use and disposition of the materials and monies will be in accordance with District policy and the selection criteria noted above. [See CDC]

**Policy Review**

This policy shall be reviewed at least every three years and revised as necessary.

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

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

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

**Objectives**

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

**Selection**

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

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

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

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

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

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

**Reconsideration of Instructional Materials**

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

Guiding Principles

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

1. A complainant may raise an objection to an instructional material used in a school's educational program, despite the fact that the professional staff selecting the materials were qualified to make the selection, followed the proper procedure, and adhered to the objectives for instructional materials set out in this policy.
2. A parent's ability to exercise control over instruction extends only to his or her own child as set forth in Education Code Chapter 26.
3. Access to a challenged material shall not be restricted during the reconsideration process, except the District may deny access to a child if requested by the child's parent.

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

Informal Reconsideration

When the District or a campus receives an objection to the appropriateness of an instructional material, the appropriate administrator shall try to resolve the matter informally. The administrator shall explain the selection process and discuss the intended educational purpose for the instructional material. If appropriate, the adminis-

trator may offer a concerned parent an alternative instructional material to be used by that parent's child in place of the challenged material.

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

Formal Request for Reconsideration

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

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

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

*Frequency of Review*

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

Appeal

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

**Complaints**

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

Other Complaint  
Processes

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

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

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STUDENT RIGHTS AND RESPONSIBILITIES  
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG  
(LOCAL)

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

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

**Notice to Students and Parents**

The District shall inform students and parents of this policy through appropriate District publications.

**Guiding Principles**

Informal Process

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

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

Formal Process

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

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

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

**Freedom from Retaliation**

Neither the Board nor any District employee shall unlawfully retaliate against any student or parent for bringing a concern or complaint.

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<b>General Provisions</b>	
Filing	Complaint forms and appeal notices may be filed by hand-delivery, by electronic communication, including email and fax, or by U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. Filings submitted by electronic communication shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic communication. Mail filings shall be timely filed if they are post-marked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three days after the deadline.
Scheduling Conferences	The District shall make reasonable attempts to schedule conferences at a mutually agreeable time. If a student or parent fails to appear at a scheduled conference, the District may hold the conference and issue a decision in the student's or parent's absence.
Response	At Levels One, Two, and Three, "response" shall mean a written communication to the student or parent from the appropriate administrator. Responses may be hand-delivered, sent by electronic communication to the student's or parent's email address of record, or sent by U.S. Mail to the student's or parent's mailing address of record. Mailed responses shall be timely if they are postmarked by U.S. Mail on or before the deadline.
Days	"Days" shall mean District business days, unless otherwise noted. In calculating timelines under this policy, the day a document is filed is "day zero." The following business day is "day one."
Representative	"Representative" shall mean any person who or organization that is designated by the student or parent to represent the student or parent in the complaint process. A student may be represented by an adult at any level of the complaint.  The student or parent may designate a representative through written notice to the District at any level of this process. If the student or parent designates a representative with fewer than three days' notice to the District before a scheduled conference or hearing, the District may reschedule the conference or hearing to a later date, if desired, in order to include the District's counsel. The District may be represented by counsel at any level of the process.
Consolidating Complaints	Complaints arising out of an event or a series of related events shall be addressed in one complaint. A student or parent shall not file separate or serial complaints arising from any event or series of events that have been or could have been addressed in a previous complaint.

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STUDENT RIGHTS AND RESPONSIBILITIES  
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

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**Untimely Filings** All time limits shall be strictly followed unless modified by mutual written consent.

If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the student or parent, at any point during the complaint process. The student or parent may appeal the dismissal by seeking review in writing within ten days from the date of the written dismissal notice, starting at the level at which the complaint was dismissed. Such appeal shall be limited to the issue of timeliness.

**Costs Incurred** Each party shall pay its own costs incurred in the course of the complaint.

**Complaint and Appeal Forms** Complaints and appeals under this policy shall be submitted in writing on a form provided by the District.

Copies of any documents that support the complaint should be attached to the complaint form. If the student or parent does not have copies of these documents, copies may be presented at the Level One conference. After the Level One conference, no new documents may be submitted by the student or parent unless the student or parent did not know the documents existed before the Level One conference.

A complaint or appeal form that is incomplete in any material aspect may be dismissed but may be refiled with all the required information if the re-filing is within the designated time for filing.

**Level One** Complaint forms must be filed:

1. Within 15 days of the date the student or parent first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and
2. With the lowest level administrator who has the authority to remedy the alleged problem.

In most circumstances, students and parents shall file Level One complaints with the campus principal.

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

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

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

Absent extenuating circumstances, the administrator shall provide the student or parent a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the administrator may consider information provided at the Level One conference and any other relevant documents or information the administrator believes will help resolve the complaint.

**Level Two**

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

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level One response or, if no response was received, within ten days of the Level One response deadline.

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

The Level One record shall include:

1. The original complaint form and any attachments.
2. All other documents submitted by the student or parent at Level One.
3. The written response issued at Level One and any attachments.
4. All other documents relied upon by the Level One administrator in reaching the Level One decision.

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

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**Level Three**

The Level Two administrator shall provide the student or parent a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the Level Two administrator may consider the Level One record, information provided at the Level Two conference, and any other relevant documents or information the Level Two administrator believes will help resolve the complaint.

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

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

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level Two response or, if no response was received, within ten days of the Level Two response deadline.

After receiving notice of the appeal, the Level Two administrator shall prepare and forward a record of the Level Two appeal to the Level Three administrator. The student or parent may request a copy of the Level Two record.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
3. The written response issued at Level Two and any attachments.
4. All other documents relied upon by the Level Two administrator in reaching the Level Two decision.

The Level Three administrator shall schedule a conference within ten days after the appeal notice is filed. The conference shall be limited to the issues and documents considered at Level One and Level Two and identified in the Level Three appeal notice. At the conference, the student or parent may provide information concerning any documents or information relied upon by the administration for the Level Two decision. The Level Three administrator may set reasonable time limits for the conference.

The Level Three administrator shall provide the student or parent a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the Level Three administrator may consider the Level

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**Level Four**

One and Level Two records, information provided at the Level Three conference, and any other relevant documents or information the Level Three administrator believes will help resolve the complaint.

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

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

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level Three response or, if no response was received, within ten days of the Level Three response deadline.

The Superintendent or designee shall inform the student or parent of the date, time, and place of the Board meeting at which the complaint will be on the agenda for presentation to the Board.

The Superintendent or designee shall provide the Board the record of the Level Three appeal. The student or parent may request a copy of the Level Three record.

The Level Three record shall include:

1. The Level One record.
2. The Level Two record.
3. The notice of appeal from Level Two to Level Three.
4. The written response issued at Level Three and any attachments.
5. All other documents relied upon by the administration in reaching the Level Three decision.

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

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

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STUDENT RIGHTS AND RESPONSIBILITIES  
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG  
(LOCAL)

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

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

The Board shall then consider the complaint. It may give notice of its decision orally or in writing at any time up to and including the next regularly scheduled Board meeting. If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Three.

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PUBLIC COMPLAINTS

GF  
(LOCAL)

**Complaints**

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

Other Complaint Processes

Complaints by members of the public shall be filed in accordance with this policy, except as required by the policies listed below. Some of these policies require appeals to be submitted in accordance with GF after the relevant complaint process:

1. Complaints concerning instructional resources shall be filed in accordance with the EF series.
2. Complaints concerning a commissioned peace officer who is an employee of the District shall be filed in accordance with the CKE series.

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

**Guiding Principles**

Informal Process

The Board encourages the public to discuss concerns with an appropriate administrator who has the authority to address the concerns. Concerns should be expressed as soon as possible to allow early resolution at the lowest possible administrative level.

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

Formal Process

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

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

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

**Freedom from Retaliation**

Neither the Board nor any District employee shall unlawfully retaliate against any individual for bringing a concern or complaint.

**General Provisions**

Filing

Complaint forms and appeal notices may be filed by hand-delivery, by electronic communication, including email and fax, or by U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on

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PUBLIC COMPLAINTS

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(LOCAL)

	<p>the deadline. Filings submitted by electronic communication shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic communication. Mail filings shall be timely filed if they are post-marked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three days after the deadline.</p>
Scheduling Conferences	<p>The District shall make reasonable attempts to schedule conferences at a mutually agreeable time. If the individual fails to appear at a scheduled conference, the District may hold the conference and issue a decision in the individual's absence.</p>
Response	<p>At Levels One and Two, "response" shall mean a written communication to the individual from the appropriate administrator. Responses may be hand-delivered, sent by electronic communication to the individual's email address of record, or sent by U.S. Mail to the individual's mailing address of record. Mailed responses shall be timely if they are postmarked by U.S. Mail on or before the deadline.</p>
Days	<p>"Days" shall mean District business days, unless otherwise noted. In calculating timelines under this policy, the day a document is filed is "day zero." The following business day is "day one."</p>
Representative	<p>"Representative" shall mean any person who or organization that is designated by an individual to represent the individual in the complaint process.</p> <p>The individual may designate a representative through written notice to the District at any level of this process. If the individual designates a representative with fewer than three days' notice to the District before a scheduled conference or hearing, the District may reschedule the conference or hearing to a later date, if desired, in order to include the District's counsel. The District may be represented by counsel at any level of the process.</p>
Consolidating Complaints	<p>Complaints arising out of an event or a series of related events shall be addressed in one complaint. An individual shall not file separate or serial complaints arising from any event or series of events that have been or could have been addressed in a previous complaint.</p>
Untimely Filings	<p>All time limits shall be strictly followed unless modified by mutual written consent.</p> <p>If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the individual, at any point during the complaint process. The individual may appeal the dismissal by seeking review in writing within ten days from the date</p>

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PUBLIC COMPLAINTS

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of the written dismissal notice, starting at the level at which the complaint was dismissed. Such appeal shall be limited to the issue of timeliness.

**Costs Incurred** Each party shall pay its own costs incurred in the course of the complaint.

**Complaint and Appeal Forms** Complaints and appeals under this policy shall be submitted in writing on a form provided by the District.

Copies of any documents that support the complaint should be attached to the complaint form. If the individual does not have copies of these documents, they may be presented at the Level One conference. After the Level One conference, no new documents may be submitted by the individual unless the individual did not know the documents existed before the Level One conference.

A complaint or appeal form that is incomplete in any material aspect may be dismissed but may be refiled with all the required information if the refiled is within the designated time for filing.

**Level One**

Complaint forms must be filed:

1. Within 15 days of the date the individual first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and
2. With the lowest level administrator who has the authority to remedy the alleged problem.

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

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

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

Absent extenuating circumstances, the administrator shall provide the individual a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the administrator may consider information provided at the Level One conference and any other

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**Level Two**

relevant documents or information the administrator believes will help resolve the complaint.

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

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level One response or, if no response was received, within ten days of the Level One response deadline.

After receiving notice of the appeal, the Level One administrator shall prepare and forward a record of the Level One complaint to the Level Two administrator. The individual may request a copy of the Level One record.

The Level One record shall include:

1. The original complaint form and any attachments.
2. All other documents submitted by the individual at Level One.
3. The written response issued at Level One and any attachments.
4. All other documents relied upon by the Level One administrator in reaching the Level One decision.

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

The Superintendent or designee shall provide the individual a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the Superintendent or designee may consider the Level One record, information provided at the Level Two conference, and any other relevant documents or information the Superintendent or designee believes will help resolve the complaint.

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

**Level Three**

If the individual did not receive the relief requested at Level Two or if the time for a response has expired, he or she may appeal the decision to the Board.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level Two response or, if no response was received, within ten days of the Level Two response deadline.

The Superintendent or designee shall inform the individual of the date, time, and place of the Board meeting at which the complaint will be on the agenda for presentation to the Board.

The Superintendent or designee shall provide the Board the record of the Level Two appeal. The individual may request a copy of the Level Two record.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
3. The written response issued at Level Two and any attachments.
4. All other documents relied upon by the administration in reaching the Level Two decision.

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

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

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

In addition to any other record of the Board meeting required by law, the Board shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the individual or his or her representative, any presentation

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from the administration, and questions from the Board with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board shall then consider the complaint. It may give notice of its decision orally or in writing at any time up to and including the next regularly scheduled Board meeting. If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Two.

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9.E. Consider an Update to the Minimum Prevailing Wage Rate Schedule



Bryan Independent School District  
 Minimum Prevailing Wage Rate  
 County: Brazos  
 Revised: October 2024

CLASSIFICATION	RATE	NOTES
Acoustic Ceiling Installer	17.93	
Asbestos Abatement Worker	16.20	
Carpenter	16.91	
Concrete – Pour and Finish	16.20	
Crane Operator	27.62	
Driver	16.20	
Drywall Installer	17.09	
Electrician – Journeyman	25.95	
Electrician – Apprentice	20.35	
Elevator Mechanic – Journeyman	62.31	
Elevator Mechanic – Apprentice	51.94	
Fire Protection – Controls	22.36	
Fire Protection – Pipefitter	20.94	
Formwork Builder	16.20	
Glazier	17.83	
HVAC – Journeyman	30.41	
HVAC – Apprentice	19.35	
HVAC – Controls	21.80	
Insulator	16.71	
Ironworker	17.71	
Laborer/Helper	16.20	
Mason	19.99	
Equipment Operator – Light	16.20	
Equipment Operator – Heavy	17.26	
Painter	16.20	
Pipefitter – Journeyman	34.09	
Pipefitter - Apprentice	19.98	
Plasterer	16.20	
Plumber – Journeyman	35.05	
Plumber – Apprentice	22.95	
Reinforced Steel Worker	16.20	
Roofer	19.94	
Stone Mason	18.12	
Terrazzo Installer	16.20	
Tile Setter	16.38	
Waterproofer	16.20	

Note: Listed minimum prevailing wage rate is the base hourly wage rate including fringes.

The prevailing wage rate is based on a survey conducted by Texas A & M University located in College Station, Texas, within Brazos County.

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

11. **Business Services**

11.A. Consider Approval of the Annual Financial Report for Bryan Independent School District for the Year June 30, 2024



November 14, 2024

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 ten months ended June 30, 2024, and have issued our report thereon dated November 14, 2024. 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 February 28, 2024, 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 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 non-audit/non-attest 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 non-audit/non-attest services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Audit Standards*.

Weaver and Tidwell, L.L.P. 107  
1601 South MoPac Expressway, Suite D250 | Austin, Texas 78746  
Main: 512.609.1900

### **Significant Risks Identified**

As part of our due diligence in planning the audit, we have identified the following significant risks:

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

These risks were addressed by walking through controls in each respective area and performing substantive detail testing and analytical testing of transactions. Based on test work performed in these areas, no material misstatements were identified.

### **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. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2024.

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 estimate affecting the financial statements is:

1. *Foundation School Program state aid revenue*

Management's estimate of the item noted above is based primarily on property tax collection data and attendance data provided to the Texas Education Agency. 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 November 14, 2024.

### **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.

### **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 District's change from an August 31 fiscal year end to a June 30 fiscal year end, and the 10 month reporting period presented in the District's financial statements. Our opinions are not modified with respect to this matter.

This report is intended solely for the information and use of the Board of Directors and management of 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 Ten Months Ended June 30, 2024

**Bryan Independent School District**  
 Annual Financial Report  
 For the Ten Months Ended June 30, 2024  
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 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 ten months ended June 30, 2024 at a meeting of the Board of Trustees of such school district on the 18th day of November, 2024.

\_\_\_\_\_  
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 ten months ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the ten months 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 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, the District elected to change its fiscal year end from August 31 to June 30 effective for the 2023-2024 reporting period. Therefore, the basic financial statements present the ten-month period from September 1, 2023 through June 30, 2024. 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, and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis 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 Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise 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 are the responsibility of management and were derived from and relate 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 are 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 November 14, 2024 on our consideration of 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 District's internal control over financial reporting and compliance.

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

WEAVER AND TIDWELL, L.L.P.

Austin, Texas  
November 14, 2024

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## **Management's Discussion and Analysis (Unaudited)**

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 ten months ended June 30, 2024. 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, net 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 \$66,773,286 (net position). Of this amount, unrestricted net position was negative \$48,527,722 due to recognition of net pension liabilities, net OPEB liabilities and related deferrals.
- The District's total net position increased by \$20,455,512.
- As of the close of the current period, the District's governmental funds had combined ending fund balances of \$126,826,662, an increase of \$40,420,881 as compared to the preceding period.
- At the end of the current period, fund balance of the general fund was \$53,376,943, or 35 percent of the period's total general fund expenditures.
- The District's net bonded debt increased by \$28,485,707 (11 percent) during the period.
- The District elected to change its fiscal year end from August 31 to June 30 effective for the 2023-2024 reporting period, therefore, only ten months are presented for 2024.

### **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, Facilities Repair and Maintenance, Payments to Juvenile Justice Alternative Education Programs, Payments Related to Shared Service Arrangements 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-four 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, debt service fund and child nutrition special revenue fund to demonstrate compliance with its budget.

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

**Proprietary Funds.** The District maintains two different types of proprietary funds. Proprietary funds provide essentially the same type of information as the government-wide financial statements, only in more detail. Individual fund data for the internal service funds are provided in the form of combining statements elsewhere in this report, when applicable.

*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.

The District uses internal service funds to account for the management of its retained risks and for its transportation, print shop, health care, 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 period, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$66,773,286.

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

	Governmental Activities		Business-type Activities		Total	
	June 30, 2024	August 31, 2023	June 30, 2024	August 31, 2023	June 30, 2024	August 31, 2023
Current and other assets	\$ 172,538,060	\$ 118,081,148	\$ 108,653	\$ 108,674	\$ 172,646,713	\$ 118,189,822
Capital assets, net of accumulated depreciation and amortization	334,944,176	322,157,027	-	-	334,944,176	322,157,027
Total assets	507,482,236	440,238,175	108,653	108,674	507,590,889	440,346,849
Total deferred outflows of resources	45,925,246	43,529,095	-	-	45,925,246	43,529,095
Other liabilities	38,792,156	23,943,464	-	12,744	38,792,156	23,956,208
Long-term liabilities outstanding	398,155,674	356,384,244	-	-	398,155,674	356,384,244
Total liabilities	436,947,830	380,327,708	-	12,744	436,947,830	380,340,452
Total deferred inflows of resources	49,795,019	57,217,718	-	-	49,795,019	57,217,718
Net position:						
Net investment in capital assets	97,855,393	85,370,366	-	-	97,855,393	85,370,366
Restricted	17,445,615	14,924,130	-	-	17,445,615	14,924,130
Unrestricted (deficit)	(48,636,375)	(54,072,652)	108,653	95,930	(48,527,722)	(53,976,722)
<b>Total net position</b>	<b>\$ 66,664,633</b>	<b>\$ 46,221,844</b>	<b>\$ 108,653</b>	<b>\$ 95,930</b>	<b>\$ 66,773,286</b>	<b>\$ 46,317,774</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, construction in progress, buildings and improvements, furniture and equipment and right-to-use assets), 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 \$17,445,615, 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 \$48,527,722, 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 period, 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 \$20,442,789 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	
	Ten Months Ended	Twelve Months Ended	Ten Months Ended	Twelve Months Ended	Ten Months Ended	Twelve Months Ended
	June 30, 2024	August 31, 2023	June 30, 2024	August 31, 2023	June 30, 2024	August 31, 2023
Revenue						
Program revenues:						
Charges for services	\$ 2,450,927	\$ 2,512,144	\$ 71,045	\$ 81,921	\$ 2,521,972	\$ 2,594,065
Operating grants and contributions	50,666,948	50,912,289	-	-	50,666,948	50,912,289
General revenues:						
Property taxes, levied for general purposes	80,562,245	96,857,468	-	-	80,562,245	96,857,468
Property taxes, levied for debt service	32,492,502	31,265,947	-	-	32,492,502	31,265,947
Grants and contributions not restricted to specific programs	70,627,067	56,566,725	-	-	70,627,067	56,566,725
Investment earnings	6,606,524	6,030,523	-	-	6,606,524	6,030,523
Gain on sale of capital asset	-	28,923	-	-	-	28,923
Miscellaneous	470,457	1,027,692	-	-	470,457	1,027,692
<b>Total revenues</b>	<b>243,876,670</b>	<b>245,201,711</b>	<b>71,045</b>	<b>81,921</b>	<b>243,947,715</b>	<b>245,283,632</b>
Expenses						
Instruction	122,954,863	127,977,740	-	-	122,954,863	127,977,740
Instructional resources and media services	1,730,972	2,393,200	-	-	1,730,972	2,393,200
Curriculum and instructional staff development	7,959,331	8,136,488	-	-	7,959,331	8,136,488
Instructional leadership	4,998,601	5,107,642	-	-	4,998,601	5,107,642
School leadership	13,195,053	12,438,478	-	-	13,195,053	12,438,478
Guidance, counseling, and evaluation services	10,000,619	8,717,082	-	-	10,000,619	8,717,082
Social work services	1,059,927	1,098,593	-	-	1,059,927	1,098,593
Health services	2,394,404	3,328,325	-	-	2,394,404	3,328,325
Student transportation	6,646,611	8,013,000	-	-	6,646,611	8,013,000
Food services	11,626,326	12,176,966	-	-	11,626,326	12,176,966
Cocurricular/extracurricular activities	4,866,497	6,148,754	-	-	4,866,497	6,148,754
General administration	4,644,160	5,072,826	-	-	4,644,160	5,072,826
Plant maintenance and operations	15,982,990	19,311,579	-	-	15,982,990	19,311,579
Security and monitoring services	3,013,556	2,048,690	-	-	3,013,556	2,048,690
Data processing services	2,904,790	2,393,332	-	-	2,904,790	2,393,332
Community services	414,149	343,586	-	-	414,149	343,586
Interest on long-term debt	8,382,107	7,158,082	-	-	8,382,107	7,158,082
Facilities repair and maintenance	1,362,449	2,409,809	-	-	1,362,449	2,409,809
Payments to juvenile justice alternative education programs	37,121	45,116	-	-	37,121	45,116
Payments to related shared service arrangements	2,409	-	-	-	2,409	-
Other intergovernmental charges	932,370	1,147,344	-	-	932,370	1,147,344
Concessions	-	-	58,322	89,779	58,322	89,779
<b>Total expenses</b>	<b>225,109,305</b>	<b>235,466,632</b>	<b>58,322</b>	<b>89,779</b>	<b>225,167,627</b>	<b>235,556,411</b>
Change in net position before extraordinary items	18,767,365	9,735,079	12,723	(7,858)	18,780,088	9,727,221
Extraordinary item - storm damages, net of recoveries	1,675,424	(263,402)	-	-	1,675,424	(263,402)
Change in net position	20,442,789	9,471,677	12,723	(7,858)	20,455,512	9,463,819
Net position - beginning	46,221,844	36,750,167	95,930	103,788	46,317,774	36,853,955
<b>Net position - ending</b>	<b>\$ 66,664,633</b>	<b>\$ 46,221,844</b>	<b>\$ 108,653</b>	<b>\$ 95,930</b>	<b>\$ 66,773,286</b>	<b>\$ 46,317,774</b>

Revenues are generated primarily from two sources. Grants and contributions (program and general revenues) totaling \$121,294,015 represent 50 percent of total revenues and property taxes totaling \$113,054,747 represent 46 percent of total revenues. The remaining 4 percent is generated from charges for services, investment earnings and miscellaneous sources. The increase in grants and contributions is the result of an increase in state allotment.

The primary functional expense of the District is *Instruction* totaling \$122,954,863, which represents 55 percent of total expenses while all remaining expense categories are individually 7 percent or less of total expenses. The overall expenses decreased primarily due to 10 months reported in the current year while no other significant changes occurred.

**Business-type Activities.** Business-type activities increased the District's net position by \$12,723.

### 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 period, the District's governmental funds had combined ending fund balances of \$126,826,662, an increase of \$40,420,881 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 \$46,893,412, while total fund balance was \$53,376,943. 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 31 percent of total general fund expenditures, while total fund balance represents 35 percent of that same total. The fund balance of the general fund increased \$8,687,713 during the period. The increase in general fund balance was mainly due to the rise state allotment revenues.

The debt service fund ended the period with a total fund balance of \$11,644,407, all of which is restricted for the payment of principal and interest on debt. The debt service fund balance increased \$4,004,463 during the period, primarily due to the change in fiscal year, which resulted in recognition of less interest payments in the current period.

The capital projects fund has a total fund balance of \$52,693,342, all of which is restricted for future construction projects. The increase in fund balance during the current year of \$26,994,237 was primarily due to proceeds from an issuance of building bonds.

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 2023-24 was prepared based on the results of the 2023 legislative session.

Each year, certain estimates or assumptions must be made in order to establish a budget. For 2024-25, the following were used:

- |                                |                                 |
|--------------------------------|---------------------------------|
| • Student Enrollment Growth    | No change from prior year       |
| • Property value growth        | 6% (net of the 313 adjustment)  |
| • M&O tax rate                 | \$0.6792/per \$100 of valuation |
| • Debt tax rate                | \$0.2700/per \$100 of valuation |
| • Property Tax Collection Rate | 99%                             |

The budget was amended during the period with the majority of the adjustments due to the Teacher Incentive Allotment payouts, the wrapping up of some of the relief funds (ESSER III) from the Coronavirus pandemic and an increase in investment earnings due to increased interest rates. Other items included in the final budget amendment were an increase in the payroll accrual at year end due to the change in the District's fiscal year end to June 30, 2024, a transfer to support the District's Group Benefits Risk Pool and the additional adjustments necessary to account for the fiscal year end change to June 30, 2024. Differences between the original budget adopted and the final amended budget are summarized as follows:

Estimated revenues:	
TIA designation distribution	\$ 3,119,800
Increase in state funding-homestead exemption hold harmless	2,400,000
Increase in investment earnings	1,250,000
Additional TRS on-behalf due to TIA payouts	400,000
Reduction in SHARS costs reimbursement (under appeal)	(2,135,000)
Final proceeds from 2021 freeze insurance claim	<u>246,875</u>
<b>Total</b>	<b><u>\$ 5,281,675</u></b>
Estimated appropriations:	
Increase for teacher incentive allotment payouts	\$ 2,807,820
Decrease to align budget to expected actual expenditures due to fiscal year end change	(15,175,000)
Additional TRS on-behalf due to TIA payouts	400,000
Reimbursement from ESSER for additional sanitizing, utilities and general expenditures	(500,000)
Transfer to Group Benefits Risk Pool	<u>1,000,000</u>
<b>Total</b>	<b><u>\$ (11,467,180)</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 2015-2018 can be attributed to inflation without sufficient plan design changes or premium increases. Pharmacy claims also contributed with substantial increases not only for the District but nationwide.

The increase (decrease) in net position of the healthcare plan for the past 10 fiscal years is as follows:

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
2023	(471,346)
2024	(1,362,890)

The Board of Trustees authorized a \$1 million transfer from the general fund to offset losses due to claims. In addition, administration aggressively increased the monthly district contribution per employee from \$485 per month to \$515, or roughly another \$1 million dollars contributed to the plan during the 2025 plan year. Premium increases for employees and plan design changes were also implemented to increase revenue and decrease expenditures of the plan for 2025. The reasons for the increased deficit was double the number of high-cost claimants (8 up from 4) during the plan year as well as increased usage of free-standing emergency room facilities that fall out of network. An intentional information campaign is being put forth during the open enrollment process to educate employees on the most cost-effective options to use to reduce the cost of claims in the future. Significant plan design changes and premium increases were implemented for the 2023 plan year as well.

For June 30, 2024, the Group Benefits Risk Pool has a deficit net position of (\$2,652,255). 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 2025.

The District's workers compensation program has been financially healthy with an accumulated net position of \$1.2 million as of June 30, 2024.

### Capital Assets and Long-term Liabilities

**Capital Assets.** The District's investment in capital assets for its governmental activities as of June 30, 2024 was \$334,944,176 (net of accumulated depreciation and amortization). This investment in capital assets includes land and improvements, buildings and improvements, furniture and equipment, right-to-use assets and construction in progress. The District's business-type activities does not have capital assets.

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

	Governmental Activities			
	2024	2023	Increase (Decrease)	
	Amount	Amount	Amount	%
Land and improvements	\$ 16,809,775	\$ 16,809,775	-	-
Buildings and improvements	216,286,695	218,039,505	(1,752,810)	(1)
Furniture and equipment	6,248,342	7,776,835	(1,528,493)	(20)
Construction in progress	93,681,036	77,096,159	16,584,877	22
Right-to-use lease assets	780,186	983,656	(203,470)	(21)
Right-to-use subscription assets*	1,138,142	1,451,097	(312,955)	(22)
<b>Totals</b>	<b>\$ 334,944,176</b>	<b>\$ 322,157,027</b>	<b>\$ 12,787,149</b>	<b>4</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 \$31.3 million in the current fiscal period.

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

- Renovations at various locations
- Maintenance & Transportation Facility Rebuild
- New Intermediate School

Additional information on the District's capital assets can be found in the notes to the financial statements 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					
	2024		2023		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
General obligation bonds (net)	\$ 283,897,507	71	\$ 255,411,800	72	\$ 28,485,707	11
Notes payable - SECO loan	4,312,657	2	4,864,286	2	(551,629)	(11)
Leases payable	775,686	-	975,836	-	(200,150)	(21)
Subscriptions payable	876,018	-	1,206,026	-	(330,008)	(27)
Arbitrage liability	1,046,037	-	-	-	1,046,037	100
Health insurance	1,591,512	-	927,720	-	663,792	72
Workers' compensation	179,998	-	57,976	-	122,022	210
Compensated absences	925	-	2,885	-	(1,960)	(68)
Net pension liability	75,006,474	19	60,744,497	17	14,261,977	23
Net OPEB liability	30,468,860	8	32,193,218	9	(1,724,358)	(5)
<b>Totals</b>	<b>\$ 398,155,674</b>	<b>100</b>	<b>\$ 356,384,244</b>	<b>100</b>	<b>\$ 41,771,430</b>	

The District's net bonded debt increased by \$28.5 million (11 percent) during the current fiscal period, which resulted primarily from sale of bonds.

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 amount of bonded indebtedness issued by school districts, so long as the debt service tax rate does not exceed the limit established in Texas Education Code 45.0031. Additionally, 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 70,000+ students and 5,000+ employees help 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 August of 2023.

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. 2023-24 was the seventh year of the value limitation for which the District received 25% of the tax savings directly from the Company of approximately \$363,446. Two more Chapter 313 Property Value Limitation Agreements (Fujifilm Diosynth Biotechnologies Texas, LLC and Certain Teed, LLC) are in the early phases (construction) and will provide additional funding to Bryan ISD over the next several years.

**2024-25 Budget.** The District adopted the 2024-25 budget in June of 2024 with appropriations exceeding revenue in the General Fund by approximately \$6.226 million. The budget was adopted using a property tax rate of \$0.6792 per \$100 of valuation for the maintenance and operations rate in addition to the debt service rate of \$0.2700 per \$100 of valuation.

### **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  
June 30, 2024

**Exhibit A-1**

Data Control Codes		Primary Government		
		Governmental	Business-type	Total
		Activities	Activities	
<b>ASSETS</b>				
1110	Cash and cash equivalents	\$ 8,071,169	\$ 179,002	\$ 8,250,171
1120	Current investments	107,452,789	-	107,452,789
1220	Property taxes receivables	8,128,429	-	8,128,429
1230	Allowance for uncollectible taxes	(138,183)	-	(138,183)
1240	Due from other governments	41,716,121	-	41,716,121
1250	Accrued interest	58,649	-	58,649
1260	Internal balances	70,349	(70,349)	-
1290	Other receivables	5,522,702	-	5,522,702
1300	Inventories	1,061,226	-	1,061,226
1410	Prepaid items	594,809	-	594,809
	Capital assets, not being depreciated:			
1510	Land and improvements	16,809,775	-	16,809,775
1580	Construction in progress	93,681,036	-	93,681,036
	Capital assets, net of depreciation/amortization:			
1520	Buildings and improvements (net)	216,286,695	-	216,286,695
1530	Furniture and equipment (net)	6,248,342	-	6,248,342
1550	Right-to-use lease assets (net)	780,186	-	780,186
1553	Right-to-use subscription assets (net)	1,138,142	-	1,138,142
1000	Total assets	507,482,236	108,653	507,590,889
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
1705	Deferred outflows - pension	31,675,498	-	31,675,498
1706	Deferred outflows - OPEB	14,223,966	-	14,223,966
1710	Deferred charge on refunding	25,782	-	25,782
1700	Total deferred outflows of resources	45,925,246	-	45,925,246
<b>LIABILITIES</b>				
2110	Accounts payable	11,637,472	-	11,637,472
2140	Interest payable	3,377,412	-	3,377,412
2150	Payroll deductions and withholdings	2,077,275	-	2,077,275
2160	Accrued wages payable	19,720,942	-	19,720,942
2200	Accrued liabilities	233,039	-	233,039
2300	Unearned revenue	1,746,016	-	1,746,016
	Noncurrent liabilities:			
2501	Due within one year	31,797,527	-	31,797,527
2502	Due in more than one year	260,882,813	-	260,882,813
2540	Net pension liabilities	75,006,474	-	75,006,474
2545	Net OPEB liability	30,468,860	-	30,468,860
2000	Total liabilities	436,947,830	-	436,947,830
<b>DEFERRED INFLOWS OF RESOURCES</b>				
2605	Deferred inflows - pension	3,294,505	-	3,294,505
2606	Deferred inflows - OPEB	46,070,205	-	46,070,205
2610	Deferred gain on refunding	430,309	-	430,309
2600	Total deferred inflows of resources	49,795,019	-	49,795,019
<b>NET POSITION</b>				
3200	Net investment in capital assets	97,855,393	-	97,855,393
3820	Restricted for grants	7,671,664	-	7,671,664
3850	Restricted for debt service	9,773,951	-	9,773,951
3900	Unrestricted (deficit)	(48,636,375)	108,653	(48,527,722)
3000	<b>TOTAL NET POSITION</b>	<b>\$ 66,664,633</b>	<b>\$ 108,653</b>	<b>\$ 66,773,286</b>

The Notes to the Financial Statements are an integral part of this statement.

**Bryan Independent School District**  
**Statement of Activities**  
**For the Ten Months Ended June 30, 2024**

Data Control Codes	Functions/Programs	1	3	4
		Expenses	Program Revenues	
			Charges for Services	Operating Grants and Contributions
<b>PRIMARY GOVERNMENT</b>				
Governmental activities:				
0011	Instruction	\$ 122,954,863	\$ 1,106,393	\$ 19,062,558
0012	Instructional resources and media services	1,730,972	3	120,653
0013	Curriculum and instructional staff development	7,959,331	7,303	4,828,947
0021	Instructional leadership	4,998,601	49,796	878,252
0023	School leadership	13,195,053	13,222	1,652,848
0031	Guidance, counseling, and evaluation services	10,000,619	35	2,977,942
0032	Social work services	1,059,927	1,193	644,254
0033	Health services	2,394,404	-	235,532
0034	Student transportation	6,646,611	1	286,445
0035	Food services	11,626,326	461,031	10,633,634
0036	Cocurricular/extracurricular activities	4,866,497	638,428	724,590
0041	General administration	4,644,160	126	562,597
0051	Plant maintenance and operations	15,982,990	169,790	4,053,749
0052	Security and monitoring services	3,013,556	2,204	454,484
0053	Data processing services	2,904,790	-	119,887
0061	Community services	414,149	77	166,919
0072	Interest on long-term debt	8,382,107	1,325	2,789,801
0081	Facilities repair and maintenance	1,362,449	-	473,856
0095	Payments to juvenile justice alternative education programs	37,121	-	-
0093	Payments related to shared services arrangements	2,409	-	-
0099	Other intergovernmental charges	932,370	-	-
TG	Total governmental activities	225,109,305	2,450,927	50,666,948
Business-type activities:				
0002	BISD concessions	58,322	71,045	-
TB	Total business-type activities	58,322	71,045	-
TP	<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 225,167,627</b>	<b>\$ 2,521,972</b>	<b>\$ 50,666,948</b>
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			
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>
\$ (102,785,912)	\$ -	\$ (102,785,912)
(1,610,316)	-	(1,610,316)
(3,123,081)	-	(3,123,081)
(4,070,553)	-	(4,070,553)
(11,528,983)	-	(11,528,983)
(7,022,642)	-	(7,022,642)
(414,480)	-	(414,480)
(2,158,872)	-	(2,158,872)
(6,360,165)	-	(6,360,165)
(531,661)	-	(531,661)
(3,503,479)	-	(3,503,479)
(4,081,437)	-	(4,081,437)
(11,759,451)	-	(11,759,451)
(2,556,868)	-	(2,556,868)
(2,784,903)	-	(2,784,903)
(247,153)	-	(247,153)
(5,590,981)	-	(5,590,981)
(888,593)	-	(888,593)
(37,121)	-	(37,121)
(2,409)	-	(2,409)
(932,370)	-	(932,370)
(171,991,430)	-	(171,991,430)
-	12,723	12,723
-	12,723	12,723
(171,991,430)	12,723	(171,978,707)
80,562,245	-	80,562,245
32,492,502	-	32,492,502
70,627,067	-	70,627,067
6,606,524	-	6,606,524
470,457	-	470,457
1,675,424	-	1,675,424
192,434,219	-	192,434,219
20,442,789	12,723	20,455,512
46,221,844	95,930	46,317,774
<u>\$ 66,664,633</u>	<u>\$ 108,653</u>	<u>\$ 66,773,286</u>

**Bryan Independent School District**

Balance Sheet  
 Governmental Funds  
 June 30, 2024

<u>Data Control Codes</u>	<b>199</b>	<b>599</b>
	<u>General Fund</u>	<u>Debt Service Fund</u>
<b>ASSETS</b>		
1110 Cash and cash equivalents	\$ 6,611,188	\$ 6,327
1120 Current investments	26,799,729	9,165,172
1220 Property taxes receivables	6,102,767	2,025,662
1230 Allowance for uncollectable taxes	(103,747)	(34,436)
1240 Due from other governments	27,146,342	1,511,867
1250 Accrued interest	58,649	-
1260 Due from other funds	12,195,775	-
1290 Other receivables	4,042,207	975,572
1300 Inventories	645,806	-
1410 Prepaid items	587,725	-
1000 Total assets	<u>84,086,441</u>	<u>13,650,164</u>
1000a <b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 84,086,441</u>	<u>\$ 13,650,164</u>
<b>LIABILITIES</b>		
2110 Accounts payable	\$ 1,286,544	\$ -
2150 Payroll deductions and withholdings	2,077,275	-
2160 Accrued wages payable	17,177,454	-
2170 Due to other funds	4,086,954	14,531
2200 Accrued liabilities	82,251	-
2300 Unearned revenue	-	-
2000 Total liabilities	<u>24,710,478</u>	<u>14,531</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
2600 Unavailable revenue - property taxes	<u>5,999,020</u>	<u>1,991,226</u>
Total deferred inflows of resources	5,999,020	1,991,226
<b>FUND BALANCES</b>		
3410 Nonspendable - inventories	645,806	-
3430 Nonspendable - prepaid items	587,725	-
3450 Restricted - grants	-	-
3470 Restricted - capital acquisitions and contractual obligations	-	-
3480 Restricted - debt service	-	11,644,407
3545 Committed - other	5,250,000	-
3600 Unassigned	<u>46,893,412</u>	<u>-</u>
3000 Total fund balances	<u>53,376,943</u>	<u>11,644,407</u>
4000 <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<u>\$ 84,086,441</u>	<u>\$ 13,650,164</u>

The Notes to the Financial Statements are an integral part of this statement.

699		98	
Capital Projects Fund	Total Nonmajor Funds	Total Governmental Funds	
\$ 402	\$ 1,428,194	\$ 8,046,111	
62,903,361	8,180,163	107,048,425	
-	-	8,128,429	
-	-	(138,183)	
-	13,057,912	41,716,121	
-	-	58,649	
14,531	2,211,261	14,421,567	
-	497,976	5,515,755	
-	383,029	1,028,835	
-	7,084	594,809	
<u>62,918,294</u>	<u>25,765,619</u>	<u>186,420,518</u>	
<u>\$ 62,918,294</u>	<u>\$ 25,765,619</u>	<u>\$ 186,420,518</u>	
\$ 9,498,197	\$ 814,878	\$ 11,599,619	
-	-	2,077,275	
-	2,543,296	19,720,750	
726,755	11,398,671	16,226,911	
-	150,788	233,039	
-	1,746,016	1,746,016	
<u>10,224,952</u>	<u>16,653,649</u>	<u>51,603,610</u>	
-	-	7,990,246	
-	-	7,990,246	
-	-	645,806	
-	2,594	590,319	
-	7,671,664	7,671,664	
52,693,342	-	52,693,342	
-	-	11,644,407	
-	1,437,712	6,687,712	
-	-	46,893,412	
<u>52,693,342</u>	<u>9,111,970</u>	<u>126,826,662</u>	
<u>\$ 62,918,294</u>	<u>\$ 25,765,619</u>	<u>\$ 186,420,518</u>	

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**Bryan Independent School District**

**Exhibit C-1R**

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position  
June 30, 2024

**TOTAL FUND BALANCES - GOVERNMENTAL FUNDS (EXHIBIT C-1)** \$ 126,826,662

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	\$ 661,675,827	
Accumulated depreciation and amortization of governmental capital assets	<u>(326,781,246)</u>	334,894,581

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.		7,990,246
---	--	-----------

Long-term liabilities, including bonds, rebatable arbitrage, loans, leases and subscriptions 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 at year-end related to such items consist of:

Bonds payable, at original par	\$ (272,730,000)	
Premiums on bonds payable	(10,683,237)	
Accreted interest on capital appreciation bonds	(484,270)	
Rebatable arbitrage	(1,046,037)	
Accrued interest on bonds	(3,377,412)	
Notes payable - SECO loan	(4,312,657)	
Leases payable	(775,686)	
Subscriptions payable	(876,018)	
Compensated absences	(925)	
Net pension liability	(75,006,474)	
Net OPEB liability	<u>(30,468,860)</u>	(399,761,576)

Deferred outflows of resources represents a consumption of net assets that applies to a future period(s) and will not be recognized as an outflow of resources (expenses/expenditures) until then.

Deferred charge on refunding	\$ 25,782	
Pension	31,675,498	
OPEB	<u>14,223,966</u>	45,925,246

Deferred inflows of resources represents an acquisition of net assets that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

Deferred gain on refunding	\$ (430,309)	
Pension	(3,294,505)	
OPEB	<u>(46,070,205)</u>	(49,795,019)

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	\$ 1,662,914	
Print shop	258,372	
Supplemental - health care	91,148	
Group benefits - health care	(2,652,255)	
Workers' compensation fund	<u>1,224,314</u>	584,493

**TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES (EXHIBIT A-1)** \$ 66,664,633

**Bryan Independent School District**  
Statement of Revenues, Expenditures, and Changes  
In Fund Balances  
Governmental Funds  
For the Ten Months Ended June 30, 2024

Data Control Codes		199	599
		General Fund	Debt Service Fund
<b>REVENUES</b>			
5700	Local and intermediate sources	\$ 81,756,712	\$ 32,052,271
5800	State program revenues	77,740,037	2,772,316
5900	Federal program revenues	970,291	-
5020	Total revenues	160,467,040	34,824,587
<b>EXPENDITURES</b>			
Current:			
0011	Instruction	94,034,923	-
0012	Instructional resources and media services	1,481,231	-
0013	Curriculum and instructional staff development	2,989,198	-
0021	Instructional leadership	3,550,299	-
0023	School leadership	10,219,343	-
0031	Guidance, counseling, and evaluation services	6,037,201	-
0032	Social work services	146,675	-
0033	Health services	1,969,176	-
0034	Student transportation	6,185,713	-
0035	Food services	1,697	-
0036	Cocurricular/extracurricular activities	3,932,395	-
0041	General administration	3,921,681	-
0051	Plant maintenance and operations	11,210,053	-
0052	Security and monitoring services	1,949,674	-
0053	Data processing services	2,611,260	-
0061	Community services	223,536	-
Debt service:			
0071	Principal on long-term debt	1,179,464	26,030,000
0072	Interest on long-term debt	85,456	4,790,124
0073	Issuance costs and fees	-	-
Capital outlay:			
0081	Facilities acquisition and construction	-	-
Intergovernmental:			
0095	Payments to juvenile justice alternative education programs	37,121	-
0099	Other intergovernmental charges	934,779	-
6030	Total expenditures	152,700,875	30,820,124
1100	Excess (deficiency) of revenues over (under) expenditures	7,766,165	4,004,463
<b>OTHER FINANCING SOURCES (USES)</b>			
7911	Issuance of bonds	-	-
7912	Sale of real and personal property	62,154	-
7913	Issuance of leases	183,970	-
7916	Premium or discount on issuance of bonds	-	-
8911	Transfers out	(1,000,000)	-
7080	Total other financing sources (uses)	(753,876)	-
<b>EXTRAORDINARY ITEMS</b>			
7919	Insurance recovery for storm damage	1,675,424	-
	Total extraordinary items	1,675,424	-
1200	Net change in fund balances	8,687,713	4,004,463
	Fund balances - beginning	44,689,230	7,639,944
3000	<b>FUND BALANCES - ENDING</b>	\$ 53,376,943	\$ 11,644,407

The Notes to the Financial Statements are an integral part of this statement.

699

Capital Projects Fund	Total Nonmajor Funds	Total Governmental Funds
\$ 3,409,791	\$ 3,770,118	\$ 120,988,892
-	2,102,523	82,614,876
-	37,924,455	38,894,746
3,409,791	43,797,096	242,498,514
-	15,701,698	109,736,621
-	82,973	1,564,204
-	4,467,850	7,457,048
-	813,731	4,364,030
-	1,264,358	11,483,701
-	2,627,693	8,664,894
-	847,114	993,789
-	130,628	2,099,804
-	163,272	6,348,985
-	10,639,287	10,640,984
-	524,983	4,457,378
-	230,665	4,152,346
127,894	3,867,539	15,205,486
-	981,968	2,931,642
-	74,489	2,685,749
-	161,207	384,743
-	18,732	27,228,196
-	36	4,875,616
208,037	-	208,037
31,298,303	473,856	31,772,159
-	-	37,121
-	-	934,779
31,634,234	43,072,079	258,227,312
(28,224,443)	725,017	(15,728,798)
53,890,000	-	53,890,000
-	9,451	71,605
-	-	183,970
1,328,680	-	1,328,680
-	-	(1,000,000)
55,218,680	9,451	54,474,255
-	-	1,675,424
-	-	1,675,424
26,994,237	734,468	40,420,881
25,699,105	8,377,502	86,405,781
\$ 52,693,342	\$ 9,111,970	\$ 126,826,662

**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 Ten Months Ended June 30, 2024

**Exhibit C-3**

<b>TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS (EXHIBIT C-2)</b>	\$	40,420,881	
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 and amortization expense.			
Capital assets increased	\$	30,872,193	
Depreciation and amortization expense		<u>(17,833,288)</u>	13,038,905
The net effect of miscellaneous transactions involving capital assets (transfers, adjustments and dispositions) is a decrease to net position.			
			(146,005)
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.			
			3,193,190
Issuance of long-term debt provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.			
Bonds, at Par value	\$	(53,890,000)	
Premium on bonds		(1,328,680)	
Leases payable		<u>(183,970)</u>	(55,586,620)
Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.			
Bonds payable	\$	26,030,000	
Notes payable - SECO loan		551,629	
Leases payable		316,561	
Subscriptions payable		<u>330,008</u>	27,228,198
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	\$	(3,044,929)	
Interest accreted on the capital appreciation bonds		(17,926)	
Amortization of bond premium		720,899	
Amortization of deferred gain on refunding		95,387	
Amortization of deferred charge on refunding		<u>(5,752)</u>	(2,252,321)
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.			
			1,960
The (increase) decrease in arbitrage liability 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.			
			(1,046,037)
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	\$	249,181	
Print shop		(25,175)	
Supplemental - health care		23,191	
Group benefits - health care		(1,362,890)	
Workers' compensation fund		<u>(669,235)</u>	(1,784,928)
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)	\$	3,366,639	
Deferred inflows (increased) decreased		2,016,424	
Net pension liability (increased) decreased		<u>(14,261,977)</u>	(8,878,914)
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)	\$	(964,736)	
Deferred inflows (increased) decreased		5,310,888	
Net OPEB liability (increased) decreased		<u>1,724,358</u>	6,070,510
<b>CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES (EXHIBIT B-1)</b>			<u>\$ 20,258,819</u>

The Notes to the Financial Statements are an integral part of this statement.

**Bryan Independent School District**  
Statement of Net Position  
Proprietary Funds  
June 30, 2024

**Exhibit D-1**

<u>Data Control Codes</u>		<u>Business-type Activities</u>	<u>Governmental Activities</u>
		<u>Nonmajor Enterprise Fund</u>	<u>Internal Service Fund</u>
<b>ASSETS</b>			
	Current assets:		
1110	Cash and cash equivalents	\$ 179,002	\$ 25,058
1120	Current investments	-	404,364
1260	Due from other funds	18,142	1,875,693
1290	Other receivables	-	6,947
1300	Inventories	-	32,391
	Total current assets	197,144	2,344,453
	Noncurrent assets:		
	Capital assets:		
1530	Furniture and equipment	-	968,639
1550	Right-to-use lease assets	-	228,992
1570	Accumulated depreciation and amortization	-	(1,148,036)
	Total noncurrent assets	-	49,595
1000	Total assets	197,144	2,394,048
<b>LIABILITIES</b>			
	Current liabilities:		
2110	Accounts payable	-	37,853
2123	Claims payable - due within one year	-	1,771,510
2160	Accrued wages payable	-	192
2170	Due to other funds	88,491	-
2000	Total liabilities	88,491	1,809,555
<b>NET POSITION</b>			
3200	Investment in capital assets	-	49,595
3900	Unrestricted	108,653	534,898
3000	<b>TOTAL NET POSITION</b>	<b>\$ 108,653</b>	<b>\$ 584,493</b>

**Bryan Independent School District**  
Statement of Revenues, Expenses, and Changes  
in Net Position – Proprietary Funds  
For the Ten Months Ended June 30, 2024

**Exhibit D-2**

<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>OPERATING REVENUES</b>			
5700	Charges for services	\$ 71,045	\$ 20,848,333
5020	Total operating revenues	71,045	20,848,333
<b>OPERATING EXPENSES</b>			
6100	Payroll costs	32,857	304,550
6200	Professional and contracted services	2,400	22,732,113
6300	Supplies and materials	19,167	273,715
6400	Other operating costs	3,898	226,210
6449	Depreciation and amortization expense	-	105,751
6030	Total operating expenses	58,322	23,642,339
1100	Operating income (loss)	12,723	(2,794,006)
<b>NONOPERATING REVENUES (EXPENSES)</b>			
7955	Earnings from temporary deposits and investments	-	9,176
6500	Interest	-	(98)
7080	Total nonoperating revenues (expenses)	-	9,078
1200	Change in net position	12,723	(1,784,928)
0100	Net position - beginning	95,930	2,369,421
3000	<b>NET POSITION - ENDING</b>	<b>\$ 108,653</b>	<b>\$ 584,493</b>

**Bryan Independent School District**  
Statement of Cash Flows  
Proprietary Funds  
For the Ten Months Ended June 30, 2024

**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	\$ 82,340	\$ 21,948,875
Cash payments for claims	-	(19,168,585)
Cash payments to suppliers for goods and services	(34,383)	(3,293,133)
Cash payments to employees for services	(36,683)	(308,889)
	<u>11,274</u>	<u>(821,732)</u>
Net cash provided by (used for) operating activities		
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Transfers from other funds	-	1,000,000
	<u>-</u>	<u>1,000,000</u>
Net cash provided by noncapital financing activities		
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal paid on leases	-	(67,559)
Interest paid on leases	-	(98)
	<u>-</u>	<u>(67,657)</u>
Net cash used for capital and related financing activities		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest and dividends received on investments	-	9,176
Purchase of investments	-	(119,787)
	<u>-</u>	<u>(110,611)</u>
Net cash used for investing activities		
Net increase in cash and cash equivalents	11,274	-
Cash and cash equivalents - beginning	167,728	25,058
	<u>179,002</u>	<u>25,058</u>
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	<b>\$ 179,002</b>	<b>\$ 25,058</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ 12,723	\$ (2,794,006)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation and amortization expense	-	105,751
(Increase) decrease in assets:		
Due from other funds	(18,142)	(598,556)
Other receivables	-	209,780
Inventories	-	(6,939)
Increase (decrease) in liabilities:		
Accounts payable	(8,918)	(8,555)
Claims payable	-	785,814
Accrued wages payable	(3,826)	(4,465)
Due to other funds	29,437	1,489,444
	<u>29,437</u>	<u>1,489,444</u>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>\$ 11,274</b>	<b>\$ (821,732)</b>

The Notes to the Financial statements are an integral part of this statement.

**Bryan Independent School District**  
Statement of Fiduciary Net Position  
Fiduciary Fund  
June 30, 2024

**Exhibit E-1**

<u>Data Control Codes</u>		<u>Custodial Fund</u>
	<b>ASSETS</b>	
1110	Cash and cash equivalents	\$ 81,516
1120	Current investments	25,000
1290	Other receivables	225
		<hr/>
1000	<b>TOTAL ASSETS</b>	106,741
	<b>LIABILITIES</b>	
2110	Accounts payable	129
		<hr/>
2000	<b>TOTAL LIABILITIES</b>	129
	<b>NET POSITION</b>	
	Restricted for:	
	Student activity	106,612
		<hr/>
3000	<b>TOTAL NET POSITION</b>	<u>\$ 106,612</u>

**Bryan Independent School District**  
Statement of Changes in Fiduciary Net Position  
Fiduciary Fund  
For the Ten Months Ended June 30, 2024

**Exhibit E-2**

<u>Data Control Codes</u>		<u>Custodial Fund</u>
	<b>ADDITIONS</b>	
5700	Contributions and fees	\$ 64,814
	Total additions	64,814
	<b>DEDUCTIONS</b>	
6200	Student activities	86,201
6400	Contribution to primary government	184
	Total deductions	86,385
	Net change in fiduciary net position	(21,571)
	Net position - beginning	128,183
	<b>NET POSITION - ENDING</b>	<u>\$ 106,612</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.

House Bill 98 enacted by the 76th Legislature of the state of Texas allowed school districts to change their fiscal year-end from August 31 to June 30 beginning with the 2001-2002 fiscal year. The District elected to take advantage of this opportunity and chose to change its fiscal year beginning with the 2023-2024 reporting period. As such, the financial statements are presented for a ten-month period of September 1, 2023 through June 30, 2024.

#### 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.

## Bryan Independent School District

### Notes to the Financial Statements

The *capital projects fund* accounts for the acquisition and construction of the District's major capital facilities, other than those financed by proprietary funds.

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, furniture and equipment and right-to-use assets, 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:

Capital Asset Classes	Lives
Buildings and improvements	10-35
Furniture and equipment	2-15
Leases	Shorter of lease term or useful life
Subscriptions	Shorter of subscription term or useful life

### 5. Leases

#### Lessee

The District is a lessee for noncancellable leases of property and equipment. The District recognizes a lease liability, reported with long-term debt, and a right-to-use lease asset (lease asset), reported with other capital assets, in the government-wide and proprietary fund financial statements. The District recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease term or its useful life.

## **Bryan Independent School District**

### Notes to the Financial Statements

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease payments included in the measurement of the lease liability are composed of fixed payments, variable payments fixed in substance or that depend on an index or a rate, purchase option price that the District is reasonably certain to exercise, lease incentives receivable from the lessor, and any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

The District monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

#### **6. Subscription-Based Information Technology Arrangements (SBITAs)**

The District has noncancellable contracts with SBITA vendors for the right to use information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets). The District recognizes a subscription liability, reported with long-term debt, and a right-to-use subscription asset (an intangible asset), reported with other capital assets, in the government-wide financial statements. The District recognizes subscription liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a SBITA, the District initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of SBITA payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for SBITA payments made at or before the SBITA commencement date, plus certain initial implementation costs. Subsequently, the subscription asset is amortized on a straight-line basis over the shorter of the subscription term or the useful life of the underlying IT assets.

Key estimates and judgments related to SBITAs include how the District determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments.

- The District uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for SBITAs.
- The subscription term includes the noncancellable period of the SBITA.
- Subscription payments included in the measurement of the subscription liability are composed of fixed payments, variable payments fixed in substance or that depend on an index or a rate, termination penalties if the District is reasonably certain to exercise such options, subscription contract incentives receivable from the SBITA vendor, and any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

The District monitors changes in circumstances that would require a remeasurement of its SBITAs and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

## **Bryan Independent School District**

### Notes to the Financial Statements

#### **7. Deferred Outflows/Inflows of Resources**

Deferred outflows of resources represents a consumption of net assets 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 assets/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.

#### **8. 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.

#### **9. Pension**

The fiduciary net position of the Teacher Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TRS 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.

#### **10. 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.

#### **11. 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 amortization, and net of related debt, excluding unspent proceeds, that is directly attributable to the acquisition, construction or improvement of these capital assets.

## **Bryan Independent School District**

### Notes to the Financial Statements

*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.

#### **12. 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.

#### **13. 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.

## **Bryan Independent School District**

### Notes to the Financial Statements

*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.

#### **14. 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.

### **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. The principal operating revenues of the internal service funds are internal charges for the services provided. Operating expenses for the enterprise and internal service 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.

## **Bryan Independent School District**

### Notes to the Financial Statements

#### **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. 99, *Omnibus 2022 (GASB 99)*, enhances comparability in accounting and financial reporting and improves consistency of authoritative literature by addressing 1) practice issues that have been identified during implementation and application of certain GASB statements and 2) accounting and financial reporting for financial guarantees. The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. The requirements related to leases were implemented in the District's fiscal year 2022 financial statements in conjunction with GASB 87. The requirements related to PPPs and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. These requirements for GASB 99 were implemented in the District's fiscal year 2023 financial statements in conjunction with GASB 94 and GASB 96. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. These requirements for GASB 99 were implemented in the District's fiscal year 2024 financial statements with no impact to amounts previously reported.

GASB Statement No. 100, *Accounting Changes and Error Corrections (GASB 100)*, enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement 1) defines accounting changes and corrections of errors; 2) prescribes the accounting and financial reporting for each type of accounting change and error corrections; and 3) clarifies required note disclosures. The requirements of this statement are effective for reporting periods beginning after June 15, 2023, with earlier application encouraged. GASB 100 was implemented in the District's fiscal year 2024 financial statements with no impact to amounts previously reported.

#### **K. Recent Accounting Pronouncements**

GASB Statement No. 101, *Compensated Absences (GASB 101)*, improves the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences under a unified model and amending certain previously required disclosures. The requirements of this statement are effective for reporting periods beginning after December 15, 2023, with earlier application encouraged. GASB 101 will be implemented in the District's fiscal year 2025 financial statements and the impact has not yet been determined.

## **Bryan Independent School District**

### Notes to the Financial Statements

GASB Statement No. 102, *Certain Risk Disclosures* (GASB 102), improves financial reporting by providing users of financial statements with essential information regarding certain concentrations of constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. The requirements of this statement are effective for reporting periods beginning after June 15, 2024, with earlier application encouraged. GASB 102 will be implemented in the District's fiscal year 2025 financial statements and the impact has not yet been determined.

GASB Statement No. 103, *Financial Reporting Model Improvements* (GASB 103), improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. The requirements of this statement are effective for reporting periods beginning after June 15, 2025, with earlier application encouraged. GASB 103 will be implemented in the District's fiscal year 2026 financial statements and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* (GASB 104), establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures. It also establishes requirements for capital assets held for sale, including additional disclosures for those capital assets. The requirements of this statement are effective for reporting periods beginning after June 15, 2025, with earlier application encouraged. GASB 104 will be implemented in the District's fiscal year 2026 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 (June 20 starting with the 2024-2025 reporting period) of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning September 1 (July 1 starting with the 2024-2025 reporting period). 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 (July 1 starting with the 2024-2025 reporting period), 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.

# Bryan Independent School District

## Notes to the Financial Statements

### B. Excess of Expenditures Over Appropriations

For the fiscal year ended June 30, 2024, expenditures exceeded appropriations in the following functions:

Fund	Function	Final Budget	Actual	Variance
General Fund	12	\$ 1,425,808	\$ 1,481,231	\$ (55,423)
General Fund	21	3,511,491	3,550,299	(38,808)
General Fund	23	9,671,305	10,219,343	(548,038)
General Fund	31	5,612,619	6,037,201	(424,582)
General Fund	33	1,857,002	1,969,176	(112,174)
General Fund	36	3,785,381	3,932,395	(147,014)
General Fund	52	1,835,982	1,949,674	(113,692)
General Fund	71	727,827	1,179,464	(451,637)

The District exceeded its final budget due to unanticipated expenditures during the year-end financial statement closing process.

### 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:

	Restricted Fund Balance	Committed Fund Balance	Assigned Fund Balance
Capital projects fund	\$ 21,789,886	\$ -	\$ -
<b>Total encumbrances</b>	<b>\$ 21,789,886</b>	<b>\$ -</b>	<b>\$ -</b>

### D. Deficit Fund Equity

As of June 30, 2024, the District reported a deficit of \$2,652,255 in the Group Benefits – Health Care internal service fund. During 2024, The Board of Trustees authorized a \$1 million transfer from the general fund to offset losses due to claims. In addition, administration aggressively increased the monthly district contribution per employee from \$485 per month to \$515, or roughly another \$1 million dollars contributed to the plan during the 2025 plan year. Premium increases for employees and plan design changes were also implemented to increase revenue and decrease expenditures of the plan for 2025. The reasons for the increased deficit was double the number of high-cost claimants (8 up from 4) during the plan year as well as increased usage of free-standing emergency room facilities that fall out of network. An intentional information campaign is being put forth during the open enrollment process to educate employees on the most cost-effective options to use to reduce the cost of claims in the future.

# Bryan Independent School District

## Notes to the Financial Statements

### 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.

##### 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	\$ 28,614,240	\$ -	\$ -	\$ -	27%	36	AAAm*
TexPool Prime	61,418,742	-	-	-	57%	41	AAAm*
TexStar	129	-	-	-	0%	46	AAAm*
Investments measured at net asset value, not subject to level reporting:							
Investment pools:							
Texas CLASS	11,754,984	-	-	-	11%	25	AAAm*
Money market	50,944	-	-	-	0%	32	AA+ to Aaa
Investments measured at fair value:							
U.S. Government Agency Securities	2,058,641	-	2,058,641	-	2%	375	AA+ to Aaa
U.S. Treasury Securities	3,555,109	-	3,555,109	-	3%	363	Aaa
<b>Total value</b>	<b>\$ 107,452,789</b>	<b>\$ -</b>	<b>\$ 5,613,750</b>	<b>\$ -</b>	<b>100%</b>		
<b>Portfolio weighted average maturity</b>						55	

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%	171	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>						171	

\* Standard & Poor's rating

Money market funds, U.S. government agency and treasury securities, 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 U.S. treasury securities 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.

As of June 30, 2024, the District's investments included TexPool, TexPool Prime, TexStar and Texas CLASS.

## **Bryan Independent School District**

### Notes to the Financial Statements

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 PFA 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 June 30, 2024, 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. Total change in uncollectible amounts related to revenues increased (decreased) revenues as follows:

Change in uncollectibles related to general fund property taxes	\$	(56,730)
Change in uncollectibles related to debt service property taxes		<u>(21,471)</u>
<b>Total change in uncollectibles of the current fiscal year</b>	<b>\$</b>	<b><u>(78,201)</u></b>

Approximately 78% 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 June 30, 2024, is as follows:

	Interfund Receivables	Interfund Payables
Governmental funds:		
General fund	\$ 12,195,775	\$ 4,086,954
Debt service fund	-	14,531
Capital projects fund	14,531	726,755
Nonmajor governmental funds	2,211,261	11,398,671
<b>Total governmental funds</b>	<b>14,421,567</b>	<b>16,226,911</b>
Enterprise funds:		
Nonmajor enterprise fund	18,142	88,491
<b>Total enterprise funds</b>	<b>18,142</b>	<b>88,491</b>
Internal service fund:		
Internal transportation services	1,619,349	-
Print shop	229,927	-
Supplemental - health care	109,302	-
Group benefits - health care	3,500,000	4,567,690
Workers' compensation	3,484,805	2,500,000
Eliminations	(7,067,690)	(7,067,690)
<b>Total internal service fund</b>	<b>1,875,693</b>	<b>-</b>
<b>Totals - all funds</b>	<b>\$ 16,315,402</b>	<b>\$ 16,315,402</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 June 30, 2024, a balance of approximately \$727,000 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.

#### 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. To mitigate the losses in the Group Benefits – Health Care internal service fund, the Board of Trustees authorized a \$1.0 million transfer from the general fund to offset losses from the ten months ended June 30, 2024.

Transfers Out	Transfers In	Amount
General Fund	Internal Service - Group Benefits Health Care	\$ 1,000,000

# Bryan Independent School District

## Notes to the Financial Statements

### D. Capital Assets

Capital asset activity for the ten months ended June 30, 2024 was as follows:

	Beginning Balance	Additions	Transfers, Adjustments and Dispositions	Ending Balance
<b>Governmental Activities:</b>				
Capital assets, not being depreciated / amortized:				
Land and improvements	\$ 16,809,775	\$ -	\$ -	\$ 16,809,775
Construction in progress	77,096,159	29,660,859	(13,075,982)	93,681,036
<b>Total capital assets, not being depreciated / amortized</b>	<b>93,905,934</b>	<b>29,660,859</b>	<b>(13,075,982)</b>	<b>110,490,811</b>
Capital assets, being depreciated / amortized:				
Buildings and improvements	489,905,655	687,093	11,965,869	502,558,617
Furniture and equipment	48,633,294	340,271	(2,483,690)	46,489,875
Right-to-use lease assets - furniture and equipment	1,742,477	183,970	(129,699)	1,796,748
Right-to-use subscription assets	1,585,449	-	(48,042)	1,537,407
<b>Total capital assets, being depreciated / amortized</b>	<b>541,866,875</b>	<b>1,211,334</b>	<b>9,304,438</b>	<b>552,382,647</b>
Less accumulated depreciation and amortization for:				
Buildings and improvements	(271,866,150)	(15,362,268)	956,496	(286,271,922)
Furniture and equipment	(40,856,459)	(1,780,598)	2,395,524	(40,241,533)
Right-to-use lease assets - furniture and equipment	(758,821)	(437,188)	179,447	(1,016,562)
Right-to-use subscription assets	(134,352)	(358,985)	94,072	(399,265)
<b>Total accumulated depreciation / amortization</b>	<b>(313,615,782)</b>	<b>(17,939,039)</b>	<b>3,625,539</b>	<b>(327,929,282)</b>
<b>Total capital assets, being depreciated / amortized, net</b>	<b>228,251,093</b>	<b>(16,727,705)</b>	<b>12,929,977</b>	<b>224,453,365</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 322,157,027</b>	<b>\$ 12,933,154</b>	<b>\$ (146,005)</b>	<b>\$ 334,944,176</b>

Depreciation and amortization expense of the governmental activities was charged to functions/programs of the District as follows:

Governmental activities:	
11 Instruction	\$ 11,681,771
12 Instructional resources and media services	153,267
21 Instructional leadership	498,759
23 School leadership	1,366,125
31 Guidance, counseling, and evaluation services	967,140
33 Health services	243,927
34 Student transportation	507,435
35 Food services	510,294
36 Cocurricular/extracurricular activities	340,128
41 General administration	399,831
51 Plant maintenance and operations	883,572
52 Security and monitoring services	80,490
53 Data processing services	184,814
61 Community services	15,735
Assets held by internal service fund	105,751
<b>Total depreciation and amortization expense-governmental activities</b>	<b>\$ 17,939,039</b>

# Bryan Independent School District

## Notes to the Financial Statements

### Construction Commitments

The District has active construction projects as of June 30, 2024. The projects include the construction and equipment of school facilities. At period end, the District's commitments with contractors are as follows:

Project	Remaining Commitment
Renovations/various locations	\$ 14,293,285
Intermediate School	3,793,582
Maintenance and Transportation	2,747,100
Fencing/various locations	485,899
Rudder Additions	395,085
Various projects	74,935
<b>Total</b>	<b>\$ 21,789,886</b>

The 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, notes payable - SECO loan, leases and subscriptions payable, arbitrage liability, health insurance and workers' compensation claims, 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 ten months ended June 30, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 244,870,000	\$ 53,890,000	\$ (26,030,000)	\$ 272,730,000	\$ 28,610,000
Issuance premiums	10,075,456	1,328,680	(720,899)	10,683,237	-
Accreted interest on capital appreciation bonds	466,344	17,926	-	484,270	-
Total bonds payable, net	255,411,800	55,236,606	(26,750,899)	283,897,507	28,610,000
Notes payable - SECO loan	4,864,286	-	(551,629)	4,312,657	753,500
Leases payable	975,836	183,970	(384,120)	775,686	291,955
Subscriptions payable	1,206,026	-	(330,008)	876,018	285,443
Arbitrage liability	-	1,046,037	-	1,046,037	84,194
Health insurance	927,720	20,106,780	(19,442,988)	1,591,512	1,591,512
Workers' compensation	57,976	511,411	(389,389)	179,998	179,998
Compensated absences	2,885	-	(1,960)	925	925
Net pension liability	60,744,497	19,874,864	(5,612,887)	75,006,474	-
Net OPEB liability	32,193,218	2,874,693	(4,599,051)	30,468,860	-
<b>Governmental activities total long-term liabilities</b>	<b>\$ 356,384,244</b>	<b>\$ 99,834,361</b>	<b>\$ (58,062,931)</b>	<b>\$ 398,155,674</b>	<b>\$ 31,797,527</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 10-25 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 ten months ended:

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	2029	\$ 1,105,000	\$ -	\$ (145,000)	\$ 960,000
2013 BLDG AND REF (CAB)	4.30%	30,000	2028	30,000	-	-	30,000
2015A BLDG	2.00-5.00%	43,510,000	2040	33,480,000	-	(1,500,000)	31,980,000
2015B REF	2.00-4.00%	42,020,000	2028	10,005,000	-	(2,005,000)	8,000,000
2016 BLDG	2.00-5.00%	42,125,000	2041	29,750,000	-	(1,275,000)	28,475,000
2017 REF	2.00-3.00%	41,765,000	2031	26,935,000	-	(3,025,000)	23,910,000
2017 BLDG	3.25-3.50%	44,000,000	2042	32,810,000	-	(1,265,000)	31,545,000
2019 BLDG	1.00-3.00%	11,585,000	2029	6,295,000	-	(1,000,000)	5,295,000
2021 BLDG	2.00-4.00%	112,950,000	2046	104,460,000	-	(4,405,000)	100,055,000
2023 BLDG	4.00-5.00%	53,890,000	2048	-	53,890,000	(11,410,000)	42,480,000
<b>Totals</b>				<b>\$ 244,870,000</b>	<b>\$ 53,890,000</b>	<b>\$ (26,030,000)</b>	<b>\$ 272,730,000</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 June 30,	Principal	Interest	Total Requirements
2025	\$ 28,610,000	\$ 9,006,428	\$ 37,616,428
2026	15,210,000	7,761,665	22,971,665
2027	15,725,000	7,247,140	22,972,140
2028	15,670,000	7,302,502	22,972,502
2029	13,935,000	6,202,403	20,137,403
2030 - 2034	58,285,000	24,288,113	82,573,113
2035 - 2039	59,875,000	14,993,338	74,868,338
2040 - 2044	46,900,000	6,430,412	53,330,412
2045 - 2048	18,520,000	1,220,039	19,740,039
<b>Totals</b>	<b>\$ 272,730,000</b>	<b>\$ 84,452,040</b>	<b>\$ 357,182,040</b>

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 June 30, 2024, the District did not have any defeased bonds outstanding.

In September 2023, the District issued \$53,890,000 of Unlimited Tax School Building Bonds, Series 2023. The bonds were issued to fund the designing, constructing, renovating, improving, upgrading and equipping of school facilities, purchasing of necessary sites for school facilities, purchase of new school buses and to pay the costs of issuance. The bonds were issued with interest rates ranging from 4.00% to 5.00% and are scheduled to mature in series between 2024 and 2048.

#### Notes Payable

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 June 30, 2024, the loan balance was \$4,312,657 and is due in quarterly installments at 2% interest as follows:

Year Ending June 30,	Principal	Interest	Total Requirements
2025	\$ 753,500	\$ 81,105	\$ 834,605
2026	768,683	65,921	834,604
2027	784,173	50,432	834,605
2028	799,974	34,630	834,604
2029	816,094	18,510	834,604
2030	390,233	3,109	393,342
<b>Totals</b>	<b>\$ 4,312,657</b>	<b>\$ 253,707</b>	<b>\$ 4,566,364</b>

## Bryan Independent School District

### Notes to the Financial Statements

#### Leases Payable

The District has entered into multiple lease agreements as lessee. The leases allow the right-to-use equipment over the term of the lease. The District is required to make monthly, quarterly, or annual payments at its incremental borrowing rate or the interest rate stated or implied within the leases. The lease rate, term and ending lease liability are as follows:

	Interest Rate(s)	Lease Term In Years	Ending Balance
Governmental activities:			
Copiers	0.00 - 3.31%	1.1 - 5.0	\$ 775,686
<b>Total governmental activities</b>			<b>\$ 775,686</b>

The future principal and interest lease payments as of fiscal year end are as follows:

Year Ending June 30,	Principal	Interest	Total Requirements
2025	\$ 291,955	\$ 10,045	\$ 302,000
2026	214,028	9,296	223,324
2027	165,911	2,884	168,795
2028	79,935	349	80,284
2029	23,857	-	23,857
<b>Totals</b>	<b>\$ 775,686</b>	<b>\$ 22,574</b>	<b>\$ 798,260</b>

#### Subscription Based Information Technology Arrangements (SBITA)

The District has entered into multiple SBITAs that allow the right-to-use the SBITA vendor's information technology software over the subscription term. The District is required to make quarterly or annual payments at its incremental borrowing rate or the interest rate stated or implied within the SBITAs. The SBITA rate, term and ending subscription liability are as follows:

	Interest Rate(s)	Subscription Term In Years	Ending Balance
Governmental activities:			
Software subscriptions	1.71 - 2.89%	1.2 - 5.0	\$ 876,018
<b>Total governmental activities</b>			<b>\$ 876,018</b>

The future principal and interest SBITA payments as of fiscal year end are as follows:

Year Ending June 30,	Principal	Interest	Total Requirements
2025	\$ 285,443	\$ 20,698	\$ 306,141
2026	291,840	13,955	305,795
2027	298,735	7,059	305,794
<b>Totals</b>	<b>\$ 876,018</b>	<b>\$ 41,712</b>	<b>\$ 917,730</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	1,421,734
Scholarship fund	<u>15,978</u>
<b>Total committed for other purposes</b>	<b><u>\$ 6,687,712</u></b>

### G. Revenues from Local and Intermediate Sources

During the current period, revenues from local and intermediate sources of the governmental funds consisted of the following:

	General	Debt Service	Capital Projects	Nonmajor Funds	Totals
Property taxes	\$ 78,323,427	\$ 31,538,130	\$ -	\$ -	\$ 109,861,557
Charges for services	607,606	-	-	1,843,321	2,450,927
Investment earnings	2,319,891	504,451	3,409,791	363,215	6,597,348
Other	<u>505,788</u>	<u>9,690</u>	<u>-</u>	<u>1,563,582</u>	<u>2,079,060</u>
<b>Totals</b>	<b><u>\$ 81,756,712</u></b>	<b><u>\$ 32,052,271</u></b>	<b><u>\$ 3,409,791</u></b>	<b><u>\$ 3,770,118</u></b>	<b><u>\$ 120,988,892</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 June 30, 2024, 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 \$350,000 per individual and \$28,194,980 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 June 30, 2024, 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 periods are as follows:

	Ten Months Ended 6/30/2024	Year Ended 8/31/2023
Unpaid claims, beginning of fiscal year	\$ 927,720	\$ 933,719
Incurred claims, including provision (adjustment) for IBNR	20,106,780	20,789,664
Claim payments	(19,442,988)	(20,795,663)
<b>Unpaid claims, end of period</b>	<b>\$ 1,591,512</b>	<b>\$ 927,720</b>

#### Workers' Compensation

During the period ended June 30, 2024, 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 periods are as follows:

	Ten Months Ended 6/30/2024	Year Ended 8/31/2023
Unpaid claims, beginning of fiscal year	\$ 57,976	\$ 64,320
Incurred claims, including provision (adjustment) for IBNR	511,411	210,320
Claim payments	(389,389)	(216,664)
<b>Unpaid claims, end of period</b>	<b>\$ 179,998</b>	<b>\$ 57,976</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 June 30, 2024, 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 workload 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\\_acfr.aspx](http://www.trs.texas.gov/Pages/about_archive_acfr.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

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.

#### 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.

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	
	2024	2023
Member	8.25%	8.00%
Non-employer contribution entity (State)	8.25%	8.00%
Employers (District)	8.25%	8.00%

The contribution amounts for the District's ten months ended June 30, 2024 are as follows:

District contributions	\$	5,563,040
Member contributions		9,635,564
NECE on-behalf contributions (State)		5,789,602

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

**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 1.8% of the member's salary beginning in fiscal year 2023, gradually increasing to 2.0% in fiscal year 2025.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension**

On June 30, 2024, the District reported a liability of \$75,006,474 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District are as follows:

District's proportionate share of the net pension liability	\$ 75,006,474
State's proportionate share of the net pension liability associated with the District	<u>87,352,991</u>
<b>Total</b>	<u><u>\$ 162,359,465</u></u>

The net pension liability was measured as of August 31, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as August 31, 2022 rolled forward to August 31, 2023. 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, 2022 through August 31, 2023.

At the measurement date of August 31, 2023, the District's proportion of the collective net pension liability was 0.1091951%, which was an increase of 0.0068755% from its proportion measured as of August 31, 2022.

For the ten months ended June 30, 2024, the District recognized pension expense of \$27,631,500 and revenue of \$13,189,546 for support provided by the State.

## Bryan Independent School District

### Notes to the Financial Statements

On June 30, 2024, 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	\$ 2,672,506	\$ 908,246
Changes of assumptions	7,094,143	1,736,099
Difference between projected and actual earnings on pension plan investments	10,915,263	-
Changes in proportion and difference between District's contributions and the proportionate share of contributions	5,430,546	650,160
District contributions paid subsequent to the measurement date	5,563,040	-
<b>Totals</b>	<b>\$ 31,675,498</b>	<b>\$ 3,294,505</b>

\$5,563,040 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 June 30, 2025. 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 June 30,	
2025	\$	5,341,502
2026		3,823,944
2027		9,830,435
2028		3,173,576
2029		648,496
<b>Total</b>	<b>\$</b>	<b>22,817,953</b>

**Bryan Independent School District**

Notes to the Financial Statements

**Actuarial Methods and Assumptions**

The actuarial valuation of the total pension liability was performed as of August 31, 2022. Update procedures were used to roll forward the total pension liability to August 31, 2023 and was determined using the following actuarial methods and assumptions:

Actuarial cost method	Individual entry age normal
Asset valuation method	Fair value
Single discount rate	7.00%
Long-term expected rate of return	7.00%
Municipal bond rate as of August 2023	4.13%. 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)	2122
Inflation	2.30%
Salary increases	2.95% to 8.95% including inflation
Ad hoc postemployment benefit changes	None
Mortality rates	The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioner Mortality Tables with full generational projection using the ultimate improvement rates from the most recently published projection scale ("U-MP"). The active mortality rates were based on the published PUB(2010) Mortality Tables for Teachers, below median, also with full generational mortality.

The actuarial methods and assumptions are primarily based on a study of actual experience for the four year period ending August 31, 2021 and adopted in July 2022.

**Discount Rate and Long-term Expected Rate of Return**

A single discount rate of 7.00% was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7.00%. 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 rates set by the legislature in the 2019 session. It is assumed that future employer and state contributions will be 9.50 percent of payroll in fiscal year 2024 gradually increasing to 9.56 percent in fiscal year 2025 and thereafter. This includes all employer and state contributions for active and rehired retirees.

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

## Bryan Independent School District

### Notes to the Financial Statements

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, 2023 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%	4.0%	1.0%
Non-U.S. developed	13%	4.5%	0.9%
Emerging markets	9%	4.8%	0.7%
Private equity*	14%	7.0%	1.5%
Stable value:			
Government bonds	16%	2.5%	0.5%
Absolute return*	-	3.6%	-
Stable value hedge funds	5%	4.1%	0.2%
Real return:			
Real estate	15%	4.9%	1.1%
Energy, natural resources and infrastructure	6%	4.8%	0.4%
Commodities	-	4.4%	-
Risk parity:			
Risk parity	8%	4.5%	0.4%
Asset allocation leverage:			
Cash	2%	3.7%	-
Asset allocation leverage cash	-6%	4.4%	-0.1%
Inflation expectation			2.3%
Volatility drag****			-0.9%
<b>Total</b>	100%		8.0%

\* Absolute return includes credit sensitive investments.

\*\* Target allocations are based on the FY 2023 policy model.

\*\* Capital market assumptions come from Aon Hewitt (as of 06/30/2023).

\*\*\* 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 7.00%, 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 (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of the net pension liability	\$ 112,138,832	\$ 75,006,474	\$ 44,130,898

### Change of Assumptions Since the Prior Measurement Date

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

### Change of Benefit Terms Since the Prior Measurement Date

The Texas 2023 Legislature passed legislation that provides a one-time stipend to certain retired teachers. The stipend was paid to retirees beginning in September of 2023. The Legislature appropriated funds to pay for this one-time stipend so there will be no impact on the Net Pension Liability of TRS. In addition, the Legislature also provided for a cost-of-living adjustment (COLA) to retirees which was approved during the November 2023 election which was paid January 2024. Therefore, this contingent liability was not reflected as of measurement period ending August 31, 2023.

## 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 Postemployment Benefit (OPEB) plan that has a special funding situation. TRS-Care was established in 1986 by the Texas Legislature and is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees in accordance with the Texas Insurance Code, Chapter 1575. The Board may adopt rules, plans, procedures and orders reasonably necessary to administer the program, including minimum benefits and financing standards.

### OPEB Plan Fiduciary Net Position

Detailed information about the TRS-Care's fiduciary net position is available in the separately issued TRS Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at [http://www.trs.texas.gov/Pages/about\\_archive\\_acfr.aspx](http://www.trs.texas.gov/Pages/about_archive_acfr.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	
	2024	2023
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 ten months ended June 30, 2024 are as follows:

District contributions	\$ 1,073,717
Member contributions	759,164
NECE on-behalf contributions (State)	1,290,094

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 \$755,546, \$677,881, and \$495,933 in 2024, 2023, and 2022, 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 \$21 million in fiscal year 2023 provided by Rider 14 of the Senate Bill GAA of the 87<sup>th</sup> Legislature. These amounts were re-appropriated from amounts received by the pension and TRS-Care funds in excess of the state's actual obligation and then transferred to TRS-Care.

#### **OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

On June 30, 2024, the District reported a liability of \$30,468,860 for its proportionate share of the TRS's net OPEB liability. This liability reflects a reduction for State OPEB support provided by the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District are as follows:

District's proportionate share of the net OPEB liability	\$ 30,468,860
State's proportionate share of the net OPEB liability associated with the District	<u>36,765,363</u>
<b>Total</b>	<u><u>\$ 67,234,223</u></u>

The net OPEB liability was measured as of August 31, 2023 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as August 31, 2022 rolled forward to August 31, 2023. 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, 2022 through August 31, 2023.

At the measurement date of August 31, 2023, the employer's proportion of the collective net OPEB liability was 0.1376296%, which was an increase of 0.0031775% from its proportion measured as of August 31, 2022.

For the ten months ended June 30, 2024, the District recognized net OPEB revenue of (\$12,856,452) due to recognition of deferred inflows in excess of deferred outflows and current year expenses. OPEB revenue of \$(7,859,659) was recognized for support provided by the State.

On June 30, 2024, the District reported its proportionate share of the TRS' deferred outflows of resources and deferred inflows of resources related to other postemployment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,378,485	\$ 25,633,774
Changes of assumptions	4,158,777	18,656,891
Difference between projected and actual earnings on OPEB plan investments	13,164	-
Changes in proportion and difference between District's contributions and the proportionate share of contributions	7,599,823	1,779,540
District contributions paid subsequent to the measurement date	<u>1,073,717</u>	<u>-</u>
<b>Totals</b>	<u><u>\$ 14,223,966</u></u>	<u><u>\$ 46,070,205</u></u>

## Bryan Independent School District

### Notes to the Financial Statements

\$1,073,717 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 June 30, 2025. 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 June 30,	
2025	\$ (7,497,000)
2026	(6,099,534)
2027	(4,207,604)
2028	(5,233,141)
2029	(4,048,850)
Thereafter	<u>(5,833,827)</u>
<b>Total</b>	<b><u>\$ (32,919,956)</u></b>

#### Actuarial Methods and Assumptions

The actuarial valuation of the total OPEB liability was performed as of August 31, 2022. Update procedures were used to roll forward the total OPEB liability to August 31, 2023.

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The following assumptions used for the valuation of the TRS-Care OPEB liability are identical to the assumptions employed in the August 31, 2022 TRS pension actuarial valuation that was rolled forward to August 31, 2023:

<u>Demographic Assumptions</u>	<u>Economic Assumptions</u>
Rates of mortality	General inflation
Rates of retirement	Wage inflation
Rates of termination	
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, 2021.

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

The initial medical trend rates were 7.75% for Medicare retirees and 7.00% for non-Medicare retirees. There was an initial prescription drug trend rate of 7.75% 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	4.13%
Aging factors	Based on plan specific experience
Election rates	Normal retirement: 62% participation prior to age 65 and 25% after age 65. Pre-65 retirees: 30% 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 4.13 % was used to measure the total OPEB liability at August 31, 2023. This was an increase of 0.22% in the discount rate since the August 31, 2022 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 plan 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, 2023.

**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 (4.13 %) in measuring the net OPEB liability.

	1% Decrease (3.13%)	Current Discount Rate (4.13%)	1% Increase (5.13%)
District's proportionate share of the net OPEB liability	\$ 35,885,973	\$ 30,468,860	\$ 26,048,368

## Bryan Independent School District

### Notes to the Financial Statements

#### 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	\$ 25,089,582	\$ 30,468,860	\$ 37,389,321

#### **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 3.91% as of August 31, 2022 to 4.13% as of August 31, 2023, accompanied by revised demographic and economic assumptions based on the TRS experience study.

#### **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 2024, 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 \$695,785 in a special revenue fund as federal revenues, which represents the amount of consideration given by TDA.

#### **F. Property Valuation Limitation**

The 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

## **Bryan Independent School District**

### Notes to the Financial Statements

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 ten months ended June 30, 2024, total qualified property per the agreements had a taxable value of \$184,253,002. Total value limitation applicable to the M&O tax rate was \$30,000,000, resulting in total abated tax revenues of \$1,047,686. The District received \$363,446 of PILOT payments in the current year resulting from the agreements. The agreements are scheduled to end in the fiscal year 2036-37.

**Required Supplementary Information  
(Unaudited)**

**Bryan Independent School District**  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance – Budget and Actual  
General Fund  
For the Ten Months Ended June 30, 2024

**Exhibit G-1**

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
<b>REVENUES</b>					
5700	Local and intermediate sources	\$ 86,072,000	\$ 87,322,000	\$ 81,756,712	\$ (5,565,288)
5800	State program revenues	77,071,000	82,990,800	77,740,037	(5,250,763)
5900	Federal program revenues	2,610,000	475,000	970,291	495,291
5020	Total revenues	165,753,000	170,787,800	160,467,040	(10,320,760)
<b>EXPENDITURES</b>					
Current:					
0011	Instruction	102,033,042	97,240,862	94,034,923	3,205,939
0012	Instructional resources and media services	1,585,808	1,425,808	1,481,231	(55,423)
0013	Curriculum and instructional staff development	3,573,060	2,998,060	2,989,198	8,862
0021	Instructional leadership	3,576,491	3,511,491	3,550,299	(38,808)
0023	School leadership	10,671,305	9,671,305	10,219,343	(548,038)
0031	Guidance, counseling, and evaluation services	5,812,619	5,612,619	6,037,201	(424,582)
0032	Social work services	429,608	194,608	146,675	47,933
0033	Health services	1,997,002	1,857,002	1,969,176	(112,174)
0034	Student transportation	7,625,619	6,425,619	6,185,713	239,906
0035	Food services	25,000	25,000	1,697	23,303
0036	Cocurricular/extracurricular activities	4,285,381	3,785,381	3,932,395	(147,014)
0041	General administration	4,664,684	3,964,684	3,921,681	43,003
0051	Plant maintenance and operations	17,055,369	14,155,369	11,210,053	2,945,316
0052	Security and monitoring services	1,835,982	1,835,982	1,949,674	(113,692)
0053	Data processing services	2,628,071	2,628,071	2,611,260	16,811
0061	Community services	286,084	286,084	223,536	62,548
Debt service:					
0071	Principal on long-term debt	727,827	727,827	1,179,464	(451,637)
0072	Interest on long-term debt	107,173	107,173	85,456	21,717
Intergovernmental:					
0095	Payments to juvenile justice alternative education progr	60,000	60,000	37,121	22,879
0099	Other intergovernmental charges	1,408,875	1,408,875	934,779	474,096
6030	Total expenditures	170,389,000	157,921,820	152,700,875	5,220,945
1100	Excess (deficiency) of revenues over (under) expenditures	(4,636,000)	12,865,980	7,766,165	(5,099,815)
<b>OTHER FINANCING SOURCES (USES)</b>					
7912	Sale of real and personal property	-	-	62,154	62,154
7913	Issuance of leases	-	-	183,970	183,970
7949	Other resources	-	246,875	-	(246,875)
8911	Transfers out	-	(1,000,000)	(1,000,000)	-
7080	Total other financing sources (uses)	-	(753,125)	(753,876)	(751)
<b>EXTRAORDINARY ITEMS</b>					
7919	Insurance recovery for storm damage	-	-	1,675,424	1,675,424
	Total extraordinary items	-	-	1,675,424	1,675,424
1200	Net change in fund balance	(4,636,000)	12,112,855	8,687,713	(3,425,142)
0100	Fund balance - beginning	44,689,230	44,689,230	44,689,230	-
3000	<b>FUND BALANCE - ENDING</b>	<u>\$ 40,053,230</u>	<u>\$ 56,802,085</u>	<u>\$ 53,376,943</u>	<u>\$ (3,425,142)</u>

The Notes to the Required Supplementary Information are an integral part of this schedule.

## 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 Ten Fiscal Years\*

Year	District's Proportion of Net Pension Liability	District's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability Associated with the District	Total	District's Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Fiduciary Net Position as a Percentage of the Total Pension Liability
2024	0.1091951%	\$ 75,006,474	\$ 87,352,991	\$ 162,359,465	\$ 131,158,153	57.19%	73.15%
2023	0.1023196%	60,744,497	80,048,685	140,793,182	123,452,698	49.20%	75.62%
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.

**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 Ten Fiscal Years\*

<u>Year</u>		<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>District's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
2024	**	\$ 5,563,040	\$ (5,563,040)	\$ -	\$ 116,798,379	4.76%
2023		5,819,212	(5,819,212)	-	131,158,153	4.44%
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.

\*\* The amounts presented for the period were determined as of the District's fiscal period (ten months) ending June 30.

## 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 Seven Fiscal Years\*

Year	District's Proportion of Net OPEB Liability	District's Proportionate Share of the Net OPEB Liability	Share of the Net OPEB Liability Associated with the District	Total	District's Covered Payroll	Share of the Net OPEB Liability as a Percentage of its Covered Payroll	Net Position as a Percentage of the Total OPEB Liability
2024	0.1376296%	\$ 30,468,860	\$ 36,765,363	\$ 67,234,223	\$ 131,158,153	23.23%	14.94%
2023	0.1344521%	32,193,218	39,270,668	71,463,886	123,452,698	26.08%	11.52%
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 Seven Fiscal Years\*

<u>Year</u>		<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>District's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
2024	**	\$ 1,073,717	\$ (1,073,717)	\$ -	\$ 116,798,379	0.92%
2023		1,158,065	(1,158,065)	-	131,158,153	0.88%
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.

\*\* The amounts presented for the period were determined as of the District's fiscal period (ten months) ending June 30.

# 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 (June 20 starting with the 2024-2025 reporting period) and adopted by August 31 (July 1 starting with the 2024-2025 reporting period) 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 (June 20 starting with the 2024-2025 reporting period) of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning September 1 (July 1 starting with the 2024-2025 reporting period). 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 (July 1 starting with the 2024-2025 reporting period), 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 ten months ended June 30, 2024, expenditures exceeded appropriations in the following functions:

Fund	Function	Final Budget	Actual	Variance
General Fund	12	\$ 1,425,808	\$ 1,481,231	\$ (55,423)
General Fund	21	3,511,491	3,550,299	(38,808)
General Fund	23	9,671,305	10,219,343	(548,038)
General Fund	31	5,612,619	6,037,201	(424,582)
General Fund	33	1,857,002	1,969,176	(112,174)
General Fund	36	3,785,381	3,932,395	(147,014)
General Fund	52	1,835,982	1,949,674	(113,692)
General Fund	71	727,827	1,179,464	(451,637)

The District exceeded its final budget due to unanticipated expenditures during the year-end financial statement closing process.

## 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
2023	7.000%	7.000%	4.130%
2022	7.000%	7.000%	3.910%
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, 2023 – Net Pension Liability:

- The Texas 2023 Legislature passed legislation that provides a one-time stipend to certain retired teachers. The stipend was paid to retirees beginning in September of 2023. The Legislature appropriated funds to pay for this one-time stipend so there will be no impact on the Net Pension Liability of TRS. In addition, the Legislature also provided for a cost-of-living adjustment (COLA) to retirees which was approved during the November 2023 election which was paid January 2024.

For measurement date August 31, 2018 – Net OPEB Liability:

- Changes of benefit terms were made effective September 1, 2017 by the 85th Texas Legislature.

#### Other Changes

For measurement date August 31, 2022 – Net OPEB Liability:

- The participation rate for pre-65 retirees was lowered from 65% to 62%. The participation rate for post-65 retirees was lowered from 40% to 25%.

## **Bryan Independent School District**

### Notes to the Required Supplementary Information

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.

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  
 June 30, 2024

<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	-	3,785,773	102,811
1260 Due from other funds	10,796	-	-
1290 Other receivables	-	-	-
1300 Inventories	-	-	-
1410 Prepaid items	-	-	-
<b>1000 TOTAL ASSETS</b>	<b>\$ 10,796</b>	<b>\$ 3,785,773</b>	<b>\$ 102,811</b>
<b>LIABILITIES</b>			
2110 Accounts payable	\$ 489	\$ 236,576	\$ -
2160 Accrued wages payable	10,307	1,077,068	45,191
2170 Due to other funds	-	2,472,129	57,620
2200 Accrued liabilities	-	-	-
2300 Unearned revenue	-	-	-
<b>2000 Total liabilities</b>	<b>10,796</b>	<b>3,785,773</b>	<b>102,811</b>
<b>FUND BALANCES</b>			
Nonspendable:			
3430 Nonspendable - prepaid items	-	-	-
3450 Restricted - grants	-	-	-
3545 Committed - other	-	-	-
<b>3000 Total fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4000 TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 10,796</b>	<b>\$ 3,785,773</b>	<b>\$ 102,811</b>

224	225	240	244	255	263	272
<u>IDEA - Part B, Formula</u>	<u>IDEA - Part B, Preschool</u>	<u>Child Nutrition and Summer Feeding</u>	<u>Career and Technical - Basic Grant</u>	<u>ESEA, Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting</u>	<u>Title III, Part A, English Language Acquisition &amp; Enhancement</u>	<u>Medicaid Administrative Claiming Program - MAC</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	8,164,185	-	-	-	-
1,465,015	27,942	209,369	132,640	419,773	259,951	-
-	-	-	-	-	-	279,860
-	-	54,243	-	-	-	-
-	-	383,029	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,465,015</u>	<u>\$ 27,942</u>	<u>\$ 8,810,826</u>	<u>\$ 132,640</u>	<u>\$ 419,773</u>	<u>\$ 259,951</u>	<u>\$ 279,860</u>
\$ 74,951	\$ -	\$ 36,045	\$ -	\$ 6,933	\$ 1,700	\$ -
222,620	8,845	700,912	-	71,638	36,384	-
1,167,444	19,097	548,170	132,640	341,202	221,867	-
-	-	150,788	-	-	-	-
-	-	-	-	-	-	-
1,465,015	27,942	1,435,915	132,640	419,773	259,951	-
-	-	-	-	-	-	-
-	-	7,374,911	-	-	-	279,860
-	-	-	-	-	-	-
-	-	7,374,911	-	-	-	279,860
<u>\$ 1,465,015</u>	<u>\$ 27,942</u>	<u>\$ 8,810,826</u>	<u>\$ 132,640</u>	<u>\$ 419,773</u>	<u>\$ 259,951</u>	<u>\$ 279,860</u>

**Bryan Independent School District**

Combining Balance Sheet

Nonmajor Governmental Funds – Special Revenue Funds - Continued

June 30, 2024

<b>Data Control Codes</b>	<b>278</b>	<b>279</b>	<b>280</b>
	<b>ARP ESSER Fund - Homeless Children and Youth</b>	<b>Texas COVID Learning Acceleration Supports - ARPA</b>	<b>ARP ESSER II Fund - Homeless Children and Youth</b>
<b>ASSETS</b>			
1110 Cash and cash equivalents	\$ -	\$ -	\$ -
1120 Current investments	-	-	-
1240 Due from other governments	-	364,464	128,111
1260 Due from other funds	-	-	-
1290 Other receivables	-	-	-
1300 Inventories	-	-	-
1410 Prepaid items	-	-	-
1000 <b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 364,464</b>	<b>\$ 128,111</b>
<b>LIABILITIES</b>			
2110 Accounts payable	\$ -	\$ -	\$ -
2160 Accrued wages payable	-	93,683	21,276
2170 Due to other funds	-	270,781	106,835
2200 Accrued liabilities	-	-	-
2300 Unearned revenue	-	-	-
2000 Total liabilities	-	364,464	128,111
<b>FUND BALANCES</b>			
Nonspendable:			
3430 Nonspendable - prepaid items	-	-	-
3450 Restricted - grants	-	-	-
3545 Committed - other	-	-	-
3000 Total fund balances	-	-	-
4000 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ 364,464</b>	<b>\$ 128,111</b>

282	289	315	340	385	410	429
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	State Supplemental Visually Impaired	State Instructional Materials Fund	Other State Funded Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
5,405,894	-	49,165	-	11,486	-	545,436
-	-	-	-	-	495,614	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 5,405,894</u>	<u>\$ -</u>	<u>\$ 49,165</u>	<u>\$ -</u>	<u>\$ 11,486</u>	<u>\$ 495,614</u>	<u>\$ 545,436</u>
\$ 64	\$ -	\$ -	\$ -	\$ -	\$ 402,270	\$ 23,693
13,514	-	19,713	-	-	-	5,718
5,392,316	-	29,452	-	11,486	-	510,133
-	-	-	-	-	-	-
-	-	-	-	-	92,815	5,892
5,405,894	-	49,165	-	11,486	495,085	545,436
-	-	-	-	-	-	-
-	-	-	-	-	529	-
-	-	-	-	-	-	-
-	-	-	-	-	529	-
<u>\$ 5,405,894</u>	<u>\$ -</u>	<u>\$ 49,165</u>	<u>\$ -</u>	<u>\$ 11,486</u>	<u>\$ 495,614</u>	<u>\$ 545,436</u>

**Bryan Independent School District**

Combining Balance Sheet

Nonmajor Governmental Funds – Special Revenue Funds - Continued

June 30, 2024

<b>Data Control Codes</b>	<b>435</b>	<b>461</b>	<b>465</b>
	<b>Shared Service Arrangements - Regional Day School for the Deaf</b>	<b>Campus Activity Funds</b>	<b>Scholarship Fund</b>
<b>ASSETS</b>			
1110 Cash and cash equivalents	\$ -	\$ 1,428,194	\$ -
1120 Current investments	-	-	15,978
1240 Due from other governments	150,082	-	-
1260 Due from other funds	1,286,172	-	-
1290 Other receivables	-	300	-
1300 Inventories	-	-	-
1410 Prepaid items	4,490	1,120	-
1000 <b>TOTAL ASSETS</b>	<b>\$ 1,440,744</b>	<b>\$ 1,429,614</b>	<b>\$ 15,978</b>
<b>LIABILITIES</b>			
2110 Accounts payable	\$ 396	\$ 973	\$ -
2160 Accrued wages payable	174,466	-	-
2170 Due to other funds	-	5,787	-
2200 Accrued liabilities	-	-	-
2300 Unearned revenue	1,265,882	-	-
2000 Total liabilities	1,440,744	6,760	-
<b>FUND BALANCES</b>			
Nonspendable:			
3430 Nonspendable - prepaid items	-	1,120	-
3450 Restricted - grants	-	-	-
3545 Committed - other	-	1,421,734	15,978
3000 Total fund balances	-	1,422,854	15,978
4000 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,440,744</b>	<b>\$ 1,429,614</b>	<b>\$ 15,978</b>

499

Locally Funded Special Revenue Funds	Total Nonmajor Funds (See Exhibit C-1)
\$ -	\$ 1,428,194
-	8,180,163
-	13,057,912
138,819	2,211,261
443,433	497,976
-	383,029
1,474	7,084
<u>\$ 583,726</u>	<u>\$ 25,765,619</u>
\$ 30,788	\$ 814,878
41,961	2,543,296
111,712	11,398,671
-	150,788
381,427	1,746,016
565,888	16,653,649
1,474	2,594
16,364	7,671,664
-	1,437,712
<u>17,838</u>	<u>9,111,970</u>
<u>\$ 583,726</u>	<u>\$ 25,765,619</u>

# Bryan Independent School District

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Nonmajor Governmental Funds – Special Revenue Funds  
For the Ten Months Ended June 30, 2024

<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>REVENUES</b>				
5700	Local and intermediate sources	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-
5900	Federal program revenues	40,937	6,530,997	102,059
5020	Total revenues	40,937	6,530,997	102,059
<b>EXPENDITURES</b>				
Current:				
0011	Instruction	-	3,484,827	35,799
0012	Instructional resources and media services	-	26,678	-
0013	Curriculum and instructional staff development	-	2,372,203	-
0021	Instructional leadership	-	93,118	2,934
0023	School leadership	-	423,052	-
0031	Guidance, counseling, and evaluation services	-	36,820	-
0032	Social work services	40,937	11,399	61,195
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	-	68,962	2,131
Debt service:				
0071	Principal on long-term debt	-	13,938	-
0072	Interest on long-term debt	-	-	-
Capital outlay:				
0081	Facilities acquisition and construction	-	-	-
6030	Total expenditures	40,937	6,530,997	102,059
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>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

224	225	240	244	255	263	272
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	Title III, Part A, English Language Acquisition & Enhancement	Medicaid Administrative Claiming Program - MAC
\$ -	\$ -	\$ 817,710	\$ -	\$ -	\$ -	\$ -
-	-	49,777	-	-	-	-
3,978,716	52,955	10,622,629	251,542	839,870	488,980	73,709
3,978,716	52,955	11,490,116	251,542	839,870	488,980	73,709
1,736,180	52,955	-	117,878	-	215,120	-
-	-	-	-	-	-	-
156,132	-	-	-	833,736	269,466	-
154,605	-	-	133,664	-	4,394	-
277	-	-	-	-	-	-
1,848,490	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	27,651
2,300	-	-	-	-	-	-
-	-	10,451,756	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	6,134	-	-
-	-	465,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
80,732	-	-	-	-	-	-
-	-	1,874	-	-	-	-
-	-	16	-	-	-	-
-	-	-	-	-	-	-
3,978,716	52,955	10,918,646	251,542	839,870	488,980	27,651
-	-	571,470	-	-	-	46,058
-	-	9,451	-	-	-	-
-	-	9,451	-	-	-	-
-	-	580,921	-	-	-	46,058
-	-	6,793,990	-	-	-	233,802
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,374,911</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 279,860</u>

# Bryan Independent School District

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Nonmajor Governmental Funds – Special Revenue Funds  
For the Ten Months Ended June 30, 2024

Data Control Codes		278	279	280
		ARP ESSER Fund - Homeless Children and Youth	Texas COVID Learning Acceleration Supports - ARPA	ARP ESSER II Fund - Homeless Children and Youth
<b>REVENUES</b>				
5700	Local and intermediate sources	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-
5900	Federal program revenues	11,320	671,707	281,867
5020	Total revenues	11,320	671,707	281,867
<b>EXPENDITURES</b>				
Current:				
0011	Instruction	-	591,669	2,517
0012	Instructional resources and media services	-	-	-
0013	Curriculum and instructional staff development	-	71,004	-
0021	Instructional leadership	-	-	-
0023	School leadership	-	-	-
0031	Guidance, counseling, and evaluation services	-	-	25,965
0032	Social work services	11,320	-	253,385
0033	Health services	-	-	-
0034	Student transportation	-	-	-
0035	Food services	-	-	-
0036	Cocurricular/extracurricular activities	-	-	-
0041	General administration	-	9,034	-
0051	Plant maintenance and operations	-	-	-
0052	Security and monitoring services	-	-	-
0053	Data processing services	-	-	-
0061	Community services	-	-	-
Debt service:				
0071	Principal on long-term debt	-	-	-
0072	Interest on long-term debt	-	-	-
Capital outlay:				
0081	Facilities acquisition and construction	-	-	-
6030	Total expenditures	11,320	671,707	281,867
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>	\$ -	\$ -	\$ -

282	289	315	340	385	410	429
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	State Supplemental Visually Impaired	State Instructional Materials Fund	Other State Funded Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	16,252	484,325	637,870
13,840,761	23,512	111,588	1,306	-	-	-
13,840,761	23,512	111,588	1,306	16,252	484,325	637,870
7,189,024	23,512	111,588	1,306	16,202	484,325	57,901
54,795	-	-	-	-	-	-
649,782	-	-	-	50	-	105,453
213,753	-	-	-	-	-	-
827,411	-	-	-	-	-	-
715,886	-	-	-	-	-	-
42,390	-	-	-	-	-	-
88,352	-	-	-	-	-	-
160,555	-	-	-	-	-	-
187,531	-	-	-	-	-	-
47,771	-	-	-	-	-	-
159,652	-	-	-	-	-	-
3,399,299	-	-	-	-	-	-
24,808	-	-	-	-	-	660
74,489	-	-	-	-	-	-
5,263	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	473,856
13,840,761	23,512	111,588	1,306	16,252	484,325	637,870
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	529	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 529	\$ -

# Bryan Independent School District

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Nonmajor Governmental Funds – Special Revenue Funds  
For the Ten Months Ended June 30, 2024

<u>Data Control Codes</u>	<b>435</b>	<b>461</b>	<b>465</b>
	<b>Shared Service Arrangements - Regional Day School for the Deaf</b>	<b>Campus Activity Funds</b>	<b>Scholarship Fund</b>
<b>REVENUES</b>			
5700 Local and intermediate sources	\$ 474,471	\$ 954,368	\$ 693
5800 State program revenues	649,325	-	-
5900 Federal program revenues	-	-	-
5020 Total revenues	<u>1,123,796</u>	<u>954,368</u>	<u>693</u>
<b>EXPENDITURES</b>			
Current:			
0011 Instruction	1,002,397	349,492	-
0012 Instructional resources and media services	-	-	-
0013 Curriculum and instructional staff development	365	6,845	-
0021 Instructional leadership	117,432	-	-
0023 School leadership	-	12,668	-
0031 Guidance, counseling, and evaluation services	-	-	-
0032 Social work services	501	-	-
0033 Health services	-	-	-
0034 Student transportation	-	-	-
0035 Food services	-	-	-
0036 Cocurricular/extracurricular activities	-	477,212	-
0041 General administration	-	-	1,355
0051 Plant maintenance and operations	-	-	-
0052 Security and monitoring services	-	-	-
0053 Data processing services	-	-	-
0061 Community services	161	-	-
Debt service:			
0071 Principal on long-term debt	2,920	-	-
0072 Interest on long-term debt	20	-	-
Capital outlay:			
0081 Facilities acquisition and construction	-	-	-
6030 Total expenditures	<u>1,123,796</u>	<u>846,217</u>	<u>1,355</u>
1100 Excess (deficiency) of revenues over (under) expenditures	-	108,151	(662)
<b>OTHER FINANCING SOURCES (USES)</b>			
7912 Sale of real and personal property	-	-	-
7080 Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>
1200 Net change in fund balances	-	108,151	(662)
Fund balances - beginning	<u>-</u>	<u>1,314,703</u>	<u>16,640</u>
3000 <b>FUND BALANCES - ENDING</b>	<u>\$ -</u>	<u>\$ 1,422,854</u>	<u>\$ 15,978</u>

499

<b>Locally Funded Special Revenue Funds</b>	<b>Total Nonmajor Funds (See Exhibit C-2)</b>
\$ 1,522,876	\$ 3,770,118
264,974	2,102,523
-	37,924,455
<hr/> 1,787,850	<hr/> 43,797,096
229,006	15,701,698
1,500	82,973
2,814	4,467,850
93,831	813,731
950	1,264,358
532	2,627,693
425,987	847,114
14,625	130,628
417	163,272
-	10,639,287
-	524,983
54,490	230,665
3,240	3,867,539
956,500	981,968
-	74,489
3,958	161,207
-	18,732
-	36
<hr/> -	<hr/> 473,856
<hr/> 1,787,850	<hr/> 43,072,079
-	725,017
<hr/> -	<hr/> 9,451
<hr/> -	<hr/> 9,451
-	734,468
<hr/> 17,838	<hr/> 8,377,502
<hr/> <b>\$ 17,838</b>	<hr/> <b>\$ 9,111,970</b>

**Bryan Independent School District**  
Combining Statement of Net Position  
Internal Service Funds  
June 30, 2024

	<b>751</b>	<b>752</b>
	<b>Internal Transportation Services</b>	<b>Print Shop</b>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ -	\$ -
Current investments	-	-
Due from other funds	1,619,349	229,927
Other receivables	-	-
Inventories	-	32,391
Total current assets	<u>1,619,349</u>	<u>262,318</u>
Noncurrent assets:		
Capital assets:		
Furniture and equipment	816,834	151,805
Right-to-use lease assets	-	228,992
Accumulated depreciation and amortization	<u>(773,143)</u>	<u>(374,893)</u>
Total noncurrent assets	<u>43,691</u>	<u>5,904</u>
Total assets	<u>1,663,040</u>	<u>268,222</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	-	9,784
Claims payable - due within one year	-	-
Accrued wages payable	126	66
Due to other funds	<u>-</u>	<u>-</u>
Total liabilities	<u>126</u>	<u>9,850</u>
<b>NET POSITION</b>		
Investment in capital assets	43,691	5,904
Unrestricted (deficit)	<u>1,619,223</u>	<u>252,468</u>
<b>TOTAL NET POSITION (DEFICIT)</b>	<u><u>\$ 1,662,914</u></u>	<u><u>\$ 258,372</u></u>

753	773	784		Total Internal Service Funds (See Exhibit D-1)
Supplemental - Health Care	Group Benefits - Health Care	Workers' Comp	Eliminations	
\$ -	\$ -	\$ 25,058	\$ -	\$ 25,058
-	-	404,364	-	404,364
109,302	3,500,000	3,484,805	(7,067,690)	1,875,693
-	6,947	-	-	6,947
-	-	-	-	32,391
109,302	3,506,947	3,914,227	(7,067,690)	2,344,453
-	-	-	-	968,639
-	-	-	-	228,992
-	-	-	-	(1,148,036)
-	-	-	-	49,595
109,302	3,506,947	3,914,227	(7,067,690)	2,394,048
18,154	-	9,915	-	37,853
-	1,591,512	179,998	-	1,771,510
-	-	-	-	192
-	4,567,690	2,500,000	(7,067,690)	-
18,154	6,159,202	2,689,913	(7,067,690)	1,809,555
-	-	-	-	49,595
91,148	(2,652,255)	1,224,314	-	534,898
\$ 91,148	\$ (2,652,255)	\$ 1,224,314	\$ -	\$ 584,493

**Bryan Independent School District**  
Combining Statement of Revenues, Expenses,  
and Changes in Net Position  
Internal Service Funds  
For the Ten Months Ended June 30, 2024

<u>Data Control Codes</u>	<b>751</b>	<b>752</b>
	<u>Internal Transportation Services</u>	<u>Print Shop</u>
<b>OPERATING REVENUES</b>		
5700 Charges for services	\$ 510,295	\$ 325,194
5020 Total operating revenues	510,295	325,194
<b>OPERATING EXPENSES</b>		
6100 Payroll costs	125,552	123,989
6200 Professional and contracted services	-	11,990
6300 Supplies and materials	95,425	148,678
6400 Other operating costs	-	-
6449 Depreciation and amortization expense	40,137	65,614
6030 Total operating expenses	261,114	350,271
1100 Operating income (loss)	249,181	(25,077)
<b>NONOPERATING REVENUES (EXPENSES)</b>		
7955 Earnings from temporary deposits and investments	-	-
6500 Interest	-	(98)
7080 Total nonoperating revenues (expenses)	-	(98)
Income (loss) before transfers	249,181	(25,175)
7915 Transfers in	-	-
1200 Change in net position	249,181	(25,175)
0100 Net position - beginning	1,413,733	283,547
3000 <b>NET POSITION - ENDING</b>	<u>\$ 1,662,914</u>	<u>\$ 258,372</u>

753	773	784		Total Internal Service Funds (See Exhibit D-2)
Supplemental - Health Care	Group Benefits - Health Care	Workers' Comp	Eliminations	
\$ 456,437	\$ 19,556,407	\$ -	\$ -	\$ 20,848,333
456,437	19,556,407	-	-	20,848,333
-	55,009	-	-	304,550
433,246	21,638,078	648,799	-	22,732,113
-	-	29,612	-	273,715
-	226,210	-	-	226,210
-	-	-	-	105,751
433,246	21,919,297	678,411	-	23,642,339
23,191	(2,362,890)	(678,411)	-	(2,794,006)
-	-	9,176	-	9,176
-	-	-	-	(98)
-	-	9,176	-	9,078
23,191	(2,362,890)	(669,235)	-	(2,784,928)
-	1,000,000	-	-	1,000,000
23,191	(1,362,890)	(669,235)	-	(1,784,928)
67,957	(1,289,365)	1,893,549	-	2,369,421
\$ 91,148	\$ (2,652,255)	\$ 1,224,314	\$ -	\$ 584,493

**Bryan Independent School District**  
Combining Statement of Cash Flows  
Nonmajor Proprietary Funds  
Internal Service Funds  
For the Ten Months Ended June 30, 2024

	751	752
	<u>Internal Transportation Services</u>	<u>Print Shop</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from services provided	\$ 220,851	\$ 354,202
Cash payments for claims	-	-
Cash payments to suppliers for goods and services	(95,425)	(158,091)
Cash payments to employees for services	(125,426)	(128,454)
	<hr/>	<hr/>
Net cash provided by (used for) operating activities	-	67,657
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Transfers from other funds	-	-
	<hr/>	<hr/>
Net cash provided by noncapital financing activities	-	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal paid on leases	-	(67,559)
Interest paid on leases	-	(98)
	<hr/>	<hr/>
Net cash used for capital and related financing activities	-	(67,657)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest and dividends received on investments	-	-
Purchase of investments	-	-
	<hr/>	<hr/>
Net cash used for investing activities	-	-
Net increase (decrease) in cash and cash equivalents	-	-
Cash and cash equivalents - beginning	-	-
	<hr/>	<hr/>
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ 249,181	\$ (25,077)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation and amortization expense	40,137	65,614
(Increase) decrease in assets:		
Due from other funds	(289,444)	29,008
Other receivables	126	-
Inventories	-	(6,939)
Increase (decrease) in liabilities:		
Accounts payable	-	9,516
Claims payable	-	-
Accrued wages payable	-	(4,465)
Due to other funds	-	-
	<hr/>	<hr/>
<b>NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	<u>\$ -</u>	<u>\$ 67,657</u>

753	773	784	Total Internal Service Funds (See Exhibit D-3)	
Supplemental - Health Care	Group Benefits - Health Care	Workers' Comp	Eliminations	
\$ 456,437	\$ 20,255,505	\$ 661,880	\$ -	\$ 21,948,875
-	(18,779,196)	(389,389)	-	(19,168,585)
(456,437)	(2,421,300)	(161,880)	-	(3,293,133)
-	(55,009)	-	-	(308,889)
-	(1,000,000)	110,611	-	(821,732)
-	1,000,000	-	-	1,000,000
-	1,000,000	-	-	1,000,000
-	-	-	-	(67,559)
-	-	-	-	(98)
-	-	-	-	(67,657)
-	-	9,176	-	9,176
-	-	(119,787)	-	(119,787)
-	-	(110,611)	-	(110,611)
-	-	-	-	-
-	-	25,058	-	25,058
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,058</u>	<u>\$ -</u>	<u>\$ 25,058</u>
\$ 23,191	\$ (2,362,890)	\$ (678,411)	\$ -	\$ (2,794,006)
-	-	-	-	105,751
-	(1,000,000)	661,880	-	(598,556)
-	209,654	-	-	209,780
-	-	-	-	(6,939)
(23,191)	-	5,120	-	(8,555)
-	663,792	122,022	-	785,814
-	-	-	-	(4,465)
-	1,489,444	-	-	1,489,444
<u>\$ -</u>	<u>\$ (1,000,000)</u>	<u>\$ 110,611</u>	<u>\$ -</u>	<u>\$ (821,732)</u>

**Bryan Independent School District**  
 Schedule of Delinquent Taxes Receivable  
 For the Ten Months Ended June 30, 2024

<u>Year Ended June 30,</u>	<u>Tax Rates</u>		<u>Assessed/ Appraised Value For School Tax Purposes</u>
	<u>Maintenance</u>	<u>Debt Service</u>	
2015 and Prior Years	\$ Various	\$ Various	\$ Various
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
2023	0.8646	0.2750	11,174,739,996
2024	0.6792	0.2700	11,896,324,378

**1000 TOTALS**

8000 - Taxes refunded under section 26.1115, tax code, for owners who received an exemption as provided by section 11.42(f), tax code

Exhibit J-1

<b>Beginning Balance 9/1/2023</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 6/30/2024</b>	<b>Total Taxes Refunded Under Section 26.1115(c)</b>
\$ 907,107	\$ -	\$ 28,279	\$ 6,798	\$ (38)	\$ 871,992	
199,265	-	5,307	1,582	-	192,376	
214,452	-	10,023	2,988	-	201,441	
254,596	-	17,011	4,493	-	233,092	
292,507	-	23,227	6,136	(66)	263,078	
351,545	-	30,363	8,587	(2,567)	310,028	
450,562	-	68,974	20,276	22,793	384,105	
653,372	-	14,911	4,308	(98,659)	535,494	
1,533,632	-	140,475	44,681	(532,092)	816,384	
-	112,919,911	77,708,340	30,891,125	(7)	4,320,439	
<u>\$ 4,857,038</u>	<u>\$ 112,919,911</u>	<u>\$ 78,046,910</u>	<u>\$ 30,990,974</u>	<u>\$ (610,636)</u>	<u>\$ 8,128,429</u>	

\$ 3,504

**Bryan Independent School District**  
 Schedule of Delinquent Taxes Receivable  
 For the Twelve Months ended August 31, 2024

<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>	
2015 and Prior Years	\$ Various	\$ Various	\$ Various
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
2023	0.8646	0.2750	11,174,739,996
2024	0.6792	0.2700	11,896,324,378

**1000 TOTALS**

8000 - Taxes refunded under section 26.1115, tax code, for owners who received an exemption as provided by section 11.42(f), tax code

Exhibit J-1

<u>Beginning Balance 9/1/2023</u>	<u>Current Year's Total Levy</u>	<u>Maintenance Collections</u>	<u>Debt Service Collections</u>	<u>Entire Year's Adjustments</u>	<u>Ending Balance 8/31/2024</u>	<u>Total Taxes Refunded Under Section 26.1115(c)</u>
\$ 907,107	\$ -	\$ 30,029	\$ 7,219	\$ (39)	\$ 869,820	
199,265	-	6,673	1,989	-	190,603	
214,452	-	12,777	3,808	-	197,867	
254,596	-	19,310	5,101	-	230,185	
292,507	-	25,654	6,776	(66)	260,011	
351,545	-	39,257	11,103	(4,256)	296,929	
450,562	-	79,100	23,253	24,071	372,280	
653,372	-	36,987	10,686	(96,216)	509,483	
1,533,632	-	162,938	51,825	(582,332)	736,537	
<u>-</u>	<u>112,919,911</u>	<u>79,811,632</u>	<u>31,727,239</u>	<u>36,602</u>	<u>1,417,642</u>	
<u>\$ 4,857,038</u>	<u>\$ 112,919,911</u>	<u>\$ 80,224,357</u>	<u>\$ 31,848,999</u>	<u>\$ (622,236)</u>	<u>\$ 5,081,357</u>	

\$ 3,504

**Bryan Independent School District**  
Schedule of Revenues, Expenditures and Changes  
in Fund Balance – Budget and Actual  
Child Nutrition  
For the Ten Months Ended June 30, 2024

**Exhibit J-2**

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
<b>REVENUES</b>					
5700	Local and intermediate sources	\$ 555,000	\$ 555,000	\$ 817,710	\$ 262,710
5800	State program revenues	45,000	45,000	49,777	4,777
5900	Federal program revenues	11,650,000	11,650,000	10,622,629	(1,027,371)
5020	Total revenues	12,250,000	12,250,000	11,490,116	(759,884)
<b>EXPENSES</b>					
Current:					
0035	Food services	11,765,000	11,765,000	10,451,756	1,313,244
0051	Plant maintenance and operations	485,000	485,000	465,000	20,000
Debt service:					
0071	Principal on long-term debt	-	-	1,874	(1,874)
0072	Interest on long-term debt	-	-	16	(16)
6030	Total expenditures	12,250,000	12,250,000	10,918,646	1,331,354
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	571,470	571,470
<b>OTHER FINANCING SOURCES (USES)</b>					
7912	Sale of real and personal property	-	-	9,451	9,451
7080	Total other financing sources (uses)	-	-	9,451	9,451
1200	Net change in fund balance	-	-	580,921	580,921
0100	Fund balance - beginning	6,793,990	6,793,990	6,793,990	-
3000	<b>FUND BALANCE - ENDING</b>	<b>\$ 6,793,990</b>	<b>\$ 6,793,990</b>	<b>\$ 7,374,911</b>	<b>\$ 580,921</b>

**Bryan Independent School District**

**Exhibit J-3**

Schedule of Revenues, Expenditures and Changes  
in Fund Balance – Budget and Actual  
Debt Service Fund  
For the Ten Months Ended June 30, 2024

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		
<b>REVENUES</b>					
5700	Local and intermediate sources	\$ 35,587,187	\$ 35,587,187	\$ 32,052,271	\$ (3,534,916)
5800	State program revenues	175,000	950,000	2,772,316	1,822,316
5020	Total revenues	35,762,187	36,537,187	34,824,587	(1,712,600)
<b>EXPENDITURES</b>					
Current:					
Debt service:					
0071	Principal on long-term debt	26,715,000	26,715,000	26,030,000	685,000
0072	Interest on long-term debt	9,039,687	5,539,687	4,790,124	749,563
0073	Issuance costs and fees	7,500	7,500	-	7,500
6030	Total expenditures	35,762,187	32,262,187	30,820,124	1,442,063
1200	Net change in fund balance	-	4,275,000	4,004,463	(270,537)
0100	Fund balance - beginning	7,639,944	7,639,944	7,639,944	-
3000	<b>FUND BALANCE - ENDING</b>	<u>\$ 7,639,944</u>	<u>\$ 11,914,944</u>	<u>\$ 11,644,407</u>	<u>\$ (270,537)</u>

**Bryan Independent School District**  
 Use of Funds Report – Select State Allotment Programs  
 For the Ten Months Ended June 30, 2024

**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.	\$ 19,383,062
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30)	\$ 12,485,542
<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.	\$ 2,882,682
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25)	\$ 1,976,384

# **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 (*Government Auditing Standards*), 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 ten months ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 14, 2024.

**Report on Internal Control over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

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 District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

WEAVER AND TIDWELL, L.L.P.

Austin, Texas  
November 14, 2024

**Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by 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 identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the ten months ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the ten months ended June 30, 2024.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material

The Board of Trustees of  
Bryan Independent School District

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  
November 14, 2024

**Bryan Independent School District**  
 Schedule of Findings and Questioned Costs  
 For the Ten Months Ended June 30, 2024

**Section 1. Summary of Auditor’s Results**

**Financial Statements**

- 1. Type of auditor's report issued Unmodified
- 2. Internal control over financial reporting:
  - a. Material weakness(es) identified? No
  - b. Significant deficiency(ies) identified that are not considered to be material weaknesses? None reported
- 3. Noncompliance material to financial statements noted? No

**Federal Awards**

- 4. Internal control over major programs:
  - a. Material weakness(es) identified? No
  - b. Significant deficiency(ies) identified that are not considered to be material weaknesses? None reported
- 5. Type of auditor's report issued on compliance with major programs Unmodified
- 6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No
- 7. Identification of major programs Child Nutrition Cluster – 10.553 & 10.555
- 8. Dollar threshold used to distinguish between Type A and Type B federal programs \$1,145,174
- 9. 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 Ten Months Ended June 30, 2024

**Prior Year Findings**

None reported

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**Bryan Independent School District**  
 Schedule of Expenditures of Federal Awards  
 For the Ten Months Ended June 30, 2024

**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:			
School Breakfast Program	10.553	71402401	\$ 2,620,564
Total Assistance Listing Number 10.553			2,620,564
Passed Through Texas Education Agency:			
National School Lunch Program	10.555	71302401	7,222,378
Passed Through Texas Department of Agriculture:			
National School Lunch Program - Noncash Assistance	10.555	NT4XL1YGLGC5	695,785
COVID 19 - Supply Chain Assistance Program	10.555	NT4XL1YGLGC5	66,416
COVID 19 - National School Lunch Program - Commodity Warehouse Fees	10.555	NT4XL1YGLGC5	13,469
Total Assistance Listing Number 10.555			7,998,048
Total Child Nutrition Cluster			10,618,612
Passed Through Texas Department of Agriculture:			
Local Food for Schools (LFS) Cooperative	10.185	NT4XL1YGLGC5	4,017
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			10,622,629
<b>U.S. DEPARTMENT OF EDUCATION:</b>			
Passed Through Texas Education Agency:			
Title I, Part A - Improving Basic Programs	84.010A	246101021902	6,101,849
Title I, Part D - Delinquent Programs	84.010A	23610103021902	2,810
Title I, Part D - Delinquent Programs	84.010A	24610103021902	118,641
Total Assistance Listing Number 84.010			6,223,300
Special Education Cluster (IDEA):			
IDEA-B Formula	84.027A	246600010219026600	3,978,716
IDEA-B Discretionary (Deaf)	84.027A	246600110219026673	111,588
Total Assistance Listing Number 84.027			4,090,304
IDEA-B Preschool	84.173A	246610010219026610	52,955
Total Special Education Cluster (IDEA)			4,143,259
Carl D. Perkins Career and Technical Basic Grant	84.048A	24420006021902	251,542
IDEA-C Early Childhood Intervention	84.181A	243911010219023911	1,306
Texas Education for Homeless Children & Youth	84.196A	244600057110012	40,937

**Bryan Independent School District**  
 Schedule of Expenditures of Federal Awards - Continued  
 For the Ten Months Ended June 30, 2024

**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	24671001021902	502,879
Title II, Part A - Supporting Effective Instruction	84.367A	24694501021902	865,593
Improving Academic Achievement, Summer School LEP	84.369A	69552302	23,512
Title IV, Part A	84.424A	23680101021902	516,093
COVID 19 - American Rescue Plan - ARP (ESSER III)	84.425U	21528001021902	13,840,761
COVID 19 - Texas COVID Learning Acceleration Supports (TCLAS) ESSER III	84.425U	21528042021902	671,707
COVID-19 - American Rescue Plan - ARP (Homeless I - TECHY Supplement)	84.425W	215330017110012	11,320
COVID-19 - American Rescue Plan - ARP (Homeless II)	84.425W	21533002021902	281,867
Total Assistance Listing Number 84.425			14,805,655
Passed Through Region 6 Education Service Center: Title I, Part C - Migratory Children	84.011A	24615001236950	102,059
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			27,476,135
<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	73,709
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			73,709
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 38,172,473</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	\$	38,172,473
General fund - federal revenue:		
School health and related services (SHARS)		652,496
Reserve officers training corps (ROTC)		69,777
		<hr/>
<b>Total federal revenues per Exhibit C-2</b>	<b>\$</b>	<b>38,894,746</b>

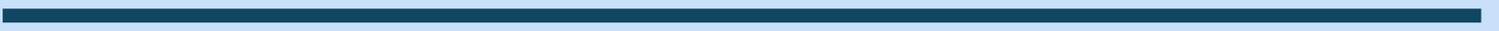
**Bryan Independent School District**  
 Schedule of Required Responses to Selected  
 School FIRST Indicators (Unaudited)  
 For the Ten Months Ended June 30, 2024

**Exhibit L-1**

<u>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	\$ 484,270

12. **Teaching and Learning**

12.A. Discuss and Consider Innovative Course Offering for Team Sport Officiating



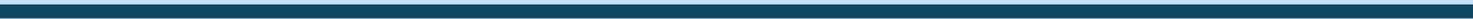
# Request for New Course Offerings

## Innovative Courses

- Team Sport Officiating
- Navigating Life for Students Who are Deaf or Hard of Hearing



November 18, 2024



# Innovative Courses and Board Policy

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**Innovative courses** allow districts to offer state-approved innovative courses to enable students to master knowledge, skills, and competencies not included in the essential knowledge and skills of the required curriculum.

## **Board Policy EHBJ Legal**

With the approval of the board, a district may offer, without modifications, any state-approved innovative course.



# Team Sport Officiating

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State Course ID# N11600122

Students enrolling in this course for a semester would have the opportunity to receive web-based instructional modules, combined with interactives and activities facilitated by the classroom teacher to understand the mechanics and philosophy of officiating up to 3 different sporting activities. Additionally, using Athletic and PE classes these students could “officiate” practice/scrimmage settings to hone mechanics and get a true feel for the game. The course includes the State Licensure exams.



# Navigating Life for Students Who are Deaf or Hard of Hearing

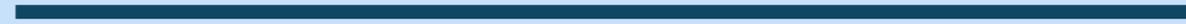
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State Course ID# N1290330

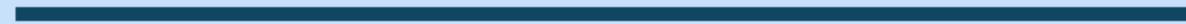
The purpose of this course is to provide the necessary information, resources, and opportunities that will empower students who are deaf or hard of hearing to effectively apply information and skills learned in educational, home, and community settings in order to facilitate achievement in secondary and postsecondary environments. Areas to be addressed include audiology, hearing health, assistive technology, available support services and accommodations, communication, self-determination and advocacy, and Deaf culture.

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# Questions



12.B. Discuss and Consider Innovative Course Offering for Navigating Life for Students Who are Deaf or Hard of Hearing

13. **Local Governance**

13.A. Discuss and Consider the Legislative Priorities for the 89th Legislative Session

14. **Closed Session**

14.A. Discuss Issues Pertaining to Appointment, Employment, Evaluation, Reassignment, Duties, Discipline, or Dismissal of a Public Officer or Employee - Texas Government Code Chapter 551.074

14.B. Pursuant to Texas Government Code Sections 551.0821, Deliberation Concerning a Public School Student Wherein Personally Identifiable Information will Necessarily be Revealed

14.C. Pursuant to Texas Government Code Section 551.087, Discuss Status of JETI Tax Incentive Program

15. **Reconvene in Open Session**

15.A. Consider Approval of the Recommendation for Principal of Bryan Collegiate High School

16. **ADJOURN**

Posted: Friday, November 15, 2024, 3:40 p.m.



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For the Board of Trustees