



ALIEF INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES
4250 Cook Road, Houston, Texas 77072
P.O. Box 68, Alief, TX 77411

REGULAR BOARD MEETING
Tuesday, January 21, 2025
6:30 PM

Notice is hereby given that the Board of Trustees of the Alief Independent School District will hold a Regular Board Meeting on Tuesday, January 21, 2025 at 6:30 PM in the Board Room of the Administration Building, 4250 Cook Rd, Houston, TX 77072.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

CANCELLED.

NOTICE: THIS MEETING MAY BE CANCELED AND HELD ON THURSDAY, JANUARY 23, 2025, DUE TO INCLEMENT WEATHER. THE DISTRICT IS MONITORING WEATHER CONDITIONS AND WILL MAKE A DECISION IN THE BEST INTERESTS OF SAFETY.

One or more board members and/or presenters may participate in this meeting by videoconference. It is the intent of the district to have, and the meeting will have, a quorum of board members physically present at the meeting location. The meeting location will be equipped with video conference equipment.

The public may view the board meeting by watching the live stream of the meeting at the following link: <https://video.aliefisd.net/show?video=436b1ee64ce7>

Online posting found here: <https://meetings.boardbook.org/Public/Organization/770>

1. Call to Order
2. Pledge
3. Invocation or Inspirational Remarks
4. Board Recognitions
5. Superintendent Report (Dr. Anthony Mays, Alief ISD Superintendent)
6. Public Comments on Posted Agenda Items
7. Donation Report (Dee Jones, Business and Community Partner Coordinator) 5
8. Reports (Information Only. No discussion at the meeting unless requested by a Board member.)
 - 8.1. Construction Summary Report (Charles Woods, Deputy Superintendent of Business) 9

	Board Goal #3: Alief ISD will maintain a safe and orderly environment.	
8.2.	Disbursement Report (Charles Woods, Deputy Superintendent of Business)	
	Board Goal #5: Alief ISD will continue to build positive relationships with all stakeholders.	
8.3.	Financial Activity Report (Charles Woods, Deputy Superintendent of Business)	56
	Board Goal #5: Alief ISD will continue to build positive relationships with all stakeholders.	
8.4.	Quarterly Investment Report (Charles Woods, Deputy Superintendent of Business)	62
	Board Goal #5: Alief ISD will continue to build positive relationships with all stakeholders.	
9.	Consent Agenda	
9.1.	Consider and Approve the Minutes of December 17th Regular Board Meeting & December 17th Special Called Meeting.	67
9.2.	Consider Approval of New Hires (Elizabeth Veloz-Powell, Deputy Superintendent of Human Resources)	78
	Board Goal #4: Alief ISD will recruit, develop, and retain highly qualified and effective personnel.	
9.3.	Consider Approval of Resignation Report (Elizabeth Veloz-Powell, Deputy Superintendent of Human Resources)	81
	Board Goal #4: Alief ISD will recruit, develop, and retain highly qualified and effective personnel.	
9.4.	Consider Approval of New Administrator (Elizabeth Veloz-Powell, Deputy Superintendent of Human Resources)	84
	Board Goal #4: Alief ISD will recruit, develop, and retain highly qualified and effective personnel.	
9.5.	Consider Approval of Edits to Board Policy DNA (Local) (Elizabeth Veloz-Powell, Deputy Superintendent of Human Resources)	87
	Board Goal #4: Alief ISD will recruit, develop, and retain highly qualified and effective personnel.	
9.6.	Consider Approval of Budget Amendments (Charles Woods, Deputy Superintendent of Business)	90
	Board Goal #5: Alief ISD will continue to build strong relationships with all stakeholders.	
9.7.	Tax Collection Report and Disbursements (Charles Woods, Deputy Superintendent of Business)	116
	Board Goal #5: Alief ISD will continue to build strong relationships with all stakeholders.	
9.8.	Consider approval of RFP #2438 Art & Miscellaneous School Supplies	
	Board Goal #1 Alief ISD will close the achievement gap to ensure that all students reach their academic potential.	
9.9.	Consider approval of RFP #2439 Office Supplies & Library Supplies	
	Board Goal #5 Alief ISD will continue to build positive relationships with all stakeholders.	
10.	Non Consent Agenda	
10.1.	Consider Approval of Resolution Expressing Intent to Finance	124

Expenditures to Be Incurred. (Charles Woods, Deputy Superintendent of Business)

Board Goal #5: Alief ISD will continue to build positive relationships with all stakeholders.

10.2. Consider approval of Resolution Finding a Public Purpose to Provide a Salary Supplement to All Eligible Employees in Lieu of a Permanent Raise for the 2024-25 School Year. (Charles Woods, Deputy Superintendent of Business) 128

Board Goal #5: Alief ISD will continue to build positive relationships with all stakeholders.

10.3. Report on Schematic Design of Renovation of Crump Press Box and Stadium Lighting. (Vinson Lewis, Assistant Superintendent of Support Services) 131

Board Goal #5: Alief ISD will continue to build positive relationships with all stakeholders.

10.4. Consider approval of delegation of authority to the Superintendent or designee to determine the Project Delivery/Contract Award method for construction and/or maintenance projects for 2025. (Charles Woods, Deputy Superintendent of Business) 161

Board Goal #5: Alief ISD will continue to build positive relationships with all stakeholders.

10.5. Consider Approval of 2024 Audit Report. (Charles Woods, Deputy Superintendent of Business) 163

Board Goal #5 Alief ISD will continue to build positive relationships with all stakeholders.

10.6. Presentation of Annual Performance Report/Targeted Improvement Plans and Public Hearing (Kathleen Jahn, Deputy Superintendent of Curriculum and Instruction)

Board Goal #1: Alief ISD will close the achievement gap to ensure that all students reach their academic potential.

10.7. Consider Approval of the Targeted Improvement Plans (Kathleen Jahn, Deputy Superintendent of Curriculum and Instruction) **Board Goal #1: Alief ISD will close the achievement gap to ensure that all students reach their academic potential.**

10.8. Consider Approval of the Alief ISD Corrective Action Plan (CAP) for Homeless Students and Out-of-School Suspension (Kathleen Jahn, Deputy Superintendent of Curriculum and Instruction) **Board Goal #1: Alief ISD will close the achievement gap to ensure that all students reach their academic potential.**

11. Board and Committee Reports

Reports and comments from board members regarding meetings and conferences attended, including board committee meetings; schools visited; community and district activities; new initiatives; education programs; and continuing education. The items may be discussed, but no final action will be taken on these items at this meeting.

12. Closed Executive Session

12.1. Deliberate the Duties, Responsibilities, Employment, and Dismissal of Personnel and Officers, Including Specifically the Board and Superintendent (Tex. Gov't Code 551.074)

12.2. Consult with the District's attorneys on any subjects or matters authorized by

law, including any matter listed on this meeting notice/agenda, pending or contemplated litigation, and proposed settlements. (Tex. Gov't Code 551.071)

12.3. Discussion of District wide Intruder Detection Audit Report Findings (Elizabeth Veloz-Powell, Deputy Superintendent of Human Resources) (Tex. Gov't Code §§ 551.076, 551.089)

Board Goal #3: Alief ISD will maintain a safe and orderly environment.

12.4. Discuss and Consider Level III Grievance filled by the Outley Elementary School Nurse (Tex. Gov't Code § 551.074)

Board Goal: #4 Alief ISD will recruit, develop, and retain highly qualified and effective personnel.

Attachments:

13. Reconvene in Open Session to Consider Action on Matters Discussed in Closed Executive Session

14. Adjournment

If, during the course of the meeting covered by this Notice, the Board should determine that a closed or executive meeting or session of the Board should be held or is required in relation to any item included in this notice, then such closed or executive meeting or session as authorized by Section 551.001 et seq. of the Texas Government Code (the Open Meetings Act) will be held by the Board at that date, hour and place given in this notice or as soon after the commencement of the meeting covered by this notice as the Board may conveniently meet in such closed or executive meeting or session concerning any and all subjects and for any and all purposes permitted by Sections 551.001-551.084, inclusive, of the Open Meetings Act, including, but not limited to:

Section 551.071 – For the purpose of a private consultation with the Board's attorney on any or all subjects or matters authorized by law.

Section 551.072 – For the purpose of discussing the purchase, exchange, lease, or value of real property.

Section 551.073 – For the purpose of considering a negotiated contract for a prospective gift donation.

Section 551.074 – for the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee or to hear complaints or charges against a public officer or employee.

Section 551.076 – To consider the deployment, or specific occasions for implementation, of security personnel or devices.

Section 551.082 – for the purpose of considering discipline of a public school child or children, or to hear a complaint by an employee against another employee, if the complaint or charge directly results in a need for a hearing.

Section 551.0821: For the purpose of deliberating a matter regarding a public school student if personally identifiable information about the student will necessarily be revealed by the deliberation;

Section 551.083 – for the purpose of considering the standards, guidelines, terms or conditions the Board will follow, or instruct its representatives to follow, in consultation with representatives of employee groups in connection with consultation agreements provided for by Section 13.901 of the Texas Education Code.

Section 551.084 – for the purpose of excluding witness or witnesses from a hearing during examination of another witness.

Section 551.089: For the purpose of deliberating security assessments or deployments relating to information resources technology, network security information as described by Section 2059.055(b), or the deployment, or specific occasions for implementation, of security personnel, critical infrastructure, or security devices.

Should any final action, final decision, or final vote be required in the opinion of the Board with regard to any matter considered in such closed or executive meeting or session, then such final decision, or final vote shall be at either:

- a. the open meeting covered by the notice upon the reconvening of this public meeting, or
- b. at a subsequent public meeting of the Board upon notice thereof, as the Board shall determine.

ALIEF INDEPENDENT SCHOOL DISTRICT

BOARD DOCUMENT

MEETING DATE: January 21, 2025

AGENDA ITEM: Consider Approval of Donations

The Communication and Public Relations Department has received the following donations and gifts in kind from business partners, community members, and parent-teacher organizations. In accordance with Board policy, donations of \$500.00 and over in value require Board approval.

\$250,000.00	Donation of Free Assorted Food Coupons to Alief ISD from Panera Bakery Café to be used for any Alief ISD students and staff.
\$98,000.00	Donation of Free Assorted Food Baskets to Alief ISD from Families Helping Families to be used for any Alief ISD students, staff and families.
\$24,000.00	Donation of Free Assorted Holiday Toys to Alief ISD from Be An Angel to be used for any Alief ISD Special Needs students. (Alexander, Boone, Bush, Chancellor, Collins, Cummings, Hearne, Holmquist, Kennedy, Petrosky, Smith and Youens).
\$10,000.00	Donation of Free Assorted Holiday Toys and Gifts to Alief ISD from the Asian American Peace Officers to be used for Alief ISD students and families.
\$6,950.00	Donation of Free Assorted Foods and Gifts to Alief ISD from Pastor Donnell Mann-Your Story Church to be used for any Rees Elementary School students and staff.
\$6,137.56	Donation of Free Assorted Winter Jackets and Gift Cards to Alief ISD from Fort Bend Church to be used for any Alief ISD staff.
\$4,500.00	Donation of Cash to Alief ISD from First Community Credit Union to be used for any Alief ISD STEM female students and staff traveling expenses. (Cash Donation Account)
\$4,200.00	Donation of Free Assorted Breads and Pastries to Alief ISD from Panera Bread Bakery/Café to be used to for any Alief ISD students and staff.

\$3,760.00	Donation of Free Car Repairs to Alief ISD from Status Automotive & Collision to be used for any Alief ISD students and parents.
\$3,750.00	Donation of Free Bikes to Alief ISD from the City of Houston Solid Waste Company to be used for any Alief ISD FAME parent.
\$3,425.00	Donation of Free Assorted Foods to Alief ISD from the Houston Food Bank-Backpack Buddy to be used for any Alief ISD students.
\$3,200.00	Donation of Free Assorted Clothing, Household Items, Holiday Toys, and Gifts to Alief ISD from Mr. Barrell Richardson-Amazon to be used for any Alief ISD students, staff and families.
\$3,000.00	Donation of Free Assorted Holiday Toys and Gifts to Alief ISD from Hadi Law Firm to be used for any Alief ISD students.
\$2,500.00	Donation of Cash to Alief ISD from The Joint Chinese College Alumni Association to be used for any Alief ISD students. (Cash/Donation Account)
\$2,000.00	Donation of Free Assorted Clothing, Shoes, Boots and Gift Cards to Alief ISD from Attorney Erik Nichols to be used for any Alief ISD.
\$1,225.00	Donation of Free Holiday Foods, and Gift Cards to Alief ISD from Ms. Linda Etuck to be used for any Alief ISD High School students.
\$1,000.00	Donation of Assorted Stuffed Animals and Shoes to Alief ISD from Trustee Dr. Lily Truong to be used for any Alief ISD students.
\$1,000.00	Donation of Free Converse Tennis Shoes to Alief ISD from Mr. LaQuentin Jenkins to be used for any Alief ISD High School students.
\$950.00	Donation of Free Upright Piano to Alief ISD from Ms. Lori Ghazal to be used for any Hastings High Music Department students and staff.
\$600.00	Donation of Free Assorted Holiday Toys and Gifts to Alief ISD from the Asian American Health Coalition to be used for any Alief ISD McKinney Vento students
\$575.00	Donation of Free Assorted Holiday Toys and Gifts to Alief ISD from Community Health Choice to be used for any Alief ISD students.
\$575.00	Donation of Assorted Holiday Toys and Gifts to Alief ISD from The Buckner Family Center to be used for any Alief ISD students and staff.

\$535.00	Donation of Free Assorted Holiday Gifts and Gift Cards to Alief ISD from Mr. & Mrs. John Coughran to be used for any Alief ISD students.
\$525.00	Donation of Free Gift Basket to Alief ISD from Group One Auto to be used for January Teacher of the Month.
\$500.00	Donation of Cash to Alief ISD from Superintendent-Dr. Anthony Mays to be used for Taylor-TAFE students. (Cash/Activity Account)
\$500.00	Donation of Free Assorted Clothing and Shoes to Alief ISD from Ms. Kristyn Cathey to be used for any Alief ISD students and families.

Please note that the donor determines the value of the donation.

RECOMMENDATION: It is recommended that the Board of Trustees accept the donations totaling \$433,407.56.



Superintendent

ALIEF INDEPENDENT SCHOOL DISTRICT

BOARD DOCUMENT

MEETING DATE: January 21, 2025

AGENDA ITEM: Construction Summary Report

Attached is a Construction Summary Report for all bond sales with current year activity for the 2003, 2015 and 2021 bond referendums.

On the 2021 Referendum report, projects listed as 99% complete are substantially completed, which indicates the project is completed to the point that the District is able to utilize the facility and/or equipment for its intended purpose. However, at substantial completion, vendors will still have ongoing punch list items to complete and contract amounts will not be fully paid to the vendor until all aspects of the project are brought to completion.

Recommendation: Information item – no recommendation required.



Dr. Anthony Mays
Superintendent



Charles Woods
Deputy Superintendent/
Business Services

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : D0 2021 Capital Projects

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
000	Unassigned	0.00	0.00	0.00	0.00	0.00	0.00
NAT	Natatorium	0.00	3,317,000.00	0.00	0.00	0.00	3,317,000.00
PRS	Pressbox	0.00	6,000,000.00	0.00	0.00	0.00	6,000,000.00
Total for Bond Sale D0 2021 Capital Projects		0.00	9,317,000.00	0.00	0.00	0.00	9,317,000.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : D8 Bond 2013

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
000	Unassigned	0.00	0.00	0.00	0.00	0.00	0.00
AFT	Above ground fuel tank	0.00	297,790.97	297,790.97	0.00	0.00	0.00
BSP	Bush Spark Park	0.00	5,425.00	5,425.00	0.00	0.00	0.00
BUS	School Buses	1,500,000.00	1,506,690.33	1,506,690.33	0.00	0.00	0.00
C58	Sneed Canopy replacement	0.00	79,381.00	79,381.00	0.00	0.00	0.00
C60	Martin Carpet	275,000.00	219,814.13	219,814.13	0.00	0.00	0.00
C61	DW Carpet & Vinyl	207,000.00	0.00	0.00	0.00	0.00	0.00
C62	Chancellor Carpet	0.00	12,864.30	12,864.30	0.00	0.00	11 0.00
C99	Hearne Carpet replacement	0.00	193,720.51	193,720.51	0.00	0.00	0.00
CND	Kitchen renovation	0.00	81,987.86	81,987.86	0.00	0.00	0.00
COI	Cost of Issuance	0.00	91,928.36	91,928.36	0.00	0.00	0.00
D04	DW Replace Exterior Doors	70,000.00	7,084.00	7,084.00	0.00	0.00	0.00
DSP	District Security Project	0.00	83,983.92	83,983.92	0.00	-0.00	0.00
E01	Install New Electric Service	230,000.00	187,472.74	187,472.74	0.00	-0.00	0.00
E05	District Wide Enery Savings Pr	100,000.00	24,003.30	24,003.30	0.00	0.00	-0.00
E25	High school electronic marquee	0.00	89,659.00	89,659.00	0.00	0.00	0.00
E26	Electronic Marquees	0.00	157,666.64	157,666.64	0.00	-0.00	0.00
EWS	Elsik Welding Shop Expansion	50,000.00	50,177.51	50,177.51	0.00	0.00	0.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : D8 Bond 2013

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
F21	Outley Fire Alarm Replacement	140,000.00	0.00	0.00	0.00	0.00	0.00
F22	Elsik Fire Alarm Replacement	186,000.00	164,187.64	164,187.64	0.00	0.00	0.00
F23	DW Misc Foundation Repairs	100,000.00	73,119.00	73,119.00	0.00	0.00	0.00
F24	Elsik Refinish Gym Floor	20,000.00	18,888.50	18,888.50	0.00	0.00	0.00
F25	Asbestos Abatement	20,000.00	56,313.92	56,313.92	0.00	0.00	-0.00
FEN	Fencing	0.00	57,645.20	57,645.20	0.00	-0.00	0.00
FTU	Crump Stadium Turf Upgrade	0.00	0.00	0.00	0.00	0.00	0.00
G14	Generator for O'Donnell	0.00	21,967.51	21,967.51	0.00	0.00	12 -0.00
GEN	Generator	0.00	20,327.00	20,327.00	0.00	0.00	0.00
H36	Rees AC Replacement	275,000.00	22,262.50	22,262.50	0.00	0.00	0.00
H37	Smith Chiller Replacement	100,000.00	69,632.00	69,632.00	0.00	0.00	0.00
H38	ALC Ductwork Clean&Replace	20,000.00	9,570.00	9,570.00	0.00	0.00	0.00
H39	Chancellor HVAC Replacement	3,566,420.00	3,307,102.94	3,307,102.94	0.00	-0.00	0.00
H41	ALC Replace Air Handler	200,000.00	2,406.65	2,406.65	0.00	0.00	-0.00
H42	Warehouse Replace Air Handler	85,000.00	45,000.00	45,000.00	0.00	0.00	0.00
H43	Replace Motor Control Center	120,000.00	0.00	0.00	0.00	0.00	0.00
H99	001 HVAC Replacement Phase 2	2,416,000.00	2,410,468.25	2,410,468.25	0.00	0.00	-0.00
HMQ	Hastings Marquee	0.00	38,362.00	38,362.00	0.00	0.00	0.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : D8 Bond 2013

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
HSB	Hastings Score Board	0.00	7,905.00	7,905.00	0.00	0.00	0.00
HVN	HVAC-NGC	0.00	260.79	0.00	260.79	0.00	0.00
L21	Install Site Lighting	434,800.00	572,095.70	572,095.70	0.00	0.00	-0.00
LIN	Trash Can Liners	0.00	0.00	0.00	0.00	0.00	0.00
LTN	Taylor & NGC Lighting	0.00	99,985.79	99,985.79	0.00	0.00	-0.00
OSP	Outley Spark Park	0.00	5,000.00	5,000.00	0.00	0.00	0.00
P59	Natatorium Pool & Equip Upgrad	390,580.00	565,579.74	565,579.74	0.00	0.00	-0.00
P60	Holub Parking Lot Repairs	400,000.00	578,658.42	578,658.42	0.00	0.00	13 -0.00
P61	Maint/Chambers Parking Lot	293,200.00	880,915.25	880,915.25	0.00	0.00	-0.00
P62	Chambers Parking Lot Repairs	427,000.00	0.00	0.00	0.00	0.00	0.00
P63	Natatorium Pool Repairs	375,000.00	0.00	0.00	0.00	0.00	0.00
P64	Albright Replace Exterior Pane	150,000.00	152,000.00	152,000.00	0.00	0.00	0.00
R40	Alexander Metal Fascia Replace	40,000.00	133,057.18	133,057.18	0.00	0.00	-0.00
R41	Hearne Metal Fascia Replacemen	40,000.00	0.00	0.00	0.00	0.00	0.00
R42	Heflin Metal Fascia Replacemen	40,000.00	0.00	0.00	0.00	0.00	0.00
R43	Rees Metal Fascia Replacemen	40,000.00	0.00	0.00	0.00	0.00	0.00
R44	Owens Roof Replacement	875,000.00	782,053.00	782,053.00	0.00	0.00	0.00
R97	Chambers Roof Drain	0.00	27,293.85	27,293.85	0.00	0.00	0.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : D8 Bond 2013

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
S04	Youens Replace Sewer Main &	40,000.00	17,675.00	17,675.00	0.00	0.00	0.00
S05	Natatorium Shower Plumbing Rep	10,000.00	15,503.64	15,503.64	0.00	0.00	0.00
S11	Owens Skylight Repair	0.00	18,250.00	18,250.00	0.00	0.00	0.00
SFE	Elsik stage floor	0.00	22,709.00	22,709.00	0.00	0.00	0.00
SNG	Gym Signage	0.00	26,091.00	26,091.00	0.00	0.00	0.00
T15	2 new T-buildings-Chancellor	0.00	235,583.88	235,583.88	0.00	-0.00	0.00
TCS	Track Crump Stadium	1,800,000.00	1,630,639.62	1,630,639.62	0.00	0.00	0.00
UDT	Underwriter's Discount	0.00	126,076.14	126,076.14	0.00	0.00	14 0.00
Y01	Youens reception & canopy	0.00	8,600.00	8,600.00	0.00	0.00	0.00
Total for Bond Sale D8 Bond 2013		15,036,000.00	15,312,835.68	15,312,574.89	260.79	0.00	0.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : D9 Bond 2015

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
000	Unassigned	0.00	-0.00	0.00	0.00	0.00	-0.00
BUS	School Buses	750,000.00	750,000.00	750,000.00	0.00	0.00	0.00
C99	Hearne Carpet replacement	0.00	30,374.00	30,374.00	0.00	0.00	0.00
CAM	Cameras	0.00	8,029.57	8,029.57	0.00	0.00	0.00
ELS	Elsik Lift Station	0.00	24,950.00	24,950.00	0.00	0.00	0.00
F36	Fencing additions/replacement	0.00	7,700.50	7,700.50	0.00	0.00	0.00
H47	HVAC 115 105 106	0.00	8,243,011.15	8,243,011.15	0.00	0.00	0.00
HMH	HVAC Mahanay	3,953,000.00	0.00	0.00	0.00	0.00	15 0.00
HSM	Smith HVAC replacement	4,500,000.00	0.00	0.00	0.00	0.00	0.00
HVN	HVAC-NGC	0.00	3,993.96	0.00	3,993.96	0.00	0.00
MTB	Middle Schl Track Benches	0.00	10,939.42	10,939.42	0.00	0.00	0.00
R98	Olle partial roof replacement	31,000.00	0.00	0.00	0.00	0.00	0.00
R99	Elsik s gym & Olle roof	325,000.00	356,000.00	356,000.00	0.00	0.00	0.00
S12	Mahanay replace main service l	30,000.00	0.00	0.00	0.00	0.00	0.00
S14	Kalwall Skylight at Elsik	0.00	185,640.00	185,640.00	0.00	0.00	0.00
T14	Taylor track repairs and resur	250,000.00	234,777.00	234,777.00	0.00	0.00	0.00
UDT	Underwriter's Discount	0.00	125,030.50	125,030.50	0.00	0.00	0.00
Total for Bond Sale D9 Bond 2015		9,839,000.00	9,980,446.10	9,976,452.14	3,993.96	0.00	0.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : E1 2016 Capital Projects

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
000	Unassigned	0.00	0.00	0.00	0.00	0.00	0.00
A93	Outley Addition	1,590,000.00	1,600,631.59	1,600,631.59	0.00	-0.00	0.00
BUS	School Buses	1,500,000.00	2,393,484.00	2,393,484.00	0.00	0.00	0.00
C49	Career Center	37,100,000.00	37,100,000.00	37,100,000.00	0.00	0.00	-0.00
COI	Cost of Issuance	0.00	184,429.68	184,429.68	0.00	0.00	0.00
DGS	Design Guidelines Standards	0.00	80,000.00	80,000.00	0.00	0.00	0.00
F34	Kerr-Fine Arts Addition	14,200,000.00	12,694,020.71	12,694,020.71	0.00	0.00	-0.00
FHV	HVAC	0.00	355,600.00	355,600.00	0.00	0.00	16 -0.00
FLM	Security Film	0.00	0.00	0.00	0.00	0.00	0.00
FPK	Fullday PreK	0.00	4,269.48	2,892.48	1,377.00	0.00	-0.00
G17	MS Gym Additions	7,420,000.00	7,441,270.27	7,441,270.27	0.00	-0.00	0.00
HVN	HVAC-NGC	0.00	13,057.62	0.00	13,057.62	0.00	0.00
MAR	Safety/Security Digital Marque	0.00	464,118.65	464,118.65	0.00	0.00	-0.00
MQE	Marquee Elementary	0.00	61,834.00	61,834.00	0.00	0.00	0.00
PDV	Police Department Vehicle	0.00	46,905.75	46,905.75	0.00	0.00	0.00
PGE	Playground Equipment	0.00	26,091.00	26,091.00	0.00	0.00	0.00
TSC	Transp Security Cameras	0.00	9,595.72	9,595.72	0.00	0.00	0.00
UDT	Underwriter's Discount	0.00	432,784.78	432,784.78	0.00	0.00	0.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : E1 2016 Capital Projects

PROJ DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
WHE Warehouse Electrical Upgrades	0.00	83,315.61	83,315.61	0.00	0.00	0.00
Total for Bond Sale E1 2016 Capital Projects	61,810,000.00	62,991,408.86	62,976,974.24	14,434.62	0.00	-0.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : E2 2017 Capital Projects

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
000	Unassigned	0.00	35,145.55	0.00	0.00	0.00	35,145.55
A13	ADA Restrooms	1,335,000.00	726,305.46	726,305.46	0.00	-0.00	0.00
A93	Outley Addition	4,450,000.00	4,183,132.09	4,183,132.09	0.00	-0.00	0.00
BUS	School Buses	1,500,000.00	1,894,618.67	1,894,618.67	0.00	0.00	0.00
C49	Career Center	39,500,000.00	21,752,229.28	21,737,613.18	0.00	0.00	14,616.10
CHA	Carpet at Hastings Annex	0.00	44,117.69	40,837.77	0.00	0.00	3,279.92
COI	Cost of Issuance	0.00	218,084.04	218,084.04	0.00	0.00	0.00
CRU	Crump	0.00	197,339.29	102,094.55	0.00	0.00	195,244.74
CTX	Centegix	0.00	1,504,100.00	1,504,100.00	0.00	0.00	0.00
ECL	Elsik Door Locks	0.00	70,582.27	70,582.27	0.00	-0.00	0.00
EFH	Elsik Field House	0.00	128,040.00	0.00	0.00	0.00	128,040.00
ESF	Softball Field	334,000.00	1,467,907.64	1,467,907.64	0.00	0.00	-0.00
F40	Foundation Repairs	0.00	246,960.00	0.00	0.00	102,560.00	144,400.00
FCR	Carpet Replacement Evaluation	1,015,000.00	354,000.00	354,000.00	0.00	0.00	0.00
FEN	Fencing	0.00	381,331.00	310,752.52	0.00	0.00	70,578.48
FFA	Fire Alarm	144,000.00	17,022.00	17,022.00	0.00	0.00	-0.00
FHV	HVAC	4,737,000.00	5,085,504.89	5,085,504.89	0.00	0.00	-0.00
FPK	Fullday PreK	0.00	5,423,681.08	5,397,681.08	0.00	12,737.50	13,262.50

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : E2 2017 Capital Projects

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
FRF	Roof Replacement	5,234,000.00	4,849,141.59	4,849,141.59	0.00	0.00	0.00
G17	MS Gym Additions	15,580,000.00	15,207,522.30	15,207,522.30	0.00	0.00	0.00
HDL	Hastings Door Locks	0.00	110,670.11	110,670.11	0.00	-0.00	0.00
HSL	Howell Sugarland Sidewalk	0.00	170,752.50	170,752.50	0.00	0.00	0.00
HVE	HVAC-Elsik	0.00	1,480,326.47	1,480,326.47	0.00	0.00	0.00
HVN	HVAC-NGC	0.00	2,442,687.63	2,265,948.65	44,310.08	132,428.90	0.00
HWP	Hastings Water Pipe	0.00	40,607.00	40,607.00	0.00	0.00	0.00
MQE	Marquee Elementary	0.00	1,097,750.00	1,097,750.00	0.00	0.00	19 0.00
NAT	Natatorium	0.00	44,000.00	43,089.00	0.00	0.00	911.00
OCT	O'Donnell Cooling Tower	0.00	55,000.00	0.00	49,999.00	0.00	5,001.00
OER	Olle Ensemble Room	306,000.00	302,000.00	302,000.00	0.00	0.00	0.00
PAA	Paving at Alexander	0.00	6,410.00	6,410.00	0.00	0.00	0.00
PAV	Paving at Transportation	0.00	270,234.60	265,376.85	0.00	0.00	4,857.75
PDR	Police Dept Radios	0.00	0.00	0.00	0.00	0.00	0.00
PDV	Police Department Vehicle	0.00	465,100.00	418,612.32	0.00	0.00	46,487.68
PLL	Parking Lot Lighting (LED)	0.00	95,000.00	78,207.06	0.00	0.00	16,792.94
PLV	Parking Lot Vehicle	0.00	0.00	0.00	0.00	0.00	0.00
S15	Safety Vestibules	5,900,000.00	7,269,400.40	7,268,365.40	0.00	0.00	1,035.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : E2 2017 Capital Projects

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
SDL	School Door Locks	0.00	305,761.90	303,738.77	0.00	0.00	2,023.13
SSV	Stop School Violence	0.00	162,000.00	162,000.00	0.00	0.00	0.00
UDT	Underwriter's Discount	0.00	482,842.30	482,842.30	0.00	0.00	0.00
W21	Cummings Wall Flashing	0.00	26,000.00	26,000.00	0.00	0.00	0.00
WHF	Warehouse Freezer	0.00	2,221,242.06	2,221,242.06	0.00	0.00	-0.00
WRS	Weight rooms	500,000.00	2,715,860.84	2,712,316.24	0.00	-0.00	3,544.60
Total for Bond Sale E2 2017 Capital Projects		80,535,000.00	83,550,410.65	82,623,154.78	94,309.08	247,726.40	585,220.39

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : E3 2018 Capital Projects

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
000	Unassigned	442,000.00	75,959.38	0.00	0.00	0.00	75,959.38
BSF	Basebl and Softball Fields	0.00	1,365,000.00	0.00	0.00	1,202,554.00	162,446.00
BUS	School Buses	1,500,000.00	1,499,976.00	1,499,976.00	0.00	0.00	0.00
COI	Cost of Issuance	0.00	126,827.63	126,827.63	0.00	0.00	0.00
CSB	Crump Score Board	0.00	1,229,250.00	743,473.47	0.00	109,250.08	376,526.45
F40	Foundation Repairs	0.00	331,050.00	326,450.00	0.00	0.00	4,600.00
FCR	Carpet Replacement Evaluation	874,000.00	890,964.44	890,964.44	0.00	0.00	-0.00
FEN	Fencing	0.00	0.00	0.00	0.00	0.00	21 0.00
FEV	Elevators	614,000.00	447,908.57	447,908.57	0.00	0.00	0.00
FFA	Fire Alarm	215,000.00	169,618.20	169,618.20	0.00	0.00	0.00
FHV	HVAC	5,807,000.00	5,366,831.65	5,366,831.15	0.00	-0.00	0.50
G19	Chan/Mahanay Gym Floors	80,000.00	52,643.00	52,643.00	0.00	0.00	0.00
MPC	Multi-Purpose Center	5,790,000.00	5,761,401.68	5,761,401.68	0.00	0.00	0.00
PLL	Parking Lot Lighting (LED)	0.00	25,000.00	10,321.78	5,175.00	0.00	9,503.22
RAM	Roof - AMS	220,000.00	194,760.00	194,760.00	0.00	0.00	0.00
RKL	Roof - Killough	2,151,000.00	1,629,099.00	1,629,099.00	0.00	0.00	0.00
RSM	Roof - Smith	971,000.00	773,760.00	773,760.00	0.00	0.00	0.00
RTY	Roof - Taylor	4,221,000.00	3,781,425.00	3,781,425.00	0.00	0.00	0.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : E3 2018 Capital Projects

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
S15	Safety Vestibules	4,630,000.00	4,546,811.08	4,546,811.08	0.00	-0.00	0.00
SPK	DW Fire Sprinkler Repairs	0.00	5,000.00	4,200.00	0.00	0.00	800.00
TEM	Temp Bldg replacements	610,000.00	645,380.70	645,380.70	0.00	0.00	-0.00
UDT	Underwriter's Discount	0.00	84,411.72	84,411.72	0.00	0.00	0.00
Total for Bond Sale E3 2018 Capital Projects		28,125,000.00	29,003,078.05	27,056,263.42	5,175.00	1,311,804.08	629,835.55

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : E4 2019 Capital Projects

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
000	Unassigned	0.00	111,839.03	0.00	0.00	0.00	111,839.03
BMC	Building Management Control	0.00	100,000.00	100,000.00	0.00	0.00	0.00
BSF	Basebl and Softball Fields	0.00	255,000.00	0.00	0.00	0.00	255,000.00
BUS	School Buses	1,500,000.00	1,493,454.00	1,493,454.00	0.00	0.00	0.00
CAM	Cameras	0.00	2,325,000.00	0.00	0.00	0.00	2,325,000.00
CAN	Entry Canopies	4,200,000.00	4,983,990.00	4,699,112.25	0.00	0.00	284,877.75
COI	Cost of Issuance	0.00	190,883.85	190,883.85	0.00	0.00	0.00
CPS	Partitions,Curtains,Etc	2,800,000.00	2,189,395.85	2,189,395.85	0.00	0.00	23 -0.00
CSS	Crump Seating	602,000.00	731,519.43	730,106.64	0.00	0.00	1,412.79
FCR	Carpet Replacement Evaluation	1,028,000.00	600,999.71	600,999.71	0.00	-0.00	0.00
FEV	Elevators	1,276,000.00	698,977.62	698,977.62	0.00	0.00	-0.00
FHV	HVAC	988,000.00	272,722.78	253,322.35	0.00	0.00	19,400.43
G21	Gym Floor-Owens	32,000.00	20,648.00	20,648.00	0.00	0.00	0.00
GYM	Gym	0.00	40,000.00	32,334.00	0.00	0.00	7,666.00
HVE	HVAC-Elsik	12,000,000.00	12,768,397.34	12,768,397.34	0.00	0.00	-0.00
HVN	HVAC-NGC	0.00	0.00	0.00	0.00	0.00	0.00
HVO	HVAC- Olle	942,000.00	909,522.00	909,522.00	0.00	0.00	0.00
MPC	Multi-Purpose Center	18,050,000.00	14,664,058.89	14,664,058.89	0.00	0.00	-0.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : E4 2019 Capital Projects

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
REC	Reception Areas	843,000.00	59,010.00	59,010.00	0.00	-0.00	0.00
RML	Roof - Miller	1,266,000.00	1,180,210.00	1,180,210.00	0.00	0.00	0.00
RRP	Restrooms	11,075,000.00	7,227,339.12	7,227,339.12	0.00	0.00	-0.00
TEC	Technology	0.00	3,000,000.00	0.00	34,895.79	988.95	2,964,115.26
TFH	Taylor Field House	0.00	150,000.00	0.00	0.00	133,789.00	16,211.00
TRR	Track Repl-Elsik & Taylor	0.00	3,137,236.41	901,977.09	2,125,897.00	109,362.32	0.00
UDT	Underwriter's Discount	0.00	238,351.90	238,351.90	0.00	0.00	0.00
V33	Vinyl Wall Replac-various	0.00	1,575,000.00	0.00	0.00	0.00	1,575,000.00
WHB	Warehouse Boiler Replacement	0.00	0.00	0.00	0.00	0.00	0.00
YLB	Library - Youens	963,000.00	840,550.11	840,550.11	0.00	0.00	0.00
Total for Bond Sale E4 2019 Capital Projects		57,565,000.00	59,764,106.04	49,798,650.72	2,160,792.79	244,140.27	7,560,522.26

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : E5 2020 Capital Projects

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
000	Unassigned	6,060,000.00	240,915.70	0.00	0.00	0.00	240,915.70
BUS	School Buses	1,500,000.00	2,959,505.00	2,959,505.00	0.00	0.00	0.00
COI	Cost of Issuance	0.00	165,232.02	165,232.02	0.00	0.00	0.00
DLK	Door locksets	0.00	81,047.55	0.00	0.00	81,047.55	0.00
EMS	T bldgs Motion Sensor Install	100,000.00	0.00	0.00	0.00	0.00	0.00
FCR	Carpet Replacement Evaluation	1,804,000.00	1,802,516.08	1,802,516.08	0.00	0.00	-0.00
FFA	Fire Alarm	106,000.00	28,251.79	28,251.79	0.00	-0.00	0.00
FHV	HVAC	3,017,000.00	3,032,968.34	3,032,968.34	0.00	0.00	25 0.00
FPK	Fullday PreK	32,100,000.00	32,250,513.00	32,250,513.00	0.00	0.00	-0.00
G22	Gym Floor Klentzman	40,000.00	23,625.00	23,625.00	0.00	0.00	0.00
HVE	HVAC-Elsik	11,879,000.00	8,603,511.67	8,603,511.67	0.00	-0.00	0.00
HWB	HASTINGS WATER BOILER	0.00	63,000.00	0.00	0.00	61,039.00	1,961.00
IEB	Infrastructure-Electric Bus	0.00	2,000,000.00	0.00	0.00	200,000.00	1,800,000.00
NAT	Natatorium	0.00	6,683,000.00	0.00	0.00	0.00	6,683,000.00
RKE	Roof Replacement Kerr	357,000.00	357,000.00	348,805.00	0.00	0.00	8,195.00
UDT	Underwriter's Discount	0.00	130,008.50	130,008.50	0.00	0.00	0.00
WIN	Window Replacement	667,000.00	667,000.00	20,737.70	0.00	0.00	646,262.30
Total for Bond Sale E5 2020 Capital Projects		57,630,000.00	59,088,094.65	49,365,674.10	0.00	342,086.55	9,380,334.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : E6 2021 Capital Projects

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
000	Unassigned	9,317,000.00	3,256,886.97	0.00	0.00	0.00	3,256,886.97
ARB	Arbitrage Liability	0.00	1,416,562.59	0.00	0.00	0.00	1,416,562.59
BMC	Building Management Control	100,000.00	100,000.00	80,048.37	0.00	-0.00	19,951.63
BUS	School Buses	1,500,000.00	267,520.00	267,520.00	0.00	0.00	0.00
C41	Carpet Replacement	437,000.00	400,432.80	400,432.80	0.00	0.00	0.00
CMF	Crump Mercury Floor Removal	0.00	50,100.00	0.00	0.00	50,100.00	0.00
COI	Cost of Issuance	0.00	208,505.14	208,505.14	0.00	0.00	0.00
EMQ	Elisk Marquee Repair	0.00	33,863.00	33,863.00	0.00	0.00	26 0.00
F31	Distr wide foundation repair	0.00	5,400.00	5,400.00	0.00	0.00	0.00
FEN	Fencing	0.00	163,168.00	163,168.00	0.00	0.00	0.00
FPK	Fullday PreK	47,600,000.00	26,301,228.35	26,301,228.35	0.00	-0.00	0.00
FTK	Fuel Tank	0.00	101,444.35	92,291.48	0.00	0.00	9,152.87
GFL	Gym Floor Replacement	82,000.00	35,000.00	35,000.00	0.00	0.00	0.00
H44	District wide HVAC	0.00	43,815.59	0.00	0.00	0.00	43,815.59
HGB	Hastings G Building	0.00	5,192.00	5,192.00	0.00	0.00	0.00
HVD	HVAC District Wide	1,137,000.00	503,789.00	503,789.00	0.00	-0.00	0.00
HVL	HVAC Liestman	229,000.00	0.00	0.00	0.00	0.00	0.00
HVT	HVAC Taylor	200,000.00	86,975.00	86,975.00	0.00	0.00	0.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : E6 2021 Capital Projects

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
HVY	HVAC Youens	2,374,000.00	2,178,381.94	2,178,381.94	0.00	0.00	0.00
IEB	Infrastructure-Electric Bus	0.00	3,000,000.00	0.00	0.00	0.00	3,000,000.00
KMQ	Kerr Marquee	0.00	39,400.00	39,400.00	0.00	0.00	0.00
LB1	Libraries group 1	0.00	4,024,000.00	2,688,891.15	119,416.63	631,132.82	584,559.40
LB2	Libraries group 2	0.00	5,715,600.00	4,304,201.50	128,325.34	891,539.66	391,533.50
LB3	Libraries group 3	0.00	3,208,300.00	1,991,609.75	116,242.59	381,346.88	719,100.78
LB4	Libraries group 4	0.00	4,857,900.00	3,466,648.75	0.00	744,704.89	646,546.36
MOW	Mowers	0.00	67,383.00	67,383.00	0.00	0.00	27 0.00
PDV	Police Department Vehicle	0.00	41,014.00	40,914.25	0.00	0.00	99.75
RRF	Roof Replacement Partial	719,000.00	717,200.00	717,200.00	0.00	0.00	0.00
TCS	Track Crump Stadium	0.00	740,000.00	0.00	0.00	0.00	740,000.00
TEM	Temp Bldg replacements	0.00	32,530.82	0.00	0.00	0.00	32,530.82
TMQ	Taylor Marquee	0.00	42,900.00	42,900.00	0.00	0.00	0.00
TSO	Traffic Study Obligations	957,000.00	357,729.12	357,729.12	0.00	-0.00	0.00
TUR	Turf crump	0.00	1,613,669.00	1,601,960.45	0.00	0.00	11,708.55
UDT	Underwriter's Discount	0.00	234,188.16	234,188.16	0.00	0.00	0.00
Total for Bond Sale E6 2021 Capital Projects		64,652,000.00	59,850,078.83	45,914,821.21	363,984.56	2,698,824.25	10,872,448.81

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : F1 2022 Capital Projects

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
000	Unassigned	1,060,000.00	2,200,917.12	0.00	0.00	0.00	2,200,917.12
A33	Classroom Additions (8)	8,380,000.00	6,502,216.36	6,501,568.34	0.00	0.00	648.02
ARB	Arbitrage Liability	0.00	355,572.58	0.00	0.00	0.00	355,572.58
ASC	Agriculture Science Center	0.00	4,500,000.00	0.00	0.00	0.00	4,500,000.00
B07	AMS Boiler	80,000.00	40,008.00	40,008.00	0.00	0.00	0.00
B08	Boiler-Holub & Killough	0.00	122,319.00	122,319.00	0.00	0.00	0.00
B09	Boiler - MIS & Holub	0.00	228,682.00	228,682.00	0.00	0.00	0.00
BMM	Mgmt Control Migration	390,000.00	994,898.09	869,508.45	0.00	0.00	28 5,389.64
BPR	Boone Paving Repl	0.00	41,600.00	41,600.00	0.00	0.00	0.00
BUS	School Buses	1,700,000.00	1,851,425.00	1,848,490.00	0.00	0.00	2,935.00
BWS	Bus Wash	0.00	350,000.00	0.00	0.00	0.00	350,000.00
C20	Carpet Replacement-multiple	5,255,000.00	3,442,043.62	3,442,043.62	0.00	0.00	-0.00
C86	Elsik Concrete	320,000.00	320,000.00	13,202.00	0.00	0.00	306,798.00
CAM	Cameras	0.00	2,120,000.00	3,065.00	0.00	0.00	2,116,935.00
CCW	Cafe/Cross Corr Walls	0.00	1,496,500.00	1,496,500.00	0.00	0.00	0.00
CMH	Chiller-Mahanay & Hastings	0.00	1,130,000.00	0.00	0.00	0.00	1,130,000.00
COI	Cost of Issuance	0.00	235,000.00	235,000.00	0.00	0.00	0.00
EJS	Exterior Joint Sealant	0.00	400,000.00	177,200.00	0.00	0.00	222,800.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : F1 2022 Capital Projects

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
F36	Fencing additions/replacement	0.00	330,000.00	0.00	0.00	0.00	330,000.00
F40	Foundation Repairs	450,000.00	720,000.00	621,214.70	0.00	0.00	98,785.30
FFA	Fire Alarm	0.00	560,000.00	163,076.47	0.00	0.00	396,923.53
G23	Petr/Best Generator	295,000.00	295,000.00	29,750.00	27,633.00	26,988.00	210,629.00
GFB	Bush Gym Floor	40,000.00	20,132.00	20,132.00	0.00	0.00	0.00
GPR	Gym Partition Replacement	0.00	550,000.00	0.00	0.00	0.00	550,000.00
GTH	Grease Trap-Heflin	0.00	6,892.00	6,892.00	0.00	0.00	0.00
HVC	Crossroads HVAC	640,000.00	244,800.00	244,800.00	0.00	0.00	29 0.00
HVK	Kennedy HVAC	6,660,000.00	0.00	0.00	0.00	0.00	0.00
HWH	Hastings Water Heater	0.00	97,222.38	97,222.38	0.00	0.00	0.00
HWL	Hastings Water Line	0.00	163,663.00	163,663.00	0.00	0.00	0.00
HWV	Heflin Water Valve	0.00	24,088.40	24,088.40	0.00	0.00	0.00
KQS	Kerr Quiet Space	0.00	44,478.18	44,478.18	0.00	0.00	0.00
LAN	LAN Project Management	0.00	388,482.63	97,125.63	0.00	291,357.00	0.00
LFA	Liestman Fire Alarm	40,000.00	16,094.82	16,094.82	0.00	0.00	-0.00
LRT	Taylor FH Laundry	80,000.00	47,677.48	47,677.48	0.00	0.00	0.00
PLH	Holmquist Playground Re	0.00	31,156.00	31,156.00	0.00	0.00	0.00
PLL	Parking Lot Lighting (LED)	0.00	59,537.55	59,537.55	0.00	0.00	-0.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : F1 2022 Capital Projects

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
PSW	Print Shop Water Pipe Repl	0.00	24,950.00	24,950.00	0.00	0.00	0.00
R45	Roof Replacement-various	1,265,000.00	1,370,000.00	0.00	0.00	0.00	1,370,000.00
S17	Kalwall Repl Albright/Elsik	80,000.00	0.00	0.00	0.00	0.00	0.00
SBG	Smith Basketball Goal	0.00	21,151.00	21,151.00	0.00	0.00	0.00
SCB	MS/HS Scoreboards	0.00	258,335.00	0.00	0.00	93,593.00	164,742.00
SMK	Smoke Detectors	0.00	380,000.00	163,971.31	0.00	0.00	216,028.69
SPR	Heflin Sound Panel Repl	0.00	15,021.00	15,021.00	0.00	0.00	0.00
STG	Smart Tag	300,000.00	148,575.00	140,429.00	0.00	0.00	308,146.00
STH	Hastings Storefront	75,000.00	75,000.00	27,836.27	0.00	0.00	47,163.73
T19	Track Resurface-Variou	3,090,000.00	616,691.00	563,141.00	0.00	0.00	53,550.00
TBR	Taylor Boiler Replacement	0.00	93,994.00	93,994.00	0.00	0.00	0.00
UDT	Underwriter's Discount	0.00	139,009.60	139,009.60	0.00	0.00	0.00
W05	Sneed Retime Wall	25,000.00	25,000.00	22,316.58	0.00	0.00	2,683.42
W20	O'Donnell Wall Flashing	250,000.00	250,000.00	35,000.00	0.00	0.00	215,000.00
WDR	Windows and Door Replacement	525,000.00	0.00	0.00	0.00	0.00	0.00
WPV	Warehouse Pneumatic Valve	0.00	165,101.91	165,101.91	0.00	0.00	-0.00
Total for Bond Sale F1 2022 Capital Projects		31,000,000.00	33,513,234.72	18,098,016.69	27,633.00	411,938.00	14,975,647.03

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : F2 2023 Capital Projects

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
000	Unassigned	0.00	6,539,090.95	0.00	0.00	0.00	6,539,090.95
AEQ	Art Equipment	600,000.00	600,000.00	0.00	5,396.00	25,264.00	569,340.00
AFR	Annex Freezer Replacement	330,000.00	330,000.00	0.00	0.00	0.00	330,000.00
ARB	Arbitrage Liability	0.00	1,550,532.39	0.00	0.00	0.00	1,550,532.39
ASC	Agriculture Science Center	7,500,000.00	7,500,000.00	50,200.00	17,800.00	469,800.00	6,962,200.00
ATC	Athletic Tennis Courts	2,310,000.00	2,310,000.00	101,292.50	162,097.50	1,085,970.00	960,640.00
AWL	Administration Water Line	130,000.00	151,766.00	149,564.10	0.00	-0.00	2,201.90
BRT	Boone RTU Replacement	3,980,000.00	3,652,220.50	3,650,238.00	0.00	0.00	311,982.50
BSC	Bus Security Cameras	675,000.00	675,000.00	550,816.46	0.00	0.00	124,183.54
BUS	School Buses	2,400,000.00	2,400,000.00	2,400,000.00	0.00	0.00	0.00
C24	Hastings Carpet	2,090,000.00	1,220,577.60	1,220,577.60	0.00	-0.00	0.00
C25	Taylor Carpet	2,110,000.00	685,476.50	685,476.50	0.00	0.00	-0.00
C38	Rees Carpet	430,000.00	317,939.05	317,939.05	0.00	-0.00	0.00
CAN	Entry Canopies	5,200,000.00	5,200,000.00	4,935,725.63	1,307.00	365,509.37	-102,542.00 *
CCW	Cafe/Cross Corr Walls	4,180,000.00	4,180,000.00	3,193,494.18	14,782.09	6,825.00	964,898.73
CEQ	CTE Equipment	300,000.00	300,000.00	228,927.41	0.00	41,005.52	30,067.07
COI	Cost of Issuance	0.00	315,000.00	315,000.00	0.00	0.00	0.00
DFE	Dance Floor & Equipment	850,000.00	850,000.00	0.00	17,884.85	4,665.00	827,450.15

* This negative balance is caused by a timing adjustment made for accounting purposes and will be resolved when the invoice is paid.

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : F2 2023 Capital Projects

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
ETT	Elsik & Taylor Turf	0.00	48,720.00	12,025.00	16,035.00	20,660.00	0.00
EVI	Entry Video Intercom	1,200,000.00	1,200,000.00	212,622.92	42,708.40	108,541.68	836,127.00
H80	Reuse for 2024 Bond Sale	0.00	0.00	0.00	0.00	0.00	0.00
HVK	Kennedy HVAC	6,660,000.00	6,660,000.00	4,169,830.16	71,861.70	30,332.37	2,387,975.77
HVN	HVAC-NGC	0.00	2,770,000.00	1,435,788.50	0.00	1,309,233.50	24,978.00
LAN	LAN Project Management	0.00	518,426.00	0.00	0.00	518,426.00	0.00
LB1	Libraries group 1	4,874,700.00	4,444,076.82	3,327,952.11	18,378.50	44,693.82	1,053,052.39
LB2	Libraries group 2	4,875,900.00	5,085,364.62	5,066,123.91	19,240.71	-0.00	32 0.00
LB3	Libraries group 3	4,874,700.00	5,439,700.00	5,272,833.96	46,695.95	-0.00	120,170.09
LB4	Libraries group 4	4,874,700.00	4,530,858.56	2,144,528.43	12,628.00	71,320.03	2,302,382.10
LFR	Library Bookcases/Furniture	800,000.00	800,000.00	0.00	0.00	0.00	800,000.00
MAH	Heflin Masonry Repairs	3,835,000.00	0.00	0.00	0.00	0.00	0.00
MUS	Music Instruments	2,500,000.00	2,500,000.00	51,830.93	0.00	-0.00	2,448,169.07
PDV	Police Department Vehicle	500,000.00	500,000.00	364,946.07	0.00	0.00	135,053.93
PRR	Sound Proof Practice Rooms	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00
PTU	Petrosky RTU Replacement	660,000.00	660,000.00	563,026.38	0.00	0.00	96,973.62
RHB	Roof - Holub	5,240,000.00	5,240,000.00	0.00	0.00	0.00	5,240,000.00
ROL	Roof-Olle	2,140,000.00	2,140,000.00	0.00	0.00	0.00	2,140,000.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : F2 2023 Capital Projects

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
RRC	Roof Repl-8 Classroom Addition	850,000.00	2,210,000.00	0.00	0.00	0.00	2,210,000.00
S17	Kalwall Repl Albright/Elsik	810,000.00	0.00	0.00	0.00	0.00	0.00
T21	Tile Boone	180,000.00	24,930.98	24,930.98	0.00	0.00	0.00
TRR	Track Repl-Elsik & Taylor	0.00	53,754.04	53,754.04	0.00	0.00	0.00
UDT	Underwriter's Discount	0.00	158,797.40	158,797.40	0.00	0.00	0.00
VWC	Vinyl Wall Covering-Various	1,200,000.00	1,200,000.00	0.00	0.00	0.00	1,200,000.00
WDR	Windows and Door Replacement	575,000.00	0.00	0.00	0.00	0.00	0.00
Total for Bond Sale F2 2023 Capital Projects		79,885,000.00	85,112,231.41	40,658,242.22	446,815.70	4,102,246.29	39,994,927.20

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : F3 2024 Capital Projects

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
LB3	Libraries group 3	0.00	0.00	0.00	0.00	0.00	0.00
LB4	Libraries group 4	0.00	0.00	0.00	0.00	0.00	0.00
LFR	Library Bookcases/Furniture	800,000.00	800,000.00	0.00	0.00	0.00	800,000.00
MUS	Music Instruments	2,050,000.00	2,050,000.00	0.00	0.00	0.00	2,050,000.00
N68	Maintenance LVT Flooring	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00
OFS	Outdoor Field Scoreboards	280,000.00	280,000.00	0.00	0.00	203,288.00	76,712.00
OTC	Olle Tennis Courts	170,000.00	170,000.00	0.00	18,791.00	6,576.85	144,632.15
PGE	Playground Equipment	300,000.00	300,000.00	0.00	0.00	0.00	300,000.00
PSF	Print Shop Foundation	105,000.00	105,000.00	0.00	0.00	0.00	105,000.00
R21	Roof Repl-AMS/Whse	4,300,000.00	4,300,000.00	0.00	0.00	0.00	4,300,000.00
RCS	Renovate Carpentry Shop	40,000.00	40,000.00	0.00	0.00	0.00	40,000.00
RTL	RTU Replacement-Liestman	680,000.00	680,000.00	0.00	0.00	0.00	680,000.00
RTR	Restrooms-Transportation	70,000.00	70,000.00	0.00	0.00	0.00	70,000.00
TCF	Transportation Cameras/Fencing	1,900,000.00	1,900,000.00	0.00	0.00	0.00	1,900,000.00
TFU	Transp Facilities Upgrade	3,650,000.00	3,650,000.00	0.00	0.00	0.00	3,650,000.00
TRR	Track Repl-Elsik & Taylor	0.00	32,125.55	32,125.55	0.00	0.00	0.00
UDT	Underwriter's Discount	0.00	94,870.33	94,870.33	0.00	0.00	0.00
WFD	Warehouse Frame & Doors	20,000.00	20,000.00	3,270.00	0.00	0.00	16,730.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : F3 2024 Capital Projects

PROJ DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
Total for Bond Sale F3 2024 Capital Projects	30,180,000.00	31,062,883.77	6,257,702.31	2,124,725.70	1,303,344.09	21,377,111.67

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : X1 Fund 699 - Non-bond Capital Pr

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
000	Unassigned	0.00	47,851.99	0.00	0.00	0.00	47,851.99
A94	Outley Carpet	0.00	38,589.00	38,589.00	0.00	0.00	0.00
AEG	Ath Equip Gator	0.00	10,488.72	10,488.72	0.00	0.00	-0.00
AT1	Athletics-Softball Dugouts	0.00	2,382.82	2,382.82	0.00	0.00	0.00
AT2	Ahtletics-Elsik BB Lockers	0.00	2,000.00	2,000.00	0.00	0.00	0.00
AT3	Athletics-Elsik Scoreboard	0.00	7,325.00	7,325.00	0.00	0.00	0.00
AT4	Athletics-Hast BB Lockers	0.00	4,935.00	4,935.00	0.00	0.00	0.00
AT5	Athletics-Taylor Video	0.00	17,160.00	17,160.00	0.00	0.00	37 0.00
AT6	Athletics-HS Tennis Court	0.00	48,750.00	48,750.00	0.00	0.00	0.00
AT7	Athletics-Taylor Gym Curtain	0.00	8,000.00	8,000.00	0.00	0.00	0.00
BFS	Baseball Fence Signs	0.00	5,177.32	5,177.32	0.00	0.00	0.00
BUS	School Buses	0.00	0.00	0.00	0.00	0.00	0.00
C09	Chambers Carpet	0.00	81,702.57	81,702.57	0.00	0.00	0.00
C10	AIC Carpet	0.00	100,000.00	100,000.00	0.00	0.00	0.00
C11	Hastings G-Bldg Carpet	0.00	14,042.84	14,042.84	0.00	0.00	0.00
CR1	Renov. Alexander Front Office	0.00	0.00	0.00	0.00	0.00	0.00
CR2	Replace Cummings Clinic Floor	0.00	455.58	455.58	0.00	0.00	0.00
CR3	Replace Kennedy Lighting	0.00	12,275.00	12,275.00	0.00	0.00	0.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : X1 Fund 699 - Non-bond Capital Pr

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
CR4	Youens Walkway	0.00	8,149.00	8,149.00	0.00	0.00	0.00
CR5	Youens Doors	0.00	8,752.00	8,752.00	0.00	0.00	0.00
DOG	K9	0.00	10,000.00	10,000.00	0.00	0.00	0.00
E18	Killough Main Entry Plaza	0.00	9,624.00	9,624.00	0.00	0.00	0.00
EQP	Wet Dry Vac	0.00	7,327.00	7,327.00	0.00	0.00	0.00
F31	Distr wide foundation repair	0.00	0.00	0.00	0.00	0.00	0.00
GRE	Grounds Equipment	0.00	75,791.40	75,791.40	0.00	0.00	-0.00
H97	HVAC - Pre K Problem	0.00	1,220.00	1,220.00	0.00	0.00	38 0.00
HGB	Hastings G Building	0.00	0.00	0.00	0.00	0.00	0.00
I12	Holub/Killough Gym Curtains	0.00	15,990.00	15,990.00	0.00	0.00	0.00
I13	Olle Gym Curtains	0.00	12,330.00	12,330.00	0.00	0.00	0.00
KMQ	Kerr Marquee	0.00	0.00	0.00	0.00	0.00	0.00
KTC	Kerr Tennis Courts	0.00	3,411.04	3,411.04	0.00	0.00	-0.00
M31	Smith Casework	0.00	146,330.80	146,330.80	0.00	0.00	-0.00
M32	Districtwide Door/Hardware	0.00	29,596.24	29,596.24	0.00	0.00	0.00
M33	Albright Gym Curtains	0.00	6,500.00	6,500.00	0.00	0.00	0.00
M34	Holub Gym Door Replacement	0.00	2,224.80	2,224.80	0.00	0.00	0.00
M35	Districtwide Toilet Partitions	0.00	27,877.21	27,877.21	0.00	0.00	0.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : X1 Fund 699 - Non-bond Capital Pr

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
M36	Hastings Woodshop Door	0.00	5,400.00	5,400.00	0.00	0.00	0.00
M37	Best Fire Alarm	0.00	82,710.84	82,710.84	0.00	0.00	0.00
M38	Elsik Annex Fire Alarm	0.00	76,335.00	76,335.00	0.00	0.00	0.00
M40	O'Donnell Fire Alarm	0.00	151,900.87	151,900.87	0.00	0.00	0.00
M41	Sneed Fire Alarm	0.00	82,375.83	82,375.83	0.00	0.00	0.00
M42	Districtwide Loaner DVR's	0.00	51,762.68	51,762.68	0.00	0.00	-0.00
M43	Chambers PA/Intercom	0.00	16,229.00	16,229.00	0.00	0.00	0.00
M44	Chancellor PA/Intercom	0.00	15,996.90	15,996.90	0.00	0.00	39 0.00
M45	Hearns Pa / Intercom	0.00	16,436.40	16,436.40	0.00	0.00	0.00
M46	Kerr PA/Intercom	0.00	1,633.61	1,633.61	0.00	0.00	0.00
M47	O'Donnell PA/Intercom	0.00	1,633.61	1,633.61	0.00	0.00	0.00
M48	Alarms-Clasroom Additions	0.00	4,859.01	4,859.01	0.00	0.00	0.00
M49	Bush Security Alarm	0.00	14,764.90	14,764.90	0.00	0.00	0.00
M50	NGC Security Alarm	0.00	32,226.16	32,226.16	0.00	0.00	-0.00
M51	Chancellor Video Delivery Syst	0.00	5,000.00	5,000.00	0.00	0.00	0.00
M52	Kerr Video Delivery System	0.00	5,075.16	5,075.16	0.00	0.00	0.00
M53	O'Donnell Video Delivery Syst	0.00	8,851.65	8,851.65	0.00	0.00	0.00
M54	Hastings Fan Coil Rep/Sci	0.00	9,623.06	9,623.06	0.00	0.00	-0.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : X1 Fund 699 - Non-bond Capital Pr

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
M55	Maint. Restroom Exhaust Fan	0.00	1,141.93	1,141.93	0.00	0.00	0.00
M56	Elsik Domestic Water Line Repl	0.00	111,906.03	111,906.03	0.00	0.00	0.00
M57	Elsik Floor Sink Installation	0.00	0.00	0.00	0.00	0.00	0.00
MDV	Maintenance Dept Vehicles	0.00	137,394.00	130,189.50	0.00	0.00	7,204.50
MOW	Mowers	0.00	0.00	0.00	0.00	0.00	0.00
MUS	Music Instruments	0.00	247,978.00	244,348.75	0.00	0.00	3,629.25
MVN	Mailroom Van	0.00	47,000.00	46,731.00	0.00	0.00	269.00
P59	Natatorium Pool & Equip Upgrad	0.00	14,911.00	14,911.00	0.00	0.00	40 0.00
PDV	Police Department Vehicle	0.00	0.00	0.00	0.00	0.00	0.00
PWR	Powerwash	0.00	16,500.00	16,500.00	0.00	0.00	0.00
R10	AMS Roof	0.00	556,687.00	556,687.00	0.00	0.00	0.00
R11	Cummings Roof	0.00	673,400.00	673,400.00	0.00	0.00	0.00
R12	Elsik Fieldhouse Roof	0.00	88,142.00	88,142.00	0.00	0.00	0.00
R13	Hastings Fieldhouse Roof	0.00	97,637.00	97,637.00	0.00	0.00	0.00
R14	Natatorium Roof	0.00	156,239.00	156,239.00	0.00	0.00	0.00
R91	Restroom ADA work	0.00	11,454.36	11,454.36	0.00	0.00	-0.00
R92	Roof Replacement Radio Room	0.00	10,575.00	10,575.00	0.00	0.00	0.00
SAS	Safety and Security	0.00	26,825.00	26,825.00	0.00	0.00	0.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : X1 Fund 699 - Non-bond Capital Pr

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
TAH	Tahoe	0.00	53,667.50	53,667.50	0.00	0.00	0.00
TMQ	Taylor Marquee	0.00	0.00	0.00	0.00	0.00	0.00
TPL	Tech Plan	0.00	952,264.50	952,264.50	0.00	0.00	-0.00
TTC	Taylor Tennis Courts	0.00	2,004.00	2,004.00	0.00	0.00	0.00
TVH	Transportation Vehicles	0.00	279,500.00	139,698.90	133,141.00	0.00	6,660.10
V30	DW Video Delivery Systems	0.00	9,303.19	9,303.19	0.00	0.00	-0.00
VEH	Maintenance Vehicles	0.00	158,225.03	158,225.03	0.00	0.00	0.00
VFD	Districtwide Loaner DVR's	0.00	64,967.20	64,967.20	0.00	0.00	41 0.00
WEQ	Warehouse Equipment	0.00	50,000.00	0.00	36,671.08	9,138.00	4,190.92
WHV	Warehouse Vehicles	0.00	68,200.00	68,160.80	0.00	0.00	39.20
WMS	Wireless Microphone System-Cru	0.00	3,473.38	3,473.38	0.00	0.00	0.00
Total for Bond Sale X1 Fund 699 - Non-bond		0.00	5,188,469.13	4,939,674.09	169,812.08	9,138.00	69,844.96

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : X6 2014 Transfer

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
000	Unassigned	294,000.00	4,873.05	0.00	0.00	0.00	4,873.05
A11	Warehouse firealarm replacemen	35,000.00	0.00	0.00	0.00	0.00	0.00
A12	Firealarm replacemt distr wide	275,000.00	50,000.00	50,000.00	0.00	-0.00	0.00
AFT	Above ground fuel tank	0.00	103,563.64	103,563.64	0.00	0.00	0.00
AGB	Ag Barn work	0.00	42,289.30	42,289.30	0.00	0.00	-0.00
ASB	Asbestos Abatement Work	92,000.00	91,928.36	91,928.36	0.00	0.00	0.00
ASL	Annex Locks	0.00	20,117.60	20,117.60	0.00	0.00	0.00
BOX	Box Truck	0.00	70,000.00	0.00	0.00	0.00	420,000.00
BPU	Business Plus Upgrade	0.00	42,445.75	39,165.00	0.00	0.00	3,280.75
BUS	School Buses	1,422,410.00	1,923,388.00	1,923,388.00	0.00	0.00	0.00
C37	O'Donnell Carpet replacement	400,000.00	0.00	0.00	0.00	0.00	0.00
CSA	Campus Security Assessment	0.00	48,354.06	48,354.06	0.00	0.00	0.00
DMS	Document Management Software	0.00	79,791.12	79,791.12	0.00	0.00	0.00
E26	Electronic Marquees	0.00	39,416.66	39,416.66	0.00	0.00	0.00
EMQ	Elisk Marquee Repair	0.00	-0.00	0.00	0.00	0.00	-0.00
EMS	T bldgs Motion Sensor Install	30,000.00	0.00	0.00	0.00	0.00	0.00
F20	Fence District	0.00	94,979.50	94,979.50	0.00	0.00	0.00
F31	Distr wide foundation repair	482,000.00	492,103.69	492,103.69	0.00	0.00	-0.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : X6 2014 Transfer

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
F32	H&T Outfield fence replacemt	18,000.00	15,362.53	15,362.53	0.00	0.00	0.00
FHV	HVAC	0.00	941,342.05	941,342.05	0.00	-0.00	0.00
H44	District wide HVAC	50,000.00	6,184.41	6,184.41	0.00	0.00	0.00
H45	District wide HVAC work	2,111,500.00	256,565.53	256,565.53	0.00	-0.00	0.00
H46	HVAC-replace starter Budewig	0.00	0.00	0.00	0.00	0.00	0.00
H47	HVAC 115 105 106	0.00	2,013,357.50	2,013,357.50	0.00	-0.00	0.00
HIM	Hastings Ice Machine	0.00	4,999.00	0.00	0.00	0.00	4,999.00
K02	District wide Kiln replacement	25,000.00	4,955.00	4,955.00	0.00	-0.00	43 0.00
KBR	Kerr Blue Ribbon Graphics	0.00	3,474.38	3,474.38	0.00	0.00	0.00
L08	Olle lift station refurbish	17,500.00	17,500.00	17,500.00	0.00	0.00	0.00
L12	Light Boards	0.00	28,185.00	28,185.00	0.00	0.00	0.00
LAB	Student Learning Lab	643,500.00	344,925.61	344,925.61	0.00	-0.00	0.00
MAR	Safety/Security Digital Marque	0.00	0.00	0.00	0.00	0.00	0.00
MPK	Mahanay Pre-K	0.00	21,300.00	15,409.89	0.00	-0.00	5,890.11
P25	Sealcoat parking lots-Crump	150,000.00	0.00	0.00	0.00	0.00	0.00
P26	Tractor for Maintenance	0.00	44,529.28	44,529.28	0.00	0.00	0.00
P27	Galvanized water main	0.00	40,550.00	40,550.00	0.00	0.00	0.00
P59	Natatorium Pool & Equip Upgrad	0.00	14,000.00	14,000.00	0.00	0.00	0.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : X6 2014 Transfer

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
SPM	Spark Park at Mahanay	0.00	0.00	0.00	0.00	0.00	0.00
STF	Storefronts NGC	0.00	45,098.08	45,098.08	0.00	0.00	0.00
T40	Tennis Crt spectator cover-Cru	3,000.00	3,212.43	3,212.43	0.00	0.00	0.00
T59	Natatorium T-Building	0.00	40,752.60	40,752.60	0.00	-0.00	0.00
TAP	Trailer for Ag Program	0.00	0.00	0.00	0.00	0.00	0.00
TEM	Temp Bldg replacements	0.00	110,976.18	110,976.18	0.00	0.00	0.00
TXB	Textbooks	2,500,000.00	1,870,677.00	1,870,677.00	0.00	0.00	0.00
UPS	UPS for Data closets	80,000.00	0.00	0.00	0.00	0.00	45 0.00
V30	DW Video Delivery Systems	15,000.00	0.00	0.00	0.00	0.00	0.00
V31	Alexander&Rees vinyl wall cove	120,000.00	113,936.80	113,936.80	0.00	0.00	0.00
W14	Chambers window replacement	37,000.00	0.00	0.00	0.00	0.00	0.00
W15	Clear story windows replace	0.00	16,975.00	16,975.00	0.00	0.00	0.00
WPB	Wifi install in portables	188,000.00	182,156.00	182,156.00	0.00	0.00	0.00
XPR	XP Advanced Replacement	5,000,000.00	4,895,874.67	4,895,874.67	0.00	0.00	0.00
Total for Bond Sale X6 2014 Transfer		15,022,410.00	15,327,065.58	15,188,015.23	0.00	30,250.00	108,800.35

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : X7 14/15 GOF Transfer

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
000	Unassigned	0.00	853.80	0.00	0.00	0.00	853.80
A12	Firealarm replacemt distr wide	168,500.00	252,601.00	252,601.00	0.00	0.00	0.00
A94	Outley Carpet	0.00	131,594.58	131,594.58	0.00	0.00	0.00
BUS	School Buses	2,426,214.00	2,652,460.00	2,652,460.00	0.00	0.00	0.00
C98	Carpet Best O'Donnell	697,000.00	615,910.07	615,910.07	0.00	0.00	0.00
DOG	K9	0.00	133,135.31	133,135.31	0.00	0.00	-0.00
EWD	Elsik Water Damage	0.00	39,303.91	39,303.91	0.00	0.00	0.00
G16	Gym floor replacement evaluati	90,000.00	98,529.00	98,529.00	0.00	0.00	46 0.00
H45	District wide HVAC work	946,500.00	787,272.17	787,272.17	0.00	0.00	-0.00
H48	Kerr Chiller Replacement	229,000.00	229,000.00	229,000.00	0.00	0.00	0.00
H49	HVAC Replacement	3,650,000.00	3,375,115.26	3,375,115.26	0.00	0.00	-0.00
HPC	Heavy Duty Paper Cutter	0.00	37,650.00	37,650.00	0.00	0.00	0.00
HSE	Hastings Elevator	0.00	49,557.10	49,557.10	0.00	0.00	0.00
HSP	Spark Park at Hearne	0.00	5,000.00	5,000.00	0.00	0.00	0.00
KSP	Spark Park at Kennedy	0.00	5,000.00	5,000.00	0.00	0.00	0.00
LES	Liestman eletrical switchgear	0.00	44,836.55	44,836.55	0.00	0.00	-0.00
LSP	Landis Spark Park	0.00	5,000.00	5,000.00	0.00	0.00	0.00
MPS	Martin Planters	0.00	23,577.00	23,577.00	0.00	0.00	0.00

FISCAL YEAR : 2025 PERIOD : 4

BOND SALE : X7 14/15 GOF Transfer

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
R20	Partial Roof Replacement	2,727,000.00	2,544,646.00	2,544,646.00	0.00	0.00	-0.00
S07	Skylight repairs-district wide	164,000.00	77,263.62	77,263.62	0.00	0.00	0.00
S08	Skylight replace	121,000.00	121,000.00	121,000.00	0.00	0.00	0.00
S13	Skylight replacement	180,000.00	0.00	0.00	0.00	0.00	0.00
SPA	Spark Park Alexander	0.00	5,000.00	5,000.00	0.00	0.00	0.00
SPC	SPARK PARK COLLINS	0.00	5,000.00	5,000.00	0.00	0.00	0.00
SPK	DW Fire Sprinkler Repairs	0.00	0.00	0.00	0.00	0.00	0.00
T18	Track repairs and resurfacing	934,000.00	1,077,772.99	1,077,772.99	0.00	0.00	47 0.00
TAP	Trailer for Ag Program	0.00	31,915.00	31,915.00	0.00	0.00	0.00
TCH	Taylor Chiller	0.00	132,334.97	132,334.97	0.00	0.00	0.00
TEL	Telephone System	4,100,000.00	3,380,220.14	3,380,220.14	0.00	-0.00	0.00
V32	Hearne Vinyl	0.00	60,488.00	60,488.00	0.00	0.00	0.00
W17	Waterproofing/Thru wall flashi	60,000.00	79,264.03	79,264.03	0.00	0.00	0.00
Total for Bond Sale X7 14/15 GOF Transfer		16,493,214.00	16,001,300.50	16,000,446.70	0.00	-0.00	853.80



2021 Referendum - December 2024 Construction Report

	2022 Bond Sale (649-F1)	2023 Bond Sale (650-F2)	2024 Bond Sale (651-F3)
Bond Par Amount	29,335,000.00	72,160,000.00	27,995,000.00
Bond Premium	2,039,009.60	8,198,797.40	2,442,524.00
	<u>31,374,009.60</u>	<u>80,358,797.40</u>	<u>30,437,524.00</u>
Uses:			
Additional proceeds - to the debt service fund	4,097.93	27,015.97	7,084.48
Cost of Issuance	235,000.00	292,218.96	162,653.67
Underwriter Fees	134,911.67	154,562.47	87,785.85
	<u>31,000,000.00</u>	<u>79,885,000.00</u>	<u>30,180,000.00</u>
Original proceeds available to fund projects			
Interest earned and budgeted through November	1,783,652.14	3,202,901.62	625,359.77
Interest not yet budgeted (includes reserves for arbitrage and yield restrictions)	416,293.85	1,726,533.67	90,633.30
Available to fund projects listed below	<u>33,199,945.99</u>	<u>84,814,435.29</u>	<u>30,895,993.07</u>

Project Type
C - Construction
M - Maintenance
O - Other

Propositions
A - General
B - Athletics
D - Technology

Project % Completed is based on project progress and may not tie to % paid

The system generated Construction Report includes the budget for the uses listed above in blue.

Description	Location/Department	Bond Sale	Original Budget	Revised Budget	Paid	Encumbered	Unencumbered	Project % Completed	Type	Prop
Restroom Refurbish	AMS									
Construction costs		F3	612,000.00	612,000.00	-	-	612,000.00			
Construction soft costs		F3	68,000.00	68,000.00	-	-	68,000.00			
			<u>680,000.00</u>	<u>680,000.00</u>	-	-	<u>680,000.00</u>	0%	C	A
Agriculture Science Center	Ag Science Center									
Construction costs		F1	-	4,500,000.00	-	-	4,500,000.00			
Construction costs		F2	6,750,000.00	6,750,000.00	-	-	6,750,000.00			
Construction soft costs		F2	750,000.00	750,000.00	68,000.00	469,800.00	212,200.00			
			<u>7,500,000.00</u>	<u>12,000,000.00</u>	<u>68,000.00</u>	<u>469,800.00</u>	<u>11,462,200.00</u>	3%	C	A
Entry Canopies	AMS, Best, Boone, Kennedy, Killough, Landis, Mahaney, Olle, Sneed									
Construction costs		F2	4,836,680.00	4,953,765.00	4,564,389.47	361,917.53	27,458.00			
Construction soft costs		F2	363,320.00	376,235.00	372,643.16	3,591.84	-			
<i>primary contractor - ICI, primary architect - AutoArch</i>			<u>5,200,000.00</u>	<u>5,330,000.00</u>	<u>4,937,032.63</u>	<u>365,509.37</u>	<u>27,458.00</u>	100%	C	A
<i>the project above includes retainage shown as paid on this report, but payment is held until project completion</i>										
Secure Entries/Cafeteria	33 Schools									
Construction costs		F1	-	1,496,500.00	1,496,500.00	-	-			
Construction costs		F2	3,812,500.00	3,812,500.00	2,972,217.03	0.00	840,282.97			
Construction soft costs		F2	367,500.00	367,500.00	236,059.24	6,825.00	124,615.76			
<i>primary contractor - M Scott Construction, primary architect -STOA Architects</i>			<u>4,180,000.00</u>	<u>5,676,500.00</u>	<u>4,704,776.27</u>	<u>6,825.00</u>	<u>964,898.73</u>	98%	C	A
Turf	Elsik, Taylor									
Construction soft costs		F2	-	48,720.00	28,060.00	20,660.00	-			
Land Improvement		F3	4,440,840.00	3,950,267.00	3,766,874.00	97,181.00	86,212.00			
Construction soft costs		F3	329,160.00	329,160.00	329,160.00	-	-			
<i>primary contractor - Hellas Construction Inc</i>			<u>4,770,000.00</u>	<u>4,279,427.00</u>	<u>4,096,034.00</u>	<u>97,181.00</u>	<u>86,212.00</u>	95%	C	B
<i>the project above includes retainage shown as paid on this report, but payment is held until project completion</i>										
Secure Entries - Video Intercom	Districtwide									
		F2	1,200,000.00	1,200,000.00	255,331.32	108,541.68	836,127.00	70%	C	A
Secure Open Libraries Group 1 Phase 1	Boone, Hicks, Outley, Bush, Chambers, Martin, Liestman									
Construction costs		F2	4,199,700.00	3,429,276.82	2,376,749.40	0.00	1,052,527.42			
Construction soft costs		F2	675,000.00	675,000.00	630,306.18	44,693.82	-			
Furniture and equipment (\$500-\$4,999)		F2	-	294,100.00	294,047.21	-	52.79			
Furniture and equipment (less than \$500)		F2	-	45,700.00	45,227.82	(0.00)	472.18			
<i>primary contractor -Millennium Project Solutions, primary architect -Corgan Architects</i>			<u>4,874,700.00</u>	<u>4,444,076.82</u>	<u>3,346,330.61</u>	<u>44,693.82</u>	<u>1,053,052.39</u>	98%	C	A

Description	Location/Department	Bond Sale	Original Budget	Revised Budget	Paid	Encumbered	Unencumbered	Project % Completed	Type	Prop
Secure Open Libraries Group 2 Phase 1	Chancellor, Collins, Cummings, Klentzman, Owens, Miller, Petrosky									
Construction costs		F2	4,199,700.00	3,949,000.00	3,949,000.00	-	-			
Construction soft costs		F2	676,200.00	676,200.00	676,200.00	(0.00)	-			
Furniture and equipment (\$500-\$4,999)		F2	-	415,210.39	415,210.39	0.00	-			
Furniture and equipment (less than \$500)		F2	-	44,954.23	44,954.23	0.00	-			
<i>primary contractor - M Scott Construction, primary architect -Smith and Company Architects</i>			4,875,900.00	5,085,364.62	5,085,364.62	(0.00)	-	98%	C	A
Secure Open Libraries Group 3 Phase 1	Mata, Youngblood, Hearne, Heflin, Rees, Alexander, Killough									
Construction costs		F2	4,199,700.00	4,322,768.26	4,205,333.93	-	117,434.33			
Construction soft costs		F2	675,000.00	682,231.74	682,231.74	0.00	-			
Furniture and equipment (\$500-\$4,999)		F2	-	375,900.00	375,482.93	(0.00)	417.07			
Furniture and equipment (less than \$500)		F2	-	58,800.00	56,481.31	(0.00)	2,318.69			
<i>primary contractor - ICI Construction, primary architect -Brave Architecture</i>			4,874,700.00	5,439,700.00	5,319,529.91	0.00	120,170.09	98%	C	A
Secure Open Libraries Group 4 Phase 1	Kennedy, Best, Landis, Sneed, Smith, Mahanay									
Construction costs		F2	4,199,700.00	3,620,982.84	1,349,000.00	(0.00)	2,271,982.84			
Construction soft costs		F2	675,000.00	675,000.00	603,679.97	71,320.03	-			
Furniture and equipment (\$500-\$4,999)		F2	-	194,175.72	188,529.40	-	5,646.32			
Furniture and equipment (less than \$500)		F2	-	40,700.00	15,947.06	-	24,752.94			
<i>primary contractor - M Scott Construction, primary architect -English Architects</i>			4,874,700.00	4,530,858.56	2,157,156.43	71,320.03	2,302,382.10	98%	C	A
Track Resurface at 10 Years	AMS, Holub, O'Donnell	F1	3,090,000.00	616,691.00	563,141.00	-	53,550.00	100%	C	A
A/C replacement	Districtwide - 12 locations with 8 classroom additions									
Construction costs		F1	7,542,000.00	6,273,530.36	6,273,530.36	0.00	-			
Construction soft costs		F1	838,000.00	228,686.00	228,037.98	(0.00)	648.02			
<i>primary contractor - CFI Mechanical, primary consultant - LEAF Engineers</i>			8,380,000.00	6,502,216.36	6,501,568.34	0.00	648.02	100%	M	A
Walk In Cooler/Freezer Replacement	Annex									
Construction costs		F2	297,000.00	297,000.00	-	-	297,000.00			
Construction soft costs		F2	33,000.00	33,000.00	-	-	33,000.00			
			330,000.00	330,000.00	-	-	330,000.00	2%	M	A
Air Handler	Maintenance									
Construction costs		F3	875,000.00	875,000.00	-	-	875,000.00			
Construction soft costs		F3	75,000.00	75,000.00	-	-	75,000.00			
			950,000.00	950,000.00	-	-	950,000.00	0%	M	A
Tennis Courts	Athletic Complex									
Land improvement		F2	2,079,000.00	2,079,000.00	154,925.00	1,055,075.00	869,000.00			
Construction soft costs		F2	231,000.00	231,000.00	108,465.00	30,895.00	91,640.00			
<i>primary contractor - Jamail & Smith</i>			2,310,000.00	2,310,000.00	263,390.00	1,085,970.00	960,640.00	30%	M	B
<i>the project above includes retainage shown as paid on this report, but payment is held until project completion</i>										
Domestic Water Line Replacement	Admin	F2	130,000.00	151,766.00	149,564.10	(0.00)	2,201.90	100%	M	A
<i>primary contractor - Charlie's Plumbing</i>										
Domestic Boiler Replacement	AMS	F1	80,000.00	40,008.00	40,008.00	-	-	100%	M	A
<i>primary contractor - AMS Mechanical Services</i>										
Domestic Boiler Replacement	Holub, Killough	F1	-	122,319.00	122,319.00	-	-	100%	M	A
<i>primary contractor - AMS Mechanical Services</i>										

Description	Location/Department	Bond Sale	Original Budget	Revised Budget	Paid	Encumbered	Unencumbered	Project % Completed	Type	Prop
Boiler Replacement <i>primary contractor - CFI Mechanical</i>	Holub, MIS	F1	-	228,682.00	228,682.00	-	-	100%	M	A
Boiler Replacement Construction costs	Bush, Hastings	F3	247,500.00	247,500.00	-	64,800.00	182,700.00			
Construction soft costs		F3	27,500.00	27,500.00	-	-	27,500.00			
			275,000.00	275,000.00	-	64,800.00	210,200.00	0%	M	A
Building Management Controls Migration Construction costs	Districtwide	F1	390,000.00	994,898.09	869,508.45	0.00	125,389.64	100%		
<i>primary contractor - Siemens</i>										
Construction costs		F3	410,000.00	410,000.00	267,151.84	50,925.80	91,922.36	100%		
			800,000.00	1,404,898.09	1,136,660.29	50,925.80	217,312.00		M	A
Paving Replacement <i>primary contractor - Pavecon</i>	Boone	F1	-	41,600.00	41,600.00	-	-	100%	M	A
RTU Replacement and Gym Dx Unit Replacement	Boone									
Construction costs		F2	3,718,000.00	3,387,190.50	3,387,190.50	-	-			
Construction soft costs		F2	262,000.00	265,030.00	263,047.50	-	1,982.50			
<i>primary contractor - Sterling Structures, primary consultant - LTY Engineers</i>			3,980,000.00	3,652,220.50	3,650,238.00	-	1,982.50	100%	M	A
Carpet Replacement Evaluation at Age 22 <i>primary contractor - Tarkett USA</i>	AMS, Collins, Elsik, HNGC, Killough, Mata, Miller	F1	5,255,000.00	3,442,043.62	3,442,043.62	-	-	100%	M	A
Carpet Replacement <i>primary contractor - Tarkett USA</i>	Hastings	F2	2,090,000.00	1,220,577.60	1,220,577.60	-	-	100%	M	A
Carpet Replacement <i>primary contractor - Tarkett USA</i>	Taylor	F2	2,110,000.00	685,476.50	685,476.50	0.00	-	100%	M	A
Carpet Replacement <i>primary contractor - Tarkett USA</i>	Rees	F2	430,000.00	317,939.05	317,939.05	(0.00)	-	100%	M	A
Carpet Replacement	Boone, Kennedy, Cummings	F3	1,630,000.00	1,630,000.00	1,084,658.34	5,173.36	540,168.30	100%	M	A
Repair Concrete and Drains in NE Parking Lot and Bus Drive	Elsik	F1	320,000.00	320,000.00	13,202.00	-	306,798.00	10%	M	A
Analog Camera Replacement with Digital Cameras	Districtwide	F1	-	2,120,000.00	3,065.00	-	2,116,935.00	0%	M	A
Chiller Replacement	Hastings, Mahanay	F1	-	1,130,000.00	-	-	1,130,000.00	0%	M	A
Dugouts	Hastings	F3	115,000.00	115,000.00	-	103,200.00	11,800.00	0%	M	B
Exterior Joint Sealant <i>primary contractor - Reliable Commercial Roofing</i>	Districtwide	F1	-	400,000.00	177,200.00	-	222,800.00	100%	M	A
Fencing Additions/Replacement	Districtwide	F1	-	330,000.00	-	-	330,000.00	0%	M	A
Foundation Repairs <i>primary contractor - Foundation Specialists Inc, Jericho Foundation Repair</i>	Annex, Hastings, Killough, North House	F1	450,000.00	720,000.00	621,214.70	-	98,785.30	100%	M	A

Description	Location/Department	Bond Sale	Original Budget	Revised Budget	Paid	Encumbered	Unencumbered	Project % Completed	Type	Prop
Fire Alarm Panel Upgrades and Replacement	Admin, Alexander, Boone, Bush, Chancellor, Collins Crossroads, Cummings, Hearne, Heflin, Hicks, Horn, Petrosky, Rees									
<i>primary contractor -Protegis Fire and Safety</i>		F1	-	560,000.00	163,076.47	0.00	396,923.53	100%	M	A
Generator Replacement and Repairs	Best, Petrosky									
<i>primary contractor - Cummins Southern Plains, Inc</i>		F1	295,000.00	295,000.00	57,383.00	26,988.00	210,629.00	100%	M	A
Gym Floors	Collins, Elsik, Mata									
<i>primary contractor - Covington-NAH Sports Flooring</i>		F3	350,000.00	350,000.00	257,594.00	-	92,406.00	100%	M	A
Gym Flooring Replacement Evaluation at Age 25	Bush									
<i>primary contractor - NAH Sports Flooring</i>		F1	40,000.00	20,132.00	20,132.00	-	-	100%	M	A
Gym Partition Replacement	Chancellor, Kennedy, Landis, Liestman, Rees									
		F1	-	550,000.00	-	-	550,000.00	0%	M	A
Grease Trap	Heflin									
<i>primary contractor - Tristate Mechanical</i>		F1	-	6,892.00	6,892.00	-	-	100%	M	A
Air Handler Replacement	ALC									
Construction costs		F3	410,000.00	405,500.00	60,779.36	58,062.08	286,658.56			
Construction soft costs		F3	-	4,500.00	4,500.00	-	-			
			410,000.00	410,000.00	65,279.36	58,062.08	286,658.56	40%	M	A
HVAC Upgrades	Crossroads									
Construction costs		F1	576,000.00	244,800.00	244,800.00	0.00	-			
Construction soft costs		F1	64,000.00	-	-	-	-			
<i>primary contractor - AMS Systems, Unify Energy Solutions LLC</i>			640,000.00	244,800.00	244,800.00	0.00	-	100%	M	A
HVAC, Fire Alarm, and Grease Trap Relocate	Kennedy									
Construction costs		F1	5,994,000.00	-	-	-	-			
Construction soft costs		F1	666,000.00	-	-	-	-			
<i>this project's funding was moved to the 2023 bond sale</i>			6,660,000.00	-	-	-	-	n/a	M	A
Kennedy HVAC	Kennedy									
Construction costs		F2	5,994,000.00	5,994,000.00	3,956,803.00	-	2,037,197.00			
Construction soft costs		F2	666,000.00	666,000.00	284,888.86	30,332.37	350,778.77			
<i>primary contractor - Sterling Structures, primary consultant - Salas O'Brien Engineers</i>			6,660,000.00	6,660,000.00	4,241,691.86	30,332.37	2,387,975.77	100%	M	A
<i>the project above includes retainage shown as paid on this report, but payment is held until project completion</i>										
NGC Plant Upgrade	NCG									
<i>primary contractor - CFI Mechanical, Inc., primary consultant - Salas O'Brien Engineers</i>		F2	-	2,770,000.00	1,435,788.50	1,309,233.50	24,978.00	98%	M	A
<i>the project above includes retainage shown as paid on this report, but payment is held until project completion</i>										
Hastings Water Heater	Hastings									
<i>primary contractor - Charlie's Plumbing</i>		F1	-	97,222.38	97,222.38	-	-	100%	M	A
Replace Underground Chilled Water Lines at	Hastings									
<i>primary contractor - Envirotech Mechanical Systems, primary consultant - Salas O'Brien</i>		F1	-	163,663.00	163,663.00	-	-	100%	M	A
Water Valve Replacement at Domestic Water	Heflin									
<i>primary contractor - AISD Maintenance Department</i>		F1	-	24,088.40	24,088.40	-	-	100%	M	A
Chiller Replacement	Alexander, Holub, Annex									
Construction costs		F3	2,578,500.00	2,578,500.00	-	-	2,578,500.00			
Construction soft costs		F3	286,500.00	286,500.00	-	-	286,500.00			
			2,865,000.00	2,865,000.00	-	-	2,865,000.00	0%	M	A

Description	Location/Department	Bond Sale	Original Budget	Revised Budget	Paid	Encumbered	Unencumbered	Project % Completed	Type	Prop
Enclose Quiet Space Areas @ English Social Studies Centers <i>primary contractor - AISD Maintenance Department</i>	Kerr	F1	-	44,478.18	44,478.18	-	-	100%	M	A
Locker Conversion Construction costs Construction soft costs	Hastings, Taylor	F3 F3	646,000.00 34,000.00	646,000.00 34,000.00	- -	- -	646,000.00 34,000.00	0%	M	A
			680,000.00	680,000.00	-	-	680,000.00			
Fire Alarm Panel Upgrades - Switch Over Panel from K Bldg <i>primary contractor - Protegis Fire and Safety</i>	Liestman	F1	40,000.00	16,094.82	16,094.82	-	-	100%	M	A
Laundry Room Equipment Replacement Construction costs Furniture and equipment (\$500-\$4,999) <i>primary contractor - Skyline Equipment LLC</i>	Taylor FH	F1 F1	80,000.00 -	34,380.48 13,297.00	34,380.48 13,297.00	- -	- -	100%	M	A
			80,000.00	47,677.48	47,677.48	-	-			
Masonry Replacement w/Sheathing and Waterproofing Construction costs Construction soft costs	Heflin	F2 F2	3,451,500.00 383,500.00	- -	- -	- -	- -	0%	M	A
			3,835,000.00	-	-	-	-			
LVT Flooring	Maintenance	F3	30,000.00	30,000.00	-	-	30,000.00	0%	M	A
Outdoor Field Scoreboards	Districtwide	F3	280,000.00	280,000.00	-	203,288.00	76,712.00	0%	M	B
Tennis Courts	Olle	F3	170,000.00	170,000.00	18,791.00	6,576.85	144,632.15	50%	M	A
Playground Equipment	Districtwide	F3	300,000.00	300,000.00	-	-	300,000.00	0%	M	A
Playground Surface Replacement <i>primary contractor - Playwell Group</i>	Holmquist	F1	-	31,156.00	31,156.00	-	-	100%	M	A
Parking Lot Lighting (LED) <i>primary contractor - Express Electrical Services Inc.</i>	Alexander, AMS, Best, Chancellor, Heflin	F1	-	59,537.55	59,537.55	0.00	-	100%	M	A
Foundation Repairs	Print Shop	F3	105,000.00	105,000.00	-	-	105,000.00	0%	M	A
Water Pipe Replacement <i>primary contractor - Tristate Mechanical</i>	Print Shop	F1	-	24,950.00	24,950.00	-	-	100%	M	A
RTU Replacement Construction costs Construction soft costs <i>primary contractor - ACIS Mechanical, primary consultant - Stantec</i>	Petrosky	F2 F2	625,000.00 35,000.00	625,000.00 35,000.00	534,482.38 28,544.00	- -	90,517.62 6,456.00	100%	M	A
			660,000.00	660,000.00	563,026.38	-	96,973.62			
Roof Replacement Construction costs Construction soft costs	AMS, Warehouse	F3 F3	3,957,500.00 342,500.00	3,957,500.00 342,500.00	- -	- -	3,957,500.00 342,500.00	0%	M	A
			4,300,000.00	4,300,000.00	-	-	4,300,000.00			
Roof Replacement & Classroom Additions Construction costs Construction soft costs	Alexander, Hearne, Miller, Petrosky, Rees, Warehouse	F1 F1	1,138,500.00 126,500.00	1,243,500.00 126,500.00	- -	- -	1,243,500.00 126,500.00	0%	M	A
			1,265,000.00	1,370,000.00	-	-	1,370,000.00			

Description	Location/Department	Bond Sale	Original Budget	Revised Budget	Paid	Encumbered	Unencumbered	Project % Completed	Type	Prop
Renovate Carpentry Shop	Maintenance	F3	40,000.00	40,000.00	-	-	40,000.00	0%	M	A
Roof Replacement - Metal Roof	Holub									
Construction costs		F2	4,716,000.00	4,716,000.00	-	-	4,716,000.00			
Construction soft costs		F2	524,000.00	524,000.00	-	-	524,000.00			
			5,240,000.00	5,240,000.00	-	-	5,240,000.00	0%	M	A
Roof Replacement Partial	Olle									
Construction costs		F2	1,926,000.00	1,926,000.00	-	-	1,926,000.00			
Construction soft costs		F2	214,000.00	214,000.00	-	-	214,000.00			
			2,140,000.00	2,140,000.00	-	-	2,140,000.00	0%	M	A
Roof Repl 8 Classroom Addition - Non Prefab Bldg	Boone, Collins, Mahanay, Owens, Youngblood									
Construction costs		F2	765,000.00	1,989,000.00	-	-	1,989,000.00			
Construction soft costs		F2	85,000.00	221,000.00	-	-	221,000.00			
			850,000.00	2,210,000.00	-	-	2,210,000.00	0%	M	A
RTU Replacement	Liestman									
Construction costs		F3	612,000.00	612,000.00	-	-	612,000.00			
Construction soft costs		F3	68,000.00	68,000.00	-	-	68,000.00			
			680,000.00	680,000.00	-	-	680,000.00	0%	M	A
Kalwall Replacement at East/West Ends	Albright									
Construction costs		F1	72,000.00	-	-	-	-			
Construction soft costs		F1	8,000.00	-	-	-	-			
<i>this project's funding was moved to the 2023 bond sale</i>			80,000.00	-	-	-	-	n/a	M	A
Kalwall Replacement	Albright, Elsik									
Construction costs		F2	729,000.00	-	-	-	-			
Construction soft costs		F2	81,000.00	-	-	-	-			
			810,000.00	-	-	-	-	0%	M	A
Basketball Goal	Smith	F1	-	21,151.00	21,151.00	-	-	100%	M	A
Scoreboards	middle schools (except O'Donnell) and high schools (except Kerr)	F1	-	258,335.00	-	93,593.00	164,742.00	0%	M	A
Smoke Detectors	NGC, Taylor									
Construction costs		F1	-	34,477.59	34,477.59	-	-			
Furniture and equipment (less than \$500)		F1	-	129,493.72	129,493.72	-	-			
Furniture and equipment (less than \$5,000)		F1	-	216,028.69	-	-	216,028.69			
<i>primary contractor - AISD Maintenance Department</i>			-	380,000.00	163,971.31	-	216,028.69	100%	M	A
Sound Panel Replacement	Heflin, Hearne	F1	-	15,021.00	15,021.00	-	-	100%	M	A
<i>primary contractor - Texas Premier Drywall Systems</i>										
North Exit Foundation, Concrete, Storefront Repl at Cooking Classroom	Hastings									
Construction costs		F1	67,500.00	67,500.00	24,360.00	-	43,140.00			
Construction soft costs		F1	7,500.00	7,500.00	3,476.27	-	4,023.73			
<i>primary contractor - Foundation Specialists Inc, Pavecon, Tristate Glass</i>			75,000.00	75,000.00	27,836.27	-	47,163.73	100%	M	A
Luxury Vinyl Tile	Boone	F2	180,000.00	24,930.98	24,930.98	0.00	-	100%	M	A
<i>primary contractor - Tarkett USA</i>										
Boiler Replacement	Taylor	F1	-	93,994.00	93,994.00	-	-	100%	M	A
<i>primary contractor - AMS Mechanical Services</i>										

Description	Location/Department	Bond Sale	Original Budget	Revised Budget	Paid	Encumbered	Unencumbered	Project % Completed	Type	Prop
Track Replacement	Elsik, Taylor									
Construction costs		F2	-	53,754.04	53,754.04	-	-			
Construction costs		F3	-	32,125.55	32,125.55	-	-			
<i>primary contractor - Hellas Construction Inc</i>			-	85,879.59	85,879.59	-	-	90%	M	B
<i>the project above includes retainage shown as paid on this report, but payment is held until project completion</i>										
Vinyl Wall Covering Replacement	Horn, Klentzman, Liestman, Outley, Owens, Youngblood	F2	1,200,000.00	1,200,000.00	-	-	1,200,000.00	0%	M	A
Retile Wall at Kinder Area	Sneed	F1	25,000.00	25,000.00	22,316.58	-	2,683.42	100%	M	A
<i>primary contractor - Intex Flooring</i>										
Through Wall Flashing Replacement	O'Donnell	F1	250,000.00	250,000.00	35,000.00	-	215,000.00	100%	M	A
<i>primary contractor - Seabreeze Roofing</i>										
Windows and Doors	Alexander, Annex, Heflin, Martin, Sneed									
Construction costs		F1	525,000.00	-	-	-	-			
Construction costs		F2	522,500.00	-	-	-	-			
Construction soft costs		F2	52,500.00	-	-	-	-			
			1,100,000.00	-	-	-	-	0%	M	A
Frames and Doors	Warehouse	F3	20,000.00	20,000.00	3,270.00	-	16,730.00	100%	M	A
Pneumatic Valve	Warehouse	F1	-	165,101.91	165,101.91	0.00	-	100%	M	A
<i>primary contractor - Siemens Industries</i>										
Art Equipment	Instruction	F2	600,000.00	600,000.00	5,396.00	25,264.00	569,340.00	1%	O	A
CTE Equipment	Instruction	F2,F3	650,000.00	650,000.00	228,927.41	41,005.52	380,067.07	35%	O	A
Dance Flooring and Equipment	Instruction	F2	850,000.00	850,000.00	17,884.85	4,665.00	827,450.15	0%	O	A
Updated Bookcases/Furniture in Libraries	Instruction	F2,F3	1,600,000.00	1,600,000.00	-	-	1,600,000.00	0%	O	A
Music - Equipment and Instruments	Instruction	F2,F3	4,550,000.00	4,550,000.00	51,830.93	-	4,498,169.07	1%	O	A
Sound Proof Practice Rooms	Instruction	F2	150,000.00	150,000.00	-	-	150,000.00	0%	O	A
Police Equipment	Police									
Furniture and equipment (\$500-\$4,999)		F2	100,000.00	-	-	-	-		O	A
Vehicles		F2	400,000.00	400,000.00	364,946.07	0.00	35,053.93		O	A
Furniture and equipment (less than \$5,000)		F2	-	100,000.00	-	-	100,000.00		O	A
			500,000.00	400,000.00	364,946.07	0.00	35,053.93	91%		
Bus Cameras	Transportation	F2	675,000.00	675,000.00	550,816.46	-	124,183.54	82%	O	A
Buses	Transportation									
Vehicles		F1	1,700,000.00	1,851,425.00	1,848,490.00	-	2,935.00		O	A
Vehicles		F2	2,400,000.00	2,400,000.00	2,400,000.00	-	-		O	A
Vehicles		F3	2,300,000.00	2,300,000.00	2,299,999.92	-	0.08		O	A
			4,100,000.00	4,251,425.00	4,248,490.00	-	2,935.00	100%		
Bus Wash	Transportation	F1	-	350,000.00	-	-	350,000.00	0%	O	A
Restrooms	Transportation	F3	70,000.00	70,000.00	-	-	70,000.00	0%	O	A
Facilities Upgrade	Transportation	F3	3,650,000.00	3,650,000.00	-	-	3,650,000.00	0%	O	A
Smart Tag	Transportation	F1	300,000.00	148,575.00	140,429.00	-	8,146.00	95%	O	A

Description	Location/Department	Bond Sale	Original Budget	Revised Budget	Paid	Encumbered	Unencumbered	Project % Completed	Type	Prop
Cameras and Fencing	Police									
Land Improvement		F3	950,000.00	950,000.00	-	-	950,000.00		O	A
Furniture and equipment (less than \$5,000)		F3	950,000.00	950,000.00	-	-	950,000.00		O	A
			<u>1,900,000.00</u>	<u>1,900,000.00</u>	-	-	<u>1,900,000.00</u>	0%		
Bond Project Consulting	Districtwide	F1	-	97,125.63	97,125.63	-	-	100%		
Bond Project Contracted Management Services	Districtwide	F1,F2,F3	-	1,232,563.00	-	1,232,563.00	-	0%		
Unassigned		F1	1,060,000.00	2,492,274.12	-	-	2,492,274.12		O	A
Unassigned		F2	-	6,504,110.09	-	-	6,504,110.09		O	A
Unassigned		F2	-	34,980.86	-	-	34,980.86		O	B
Unassigned		F3	-	(195,801.20)	-	-	(195,801.20)		O	A
Unassigned		F3	-	565,471.42	-	-	565,471.42		O	B
			<u>1,060,000.00</u>	<u>8,740,008.07</u>	-	-	<u>8,740,008.07</u>			
	Total 2022 Bond Sale (649-F1)		<u>31,000,000.00</u>	<u>32,783,652.54</u>	<u>17,751,640.09</u>	<u>411,938.00</u>	<u>14,620,074.45</u>			
	Total 2023 Bond Sale (650-F2)		<u>79,885,000.00</u>	<u>83,217,901.62</u>	<u>40,631,260.52</u>	<u>4,102,246.29</u>	<u>38,484,394.81</u>			
	Total 2024 Bond Sale (651-F3)		<u>30,180,000.00</u>	<u>30,805,359.77</u>	<u>8,124,904.01</u>	<u>1,303,344.09</u>	<u>21,377,111.67</u>			
	Grand Total - 2021 Referendum		<u>141,065,000.00</u>	<u>146,806,913.93</u>	<u>66,507,804.62</u>	<u>5,817,528.38</u>	<u>74,481,580.93</u>			

ALIEF INDEPENDENT SCHOOL DISTRICT

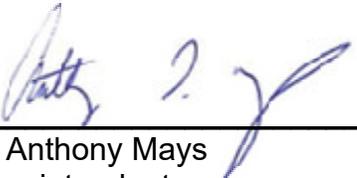
BOARD DOCUMENT

MEETING DATE: January 21, 2025

AGENDA ITEM: Financial Activity Report

Attached is information detailing the revenues and expenditures for the 2024-25 fiscal year for general fund, special revenue funds, debt service fund, and capital projects funds.

Recommendation: Information item – no recommendation required.



Dr. Anthony Mays
Superintendent



Charles Woods
Deputy Superintendent/
Business Services

Alief I.S.D.
Report Of Financial Activity

FOR RESP AREA: * Not Applicable

YEAR : 2024-25

PERIOD(s): September - December

	Original Budget	Transfers/ Adjustments	Adjusted Budget	Outstanding Encumbrances	To Date Actual	Remaining Balance
<u>10 General Fund</u>						
<u>RV Revenues</u>						
57 Local Revenues	170,728,854.00	464,121.48	171,192,975.48	0.00	9,153,546.71	162,039,428.77
58 State Revenues	285,527,523.00	0.00	285,527,523.00	0.00	118,185,877.05	167,341,645.95
59 Federal Revenues	<u>8,322,423.00</u>	<u>0.00</u>	<u>8,322,423.00</u>	<u>0.00</u>	<u>612,373.94</u>	<u>7,710,049.06</u>
RV Revenues	464,578,800.00	464,121.48	465,042,921.48	0.00	127,951,797.70	337,091,123.78
<u>XP Expenditures</u>						
11 Instruction	277,130,086.18	205,870.10	277,335,956.28	5,806,014.46	82,566,847.39	188,963,094.42
12 Library	5,770,861.93	30,967.70	5,801,829.63	44,855.81	1,766,530.52	3,990,443.30
13 Staff Development	6,103,166.33	279,848.60	6,383,014.93	82,792.94	1,821,947.77	4,478,274.22
21 Inst Leadership	6,933,113.38	-112,867.95	6,820,245.43	44,212.11	2,060,463.55	4,715,569.77
23 School Leadership	26,780,951.18	71,319.49	26,852,270.67	30,846.82	8,200,689.56	18,620,734.29
31 Counseling	24,076,508.94	-20,910.73	24,055,598.21	1,632,982.30	8,500,066.65	13,922,549.26
32 Social Work	519,111.64	0.00	519,111.64	0.00	148,940.71	370,170.93
33 Health Services	7,254,282.60	-31,078.39	7,223,204.21	57,997.08	2,122,877.93	5,042,329.20
34 Transportation	21,178,912.40	108,369.04	21,287,281.44	887,943.67	7,119,127.08	13,280,210.69
35 Food Services	60,000.00	396,000.00	456,000.00	6,050.25	201,106.96	248,843.79
36 Co-curr/extra-curr	6,655,374.96	361,058.18	7,016,433.14	301,379.11	2,020,183.60	4,694,870.43
41 General Administration	10,447,071.16	812,385.09	11,259,456.25	634,704.43	3,995,539.39	6,629,212.43
51 Maintenance	43,629,536.93	-37,020.30	43,592,516.63	2,162,502.07	12,291,205.31	29,138,809.25
52 Security & Monitoring	9,981,322.78	486,691.95	10,468,014.73	232,721.69	2,844,850.25	7,390,442.79
53 Data Processing Services	4,171,597.16	28,042.63	4,199,639.79	47,939.71	1,402,740.57	2,748,959.51
61 Community Services	878,133.03	149,845.93	1,027,978.96	125,973.09	339,416.36	562,589.51
71 Debt Service	1,667,912.92	819,849.08	2,487,762.00	386,531.95	1,052,075.33	1,049,154.72
81 Facilities Acq & Const	640,856.77	87,475.27	728,332.04	0.00	237,802.16	490,529.88
93 Shared Svc Arrangement	400,000.00	0.00	400,000.00	219,200.00	180,800.00	0.00
95 Payment To JJAEP	375,000.00	0.00	375,000.00	375,000.00	0.00	0.00
99 Other Intergovernmental Charge	<u>1,625,000.00</u>	<u>0.00</u>	<u>1,625,000.00</u>	<u>0.00</u>	<u>687,111.00</u>	<u>937,889.00</u>
XP Expenditures	456,278,800.29	3,635,845.69	459,914,645.98	13,079,647.49	139,560,322.09	307,274,676.39
<u>TI Other Resource</u>						
79 Other Resources	<u>900,000.00</u>	<u>0.00</u>	<u>900,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>900,000.00</u>
TI Other Resource	<u>900,000.00</u>	<u>0.00</u>	<u>900,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>900,000.00</u>
10 General Fund	9,199,999.71	-3,171,724.21	6,028,275.50	-13,079,647.49	-11,608,524.39	30,716,447.39

Alief I.S.D.
Report Of Financial Activity

FOR RESP AREA: * Not Applicable

YEAR : 2024-25

PERIOD(s): September - December

	Original Budget	Transfers/ Adjustments	Adjusted Budget	Outstanding Encumbrances	To Date Actual	Remaining Balance
20 Special Revenue						
<hr/>						
RV Revenues						
<hr/>						
57 Local Revenues	2,125,000.00	1,435,781.56	3,560,781.56	78.50	825,204.43	2,735,655.63
58 State Revenues	125,000.00	9,997,788.33	10,122,788.33	0.00	20,555.13	10,102,233.20
59 Federal Revenues	<u>29,144,120.00</u>	<u>106,989,622.05</u>	<u>136,133,742.05</u>	<u>0.00</u>	<u>21,244,891.15</u>	<u>114,888,850.90</u>
RV Revenues	31,394,120.00	118,423,191.94	149,817,311.94	78.50	22,090,650.71	127,726,739.73
<hr/>						
XP Expenditures						
11 Instruction	0.00	75,663,585.83	75,663,585.83	2,082,106.04	16,499,667.18	57,081,812.61
12 Library	0.00	671,920.78	671,920.78	24,069.52	392,697.85	255,153.41
13 Staff Development	0.00	8,913,133.83	8,913,133.83	892,649.37	1,867,803.45	6,152,681.01
21 Inst Leadership	0.00	2,744,228.98	2,744,228.98	64,025.26	452,427.40	2,227,776.32
23 School Leadership	0.00	1,480,128.47	1,480,128.47	9,819.00	959,049.36	511,260.11
31 Counseling	0.00	1,836,175.73	1,836,175.73	575.73	900,783.42	934,816.58
32 Social Work	0.00	542,151.61	542,151.61	0.00	162,149.58	380,002.03
33 Health Services	0.00	400,773.05	400,773.05	0.00	400,773.05	0.00
34 Transportation	0.00	8,506,524.71	8,506,524.71	0.00	573,561.77	7,932,962.94
35 Food Services	32,794,120.18	1,092,881.09	33,887,001.27	9,715,580.36	11,421,813.45	12,749,607.46
36 Co-curr/extra-curr	0.00	2,678,524.17	2,678,524.17	54,226.06	637,191.20	1,987,106.91
41 General Administration	0.00	568,803.10	568,803.10	182,975.06	187,724.76	198,103.28
51 Maintenance	0.00	948,712.59	948,712.59	44,104.43	882,152.36	22,455.80
52 Security & Monitoring	0.00	4,064,941.10	4,064,941.10	0.00	322,177.28	3,742,763.82
53 Data Processing Services	0.00	58,812.46	58,812.46	0.00	58,812.46	0.00
61 Community Services	0.00	3,662,870.14	3,662,870.14	71,374.36	886,979.11	2,704,516.67
71 Debt Service	0.00	514,573.00	514,573.00	0.00	107,100.00	407,473.00
81 Facilities Acq & Const	1,500,000.00	4,331,881.50	5,831,881.50	1,499,065.04	529,028.97	3,803,787.49
93 Shared Svc Arrangement	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
XP Expenditures	<u>34,294,120.18</u>	<u>118,680,622.14</u>	<u>152,974,742.32</u>	<u>14,640,570.23</u>	<u>37,241,892.65</u>	<u>101,092,279.44</u>
20 Special Revenue	-2,900,000.18	-257,430.20	-3,157,430.38	-14,640,648.73	-15,151,241.94	26,634,460.29

Alief I.S.D.
Report Of Financial Activity

FOR RESP AREA: * Not Applicable

YEAR : 2024-25

PERIOD(s): September - December

	Original Budget	Transfers/ Adjustments	Adjusted Budget	Outstanding Encumbrances	To Date Actual	Remaining Balance
50 Debt Service						
RV Revenues						
57 Local Revenues	39,693,240.00	0.00	39,693,240.00	0.00	1,524,995.08	38,168,244.92
58 State Revenues	3,561,231.00	0.00	3,561,231.00	0.00	3,752,222.00	-190,991.00
59 Federal Revenues	<u>808,113.00</u>	<u>0.00</u>	<u>808,113.00</u>	<u>0.00</u>	<u>0.00</u>	<u>808,113.00</u>
RV Revenues	44,062,584.00	0.00	44,062,584.00	0.00	5,277,217.08	38,785,366.92
XP Expenditures						
71 Debt Service	<u>43,531,449.00</u>	<u>0.00</u>	<u>43,531,449.00</u>	<u>16,700.00</u>	<u>3,283.33</u>	<u>43,511,465.67</u>
XP Expenditures	<u>43,531,449.00</u>	<u>0.00</u>	<u>43,531,449.00</u>	<u>16,700.00</u>	<u>3,283.33</u>	<u>43,511,465.67</u>
50 Debt Service	531,135.00	0.00	531,135.00	-16,700.00	5,273,933.75	-4,726,098.75

Alief I.S.D.
Report Of Financial Activity

FOR RESP AREA: * Not Applicable

YEAR : 2024-25

PERIOD(s): September - December

	Original Budget	Transfers/ Adjustments	Adjusted Budget	Outstanding Encumbrances	To Date Actual	Remaining Balance
60 Capital Projects						
RV Revenues						
57 Local Revenues	0.00	0.00	0.00	0.00	2,138,344.53	-2,138,344.53
RV Revenues	0.00	0.00	0.00	0.00	2,138,344.53	-2,138,344.53
XP Expenditures						
53 Data Processing Services	3,280.75	0.00	3,280.75	0.00	0.00	3,280.75
81 Facilities Acq & Const	<u>128,751,738.62</u>	<u>2,270,961.86</u>	<u>131,022,700.48</u>	<u>10,701,497.93</u>	<u>5,411,937.28</u>	<u>114,909,265.27</u>
XP Expenditures	<u>128,755,019.37</u>	<u>2,270,961.86</u>	<u>131,025,981.23</u>	<u>10,701,497.93</u>	<u>5,411,937.28</u>	<u>114,912,546.02</u>
60 Capital Projects	-128,755,019.37	-2,270,961.86	-131,025,981.23	-10,701,497.93	-3,273,592.75	-117,050,890.55

Alief I.S.D.
Report Of Financial Activity

FOR RESP AREA: * Not Applicable
 YEAR : 2024-25
 PERIOD(s): September - December

	Original Budget	Transfers/ Adjustments	Adjusted Budget	Outstanding Encumbrances	To Date Actual	Remaining Balance
***** GRAND TOTALS *****	-121,923,884.84	-5,700,116.27	-127,624,001.11	-38,438,494.15	-24,759,425.33	-64,426,081.62

ALIEF INDEPENDENT SCHOOL DISTRICT

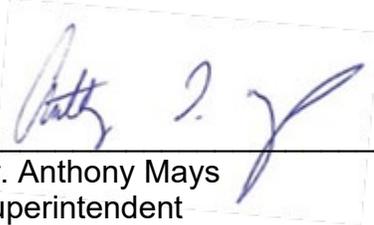
BOARD DOCUMENT

MEETING DATE: January 21, 2025

AGENDA ITEM: Quarterly Investment Report

Attached is the Quarterly Investment Report detailing activities through November 30, 2024.

Recommendation: Information item – no recommendation required.



Dr. Anthony Mays
Superintendent



Charles Woods
Deputy Superintendent/
Business Services

Alief Independent School District
Quarterly Investment Report
For the period 9/1/24 - 11/30/24

Deposits and Investments by Type and Fund

<u>Type</u>	<u>General</u>	<u>Food Service</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Internal Service</u>	<u>Total</u>	<u>Average Rate of Return</u>
Frost Bank - Cash	\$ 10,894,224	\$ 608,558			\$ 360,179	\$ 11,862,961	
Texpool	38,551,217	6,369	\$ 3,089,828	\$ 49,240,170	4,641,748	95,529,332	4.94%
Logic	54,615,818	6,282	6,902,453	32,141,221	4,186,734	97,852,508	5.02%
Lone Star	98,710,639	13,258,153	3,426,988	47,126,309	1,921,471	164,443,560	5.11%
U.S. Govt. Agencies - Unreserved	2,486,739					2,486,739	63 5.30%
QSCB / Sinking Fund Securities			10,159,450			10,159,450	2.40%
	<u>\$ 205,258,637</u>	<u>\$ 13,879,362</u>	<u>\$ 23,578,719</u>	<u>\$ 128,507,700</u>	<u>\$ 11,110,132</u>	<u>\$ 382,334,550</u>	

Average Portfolio Yield

Alief ISD total portfolio	4.79%
3 month treasury bill	4.68%
6 month treasury bill	4.53%
12 month treasury bill	4.21%

Alief Independent School District
Quarterly Investment Report
For the period 9/1/24 - 11/30/24
Investment Pools

	<u>Book/ Market Value 9/1/2024</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Interest</u>	<u>Book/ Market Value 11/30/2024</u>
Texpool					
General Fund	\$ 43,617,208	\$ 5,511,465	\$ 11,076,801	\$ 499,345	\$ 38,551,217
Food Service	6,291	-	-	78	6,369
Debt Service	3,050,860	3,081	1,825	37,712	3,089,828
Capital Projects	53,526,729	-	4,912,218	625,659	49,240,170
Internal Service	7,721,570	3,609,455	6,745,999	56,722	4,641,748
Total Texpool	<u>\$ 107,922,658</u>	<u>\$ 9,124,001</u>	<u>\$ 22,736,843</u>	<u>\$ 1,219,516</u>	<u>\$ 95,529,332</u>
Logic					
General Fund	\$ 70,581,710	\$ 2,676,617	\$ 19,414,836	\$ 772,327	\$ 54,615,818
Food Service	6,204	-	-	78	6,282
Debt Service	2,827,048	4,298,749	268,648	45,304	6,902,453
Capital Projects	32,050,077	6	308,573	399,711	32,141,221
Internal Service	5,358,127	6,031,717	7,273,010	69,900	4,186,734
Total Logic	<u>\$ 110,823,166</u>	<u>\$ 13,007,089</u>	<u>\$ 27,265,067</u>	<u>\$ 1,287,320</u>	<u>\$ 97,852,508</u>
Lone Star					
General Fund	\$ 47,986,943	\$172,801,409	\$ 122,903,451	\$ 825,738	\$ 98,710,639
Food Service	12,449,699	5,333,589	4,679,716	154,581	13,258,153
Debt Service	1,908,426	1,488,591	-	29,971	3,426,988
Capital Projects	49,696,120	-	3,177,641	607,830	47,126,309
Internal Service	1,922,783	-	25,655	24,343	1,921,471
Total Lone Star	<u>\$ 113,963,971</u>	<u>\$179,623,589</u>	<u>\$ 130,786,463</u>	<u>\$ 1,642,463</u>	<u>\$ 164,443,560</u>
Total Investment Pools	<u>\$ 332,709,795</u>	<u>\$201,754,679</u>	<u>\$ 180,788,373</u>	<u>\$ 4,149,299</u>	<u>\$ 357,825,400</u>

Alief Independent School District
Quarterly Investment Report
For the period 9/1/24 - 11/30/24

Description	Yield	Purchase Date	Maturity Date	Price	Book Value 9/1/2024	Market Value 9/1/2024	Purchases	Called/ Maturities	Book Value 11/30/2024	Market Value 11/30/2024	Unrealized Gain/ (Loss)	Quarterly Interest Earnings
U.S. Government Treasuries & Agencies - Unreserved												
General Fund												
FFC 3133EPVU6	5.42%	10/12/2023	9/13/2024	\$2,498,883	\$ 2,499,937	\$ 2,500,053		\$ 2,500,000			\$ -	\$ 4,915
FHL 3130AQYH0	5.30%	10/12/2023	2/28/2025	2,408,075	2,465,960	2,470,112			2,482,343	2,486,739	4,396	32,008
Totals					<u>\$ 4,965,897</u>	<u>\$ 4,970,165</u>	<u>\$ -</u>	<u>\$ 2,500,000</u>	<u>\$ 2,482,343</u>	<u>\$ 2,486,739</u>	<u>\$ 4,396</u>	<u>\$ 36,923</u>
Grand Totals					<u>\$ 4,965,897</u>	<u>\$ 4,970,165</u>	<u>\$ -</u>	<u>\$ 2,500,000</u>	<u>\$ 2,482,343</u>	<u>\$ 2,486,739</u>	<u>\$ 4,396</u>	<u>\$ 36,923</u>

Alief Independent School District
Quarterly Investment Report
For the period 9/1/24 - 11/30/24

Description	Yield	Purchase Date	Maturity Date	Price	Book Value 9/1/2024	Market Value 9/1/2024	Purchases	Called/ Maturities	Book Value 11/30/2024	Market Value 11/30/2024	Unrealized Gain/ (Loss)	Quarterly Interest Earnings	
U.S. Government Treasuries, Agencies and Municipal Bonds - Reserved													
2010 QSCB													
US Treasury	912828YM6	0.52%	3/9/2021	10/31/2024	1,035,352	1,002,150	994,000	1,000,000			-	908	
Michigan St Finance Auth	59447TJX2	3.11%	12/16/2016	11/1/2024	220,421	229,657	228,963	230,000			-	1,321	
SF City & County Util	79765RN70	2.87%	12/16/2016	11/1/2024	198,314	199,940	199,154	200,000			-	992	
Amarillo Hotels	023039AG5	3.00%	12/16/2016	8/15/2025	217,920	215,360	211,513		215,277	212,695	(2,582)	1,637	
California State	13063D2T4	4.28%	12/12/2022	10/1/2025	1,294,871	1,270,808	1,265,843		1,267,304	1,264,827	(2,477)	13,752	
US Treasury	912828CAZ4	0.80%	3/9/2021	11/30/2025	980,273	994,563	953,594		995,591	961,352	(34,239)	1,966	
Oakland CA	672240WJ3	1.65%	2/27/2020	1/15/2026	1,908,550	1,902,093	1,831,771		1,901,735	1,845,527	(56,208)	7,859	
NY State Urban Dev Corp	6500354W5	4.23%	12/12/2022	3/15/2026	1,287,294	1,309,491	1,307,177		1,312,724	1,308,228	(4,496)	13,773	
US Treasury	91282CBT7	1.01%	10/13/2021	3/31/2026	988,750	995,907	949,648		996,528	954,609	(41,919)	2,496	
Federal Home Loan Bank	3130AXCP1	5.00%	11/1/2023	9/11/2026	996,553	997,539	1,017,360		997,836	1,010,448	12,612	12,485	
SF City & County Util	79765RN96	3.17%	12/16/2016	11/1/2026	197,132	199,338	194,826		199,409	195,196	(4,213)	1,572	
Harris Co TX MTA	41422EKL6	1.56%	2/27/2020	11/1/2026	1,109,662	1,093,251	1,036,880		1,092,341	1,038,595	(53,746)	4,295	
US Treasury	912828YU8	1.02%	3/9/2021	11/30/2026	1,033,398	1,013,426	951,758		1,011,990	951,562	(60,428)	2,626	
Stanton CA Redev Agency	85473TBW4	3.43%	12/16/2016	12/1/2026	223,967	224,755	220,147		224,781	219,949	(4,832)	1,924	
Bellwood IL Ref	080023NE0	3.29%	12/19/2016	12/1/2026	217,425	196,513	199,416		195,834	196,462	628	1,696	
Totals - 2010 QSCB					\$ 11,909,882	\$ 11,844,791	\$ 11,562,050	\$ -	\$ 1,430,000	\$ 10,411,350	\$ 10,159,450	\$ (251,900)	\$ 69,302
Totals - All QSCB						\$ 11,844,791	\$ 11,562,050	\$ -	\$ 1,430,000	\$ 10,411,350	\$ 10,159,450	\$ (251,900)	\$ 69,302

ALIEF INDEPENDENT SCHOOL DISTRICT

BOARD OF TRUSTEES

Regular Board Meeting

Date: Tuesday, December 17, 2024

Item #1

Call to

Order:

Trustee Madam President Dr. Darlene Breaux, called to order the meeting at 6:33 p.m. on Tuesday, December 17, 2024, for the purposes stated in the notice for tonight's meeting.

Roll called by: Dr. Anthony Mays, Alief ISD Superintendent

Present:

1. Trustee President Dr. Darlene Breaux
2. Trustee Vice President Jennifer Key
3. Trustee Assistant Secretary Dr. Lily Truong
4. Trustee Janet Spurlock
5. Trustee Ann Williams – Entered at 6:37 p.m.
6. Trustee Dr. Gregg Patrick

Absent:

1. Trustee Secretary Rick Moreno

By Zoom:

1. N/A

Item #2

Pledge

- Elsie High School JROTC

Item #3

Invocation or Inspirational Remarks

1. Trustee Dr. Darlene Breaux

Item #4
Board Recognitions

1. Alief Kerr High School Choir led by Cynthia King & Vanessa Winslow
2. Alief Elsik High NJROTC led by Major Bagby

Item# 5
Superintendent Report

1. None

Item #6
Public Comment on Posted Agenda Items

1. Ron Kotts Presentation in reference to agenda item 9.5
2. Tariq Hamid presentation in reference to general topic

Item #7
Donation Report

Dee Jones, Business and Community Partner Coordinator



December 17, 2024
Board Document.do

- ❖ **Motion by Trustee Dr. Lily Truong and a second by Trustee Janet Spurlock**
- ❖ **6 For, 0 Against, 0 Abstentions**
- ❖ **The item passes.**

Item #8
Reports (Information Only. No discussion at the meeting unless requested by a Board member).

8.1. Construction Summary Report (Charles Woods, Deputy Superintendent of Business)
Board Goal #3: Alief ISD will maintain a safe and orderly environment.

8.2. Disbursement Report (Charles Woods, Deputy Superintendent of Business)
Board Goal #5: Alief ISD will continue to build positive relationships with all stakeholders.

- 8.3. Financial Activity Report (Charles Woods, Deputy Superintendent of Business)
Board Goal #5: Alief ISD will continue to build positive relationships with all stakeholders.

❖ **Report Only**

Item #9
Consent Agenda

- 9.1. Consider and Approve Minutes of November 19th Regular Board Meeting & December 3rd Board Workshop Meeting
- 9.2. Consider Approval of New Hires (Elizabeth Veloz-Powell, Deputy Superintendent of Human Resources)
Board Goal #4: Alief ISD will recruit, develop, and retain highly qualified and effective personnel.
- 9.3. Consider Approval of Resignation Report (Elizabeth Veloz-Powell, Deputy Superintendent of Human Resources)
Board Goal #4: Alief ISD will recruit, develop, and retain highly qualified and effective personnel.
- 9.4. Consider Approval of New Administrator (Elizabeth Veloz-Powell, Deputy Superintendent of Human Resources)
Board Goal #4: Alief ISD will recruit, develop, and retain highly qualified and effective personnel.
- 9.5. Consider Approval of Budget Amendments (Charles Woods, Deputy Superintendent of Business)
Board Goal #5: Alief ISD will continue to build strong relationships with all stakeholders.
- 9.6. Tax Collection Report and Disbursements (Charles Woods, Deputy Superintendent of Business)
Board Goal #5: Alief ISD will continue to build strong relationships with all stakeholders.

9.7. Consider approval of RFP#2426 - Uniform Service
Board Goal #3: Alief ISD will maintain a safe and orderly environment.

9.8. Consider approval of RFP-MA 2440 - Speech Pathologist, Diagnostician, Special Education Teacher, Licensed Specialist in School Psychology (LSSP) Services Annual Contract
Board Goal #4: Alief ISD will recruit, develop, and retain highly qualified and effective personnel.

9.9. Consider approval of RFP#2441 - Waste Removal
Board Goal #3: Alief ISD will maintain a safe and orderly environment.

9.10. Consider approval of delegation of authority to the Superintendent or designee to determine the Project Delivery/Contract Award method for construction and/or maintenance projects for 2025. (Charles Woods, Deputy Superintendent of Business)
Board Goal #5: Alief ISD will continue to build positive relationships with all stakeholders.

❖ Held for discussion 9.10. by Dr. Anthony Mays

Roll was called by: Dr. Darlene Breaux to vote for held consents.

Present:

1. Trustee President Dr. Darlene Breaux -----none
2. Trustee Vice President Jennifer Key-----none
3. Trustee Assistant Secretary Dr. Lily Truong -----none
4. Trustee Janet Spurlock -----none
5. Trustee Ann Williams -----none
6. Trustee Dr. Gregg Patrick -----none
7. Superintendent Dr. Anthony Mays ----- 9.10

Absent:

1. Trustee Secretary Rick Moreno

By Zoom: N/A

- ❖ All consent on Item # 9 with the exception of 9.10
- ❖ Motion by Trustee Dr. Gregg Patrick and second by Trustee Dr. Lily Truong
- ❖ 6 For, 0 Against, 0 Abstentions
- ❖ The item passes.

Item #10
Non-Consent Agenda

None

Item #11
Board and Committee Reports

Reports and comments from board members regarding meetings and conferences attended, including board committee meetings; schools visited; community and district activities; new initiatives; education programs; and continuing education. The items may be discussed, but no final action will be taken on these items at this meeting.

Present:

1. Trustee President Dr. Darlene Breaux -----none
2. Trustee Vice President Jennifer Key
 - ✓ Visited campuses
 - ✓ Teacher of the Year recognized at Killough Middle School & Cummings Elementary
 - ✓ Toy Drive in the Administration Building
 - ✓ Stuff a Bus Donations
3. Trustee Assistant Secretary Dr. Lily Truong -----none
4. Trustee Janet Spurlock -----none
5. Trustee Ann Williams -----none
6. Trustee Dr. Gregg Patrick -----none

Absent:

1. Trustee Secretary Rick Moreno

By Zoom:

1. N/A

Item #11
Closed Executive Session

12.1. Deliberate the duties, responsibilities, employment, and dismissal of personnel and officers, including the Board and Superintendent (Tex. Gov't Code § 551.074)

12.2. Consult with the District's attorneys on any subjects or matters authorized by law, including any matter listed on this meeting notice/agenda, pending or contemplated litigation, and proposed settlements. (Tex. Gov't Code 551.071)

13. Adjournment

Item #13
Adjournment

- ❖ President Dr. Darlene Breaux adjourned the meeting by unanimous consent at **6:55 p.m.** on Tuesday, December 17th, 2024.

Dr. Darlene Breaux, President

Rick Moreno, Secretary

DATE APPROVED: _____

DATE SIGNED: _____

ALIEF INDEPENDENT SCHOOL DISTRICT

BOARD DOCUMENT

MEETING DATE: December 17, 2024

AGENDA ITEM: Consider Approval of Donations

The Communication and Public Relations Department has received the following donations and gifts in kind from business partners, community members, and parent-teacher organizations. In accordance with Board policy, donations of \$500.00 and over in value require Board approval.

\$100,000.00	Donation of Free Assorted Thanksgiving Foods to Alief ISD from the Asian American Peace Officers to be used for any Alief ISD students, staff and families.
\$60,000.00	Donation of Cash to Alief ISD from The Chemours Company to be used for any Alief ISD Middle School. (Cash/Budget Account)
\$60,000.00	Donation of Free Baby Grand Piano to Alief ISD from Mr. Navin Bhargava to be used for Alief ISD Hastings High School Fine Arts Department.
\$55,000.00	Donation of Free Assorted Clothing, Household Items and Toys to Alief ISD from Amazon to be used for any Alief ISD students, staff and families.
\$30,000.00	Donation of Cash to Alief ISD from CITGO to be used for Alief ISD AECHS STEM Programs. (Cash/Budget Account)
\$30,000.00	Donation of Cash to Alief ISD from CITGO to be used for Alief ISD Olle Middle School STEM Programs. (Cash/Budget Account)
\$29,000.00	Donation of Free Assorted Foods to Alief ISD from the Houston Food Bank-Alief Pantry to be used for any Alief ISD students, staff and families.
\$18,429.00	Donation of Free Assorted Foods to Alief ISD from the Houston Food Bank-Backpack Buddy to be used for any Alief ISD students.
\$10,000.00	Donation of Free Assorted Toys and Gifts to Alief ISD from Westside Command Station to be used for Alief ISD Youens, Mahanay and Chambers students.

\$5,000.00	Donation of Cash to Alief ISD from Don Toliver to be used to purchase toys for the Alief ISD toy giveaway.(Cash/Donation Account)
\$4,494.00	Donation of Mattresses to Alief ISD from Exclusive Furniture to be used for any Alief ISD staff.
\$3,279.00	Donation of Free Assorted Breads and Pastries to Alief ISD from Panera Bread Bakery/Café to be used to for any Alief ISD students and staff.
\$3,066.00	Donation of Free Pizza's to Alief ISD from CITGO to be used for any Alief ISD AECHS students attending the STEM Day event.
\$2,157.84	Donation of Free Pizza's to Alief ISD from CITGO to be used for any Alief ISD Olle students attending the STEM Day event.
\$1,356.60	Donation of Free Cabo Bob's Coupons to Alief ISD from Cabo Bob's Restaurant to be used for any Alief ISD students and students.
\$1,200.00	Donation of Free Holiday Foods to Alief ISD from The Bridge Church to be used for Albright staff.
\$1,026.00	Donation of Free Movie Tickets to Alief ISD from Mr. Barrell Richardson to be used for any Alief ISD students and staff.
\$525.00	Donation of Free Gift Basket to Alief ISD from Group One Auto to be used for December Teacher of the Month.
\$500.00	Donation of Cash to Alief ISD from New York Life Foundation to be used for any Olle Career Club. (Cash/Activity Account)

Please note that the donor determines the value of the donation.

RECOMMENDATION: It is recommended that the Board of Trustees accept the donations totaling \$415,034.44.

Anthony J. [Signature]

Superintendent

ALIEF INDEPENDENT SCHOOL DISTRICT

BOARD OF TRUSTEES

Special Called Board Meeting

Date: Tuesday, December 17, 2024.

Item #1

Call to

Order:

Trustee Madam President Dr. Darlene Breaux, called to order the meeting at 7:31 p.m. on Tuesday, December 17, 2024, for the purposes stated in the notice for tonight's meeting.

Roll call by: Dr. Anthony Mays; Alief ISD Superintendent

Present:

1. Trustee President Dr. Darlene Breaux
2. Trustee Vice President Jennifer Key
3. Trustee Secretary Rick Moreno
4. Trustee Assistant Secretary Dr. Lily Truong
5. Trustee Janet Spurlock
6. Trustee Ann Williams
7. Trustee Dr. Gregg Patrick

Absent:

N/A

By Zoom:

N/A

Item #2

Invocation or Inspirational by:

1. Trustee Dr. Breaux

Item #3

Public Comments

1. N/A

Item #4
Team of 8 Training

4.1. Lone Star Governance Overview

- ❖ Ben Mackey

4.2. Board Governance Training

- ❖ Dr. Barbara M. Jenkins

Item #5

Closed Executive Session

5.1 Deliberate the duties, evaluation, contract, and compensation of the Superintendent (Tex. Gov. 551.071 and 551.074)

5.2 Consult with District's attorneys on any subjects or matters authorized by law, including any matter listed on this notice/agenda, pending or contemplated litigation, and proposed settlement agreements. (Tex.Gov. Code551.071)

- ❖ None

Item #6

Adjournment

- ❖ This Special Called Board Meeting is adjourned at 11:05 p.m. on Tuesday, December 17, 2024.

Dr. Darlene Breaux, President

Rick Moreno, Secretary

DATE APPROVED: _____

DATE SIGNED: _____

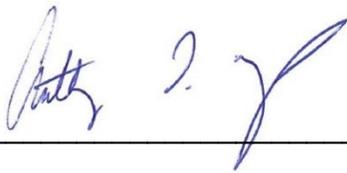
ALIEF INDEPENDENT SCHOOL DISTRICT
BOARD DOCUMENT

MEETING DATE: January 21, 2025

AGENDA ITEM: Consider Approval of New Hires (Dr. Veloz-Powell, Deputy Superintendent of Human Resources and Professional Learning)

This action item is to inform the board of all new hires within our district. There are several reasons why we submit new hires for the board's approval such as oversight and accountability for alignment with district goals, legal and procedural compliance, and financial stewardship.

Recommendation: Considering the reasons, we respectfully request the board's approval of the new hire report.



Dr. Anthony T. Mays
Superintendent



Elizabeth Veloz-Powell
Deputy Superintendent
Human Resources and Professional
Learning

Alief New Hire Board Report

Meeting Date: January 21, 2025

Agenda Item: Personnel December 04, 2024 - January 09, 2025

The following personnel fulfill requirements for employment by local policy and state standards and are recommended for election for the 2024-2025 school year:

Position: O'DONNELL MIDDLE SCHOOL Middle School Band

Applicant: ALEMAN, PERFECTO

Experience:

Position: HOLUB MIDDLE SCHOOL Middle School CTE Teacher

Applicant: ARCHELUS, VOLTAIRE

Experience: Has seven years experience last in HISD

Position: CHAMBERS ELEMENTARY All Level Life Skills

Applicant: BYERLY, GARRETT

Experience: Previous experience at Alief ISD

Position: HOLMQUIST ELEMENTARY Second Grade Elementary General

Applicant: JONES, TAMIA

Experience: New Teacher Student Taught Beaumont ISD

Position: ALIEF LEARNING CENTER Middle School Social Studies

Applicant: MCGLOTHIN, CHELSEE

Experience:

Position: O'DONNELL MIDDLE SCHOOL Middle School Science

Applicant: NGUYEN, JENNIFER

Experience:

Alief New Hire Board Report

Meeting Date: January 21, 2025

Agenda Item: Personnel December 04, 2024 - January 09, 2025

The following personnel fulfill requirements for employment by local policy and state standards and are recommended for election for the 2024-2025 school year:

Position: MARTIN ELEMENTARY Elementary Music
Applicant: RODRIGUES, LETICIA
Experience: First year teacher

Position: OWENS INTERMEDIATE Intermediate Band
Applicant: SONNIER, MADISON
Experience:

Position: MILLER INTERMEDIATE Fifth Grade English/Language Arts & Reading
Applicant: THORNTON, DAWN
Experience: Has five years experience last in Fort Bend ISD

Position: HASTINGS HIGH SCHOOL High School Social Studies
Applicant: TORRES, KARINA
Experience: Previous experience at Alief ISD

Position: BUSH ELEMENTARY Elementary Counselor
Applicant: TORRES, ORQUIDEA
Experience: Has thirteen years of experience, last taught at Aldine ISD

Recommendations: It is recommended that the above election be approved.



Anthony Mays, Ed. D.
Superintendent



Elizabeth Veloz-Powell, Ed. D.
Deputy Superintendent of
Human Resources & Professional Learning

ALIEF INDEPENDENT SCHOOL DISTRICT
BOARD DOCUMENT

MEETING DATE: January 21, 2025

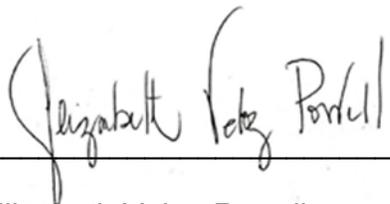
AGENDA ITEM: Consider Approval of Resignation Report (Dr. Veloz-Powell, Deputy Superintendent of Human Resources and Professional Learning)

This action item is to inform the board of all resignations within our district. This report serves several important functions such as transparency, budgetary planning, strategic decision-making, and legal compliance.

Recommendation: Considering the reasons, we respectfully request the board's approval of the resignation report.



Dr. Anthony T. Mays
Superintendent



Elizabeth Veloz-Powell
Deputy Superintendent
Human Resources and Professional
Learning

Alief Independent School District
Board Document

Meeting Date: January 21, 2025

Resignations: PERSONNEL December 04, 2024 - January 09, 2025

Letters of resignation have been received and accepted in the Human Resources Department from the following personnel:

BRADLEY, JULIA HASTINGS HIGH SCHOOL Science	Retirement	Dec 20, 2024
CUELLAR MONRAZ, CARLOS HEARNE ELEMENTARY Math/Science	Retirement	Dec 20, 2024
HAMILTON, MAZIE HEARNE ELEMENTARY Interventionist	Retirement	May 30, 2025
MOMIN, NILOFER ELSIK HIGH SCHOOL Science	Retirement	Dec 20, 2024
MOORE, WILLIAM TAYLOR HIGH SCHOOL Special Education	Personal Reason	Dec 20, 2024
SELVAGE, PERRY MAHANAY ELEMENTARY Physical Education	No Reason Given	Dec 20, 2024
SHOUP, PAULA ALBRIGHT MIDDLE SCHOOL Health and Physical Education	Retirement	Dec 20, 2024
WARE, GAYLA ELSIK HIGH SCHOOL Social Studies	Retirement	Dec 20, 2024

Alief Independent School District
Board Document

Meeting Date: January 21, 2025

Resignations: PERSONNEL December 04, 2024 - January 09, 2025

Letters of resignation have been received and accepted in the Human Resources Department from the following personnel:

Information Item - no recommendation required.



Anthony Mays, Ed. D.
Superintendent



Elizabeth Veloz-Powell, Ed. D.
Deputy Superintendent of
Human Resources & Professional Learning

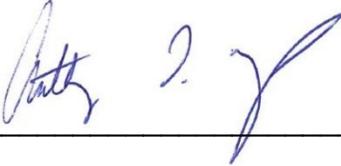
ALIEF INDEPENDENT SCHOOL DISTRICT
BOARD DOCUMENT

MEETING DATE: January 21, 2025

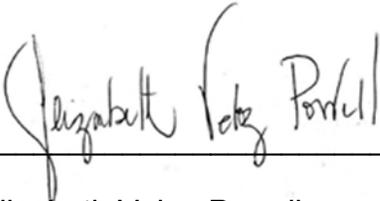
AGENDA ITEM: Consider Approval of New Administrators (Elizabeth Veloz-Powell, Deputy Superintendent of Human Resources)

The procedures for hiring contracted staff involve the Superintendent making recommendations to the Board regarding the selection of contractual personnel. However, the Board retains final authority over the employment of contractual personnel. This process is outlined in DCA, DCB, DCC, and DCE policies as appropriate. Attached is the recommendation of new administrators.

Recommendation: We recommend the board's approval of the new administrators for the 24-25 school year.



Dr. Anthony T. Mays
Superintendent



Elizabeth Veloz-Powell
Deputy Superintendent
Human Resources and Professional
Learning

ALIEF INDEPENDENT SCHOOL DISTRICT

BOARD DOCUMENT

MEETING DATE: January 21, 2025

AGENDA ITEM: Consider Approval of New Administrators

The following candidate fulfill the requirements for employment by local policy and Texas Education Agency standards and is recommended for election:

POSITION: **TIA Project Manager – Human Resources**

APPLICANT: Stefan San Miguel

EDUCATION: BS – Mathematics – Texas A&M University – College Station

EXPERIENCE: Stefan San Miguel received his bachelor’s degree in mathematics from Texas A&M University and is pursuing his master’s degree in educational leadership and policy studies from the University of Texas at Arlington. He has been an educator for 15 years, spending the last 7 years at Kerr High School as a math teacher, department chair, Mu Alpha Theta Math Honor Society Sponsor, and a TIA campus ambassador. Stefan specializes in statistical analysis and building gamified blended-learning courses.

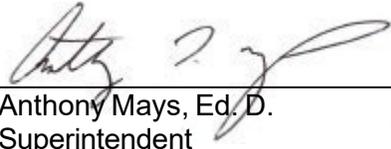
POSITION: **Assistant Director of Student Services – Pupil Personnel**

APPLICANT: Phillip Harrison

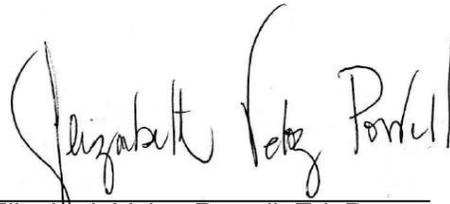
EDUCATION: M. Ed. – Administration and Supervision – Prairie View A&M University – Prairie View, TX

EXPERIENCE: Phillip Harrison a dynamic and results-oriented leader specializing in systems thinking and team building. Originally from Dallas, TX, Mr. Harrison graduated from Skyline High School and furthered his education at Prairie View A&M University, earning a bachelor's degree in Kinesiology and a master's degree in education. His career began as a Health and Physical Education teacher at Jackson Middle School in HISD. Mr. Harrison transitioned into administration as an assistant principal in HISD before accepting the same role at Olle Middle School in Alief ISD, collaborating closely with special services. Mr. Harrison served at Hastings, Elsik Ninth Grade Center, Elsik, and Taylor High School as the Associate Principal. Mr. Harrison has served Alief ISD proudly since 2002 and looks forward to serving the community and district for years to come.

RECOMMENDATION: We recommend the candidates listed above be approved to serve as administrator for the 2024-2025 school year.



Anthony Mays, Ed. D.
Superintendent



Elizabeth Veloz-Powell, Ed. D.
Deputy Superintendent
Human Resources & Professional Learning

ALIEF INDEPENDENT SCHOOL DISTRICT

BOARD DOCUMENT

MEETING DATE: January 21, 2025

AGENDA ITEM: Consider Approval of Edits to Board Policy DNA (Local)

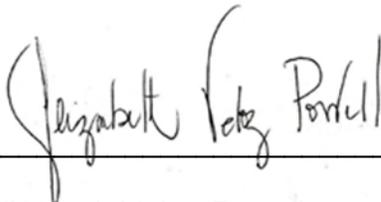
The state has certain requirements for teacher evaluations, including a minimum frequency of one evaluation per school year. Evaluations may occur less frequently with the teacher's written permission. Alief ISD adopted a local policy on 8/12/2016 permitting Less -Than-Annual evaluations.

(Elizabeth Veloz-Powell, Deputy Superintendent of Human Resources)

Recommendation: Consider approval of the edits to DNA (Local) to indicate the expectation of annual appraisal for all teachers. The District shall appraise all classroom teachers annually using the Texas Teacher Evaluation and Support System (T-TESS) in accordance with law and administrative regulations.



Dr. Anthony T. Mays
Superintendent



Elizabeth Veloz-Powell
Deputy Superintendent
Human Resources and Professional
Learning

T-TESS

The District shall appraise teachers using the Texas Teacher Evaluation and Support System (T-TESS) in accordance with law and administrative regulations.

The Board shall approve a list of certified appraisers who can appraise a teacher in place of the teacher's supervisor.

Annual Appraisal

District teachers shall be appraised annually.

~~Exception~~

~~Teachers who are eligible for less frequent evaluations in accordance with law [see DNA(LEGAL)] and the local criteria established in this policy shall be appraised in accordance with the provisions below.~~

~~Less Than Annual~~

~~Eligibility~~

~~In addition to meeting the eligibility requirements in state rules, to be eligible for less than annual evaluations under the T-TESS, a teacher shall:~~

~~Be employed on an educator term or continuing contract;~~

~~Hold SBEC certification;~~

~~Be assigned in his or her certification area; and~~

~~Have been employed by the District for at least three years.~~

~~Frequency~~

~~Eligible teachers shall be appraised every three years if the teacher has three to ten years of service with the District and every four years if the teacher has 11 or more years of service with the District.~~

~~During any school year when a complete appraisal is not scheduled for an eligible teacher, either the teacher or the principal may require that an appraisal be conducted by providing written notice to the other party.~~

~~A teacher's supervisor shall have the authority to return a teacher to the traditional appraisal cycle as a result of performance deficiencies documented in accordance with state rule.~~

~~Annual Review Process~~

~~In the years in which a T-TESS appraisal is not scheduled for an eligible teacher, the teacher shall participate in an annual review process that includes the elements listed in state rule.~~

~~In the years in which a T-TESS appraisal is not scheduled for an eligible teacher, the teacher shall participate in an annual review process that includes the elements listed in state rule.~~

The annual review process shall produce a written document to be presented to the teacher, signed by the teacher and supervisor, and maintained in the personnel file.

Alief ISD
101903

PERFORMANCE APPRAISAL
EVALUATION OF TEACHERS

DNA
(LOCAL)

ALIEF INDEPENDENT SCHOOL DISTRICT

BOARD DOCUMENT

MEETING DATE: January 21, 2025

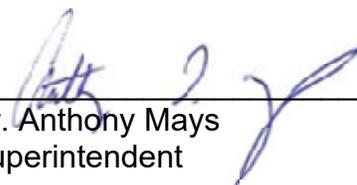
AGENDA ITEM: Consider Approval of Budget Amendments for 2024-25
Budget Year

The routine budget amendments for the month of December are presented in the attached document for consideration by the Board of Trustees of the Alief Independent School District. The proposed amendments are composed of simple fund transfers or changes in revenue/expenditure with a summary explanation.

The current month General Fund net decrease of \$141,150 to fund balance is due to Thought Exchange software renewal (\$75,564), contracted services for the spring/summer enrollment drive (\$32,400), chiller repairs for Bush and Collins (\$30,880), banner for administration building (\$2,246), and timing adjustment for activity fund payment (\$60).

The Capital Projects Funds fund balance decreased \$2,270,962 for allocation of expenditure budget based on interest earnings.

Recommendation: It is recommended that the Board of Trustees of the Alief Independent School District consider approval of the proposed budget amendments.



Dr. Anthony Mays
Superintendent



Charles Woods
Deputy Superintendent/Business Services



Recap of Amendments

For the Month Ended December 31, 2024

100-General Funds

Estimated Revenue:		
Balance at beginning of period	465,897,368	
Proposed Amendments	45,553	
Balance at end of period		465,942,921
Expenditure Appropriations:		
Balance at beginning of period	459,727,943	
Proposed Amendments	186,703	
Balance at end of period		459,914,646
Current Period Increase (Decrease) to Fund Balance		(141,150)
Year-to-Date Increase (Decrease) to Fund Balance		\$ 6,028,275

211-ESEA Title I, Program Improvements

Estimated Revenue:		
Balance at beginning of period	60,994,834	
Proposed Amendments	-	
Balance at end of period		60,994,834
Expenditure Appropriations:		
Balance at beginning of period	60,994,834	
Proposed Amendments	-	
Balance at end of period		60,994,834
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -

224-IDEA B - Formula

Estimated Revenue:		
Balance at beginning of period	7,596,568	
Proposed Amendments	-	
Balance at end of period		7,596,568
Expenditure Appropriations:		
Balance at beginning of period	7,596,568	
Proposed Amendments	-	
Balance at end of period		7,596,568
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -



Recap of Amendments

For the Month Ended December 31, 2024

225-IDEA B - Preschool

Estimated Revenue:		
Balance at beginning of period	122,515	
Proposed Amendments	-	
Balance at end of period		122,515
Expenditure Appropriations:		
Balance at beginning of period	122,515	
Proposed Amendments	-	
Balance at end of period		122,515
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -

240-National School Breakfast and Lunch Program

Estimated Revenue:		
Balance at beginning of period	31,394,120	
Proposed Amendments	-	
Balance at end of period		31,394,120
Expenditure Appropriations:		
Balance at beginning of period	34,294,120	
Proposed Amendments	39,210	
Balance at end of period		34,333,330
Current Period Increase (Decrease) to Fund Balance		(39,210)
Year-to-Date Increase (Decrease) to Fund Balance		\$ (2,939,210)

244-Vocational Education-Basic Grant

Estimated Revenue:		
Balance at beginning of period	707,982	
Proposed Amendments	-	
Balance at end of period		707,982
Expenditure Appropriations:		
Balance at beginning of period	707,982	
Proposed Amendments	-	
Balance at end of period		707,982
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -



Recap of Amendments

For the Month Ended December 31, 2024

255-Teacher and Principal Training and Recruiting

Estimated Revenue:		
Balance at beginning of period	7,318,360	
Proposed Amendments	-	
	-	
Balance at end of period		7,318,360
Expenditure Appropriations:		
Balance at beginning of period	7,318,360	
Proposed Amendments	-	
	-	
Balance at end of period		7,318,360
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -

263-LEP/Immigrant

Estimated Revenue:		
Balance at beginning of period	3,587,986	
Proposed Amendments	-	
	-	
Balance at end of period		3,587,986
Expenditure Appropriations:		
Balance at beginning of period	3,587,986	
Proposed Amendments	-	
	-	
Balance at end of period		3,587,986
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -

265-21st Century

Estimated Revenue:		
Balance at beginning of period	1,718,201	
Proposed Amendments	-	
	-	
Balance at end of period		1,718,201
Expenditure Appropriations:		
Balance at beginning of period	1,718,201	
Proposed Amendments	-	
	-	
Balance at end of period		1,718,201
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -



Recap of Amendments

For the Month Ended December 31, 2024

272-MAC

Estimated Revenue:		
Balance at beginning of period	-	
Proposed Amendments	-	
Balance at end of period		-
Expenditure Appropriations:		
Balance at beginning of period	218,220	
Proposed Amendments	-	
Balance at end of period		218,220
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ (218,220)

278-American Rescue Plan - Homeless Children and Youth

Estimated Revenue:		
Balance at beginning of period	179,266	
Proposed Amendments	-	
Balance at end of period		179,266
Expenditure Appropriations:		
Balance at beginning of period	179,266	
Proposed Amendments	-	
Balance at end of period		179,266
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -

279-Texas COVID Learning Acceleration Supports (TCLAS) - State ESSER III Funds

Estimated Revenue:		
Balance at beginning of period	413,751	
Proposed Amendments	-	
Balance at end of period		413,751
Expenditure Appropriations:		
Balance at beginning of period	413,751	
Proposed Amendments	-	
Balance at end of period		413,751
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -



Recap of Amendments

For the Month Ended December 31, 2024

280-ARP Homeless III

Estimated Revenue:		
Balance at beginning of period	117,278	
Proposed Amendments	-	
Balance at end of period		117,278
Expenditure Appropriations:		
Balance at beginning of period	117,278	
Proposed Amendments	-	
Balance at end of period		117,278
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -

282-ESSER III

Estimated Revenue:		
Balance at beginning of period	11,527,380	
Proposed Amendments	-	
Balance at end of period		11,527,380
Expenditure Appropriations:		
Balance at beginning of period	11,527,380	
Proposed Amendments	-	
Balance at end of period		11,527,380
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -

288-Additional Day School Year

Estimated Revenue:		
Balance at beginning of period	22,219	
Proposed Amendments	7,900,000	
Balance at end of period		7,922,219
Expenditure Appropriations:		
Balance at beginning of period	22,219	
Proposed Amendments	7,900,000	
Balance at end of period		7,922,219
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -



Recap of Amendments

For the Month Ended December 31, 2024

289-Misc. Federal Grants

Estimated Revenue:		
Balance at beginning of period	4,783,282	
Proposed Amendments	-	
	-	
Balance at end of period		4,783,282
Expenditure Appropriations:		
Balance at beginning of period	4,783,282	
Proposed Amendments	-	
	-	
Balance at end of period		4,783,282
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -

410-Instructional Materials Allotment

Estimated Revenue:		
Balance at beginning of period	988,954	
Proposed Amendments	-	
	-	
Balance at end of period		988,954
Expenditure Appropriations:		
Balance at beginning of period	988,954	
Proposed Amendments	-	
	-	
Balance at end of period		988,954
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -

429-Misc. State Grants

Estimated Revenue:		
Balance at beginning of period	9,159,350	
Proposed Amendments	(150,516)	
	(150,516)	
Balance at end of period		9,008,834
Expenditure Appropriations:		
Balance at beginning of period	9,159,350	
Proposed Amendments	(150,516)	
	(150,516)	
Balance at end of period		9,008,834
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -



Recap of Amendments

For the Month Ended December 31, 2024

482-Misc Local Grants

Estimated Revenue:		
Balance at beginning of period	1,510,471	
Proposed Amendments	(214,689)	
Balance at end of period		1,295,782
Expenditure Appropriations:		
Balance at beginning of period	1,510,471	
Proposed Amendments	(214,689)	
Balance at end of period		1,295,782
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -

486-CASE Partnership

Estimated Revenue:		
Balance at beginning of period	140,000	
Proposed Amendments	-	
Balance at end of period		140,000
Expenditure Appropriations:		
Balance at beginning of period	140,000	
Proposed Amendments	-	
Balance at end of period		140,000
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -

599-Debt Service Fund

Estimated Revenue:		
Balance at beginning of period	44,062,584	
Proposed Amendments	-	
Balance at end of period		44,062,584
Expenditure Appropriations:		
Balance at beginning of period	43,531,449	
Proposed Amendments	-	
Balance at end of period		43,531,449
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ 531,135



Recap of Amendments

For the Month Ended December 31, 2024

641-Capital Projects 2013

Estimated Revenue:		
Balance at beginning of period	-	
Proposed Amendments	-	
Balance at end of period		-
Expenditure Appropriations:		
Balance at beginning of period	256	
Proposed Amendments	5	
Balance at end of period		261
Current Period Increase (Decrease) to Fund Balance		(5)
Year-to-Date Increase (Decrease) to Fund Balance		\$ (261)

642-Capital Projects 2015

Estimated Revenue:		
Balance at beginning of period	-	
Proposed Amendments	-	
Balance at end of period		-
Expenditure Appropriations:		
Balance at beginning of period	3,926	
Proposed Amendments	68	
Balance at end of period		3,994
Current Period Increase (Decrease) to Fund Balance		(68)
Year-to-Date Increase (Decrease) to Fund Balance		\$ (3,994)

643-Capital Projects 2016

Estimated Revenue:		
Balance at beginning of period	-	
Proposed Amendments	-	
Balance at end of period		-
Expenditure Appropriations:		
Balance at beginning of period	14,189	
Proposed Amendments	246	
Balance at end of period		14,435
Current Period Increase (Decrease) to Fund Balance		(246)
Year-to-Date Increase (Decrease) to Fund Balance		\$ (14,435)



Recap of Amendments

For the Month Ended December 31, 2024

644-Capital Projects 2017

Estimated Revenue:		
Balance at beginning of period	-	
Proposed Amendments	-	
Balance at end of period		-
Expenditure Appropriations:		
Balance at beginning of period	909,536	
Proposed Amendments	17,719	
Balance at end of period		927,255
Current Period Increase (Decrease) to Fund Balance		(17,719)
Year-to-Date Increase (Decrease) to Fund Balance		\$ (927,255)

645-Capital Projects 2018

Estimated Revenue:		
Balance at beginning of period	-	
Proposed Amendments	-	
Balance at end of period		-
Expenditure Appropriations:		
Balance at beginning of period	1,911,002	
Proposed Amendments	35,813	
Balance at end of period		1,946,815
Current Period Increase (Decrease) to Fund Balance		(35,813)
Year-to-Date Increase (Decrease) to Fund Balance		\$ (1,946,815)

646-Capital Projects 2019

Estimated Revenue:		
Balance at beginning of period	-	
Proposed Amendments	-	
Balance at end of period		-
Expenditure Appropriations:		
Balance at beginning of period	9,799,592	
Proposed Amendments	165,863	
Balance at end of period		9,965,455
Current Period Increase (Decrease) to Fund Balance		(165,863)
Year-to-Date Increase (Decrease) to Fund Balance		\$ (9,965,455)



Recap of Amendments

For the Month Ended December 31, 2024

647-Capital Projects 2020

Estimated Revenue:		
Balance at beginning of period	-	
Proposed Amendments	-	
Balance at end of period		-
Expenditure Appropriations:		
Balance at beginning of period	9,557,895	
Proposed Amendments	164,526	
Balance at end of period		<u>9,722,421</u>
Current Period Increase (Decrease) to Fund Balance		(164,526)
Year-to-Date Increase (Decrease) to Fund Balance		<u><u>\$ (9,722,421)</u></u>

648-Capital Projects 2021

Estimated Revenue:		
Balance at beginning of period	-	
Proposed Amendments	-	
Balance at end of period		-
Expenditure Appropriations:		
Balance at beginning of period	22,818,151	
Proposed Amendments	434,107	
Balance at end of period		<u>23,252,258</u>
Current Period Increase (Decrease) to Fund Balance		(434,107)
Year-to-Date Increase (Decrease) to Fund Balance		<u><u>\$ (23,252,258)</u></u>

649-Capital Projects 2022

Estimated Revenue:		
Balance at beginning of period	-	
Proposed Amendments	-	
Balance at end of period		-
Expenditure Appropriations:		
Balance at beginning of period	15,155,609	
Proposed Amendments	259,609	
Balance at end of period		<u>15,415,218</u>
Current Period Increase (Decrease) to Fund Balance		(259,609)
Year-to-Date Increase (Decrease) to Fund Balance		<u><u>\$ (15,415,218)</u></u>



Recap of Amendments

For the Month Ended December 31, 2024

650-Capital Projects 2023

Estimated Revenue:		
Balance at beginning of period	-	
Proposed Amendments	-	
Balance at end of period		-
Expenditure Appropriations:		
Balance at beginning of period	43,810,776	
Proposed Amendments	773,213	
Balance at end of period		44,583,989
Current Period Increase (Decrease) to Fund Balance		(773,213)
Year-to-Date Increase (Decrease) to Fund Balance		\$ (44,583,989)

651-Capital Projects 2024

Estimated Revenue:		
Balance at beginning of period	-	
Proposed Amendments	-	
Balance at end of period		-
Expenditure Appropriations:		
Balance at beginning of period	24,390,985	
Proposed Amendments	414,196	
Balance at end of period		24,805,181
Current Period Increase (Decrease) to Fund Balance		(414,196)
Year-to-Date Increase (Decrease) to Fund Balance		\$ (24,805,181)

699-Capital Projects-GOF

Estimated Revenue:		
Balance at beginning of period	-	
Proposed Amendments	-	
Balance at end of period		-
Expenditure Appropriations:		
Balance at beginning of period	383,102	
Proposed Amendments	5,597	
Balance at end of period		388,699
Current Period Increase (Decrease) to Fund Balance		(5,597)
Year-to-Date Increase (Decrease) to Fund Balance		\$ (388,699)

Alief I.S.D.
Budget Amendments

Run for Fiscal Year/Dates: 2025		12/1/2024 - 12/31/2024		
Date	Account Code	Description	Amount	Amendment #
12/18/24	429-00-5829-00-000-4-00-000	Agree to Award	450,516.00	122440001BA
12/18/24	429-13-6411-08-880-4-24-SFP	Agree to Award	-1,500.00	122440001BA
12/18/24	429-13-6299-09-880-4-24-SFP	Agree to Award	2,000.00	122440001BA
12/18/24	429-11-6399-08-880-4-24-SFP	Agree to Award	1,500.00	122440001BA
12/18/24	429-00-5829-00-000-4-00-SFP	Agree to Award	-300,000.00	122440001BA
12/18/24	429-13-6411-09-880-4-24-SFP	Agree to Award	-2,000.00	122440001BA
12/18/24	429-21-6119-08-880-4-24-SFP	Agree to Award	-616.00	122440001BA
12/18/24	429-13-6299-08-880-4-24-SFP	Agree to Award	-149,900.00	122440001BA
12/18/24	482-00-5744-00-865-5-00-HDF	Agree to Award/Interest Income	250,000.00	122440002BA
12/18/24	482-00-5742-00-TEX-5-00-HDF	Agree to Award/Interest Income	-1,475.00	122440002BA
12/18/24	482-13-6119-00-880-5-21-HDF	Agree to Award/Interest Income	-82,602.00	122440002BA
12/18/24	482-21-6119-00-880-5-99-HDF	Agree to Award/Interest Income	-82,603.00	122440002BA
12/18/24	482-21-6299-00-865-5-99-HDF	Agree to Award/Interest Income	-40,000.00	122440002BA
12/18/24	482-21-6399-00-865-5-99-HDF	Agree to Award/Interest Income	-25,320.00	122440002BA
12/18/24	482-13-6411-00-865-5-99-HDF	Agree to Award/Interest Income	-1,500.00	122440002BA
12/18/24	482-21-6411-00-865-5-99-HDF	Agree to Award/Interest Income	-1,500.00	122440002BA 102
12/18/24	482-21-6658-00-865-5-99-HDF	Agree to Award/Interest Income	-15,000.00	122440002BA
12/18/24	482-00-5744-00-850-4-00-HE2	Agree to Award/Interest Income	5,642.03	122440002BA
12/18/24	482-00-5742-00-TEX-4-00-HE2	Agree to Award/Interest Income	-7,988.00	122440002BA
12/18/24	482-61-6119-66-850-4-99-HE2	Agree to Award/Interest Income	-5,642.03	122440002BA
12/18/24	482-61-6129-66-850-4-99-HE2	Agree to Award/Interest Income	2,488.00	122440002BA
12/18/24	482-61-6249-66-850-4-99-HE2	Agree to Award/Interest Income	3,000.00	122440002BA
12/18/24	482-61-6294-66-850-4-99-HE2	Agree to Award/Interest Income	500.00	122440002BA
12/18/24	482-61-6411-66-850-4-99-HE2	Agree to Award/Interest Income	2,000.00	122440002BA
12/18/24	482-61-6635-66-850-4-99-HE2	Agree to Award/Interest Income	-45,000.00	122440002BA
12/18/24	482-61-6639-66-850-4-99-HE2	Agree to Award/Interest Income	45,000.00	122440002BA
12/18/24	482-00-5744-00-850-4-00-HE1	Agree to Award/Interest Income	3,868.33	122440002BA
12/18/24	482-00-5742-00-TEX-4-00-HE1	Agree to Award/Interest Income	-5,355.00	122440002BA
12/18/24	482-61-6119-66-850-4-99-HE1	Agree to Award/Interest Income	-3,868.33	122440002BA
12/18/24	482-61-6294-66-850-4-99-HE1	Agree to Award/Interest Income	5.00	122440002BA
12/18/24	482-61-6299-66-850-4-99-HE1	Agree to Award/Interest Income	3,435.00	122440002BA
12/18/24	482-61-6399-66-850-4-99-HE1	Agree to Award/Interest Income	1,865.00	122440002BA
12/18/24	482-61-6498-66-850-4-99-HE1	Agree to Award/Interest Income	50.00	122440002BA
12/18/24	482-13-6118-00-730-4-99-HDF	Contracted Services	-125.00	122440002BA
12/18/24	482-13-6141-00-730-4-99-HDF	Contracted Services	-2.15	122440002BA

**Alief I.S.D.
Budget Amendments**

Run for Fiscal Year/Dates: 2025		12/1/2024 - 12/31/2024		
Date	Account Code	Description	Amount	Amendment #
12/18/24	482-13-6146-00-730-4-99-HDF	Contracted Services	-17.18	122440002BA
12/18/24	482-13-6299-00-730-4-99-HDF	Contracted Services	145.85	122440002BA
12/18/24	482-41-6299-00-730-4-99-HDF	Contracted Services	-1.52	122440002BA
12/18/24	482-00-5744-00-012-4-00-CTG	Agree to Award	-1.07	122440002BA
12/18/24	482-00-5744-00-042-4-00-CTG	Agree to Award	-1.97	122440002BA
12/18/24	482-11-6249-00-012-4-11-CTG	Agree to Award	-0.84	122440002BA
12/18/24	482-11-6394-00-012-4-11-CTG	Agree to Award	1,269.03	122440002BA
12/18/24	482-11-6395-00-012-4-11-CTG	Agree to Award	-1,148.02	122440002BA
12/18/24	482-11-6395-00-042-4-11-CTG	Agree to Award	-50.46	122440002BA
12/18/24	482-11-6396-00-042-4-11-CTG	Agree to Award	-331.05	122440002BA
12/18/24	482-11-6397-00-012-4-11-CTG	Agree to Award	255.02	122440002BA
12/18/24	482-11-6397-00-042-4-11-CTG	Agree to Award	383.50	122440002BA
12/18/24	482-11-6399-00-012-4-11-CTG	Agree to Award	-185.56	122440002BA
12/18/24	482-36-6497-00-012-4-99-CTG	Agree to Award	-188.56	122440002BA
12/18/24	482-11-6499-00-042-4-11-CTG	Agree to Award	-0.02	122440002BA
12/18/24	288-00-5919-00-713-5-00-BUS	Establish Budget	-7,900,000.00	122440003BA
12/18/24	288-34-6631-00-713-5-99-BUS	Establish Budget	7,900,000.00	122440003BA
12/31/24	211-11-6329-05-829-5-24-000	Correct BU035353 BT036569	-50.00	122440004BA
12/31/24	255-13-6299-05-829-5-24-000	Correct BU035353 BT036569	50.00	122440004BA
12/19/24	482-00-5744-00-012-5-00-CTG	Establish Budget 2025	-30,000.00	122460001BA
12/19/24	482-11-6118-00-012-5-11-CTG	Establish Budget 2025	5,000.00	122460001BA
12/19/24	482-11-6249-00-012-5-11-CTG	Establish Budget 2025	500.00	122460001BA
12/19/24	482-11-6394-00-012-5-11-CTG	Establish Budget 2025	5,000.00	122460001BA
12/19/24	482-11-6395-00-012-5-11-CTG	Establish Budget 2025	4,000.00	122460001BA
12/19/24	482-11-6397-00-012-5-11-CTG	Establish Budget 2025	1,000.00	122460001BA
12/19/24	482-11-6399-00-012-5-11-CTG	Establish Budget 2025	4,000.00	122460001BA
12/19/24	482-13-6411-00-012-5-99-CTG	Establish Budget 2025	1,000.00	122460001BA
12/19/24	482-11-6412-00-012-5-11-CTG	Establish Budget 2025	1,000.00	122460001BA
12/19/24	482-36-6411-00-012-5-99-CTG	Establish Budget 2025	500.00	122460001BA
12/19/24	482-36-6412-00-012-5-99-CTG	Establish Budget 2025	1,000.00	122460001BA
12/19/24	482-36-6494-00-012-5-99-CTG	Establish Budget 2025	1,000.00	122460001BA
12/19/24	482-36-6497-00-012-5-99-CTG	Establish Budget 2025	1,500.00	122460001BA
12/19/24	482-36-6499-00-012-5-99-CTG	Establish Budget 2025	500.00	122460001BA

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Alief I.S.D.
Budget Amendments

Run for Fiscal Year/Dates: 2025		12/1/2024 - 12/31/2024			
Date	Account Code	Description	Amount	Amendment #	
12/19/24	482-11-6499-00-012-5-11-CTG	Establish Budget 2025	4,000.00	122460001BA	
12/04/24	199-51-6244-00-772-9-99-000	Vehicle 665 repairs	-1,295.00	122480003BA	
12/04/24	199-34-6244-00-713-9-99-000	Vehicle 665 repairs	1,295.00	122480003BA	
12/04/24	199-61-6299-00-792-9-99-000	CESO comm enroll drive	32,400.00	122480004BA	
12/06/24	649-81-6299-PA-776-9-F1-LAN	from unassigned for LAN PO	95,357.00	122480005BA	
12/06/24	650-81-6299-PA-776-9-F2-LAN	from unassigned for LAN PO	518,426.00	122480005BA	
12/06/24	651-81-6299-PA-776-9-F3-LAN	from unassigned for LAN PO	714,137.00	122480005BA	
12/06/24	649-81-6398-00-776-9-F1-000	from unassigned for LAN PO	-95,357.00	122480005BA	
12/06/24	650-81-6398-PA-776-9-F2-000	from unassigned for LAN PO	-518,426.00	122480005BA	
12/06/24	651-81-6398-PA-776-9-F3-000	from unassigned for LAN PO	-714,137.00	122480005BA	
12/06/24	649-81-6299-PA-776-9-F1-LAN	from unassigned for LAN PO	196,000.00	122480005BA	
12/06/24	649-81-6398-00-776-9-F1-000	from unassigned for LAN PO	-196,000.00	122480005BA	
12/10/24	199-00-5743-00-000-9-00-000	Dep 11/22: Bldg Rental-Housto	-412.50	122480007BA	104
12/10/24	199-51-6121-00-774-9-99-000	CR016506	412.50	122480007BA	
12/10/24	199-00-5749-00-880-9-00-000	Dep 11/22: Olle Act Acct Fall	-603.75	122480007BA	
12/10/24	199-51-6425-00-778-9-99-MUS	CR016507	603.75	122480007BA	
12/10/24	199-00-5749-00-880-9-00-000	Dep 11/22: Olle Act Acct Fall	-977.50	122480007BA	
12/10/24	199-51-6425-00-778-9-99-MUS	CR016507	977.50	122480007BA	
12/10/24	199-00-5743-00-000-9-00-000	Dep 11/22: Bldg Rental-Nova S	-3,380.00	122480007BA	
12/10/24	199-51-6121-00-774-9-99-000	CR016508	1,560.00	122480007BA	
12/10/24	199-51-6121-00-717-9-99-000	CR016508	1,820.00	122480007BA	
12/10/24	199-00-5755-00-108-9-00-000	Dep 11/22: Choir shirts	-393.30	122480007BA	
12/10/24	199-36-6399-00-108-9-99-000	CR016509	393.30	122480007BA	
12/10/24	199-00-5749-00-880-9-00-000	Dep 11/22: Owens Act Acct Fal	-947.50	122480007BA	
12/10/24	199-51-6425-00-778-9-99-MUS	CR016510	947.50	122480007BA	
12/10/24	199-00-5755-00-006-9-00-000	Dep 11/22: Kerr AP Testing Co	-507.25	122480007BA	
12/10/24	199-31-6118-AP-006-9-99-000	CR016511	500.00	122480007BA	
12/10/24	199-31-6141-AP-006-9-99-000	CR016511	7.25	122480007BA	
12/10/24	199-00-5755-00-119-9-00-000	Dep 11/22: Outley Sky High Re	-888.00	122480007BA	
12/10/24	199-11-6269-00-119-9-11-000	CR016512	888.00	122480007BA	
12/10/24	199-00-5755-00-042-9-00-000	Dep 11/22: Olle Homecoming DJ	-250.00	122480007BA	
12/10/24	199-36-6118-36-042-9-99-000	CR016513	250.00	122480007BA	

Alief I.S.D.
Budget Amendments

Run for Fiscal Year/Dates: 2025		12/1/2024 - 12/31/2024		
Date	Account Code	Description	Amount	Amendment #
12/10/24	199-00-5755-00-117-9-00-000	Dep 11/22: Sneed damaged libr	-700.00	122480007BA
12/10/24	199-12-6328-02-117-9-99-000	CR016514	700.00	122480007BA
12/10/24	199-00-5744-00-108-9-00-000	Dep 11/22: Chancellor Spark P	-5,000.00	122480007BA
12/10/24	199-81-6626-00-776-9-99-CHS	CR016515	5,000.00	122480007BA
12/10/24	199-00-5743-00-000-9-00-000	Dep 12/6: Bldg Rental-Region	-180.00	122480008BA
12/10/24	199-51-6121-00-774-9-99-000	CR016539	180.00	122480008BA
12/10/24	199-00-5744-00-792-9-00-000	Dep 12/6: Donation-Ade Oyejob	-250.00	122480008BA
12/10/24	199-61-6499-00-792-9-99-DNT	CR016540	250.00	122480008BA
12/10/24	199-00-5744-00-792-9-00-000	Dep 12/6: Donation-The Joint	-2,500.00	122480008BA
12/10/24	199-61-6499-00-792-9-99-DNT	CR016541	2,500.00	122480008BA
12/10/24	199-00-5749-00-880-9-00-000	Dep 12/6: KILLOUGH Act Acct Fa	-1,753.75	122480008BA
12/10/24	199-51-6425-00-778-9-99-MUS	CR016542	1,753.75	122480008BA
12/10/24	199-00-5749-00-880-9-00-000	Dep 12/6: KILLOUGH Act Acct Fa	-603.75	122480008BA
12/10/24	199-51-6425-00-778-9-99-MUS	CR016542	603.75	122480008BA
12/10/24	199-00-5755-00-130-9-00-000	Dep 12/6: Martinez Act Acct PR	-451.46	122480008BA
12/10/24	199-11-6399-01-130-9-11-000	CR016543	451.46	122480008BA 105
12/10/24	199-00-5755-00-105-9-00-000	Dep 12/6: Smith Act Acct-INV 4	-600.00	122480008BA
12/10/24	199-36-6269-01-105-9-99-000	CR016544	600.00	122480008BA
12/10/24	199-00-5755-00-113-9-00-000	Dep 12/6: Rees Act Acct-PK/K m	-580.00	122480008BA
12/10/24	199-36-6299-00-113-9-99-000	CR016545	580.00	122480008BA
12/10/24	199-00-5749-00-880-9-00-000	Dep 12/6: HOLUB Act Acct Fall	-201.25	122480008BA
12/10/24	199-51-6425-00-778-9-99-MUS	CR016546	201.25	122480008BA
12/10/24	199-00-5749-00-880-9-00-000	Dep 12/6: HOLUB Act Acct Fall	-28.75	122480008BA
12/10/24	199-51-6425-00-778-9-99-MUS	CR016546	28.75	122480008BA
12/10/24	199-00-5749-00-880-9-00-000	Dep 12/6: THS Act Acct Fall Ba	-2,061.25	122480008BA
12/10/24	199-51-6425-00-778-9-99-MUS	CR016547	2,061.25	122480008BA
12/10/24	199-00-5749-00-880-9-00-000	Dep 12/6: THS Act Acct Fall Or	-1,766.25	122480008BA
12/10/24	199-51-6425-00-778-9-99-MUS	CR016547	1,766.25	122480008BA
12/10/24	199-00-5749-00-880-9-00-000	Dep 12/6: Mata Act Acct Fall B	-661.25	122480008BA
12/10/24	199-51-6425-00-778-9-99-MUS	CR016548	661.25	122480008BA
12/10/24	199-00-5749-00-880-9-00-000	Dep 12/6: Mata Act Acct Fall O	-1,751.25	122480008BA
12/10/24	199-51-6425-00-778-9-99-MUS	CR016548	1,751.25	122480008BA
12/10/24	199-00-5749-00-880-9-00-000	Dep 12/6: AMS Act Acct Fall Ba	-3,222.50	122480008BA
12/10/24	199-51-6425-00-778-9-99-MUS	CR016549	3,222.50	122480008BA
12/10/24	199-00-5749-00-880-9-00-000	Dep 12/6: AMS Act Acct Fall Or	-57.50	122480008BA

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Run for Fiscal Year/Dates: 2025		12/1/2024 - 12/31/2024		
Date	Account Code	Description	Amount	Amendment #
12/10/24	199-51-6425-00-778-9-99-MUS	CR016549	57.50	122480008BA
12/10/24	199-00-5755-00-006-9-00-000	Dep 12/6: Kerr HOCO Game Refer	-266.50	122480008BA
12/10/24	199-36-6118-01-006-9-99-000	CR016554	266.50	122480008BA
12/10/24	755-00-5749-00-000-9-00-000	Dep 12/6: Stop Loss Willis, F	-3,722.95	122480009BA
12/10/24	755-41-6499-SL-998-9-99-MEM	CR016557	3,722.95	122480009BA
12/10/24	755-00-5749-00-000-9-00-000	Dep 12/6: Stop Loss Johnson, C	-1,123.73	122480009BA
12/10/24	755-41-6499-SL-998-9-99-EPO	CR016558	1,123.73	122480009BA
12/10/24	755-00-5749-00-000-9-00-000	Dep 12/6: Stop Loss Coffey, L	-45,264.23	122480009BA
12/10/24	755-41-6499-SL-998-9-99-EPO	CR016559	45,264.23	122480009BA
12/11/24	199-51-6316-00-772-9-99-056	MOD 24-25-075 Ad Bdg Name Plat	31.38	122480010BA
12/11/24	199-21-6399-49-880-9-99-000	MOD 24-25-075 Ad Bdg Name Plat	-31.38	122480010BA
12/11/24	199-11-6399-00-110-9-11-000	Data port install-Petrosky	-150.00	122480011BA
12/11/24	199-51-6399-00-723-9-99-000	Data port install-Petrosky	150.00	122480011BA
12/12/24	199-61-6396-00-792-9-99-000	Thought Exchange renewal	26,782.12	122480014BA
12/12/24	199-41-6396-00-792-9-99-000	Thought Exchange renewal	48,782.12	122480014BA
12/17/24	199-51-6316-00-772-9-99-067	Coils Chiller 2 Bush/Collins	30,880.00	122480015BA
12/17/24	641-81-6398-00-776-9-D8-000	est interest bdgt Aug24-Nov24	4.57	122480016BA
12/17/24	642-81-6398-00-776-9-D9-000	est interest bdgt Aug24-Nov24	68.34	122480016BA
12/17/24	643-81-6398-00-776-9-E1-000	est interest bdgt Aug24-Nov24	245.64	122480016BA
12/17/24	644-81-6398-00-776-9-E2-000	est interest bdgt Aug24-Nov24	17,719.44	122480016BA
12/17/24	645-81-6398-00-776-9-E3-000	est interest bdgt Aug24-Nov24	35,812.53	122480016BA
12/17/24	646-81-6398-00-776-9-E4-000	est interest bdgt Aug24-Nov24	165,863.60	122480016BA
12/17/24	647-81-6398-00-776-9-E5-000	est interest bdgt Aug24-Nov24	164,525.08	122480016BA
12/17/24	648-81-6398-00-776-9-E6-000	est interest bdgt Aug24-Nov24	434,106.30	122480016BA
12/17/24	649-81-6398-PA-776-9-F1-000	est interest bdgt Aug24-Nov24	259,608.76	122480016BA
12/17/24	650-81-6398-PA-776-9-F2-000	est interest bdgt Aug24-Nov24	750,854.38	122480016BA
12/17/24	650-81-6398-PB-776-9-F2-000	est interest bdgt Aug24-Nov24	22,359.01	122480016BA
12/17/24	651-81-6398-PA-776-9-F3-000	est interest bdgt Aug24-Nov24	343,311.17	122480016BA
12/17/24	651-81-6398-PB-776-9-F3-000	est interest bdgt Aug24-Nov24	70,885.56	122480016BA
12/17/24	699-81-6398-00-776-9-X1-000	est interest bdgt Aug24-Nov24	5,597.48	122480016BA

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Run for Fiscal Year/Dates: 2025		12/1/2024 - 12/31/2024		
Date	Account Code	Description	Amount	Amendment #
12/17/24	199-53-6499-DP-750-9-99-000	ACAC Catering - MIS 12/12	-184.00	122480017BA
12/17/24	199-11-6399-CC-923-9-22-000	ACAC Catering - MIS 12/12	184.00	122480017BA
12/17/24	240-35-6639-00-714-9-99-000	Two balers	39,210.20	122480018BA
12/17/24	199-51-6316-00-772-9-99-056	MOD 24-25-072 THS extend shlvs	314.40	122480020BA
12/17/24	199-11-6399-01-003-9-11-000	MOD 24-25-072 THS extend shlvs	-314.40	122480020BA
12/18/24	642-81-6399-00-776-9-D9-CAM	close to unassigned	-3,150.00	122480023BA
12/18/24	642-81-6398-00-776-9-D9-000	close to unassigned	3,150.00	122480023BA
12/18/24	642-81-6398-00-776-9-D9-000	move costs to close out D9	-3,993.96	122480023BA
12/18/24	642-81-6625-00-776-9-D9-HVN	move costs to close out D9	3,993.96	122480023BA
12/18/24	644-81-6625-00-776-9-E2-HVN	move costs to close out D9	-3,993.96	122480023BA
12/18/24	644-81-6398-00-776-9-E2-000	move costs to close out D9	3,993.96	122480023BA
12/18/24	641-81-6398-00-776-9-D8-000	move costs to close out D8	-260.79	122480023BA
12/18/24	641-81-6625-00-776-9-D8-HVN	move costs to close out D8	260.79	122480023BA
12/18/24	644-81-6625-00-776-9-E2-HVN	move costs to close out D8	-260.79	122480023BA
12/18/24	644-81-6398-00-776-9-E2-000	move costs to close out D8	260.79	122480023BA
12/18/24	643-81-6398-00-776-9-E1-000	close to unassigned	7,075.00	122480023BA
12/18/24	643-81-6625-00-776-9-E1-FLM	close to unassigned	-7,075.00	122480023BA
12/18/24	643-81-6398-00-776-9-E1-000	close to unassigned	294.25	122480023BA
12/18/24	643-81-6631-00-776-9-E1-PDV	close to unassigned	-294.25	122480023BA
12/18/24	643-81-6398-00-776-9-E1-000	move costs to close out E1	-13,057.62	122480023BA
12/18/24	643-81-6625-00-776-9-E1-HVN	move costs to close out E1	13,057.62	122480023BA
12/18/24	644-81-6625-00-776-9-E2-HVN	move costs to close out E1	-13,057.62	122480023BA
12/18/24	644-81-6398-00-776-9-E2-000	move costs to close out E1	13,057.62	122480023BA
12/18/24	199-00-5755-00-118-9-00-000	Dep 12/13: Best Act Acct-Fall	-483.54	122480024BA
12/18/24	199-36-6343-00-118-9-99-000	CR016577	483.54	122480024BA
12/18/24	199-00-5755-00-006-9-00-000	Dep 12/13: Kerr Act Acct-Perf	-75.00	122480024BA
12/18/24	199-36-6268-38-006-9-99-000	CR016578	75.00	122480024BA
12/18/24	199-00-5755-00-001-9-00-000	Dep 12/13: HHS Act Acct-Yearbo	-500.00	122480024BA
12/18/24	199-11-6396-40-001-9-11-000	CR016579	500.00	122480024BA
12/18/24	199-00-5755-00-042-9-00-000	Dep 12/13: Olle Act Acct-STEM	-100.00	122480024BA
12/18/24	199-36-6499-00-042-9-99-DNT	CR016580	100.00	122480024BA

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Run for Fiscal Year/Dates: 2025		12/1/2024 - 12/31/2024		
Date	Account Code	Description	Amount	Amendment #
12/18/24	199-00-5755-00-003-9-00-000	Dep 12/13: THS Act Acct-BME Co	-408.37	122480024BA
12/18/24	199-36-6411-01-003-9-99-000	CR016581	408.37	122480024BA
12/18/24	199-00-5743-00-000-9-00-000	Dep 12/13: Bldg Rental Region	-325.00	122480024BA
12/18/24	199-51-6121-00-774-9-99-000	CR016582	150.00	122480024BA
12/18/24	199-52-6121-00-717-9-99-000	CR016582	175.00	122480024BA
12/18/24	199-00-5749-00-880-9-00-000	Dep 12/13: EHS Act Acct Fall B	-2,357.50	122480024BA
12/18/24	199-51-6425-00-778-9-99-MUS	CR016583	2,357.50	122480024BA
12/18/24	199-00-5749-00-880-9-00-000	Dep 12/13: EHS Act Acct Fall O	-2,573.75	122480024BA
12/18/24	199-51-6425-00-778-9-99-MUS	CR016583	2,573.75	122480024BA
12/18/24	199-00-5749-00-880-9-00-000	Dep 12/13: EHS Act Acct Fall G	-360.00	122480024BA
12/18/24	199-51-6425-00-778-9-99-MUS	CR016583	360.00	122480024BA
12/18/24	199-00-5743-00-000-9-00-000	Dep 12/13: Bldg Rental Bayou C	-2,375.00	122480024BA
12/18/24	199-51-6121-00-774-9-99-000	CR016584	675.00	122480024BA
12/18/24	199-36-6129-38-003-9-99-STU	CR016584	720.00	122480024BA
12/18/24	199-36-6118-38-003-9-99-000	CR016584	980.00	122480024BA
12/18/24	199-00-5744-00-792-9-00-000	Dep 12/13: Donation - Donnway	-5,000.00	122480024BA
12/18/24	199-61-6499-00-792-9-99-DNT	CR016585	5,000.00	122480024BA 108
12/19/24	199-41-6499-00-792-9-99-000	Ad Bldg banner	2,245.78	122480025BA
12/19/24	199-36-6218-01-003-9-99-000	Do/McCardell backpay for ODMS	60.00	122480026BA
12/20/24	199-51-6399-00-723-9-99-000	Two data ports install - HHS	300.00	122480027BA
12/20/24	199-11-6396-TS-001-9-11-TEC	Two data ports install - HHS	-300.00	122480027BA
12/31/24	199-35-6119-00-714-9-99-000	trf bdgt from 51 to 35-supps	20,000.00	122480028BA
12/31/24	199-35-6126-00-714-9-99-000	trf bdgt from 51 to 35-supps	370,000.00	122480028BA
12/31/24	199-35-6141-00-714-9-99-000	trf bdgt from 51 to 35-supps	6,000.00	122480028BA
12/31/24	199-51-6126-00-774-9-99-000	trf bdgt from 51 to 35-supps	-396,000.00	122480028BA
12/02/24	199-21-6299-00-826-9-99-000	Judged Music Contest Subscript	-999.00	BT036541
12/02/24	199-13-6495-14-826-9-99-000	Judged Music Contest Subscript	999.00	BT036541
12/02/24	199-21-6394-22-823-9-25-ELM	Portable Monitors	1,000.00	BT036542
12/02/24	199-36-6412-00-823-9-25-DSL	Portable Monitors	-1,000.00	BT036542

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Date	Account Code	Description	Amount	Amendment #	
12/02/24	199-13-6499-01-105-9-99-000	luncheon 12.13.24	500.00	BT036543	
12/02/24	199-23-6411-01-105-9-99-000	luncheon 12.13.24	-500.00	BT036543	
12/02/24	199-13-6411-01-849-9-99-000	TO COVER PD AND TRAVEL	1,000.00	BT036544	
12/02/24	199-11-6396-01-849-9-37-DYS	TO COVER PD AND TRAVEL	-1,000.00	BT036544	
12/03/24	224-71-6514-00-199-5-23-000	TO COVER FRONTLINE PO	-214,963.00	BT036551	
12/03/24	224-11-6396-00-199-5-23-000	TO COVER FRONTLINE PO	214,963.00	BT036551	
12/03/24	199-13-6396-01-851-9-21-AGT	Mallett & Co. Spring Sessions	400.00	BT036556	
12/03/24	199-11-6299-01-851-9-11-PRB	Mallett & Co. Spring Sessions	-400.00	BT036556	
12/03/24	199-36-6499-00-108-9-99-000	To Purchase Running club Shir	400.00	BT036559	
12/03/24	199-11-6399-01-108-9-11-000	To Purchase Running club Shir	-400.00	BT036559	
12/03/24	199-36-6412-20-002-9-99-DNT	TAFE Trip	3,372.00	BT036561	109
12/03/24	199-11-6399-20-002-9-11-DNT	TAFE Trip	-3,372.00	BT036561	
12/04/24	199-13-6499-01-116-9-99-000	Materials for Staff Meeting	600.00	BT036562	
12/04/24	199-11-6399-01-116-9-11-000	Materials for Staff Meeting	-600.00	BT036562	
12/04/24	199-11-6499-01-141-9-11-000	Items for Lena Start Graduatio	-150.00	BT036563	
12/04/24	199-61-6499-01-141-9-11-000	Items for Lena Start Graduatio	150.00	BT036563	
12/04/24	199-11-6399-41-003-9-11-000	Transfer to general	650.00	BT036565	
12/04/24	199-13-6411-41-003-9-99-000	Transfer to general	-650.00	BT036565	
12/04/24	199-13-6411-01-116-9-99-000	TMEA Convention 2025	1,000.00	BT036566	
12/04/24	199-11-6399-01-116-9-11-000	TMEA Convention 2025	-1,000.00	BT036566	
12/04/24	199-36-6399-00-006-9-99-UII	Books for UII	80.96	BT036568	
12/04/24	199-23-6399-00-006-9-99-000	Books for UII	-80.96	BT036568	
12/04/24	211-11-6294-05-829-5-24-000	Move to printshop	50.00	BT036569	
12/04/24	255-13-6299-05-829-5-24-000	Move to printshop	-50.00	BT036569	

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Date	Account Code	Description	Amount	Amendment #
12/05/24	199-21-6411-00-851-9-99-000	TUC November ConfReimbursement	198.94	BT036571
12/05/24	199-11-6299-01-851-9-11-PRB	TUC November ConfReimbursement	-198.94	BT036571
12/05/24	211-11-6498-00-109-5-30-000	AWARDS	5,000.00	BT036574
12/05/24	211-31-6399-64-109-5-30-000	AWARDS	-5,000.00	BT036574
12/05/24	199-23-6411-01-105-9-99-000	1/6/24 Staff meeting	-500.00	BT036579
12/05/24	199-13-6499-01-105-9-99-000	1/6/24 Staff meeting	500.00	BT036579
12/09/24	199-11-6294-00-922-9-26-000	refreshments staff mtg	-115.00	BT036580
12/09/24	199-13-6499-00-922-9-99-000	refreshments staff mtg	115.00	BT036580
12/09/24	199-23-6395-01-001-9-99-000	Laptops	8,000.00	BT036581
12/09/24	199-11-6395-01-001-9-11-000	Laptops	-8,000.00	BT036581
12/09/24	199-11-6399-01-113-9-11-000	Gen supp to performance	-580.00	BT036582
12/09/24	199-36-6299-00-113-9-99-000	Gen supp to performance	580.00	BT036582
12/09/24	199-23-6497-01-123-9-99-000	Transfer Funds to staff dev.	-200.00	BT036584
12/09/24	199-13-6411-01-123-9-99-000	Transfer Funds to staff dev.	200.00	BT036584
12/09/24	199-21-6411-00-851-9-99-000	Brotherton Dallas ISD Visit	1,500.00	BT036587
12/09/24	199-11-6299-01-851-9-11-PRB	Brotherton Dallas ISD Visit	-1,500.00	BT036587
12/10/24	240-81-6625-00-714-9-99-000	YOUENS LARGE EQUIPMENT	-91,918.00	BT036592
12/10/24	240-35-6639-00-714-9-99-000	YOUENS LARGE EQUIPMENT	91,918.00	BT036592
12/10/24	211-13-6299-00-115-5-30-000	For student testing headphones	-13,000.00	BT036593
12/10/24	211-11-6399-00-115-5-30-000	For student testing headphones	13,000.00	BT036593
12/10/24	211-31-6299-64-007-5-30-000	Addtl Funds for Stu. Services	-2,700.00	BT036594
12/10/24	211-11-6299-00-007-5-30-000	Addtl Funds for Stu. Services	2,700.00	BT036594
12/10/24	199-23-6499-00-922-9-26-000	Funds needed for HAABSE TOY	250.00	BT036596

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Date	Account Code	Description	Amount	Amendment #
12/10/24	199-11-6218-00-922-9-26-000	Funds needed for HAABSE TOY	-250.00	BT036596
12/10/24	199-12-6329-02-044-9-99-000	Transf. to clear neg. local bg	-47.04	BT036600
12/10/24	199-12-6328-02-044-9-99-000	Transf. to clear neg. local bg	-1,460.86	BT036600
12/10/24	199-11-6394-01-044-9-11-000	Transf. to clear neg. local bg	47.04	BT036600
12/10/24	199-11-6394-01-044-9-11-000	Transf. to clear neg. local bg	1,460.86	BT036600
12/11/24	199-61-6499-66-106-9-99-000	Transfer for PO	500.00	BT036601
12/11/24	199-13-6499-01-106-9-99-000	Transfer for PO	-500.00	BT036601
12/11/24	199-13-6499-01-140-9-99-000	To pay for district meeting	-320.00	BT036604
12/11/24	199-23-6499-01-140-9-99-000	To pay for district meeting	320.00	BT036604
12/11/24	199-12-6329-02-140-9-99-000	Moving funds for Nearpod	-450.00	BT036605
12/11/24	199-11-6396-TS-140-9-11-000	Moving funds for Nearpod	840.00	BT036605
12/11/24	199-12-6328-02-140-9-99-000	Moving funds for Nearpod	-840.00	BT036605
12/11/24	199-13-6299-01-140-9-99-000	Moving funds for Nearpod	450.00	BT036605
12/11/24	199-23-6399-00-006-9-99-000	UIL Student Travel	-403.00	BT036606
12/11/24	199-23-6399-00-006-9-99-000	UIL Teacher Travel	-663.00	BT036606
12/11/24	199-36-6411-00-006-9-99-UIL	UIL Teacher Travel	663.00	BT036606
12/11/24	199-36-6412-00-006-9-99-UIL	UIL Student Travel	403.00	BT036606
12/12/24	199-11-6397-01-111-9-11-000	maintenance building modificat	-400.00	BT036608
12/12/24	199-51-6399-00-111-9-99-CAP	maintenance building modificat	400.00	BT036608
12/12/24	199-13-6239-01-851-9-99-000	Adv. Aca. Region IV Contr. Svc	860.00	BT036609
12/12/24	199-11-6299-01-851-9-11-PRB	Adv. Aca. Region IV Contr. Svc	-860.00	BT036609
12/12/24	199-13-6411-01-851-9-99-AGT	Adv. Aca. Travel Reimbursement	262.49	BT036610
12/12/24	199-11-6299-01-851-9-11-PRB	Adv. Aca. Travel Reimbursement	-262.49	BT036610
12/12/24	240-81-6625-00-714-9-99-000	YOUENS LARGE EQUIPMENT	-50,000.00	BT036611
12/12/24	240-35-6631-00-714-9-99-000	YOUENS LARGE EQUIPMENT	50,000.00	BT036611
12/12/24	199-12-6328-02-104-9-99-000	Long Range Lunch	-1,000.00	BT036613

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**Alief I.S.D.
Budget Amendments**

Run for Fiscal Year/Dates: 2025		12/1/2024 - 12/31/2024			
Date	Account Code	Description	Amount	Amendment #	
12/12/24	199-13-6499-01-104-9-99-000	Long Range Lunch	1,000.00	BT036613	
12/12/24	199-31-6411-00-046-9-99-000	TSCA conference	850.00	BT036615	
12/12/24	199-13-6411-01-046-9-99-000	TSCA conference	-850.00	BT036615	
12/13/24	211-13-6239-EF-008-4-30-000	Transfer for contract purposes	-7,200.00	BT036620	
12/13/24	211-11-6299-EF-008-4-30-000	Transfer for contract purposes	7,200.00	BT036620	
12/13/24	289-36-6412-14-826-5-24-000	COVER NEGATIVE AND SL PORTION	1,200.00	BT036622	
12/13/24	289-13-6299-14-826-5-24-000	COVER NEGATIVE AND SL PORTION	-1,200.00	BT036622	
12/13/24	199-23-6499-01-001-9-99-000	HAABSE	625.00	BT036623	
12/13/24	199-11-6399-01-001-9-11-000	HAABSE	-625.00	BT036623	
12/13/24	199-13-6499-01-118-9-99-000	Move money from 6399 to 6499	1,000.00	BT036624	
12/13/24	199-11-6399-01-118-9-11-000	Move money from 6399 to 6499	-1,000.00	BT036624	112
12/13/24	199-11-6399-01-113-9-11-000	Math to Staff meetings	-1,000.00	BT036626	
12/13/24	199-13-6499-01-113-9-99-000	Math to Staff meetings	1,000.00	BT036626	
12/13/24	199-23-6499-01-124-9-99-000	HAABSE Ceremony tickets	500.00	BT036627	
12/13/24	199-11-6399-01-124-9-11-000	HAABSE Ceremony tickets	-500.00	BT036627	
12/13/24	199-21-6399-00-857-9-99-LDR	6399LDR Summer supplies	2,000.00	BT036628	
12/13/24	199-23-6497-00-857-9-99-LDR	6399LDR Summer supplies	-2,000.00	BT036628	
12/13/24	199-11-6399-01-041-9-11-000	Snacks for staff meeting	-250.00	BT036630	
12/13/24	199-13-6499-01-041-9-99-000	Snacks for staff meeting	250.00	BT036630	
12/16/24	211-12-6328-00-117-5-30-000	purchase library book	474.00	BT036634	
12/16/24	211-11-6394-00-117-5-30-000	purchase library book	-474.00	BT036634	
12/16/24	199-11-6399-01-008-9-11-000	Cover charge for HAABSE	-35.00	BT036638	
12/16/24	199-23-6499-01-008-9-99-000	Cover charge for HAABSE	35.00	BT036638	

**Alief I.S.D.
Budget Amendments**

Run for Fiscal Year/Dates: 2025		12/1/2024 - 12/31/2024		
Date	Account Code	Description	Amount	Amendment #
12/17/24	240-35-6631-00-714-9-99-000	YOUENS LARGE EQUIPMENT	166,998.75	BT036643
12/17/24	240-81-6625-00-714-9-99-000	YOUENS LARGE EQUIPMENT	-166,998.75	BT036643
12/18/24	199-13-6411-21-823-9-25-ELM	Mileage Yoli	200.00	BT036646
12/18/24	199-21-6396-00-823-9-25-DSL	Mileage Yoli	-200.00	BT036646
12/18/24	199-11-6249-01-145-9-11-000	Club payments	-2,017.50	BT036648
12/18/24	199-36-6121-01-145-9-99-000	Club payments	200.00	BT036648
12/18/24	199-36-6118-01-145-9-99-000	Club payments	2,017.50	BT036648
12/18/24	199-11-6249-01-145-9-11-000	Club payments	-200.00	BT036648
12/18/24	211-11-6494-55-123-5-30-000	Transfer Funds for afterschool	2,000.00	BT036650
12/18/24	211-13-6299-00-123-5-30-000	Transfer Funds for afterschool	-2,000.00	BT036650
12/18/24	199-11-6397-01-112-9-11-000	negative balance	-875.00	BT036652
12/18/24	199-23-6499-01-112-9-99-000	negative balance	875.00	BT036652
12/18/24	199-11-6249-01-145-9-11-000	Club payments	-185.00	BT036653
12/18/24	199-36-6121-01-145-9-99-000	Club payments	185.00	BT036653
12/18/24	211-11-6329-EF-102-4-30-000	Math books/licenses/ STEMscope	0.50	BT036654
12/18/24	211-13-6118-EF-102-4-30-000	Math books/licenses/ STEMscope	-0.50	BT036654
12/18/24	211-13-6118-EF-102-4-30-000	STEMscope books/shipping	-579.92	BT036656
12/18/24	211-11-6329-EF-102-4-30-000	STEMscope books/shipping	579.92	BT036656
12/18/24	199-11-6399-01-041-9-11-000	Staff Development Food	-1,500.00	BT036657
12/18/24	199-13-6499-01-041-9-99-000	Staff Development Food	1,500.00	BT036657
12/18/24	199-13-6411-11-853-9-99-000	For travel expenses to TAHPERD	1,000.00	BT036659
12/18/24	199-11-6396-11-853-9-11-000	For travel expenses to TAHPERD	-1,000.00	BT036659
12/19/24	199-36-6299-37-002-9-99-000	AJB Hastings at Elsik	1,000.00	BT036660
12/19/24	199-11-6399-01-001-9-11-000	AJB Hastings at Elsik	-1,000.00	BT036660
12/19/24	199-23-6499-01-114-9-99-000	5 tickets for HAABSE ceremony	125.00	BT036662

**Alief I.S.D.
Budget Amendments**

Run for Fiscal Year/Dates: 2025		12/1/2024 - 12/31/2024			
Date	Account Code	Description	Amount	Amendment #	
12/19/24	199-13-6499-01-114-9-99-000	5 tickets for HAABSE ceremony	-125.00	BT036662	
12/19/24	255-11-6399-00-999-5-24-UNB	Software	-3,000.00	BT036664	
12/19/24	255-13-6396-00-730-5-24-000	Software	3,000.00	BT036664	
12/19/24	429-13-6299-08-880-4-24-SFP	Ed Elements consultant	7,138.50	BT036665	
12/19/24	429-21-6119-08-880-4-24-SFP	Ed Elements consultant	-7,138.50	BT036665	
12/19/24	199-36-6399-CH-144-9-99-000	for cheer uniforms	4,300.00	BT036669	
12/19/24	199-11-6397-01-144-9-11-000	for cheer uniforms	-4,300.00	BT036669	
12/19/24	199-36-6494-16-006-9-99-000	Transportation Fee Band Budget	500.00	BT036670	
12/19/24	199-11-6399-16-006-9-11-000	Transportation Fee Band Budget	-500.00	BT036670	
12/19/24	199-11-6399-01-141-9-11-000	Purchase HAABSE Tickets	-625.00	BT036671	
12/19/24	199-23-6499-01-141-9-99-000	Purchase HAABSE Tickets	625.00	BT036671	114
12/19/24	199-11-6218-01-105-9-11-000	fendi 3 & 4 stu assembly	1,000.00	BT036672	
12/19/24	199-23-6411-01-105-9-99-000	fendi 3 & 4 stu assembly	-1,000.00	BT036672	
12/19/24	211-31-6329-64-105-5-30-000	Perfection Learning	-700.00	BT036673	
12/19/24	211-11-6399-00-105-5-30-000	Perfection Learning	3,000.00	BT036673	
12/19/24	211-31-6299-64-105-5-30-000	Perfection Learning	-6,000.00	BT036673	
12/19/24	211-11-6399-00-105-5-30-000	Perfection Learning	700.00	BT036673	
12/19/24	211-11-6399-00-105-5-30-000	Perfection Learning	6,000.00	BT036673	
12/19/24	211-31-6218-64-105-5-30-000	Perfection Learning	-3,000.00	BT036673	
12/20/24	199-11-6399-01-113-9-11-000	Gen to 6499 HAABSE	-625.00	BT036675	
12/20/24	199-23-6499-00-113-9-99-000	Gen to 6499 HAABSE	625.00	BT036675	
12/20/24	199-11-6249-01-114-9-11-000	Transfer to pay building mod	-950.00	BT036676	
12/20/24	199-51-6399-00-114-9-99-CAP	Transfer to pay building mod	950.00	BT036676	

Alief I.S.D.
Budget Amendments

Run for Fiscal Year/Dates: 2025

12/1/2024 - 12/31/2024

Date	Account Code	Description	Amount	Amendment #
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<u>Fund</u>	<u>Debits</u>	<u>Credits</u>	<u>Net (debits-credits)</u>
199	635,043.01	493,892.99	141,150.02
211	40,704.42	40,704.42	0.00
224	214,963.00	214,963.00	0.00
240	348,126.95	308,916.75	39,210.20
255	3,050.00	3,050.00	0.00
288	7,900,000.00	7,900,000.00	0.00
289	1,200.00	1,200.00	0.00
429	461,154.50	461,154.50	0.00
482	349,906.76	349,906.76	-0.00
641	265.36	260.79	4.57
642	7,212.30	7,143.96	68.34
643	20,672.51	20,426.87	245.64
644	35,031.81	17,312.37	17,719.44
645	35,812.53	0.00	35,812.53
646	165,863.60	0.00	165,863.60
647	164,525.08	0.00	164,525.08
648	434,106.30	0.00	434,106.30
649	550,965.76	291,357.00	259,608.76
650	1,291,639.39	518,426.00	773,213.39
651	1,128,333.73	714,137.00	414,196.73
699	5,597.48	0.00	5,597.48
755	50,110.91	50,110.91	0.00

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ALIEF INDEPENDENT SCHOOL DISTRICT

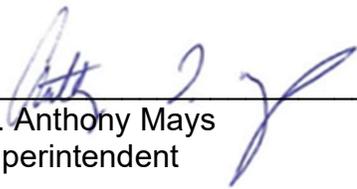
BOARD DOCUMENT

MEETING DATE: January 21, 2025

AGENDA ITEM: Tax Collection Reports

Attached is correspondence regarding tax collections and disbursements for the month of November, 2024 along with year-to-date collection and disbursement summaries.

Recommendation: It is recommended that the Board of Trustees of the Alief Independent School District consider approval of the tax collection report and disbursements for the month of November, 2024.



Dr. Anthony Mays
Superintendent



Charles Woods
Deputy Superintendent/Business Services

**ALIEF INDEPENDENT SCHOOL DISTRICT
TAX OFFICE REPORT
November 1 - November 30, 2024
TAX ACCOUNT**

Balance October 31, 2024

\$ 1,103,864.57

Collections

Current Collections	\$ 6,343,755.91	
Prior Years Collections	256,023.80	
Penalty & Interest	70,880.15	
Additional Penalty	62,594.98	
Overpayments	7,548.34	
Overage/Shortage	(2.57)	
Tax Certificates	160.00	
Substantial Error Penalty	-	
Rendition Penalty	6,534.74	
Funds Held	2,702.26	
Funds Held Uncertified	-	
Excessive Overpayment	8,641.84	
2023 Escrow	-	
2024 Escrow	(59,818.43)	
Excess Proceeds	-	
Returned Check Fee/Stop Payment (-	
Prior Year Insufficient Checks/Errone	-	
Outstanding Checks Voided	-	
Fed. Funds Addicks Barker Dam	-	
CED/ Prior Years Collections	-	
CED Penalty & Interest	-	
Bank Interest	3,258.80	
Special Inventory	-	
Total Collections		6,702,279.82

Funds Transferred

Funds Held Transferred	\$ -	
Uncertified Funds Held Transferred	-	
2024 Escrow Transferred	-	
Total Funds Transferred		\$ -

Disbursements

Transferred to Local Maintenance	\$ (5,175,910.85)	
Transferred to Interest & Sinking	(1,240,169.67)	
Checks Issued for Overpayments	(7,548.34)	
Checks Issued for Refunds on Paid Items	(323,542.32)	
Reissue Voided Checks	(110.39)	
Checks Issued for Excessive Overpayments	(119.62)	
HCAD Rendition Penalty	(326.74)	
Deposit Bank Bag Fee/Printing	-	
Stop Payment Charge	-	
Total Disbursements		(6,747,727.93)

Balance as of November 30, 2024

\$ 1,058,416.46

Year	Certified Levy	Adj. to Date	Adjusted Levy	Coll. To Date	% Coll.
2024	\$ 201,059,469.45	\$ 17,997,410.89	\$ 198,456,420.96	\$ 6,355,681.59	3.20%
Refunds due to HCAD Adjustments				-	
				\$ 6,355,681.59	
Prior year collection percentage as of November 2023					5.24%

**ALIEF INDEPENDENT SCHOOL DISTRICT
 DELINQUENT TAX COLLECTIONS BY YEAR FOR 1993 to 2023
 YEAR TO DATE October 31, 2024**

Year	Tax Amount	Coll. To Date	Refunds	Adj. To Date	Bal To Date
1992 CED	\$ -		\$ -	\$ -	\$ -
1991 CED	-		-	-	-
CED Total	-	-	-	-	-

Year	Tax Amount	Coll. To Date	Refunds	Adj. To Date	Bal To Date
2023	\$ 2,920,288.17	\$ (863,705.88)	\$ 86.54	\$ (19,072.72)	\$ 2,037,596.11
2022	1,268,520.90	(120,437.65)		1,163.55	1,149,246.80
2021	723,600.97	(45,354.00)		(14.79)	678,232.18
2020	632,866.76	(16,660.24)		579.41	616,785.93
2019	495,127.52	(10,818.32)		(26.60)	484,282.60
2018	490,927.06	(4,045.69)		110.39	486,991.76
2017	547,530.71	(3,581.49)			543,949.22
2016	364,071.43	(4,733.84)			359,337.59
2015	401,769.69	(2,971.92)			398,797.77
2014	396,799.01	(830.06)			395,968.95
2013	97,067.52	(660.56)			96,406.96
2012	65,029.77	(479.09)			64,550.68
2011	63,168.49	(602.98)			62,565.51
2010	53,662.11	(1,314.14)			52,347.97
2009	45,373.54	(757.56)			44,615.98
2008	42,902.96	(925.09)			41,977.87
2007	34,568.84	(1,113.42)			33,455.42
2006	31,110.69				31,110.69
2005	15,871.79				15,871.79
2004	9,588.19				9,588.19
2003	3,984.45				3,984.45
2002	3,650.41				3,650.41
2001	3,377.20				3,377.20
2000	137.60				137.60
1999	445.59				445.59
1998	616.92				616.92
1997	535.34				535.34
1996	705.29				705.29
1995	573.04				573.04
1993	994.21				994.21
Alief ISD Total	8,714,866.17	(1,078,991.93)	86.54	(17,260.76)	7,618,700.02
GRAND TOTAL	\$ 8,714,866.17	\$ (1,078,991.93)	\$ 86.54	\$ (17,260.76)	\$ 7,618,700.02

ALIEF INDEPENDENT SCHOOL DISTRICT
 REFUNDS - 2024 TAX YEAR
 YEAR TO DATE November 30, 2024

Refunds On Taxes Paid in Current Year

Year	Tax Amount	Pen	Int	Add'l Pen	SE Pen	Interest Pd	Rendition Penalty	Total
2024								
2023	86.54	9.28	6.02	15.42				117.26
2022								-
2021								-
2020								-
2019								-
2018		-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-
2007	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-
2005	-	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-	-
2002	-	-	-	-	-	-	-	-
2001	-	-	-	-	-	-	-	-
2000	-	-	-	-	-	-	-	-
1999	-	-	-	-	-	-	-	-
1998	-	-	-	-	-	-	-	-
TOTALS	86.54	9.28	6.02	15.42	-	-	-	117.26

Refunds On Taxes Paid Prior to September 1, 2024

Year	Tax Amount	Pen	Int	Add'l Pen	SE Pen	Interest Pd	Rendition Penalty	Total
2023	799,330.12	571.84	273.37	605.60			133.79	\$ 1,097,958.61
2022	\$ 116,635.68	\$ 284.53	\$ 189.83	\$ 153.99			\$ 1,439.68	\$ 143,294.84
2021	2,854.17							4,761.47
2020								-
2019	4,976.40							4,976.40
2018								-
2017								-
2016								-
2015								-
2014								-
2013								-
2012								-
2011								-
2010								-
2009								-
2008								-
2007								-
2006								-
2005								-
2004								-
2003								-
2002								-
2001								-
2000								-
1999								-
1998								-
TOTALS	\$ 1,246,778.73	\$ 1,060.69	\$ 579.50	\$ 998.93	\$ -	\$ -	\$ 1,573.47	\$ 1,250,991.32
GRAND TOTAL								\$ 1,251,108.58

**ALIEF INDEPENDENT SCHOOL DISTRICT
2024 TAX YEAR (SEPTEMBER 1, 2024 TO AUGUST 31, 2025)
COLLECTION REPORT AS OF November 30, 2024**

Balance October 31, 2024		\$ 1,105,774.93
Collections		
Current Collections	6,343,755.91	
Prior Years Collections	1,078,991.93	
Penalty & Interest	255,820.66	
Additional Penalty	246,238.29	
Overpayments	8,998.80	
Overage/Shortage	-1.40	
Tax Certificates	180.00	
Substantial Error Penalty	-	
Rendition Penalty	14,900.09	
Funds Held	5,882.47	
Funds Held Uncertified	-	
Excessive Overpayment	18,323.75	
2024 Escrow	(52,365.93)	
2023 Escrow	-	
Excess Proceeds	-	
Returned Check Fee/Stop Payment Ch	75.00	
Prior Year Insufficient Checks/Erroneou	-	
Outstanding checks voided	-	
Fed. Funds Addicks Barker Dam	17,388.29	
CED Prior Years Collections	-	
CED Penalty & Interest	-	
Bank Interest	13,000.81	
Special Inventory	-	
Total Collections	<hr/>	7,951,188.67
Funds Transferred		
Funds Held Transferred	\$ (108.18)	
Uncertified Funds Held Transferred	-	
2023 Escrow Applied	<hr/>	
Total Funds Transferred		(108.18)
Disbursements		
Local Maintenance	\$ (5,175,910.85)	
Interest & Sinking	(1,240,169.67)	
Overpayments	(8,998.80)	
Refunds	(1,251,108.58)	
Reissue Voided Checks	(110.39)	
NSF checks	-	
Excessive Payment	(31,979.60)	
HCAD Rendition Penalty	(666.34)	
Deposit Bank Bag Fee/Printing	<hr/>	
Stop Payment Charge	<hr/>	
Total Disbursements		(7,708,944.23)
Account Balance November 30, 2024		<u>\$ 1,347,911.19</u>

11/30/2024	AT OWNER 3 LP		CS	15197.15
11/30/2024	SAN GROUP LLC		CS	6024.69
11/30/2024	SUN9028 INC		CS	4868.36
11/30/2024	HUANG SUYU		CS	1190.88
11/30/2024	AUTOZONE PARTS INC		CS	2422.48
11/30/2024	GIRI RAJ MANAGEMENT LLC		CS	25350.62
11/30/2024	AUTOZONE WEST LLC		CS	1970.07
11/30/2024	LIFE STORAGE LP		CS	6906.90
11/30/2024	LIU JINPING		CS	1987.98
11/30/2024	THAKKAR KAPIL B & PARUL K		CS	986.70
11/30/2024	CHIU CAROL SUE		CS	850.72
11/30/2024	RSS WFCM2015 NXS1 TX 9R LLC		CS	12235.08
11/30/2024	MISSION WESTCHASE COMMONS INVESTORS		CS	18697.66
11/30/2024	RICOCHET REDCHASE LLC		CS	1206.04
11/30/2024	WILCREST ARBOR PARTNERS LLC		CS	1374.90
11/30/2024	WILCREST ARBOR PARTNERS LLC		CS	10816.10
11/30/2024	B & G INVESTMENTS LTD		CS	1376.16
11/30/2024	FIRST PRIORITY FUNDING LLC		CS	6801.79
11/30/2024	DIXAR REALTY INC		CS	9373.65
11/30/2024	GULF GATE HOLDINGS LTD		CS	28016.29
11/30/2024	ALLSTATE BK REAL ESTATE HOLDINGS LTD		CS	3090.19
11/30/2024	NATIONAL OILWELL VARCO LP		CS	3363.34
11/30/2024	NATIONAL OILWELL VARCO LP		CS	5717.09
11/30/2024	AMY & BRADLEY SCHWEISS 2023		CS	2062.45
11/30/2024	AUTOZONE PARTS INC		CS	2056.07
11/30/2024	HUANG SU YU		CS	2168.71
11/30/2024	AUTOZONE PARTS INC		CS	2081.80
11/30/2024	NGUYEN WILSON & VY		R	986.70
11/30/2024	NGUYEN HONG PHI & TRAN PHUONG TRUONC		R	787.68
11/30/2024	OCHOA JAMIE		R	540.66
11/30/2024	NGUYEN THI HOA		R	665.01
11/30/2024	MARTINEZ ERWIN A & CANDIDA F		R	2072.89
11/30/2024	RODRIGUEZ AYDEE		R	1319.63
11/30/2024	WILL STEPHEN E & ROBIN A		R	965.37
11/30/2024	NGUYEN NANCY NGA		R	1260.89
11/30/2024	LEAL ANGEL M JR		R	1616.16
11/30/2024	LEAL ANGEL M JR		R	1912.45
11/30/2024	LEAL ANGEL M JR		R	2300.72
11/30/2024	NOYOLA URIEL & CECILIA		R	541.80
11/30/2024	RUBIO MAGDALENA		R	804.31
11/30/2024	NGUYEN DANG KHANH		R	986.70
11/30/2024	SORTO ALFREDO E		R	735.32
11/30/2024	NGUYEN MUNG THI		R	2320.40
11/30/2024	GRIGSBY MAURICE C		R	986.70
11/30/2024	VENEGAS LUIS C		R	1068.68
11/30/2024	LEE MATTHEW H		R	986.70
11/30/2024	JEWETT DOUGLAS FREDERICK & JULIE ANN		R	640.68
11/30/2024	ABUNDMER INC		R	12458.60
11/30/2024	ABUNDMER INC		R	10301.15
11/30/2024	ALVAREZ SANITA		R	515.73
11/30/2024	SAMUELS ASHLEY M		R	1158.99
11/30/2024	PINTO NORMA J &		R	1587.43

11/30/2024	ANAYA YISEL FALCON		R	1251.40
11/30/2024	FOUR WIRE INVESTMENTS LLC		R	3227.21
11/30/2024	DUONG CHRISTINE		OP	559.17
11/30/2024	HUYNH CAMQUY THI		OP	536.21
11/30/2024	RODRIGUEZ FELIPE		OP	598.23
11/30/2024	LAM PHAN		OP	1056.69
11/30/2024	LIM FRANCIS S		OP	597.22
11/30/2024	SALLEAN COURTNEY B		OP	554.56
11/30/2024	GRAY TRACY L		OP	639.62
11/30/2024	WHITFIELD GARY		OP	1296.69

ALIEF INDEPENDENT SCHOOL DISTRICT

BOARD DOCUMENT

MEETING DATE: January 21, 2024

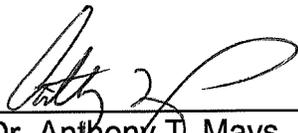
AGENDA ITEM: Consider and Approve Resolution Expressing Intent to Finance Expenditures to Be Incurred

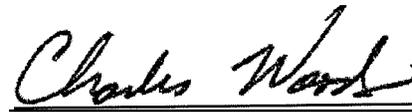
The attached resolution authorizes expenditures from the general fund for projects to be included in the Series 2025 Bond Sale scheduled to close in May 2025. Due to supply chain concerns, several projects require the District to begin placing orders with vendors in advance of the sale to allow work to commence without delay when students are dismissed for the summer months.

The District anticipates costs will be incurred prior to the closing date as payments are made when equipment, services and goods are received.

The attached resolution authorizes expenditures from the general fund related to these projects prior to receipt of the bond money. When the District receives the bond proceeds, the general fund will be reimbursed for the amount expended. This borrowing from the general fund allows us to schedule both the construction projects and the timing of the bond sale in the most financially prudent manner.

Recommendation: It is recommended that the Board of Trustees of the Alief Independent School District approve the resolution authorizing expenditures from the general fund for the 2021 Bond Referendum projects. Expenditures will be reimbursed from the Series 2025 Bond sale.


Dr. Anthony T. Mays
Superintendent


Charles Woods
Deputy Superintendent/
Business Services

PASSED AND APPROVED this ___ day of _____, 2025.

ALIEF INDEPENDENT SCHOOL DISTRICT

By: _____
President, Board of Trustees

ATTEST:

Secretary, Board of Trustees

(SEAL)

EXHIBIT A

Financed Facilities and Improvements

The construction, acquisition, rehabilitation, renovation, expansion, improvement and equipment of school buildings, facilities, buses, and infrastructure in the District, including, but not limited to:

Program Manager's Project Expenses	\$5,800,000
Project Architectural, Engineering, and Professional Fees	\$1,700,000
Equipment Purchases	\$2,500,000

ALIEF INDEPENDENT SCHOOL DISTRICT

BOARD DOCUMENT

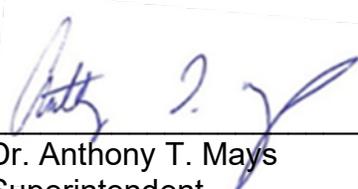
MEETING DATE: January 21, 2025

AGENDA ITEM: Consider approval of a Resolution Finding a Public Purpose to Provide a Salary Supplement to Eligible Employees

As a result of continued inflationary pressures, and a significant public purpose for the District to ensure it continues to boost job satisfaction, productivity, and longevity, a proposal for a one-time supplemental payment of 3% of midpoint of the current compensation plan is being presented for consideration. The proposal is that 3% of midpoint be paid to all eligible positions, in good standing, for employees who were employed by January 6, 2025 and is still employed April 15, 2025, payable on the April 15, 2025 payroll. The cost of this supplemental payment would be approximately \$9 million.

It will be a future consideration for Administration to bring a subsequent recommendation to the Board in Spring of 2025 to formalize a permanent increase in the 2025-26 compensation plan.

Recommendation: It is recommended that the Board of Trustees of the Alief Independent School District consider approval of the proposed one-time supplemental payment of 3% of mid-point for eligible employees.



Dr. Anthony T. Mays
Superintendent



Charles Woods
Deputy Superintendent/
Business Services

3. Eligible employees will receive the Retention Payment with the April 15, 2025 payroll, and all applicable payroll deductions will be withheld from the gross amount of the Retention Payment.

4. The Superintendent or designee has the authority and discretion to implement this Resolution in accordance with its terms and to cause the payments to be distributed as set forth in this Resolution.

Adopted this _____ day of _____ 2025 by the following vote:

_____ Ayes

_____ Nays

_____ Abstaining

Dr. Darlene Breaux
Alief ISD Board President

ATTEST:

Rick Moreno
Alief ISD Board Secretary

ALIEF INDEPENDENT SCHOOL DISTRICT

BOARD DOCUMENT

MEETING DATE: January 21, 2025

AGENDA ITEM: Report on Schematic Design of Renovation of Crump Press Box and Stadium Lighting. (Charles Woods, Deputy Superintendent of Business Services)

This agenda item will be review of the schematic design performed by the architectural firm representative from PBK Sports and Director of Construction, Glenn Jarrett.

The design will show some renderings of possible redesign of the structure of the press box and how restrooms, accessibility and capacity can be enhanced should the District move forward with a design development and construction.

RECOMMENDATION: Report only, no action necessary.



Dr. Anthony T. Mays
Superintendent

Charles Woods
Deputy Superintendent for Business

CRUMP STADIUM PRESS BOX

BOARD MEETING



TODAY'S AGENDA

1. OVERVIEW & PAT PROCESS
2. PROJECT RECAP
3. REFINED INTERIOR DEVELOPMENT
4. REFINED EXTERIOR DEVELOPMENT

1. Overview & pat process

2. PROJECT RECAP

3. REFINED INTERIOR DEVELOPMENT

4. REFINED EXTERIOR DEVELOPMENT

pat charge

charge

The PAT will provide input into planning and design development for the Crump Press Box remodel.

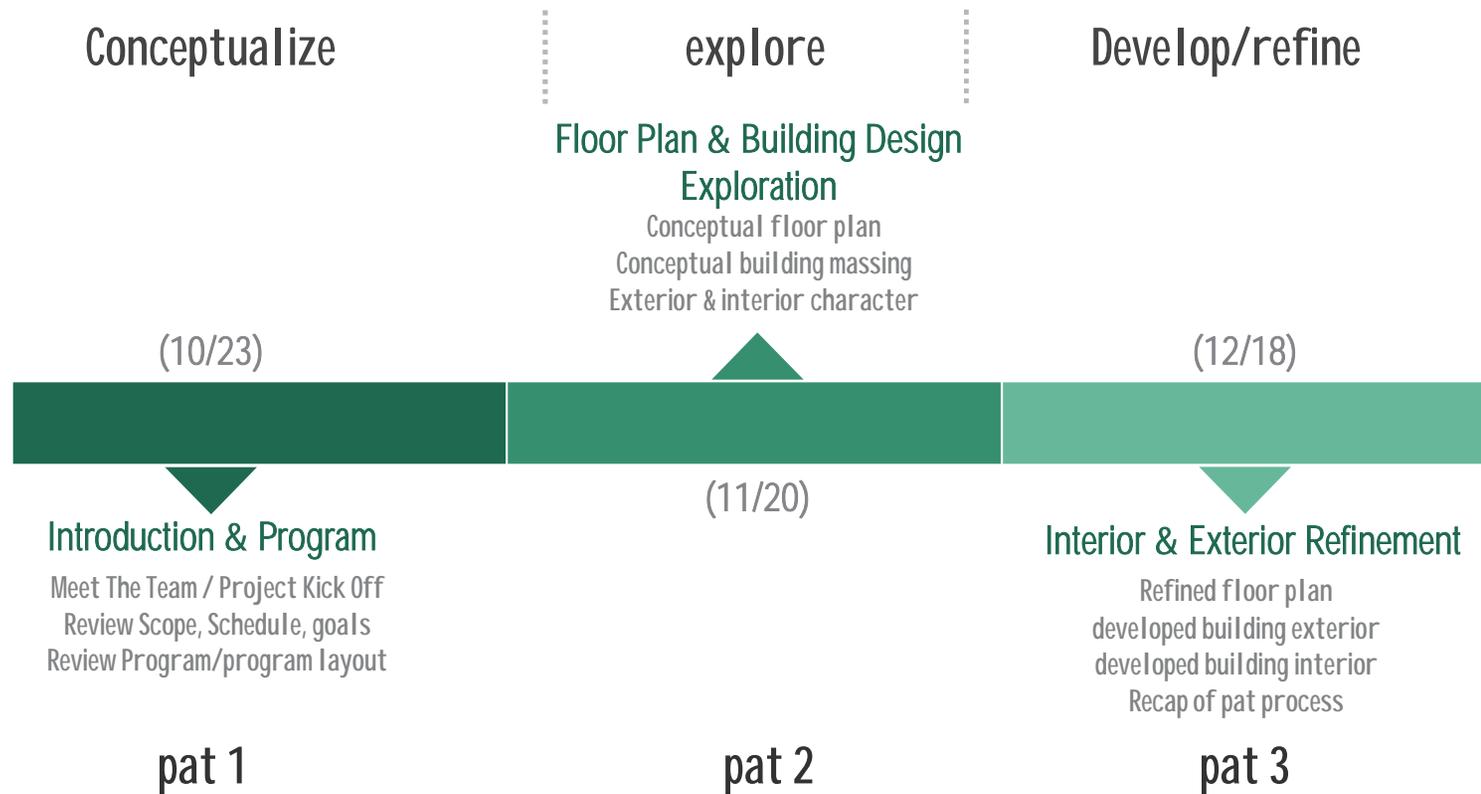
Meet as necessary throughout the project, from initial planning through design to the start of construction. Collaborate with the project architect (PBK Sports) and the AISD Project Manager to understand the project scope (modernization) and schedule.

Reach consensus on proposed recommendations, focusing on the interior and exterior appearance of the Press Box. Bring any concerns to the AISD Construction & Facilities staff promptly.

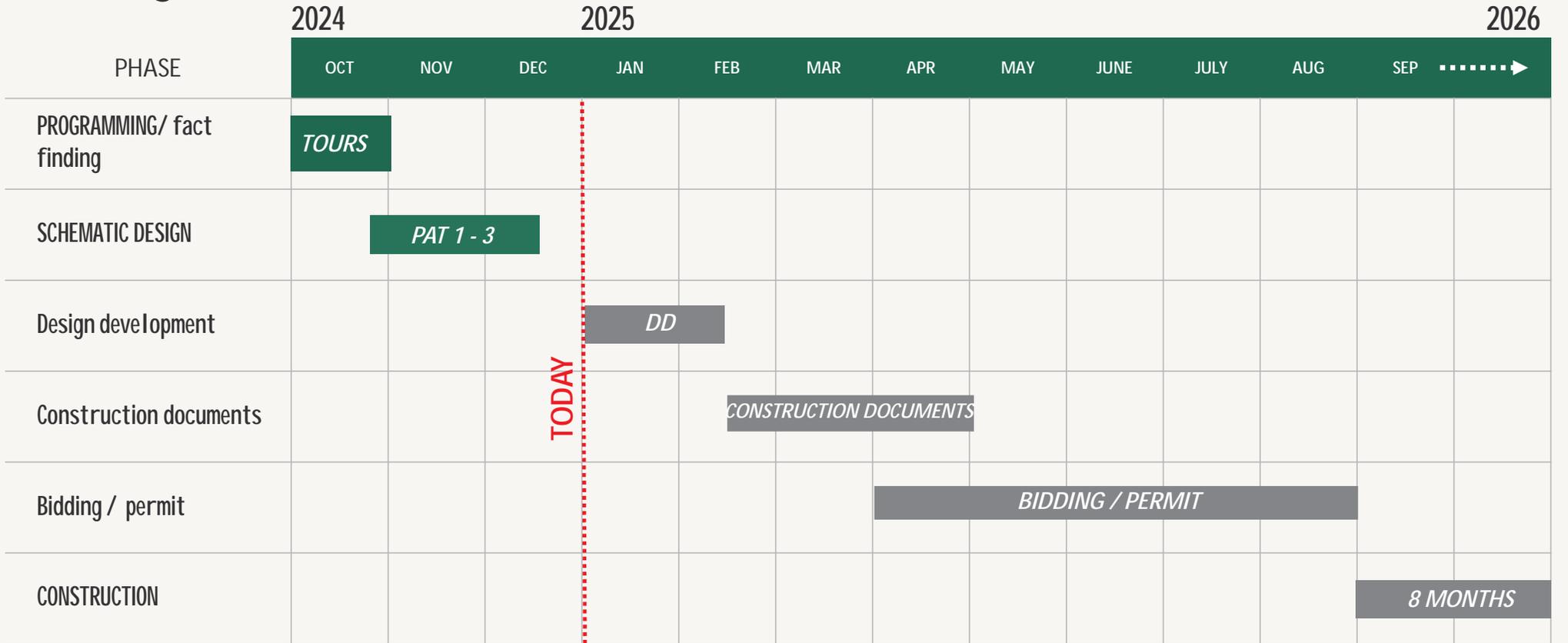
Present recommendations to the Superintendent of Schools, which will be forwarded to the Board of Trustees for feedback.

Areas of focus from which the PAT should refrain include recommendations concerning school/programs, policies, procedures, facility boundaries, instructional arrangements, or educational pedagogy subject to District, State, and Federal laws.

pAt PROCESS



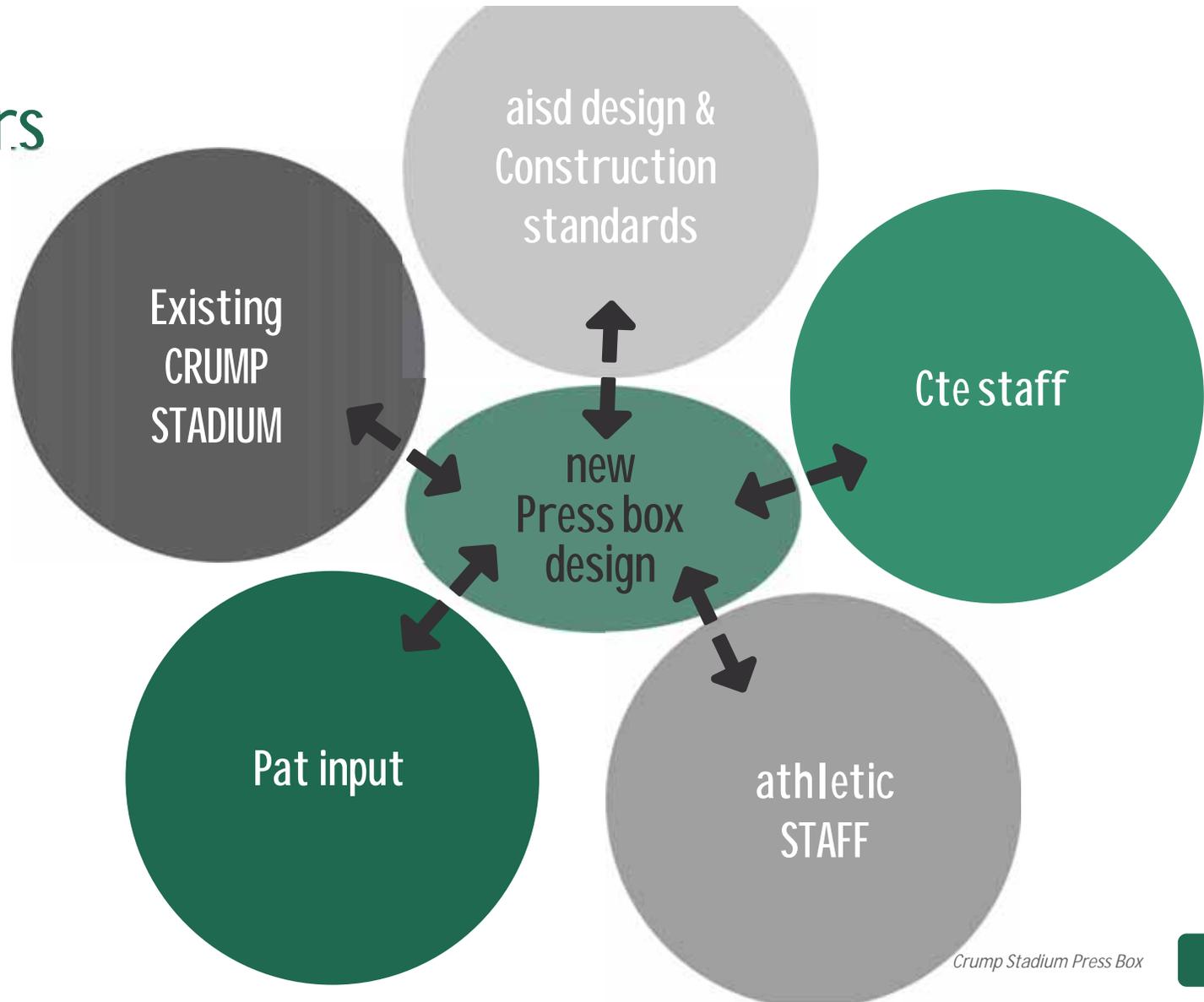
Project ESTIMATED schedule



MAY 2026 COMPLETION

■ Completed

design filters



◆ Crump stadium press box guiding principles

1. **Create accessible and inclusive spaces** that are ADA-compliant, welcoming, and accommodates diverse users.
2. **Serve students' needs** while balancing the expectations of stakeholders and creating harmonious and purposeful multi-use spaces.
3. **Build for the future** by designing spaces that can remain functional, adaptable, and relevant for the next 50+ years.

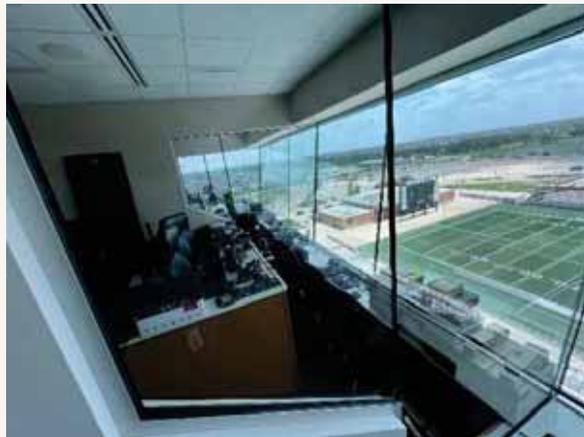
1. OVERVIEW & PAT PROCESS

2. Project recap

3. REFINED INTERIOR DEVELOPMENT

4. REFINED EXTERIOR DEVELOPMENT

Fact finding TOURS



● PAT #1 POLL - SETTING THE STAGE

1. Describe your goal for the *overall feel* and image of the new Crump Press Box.



Pat 1 SETTING THE STAGE

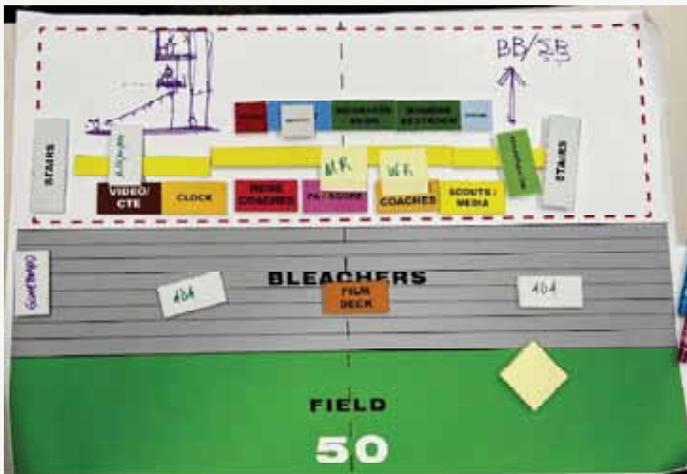


Table 1

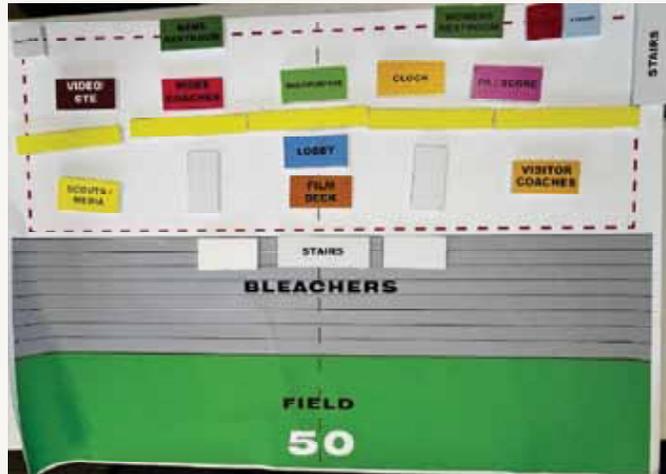


Table 2

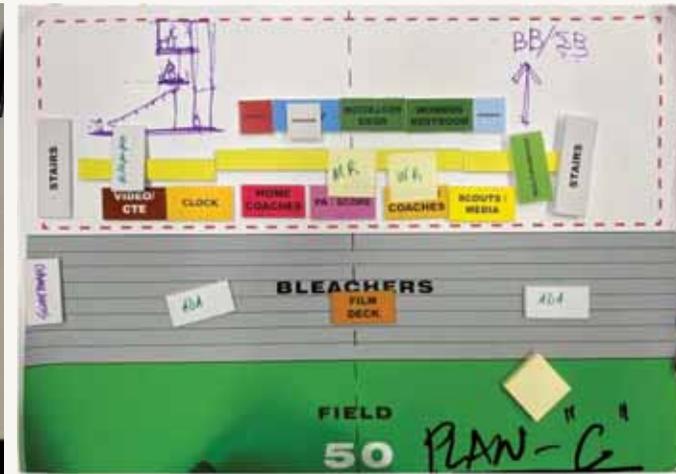


Table 3

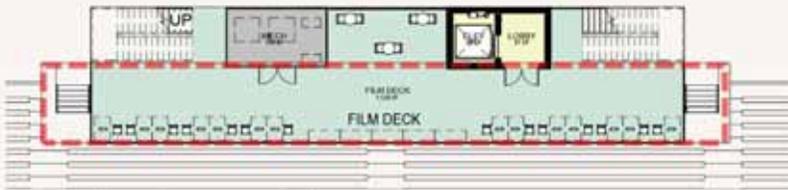
PAT 2 EXPLORING LAYOUT



CONCEPT A



CONCEPT B



CONCEPT C



• PAT 2 building exploration



CONCEPT A ❌



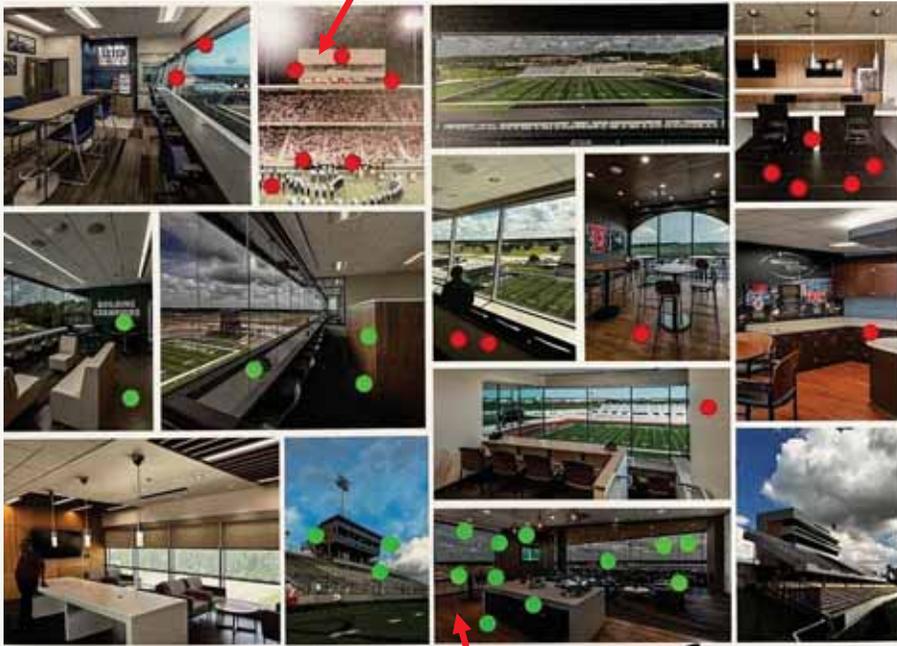
CONCEPT C ❌



CONCEPT B ✓

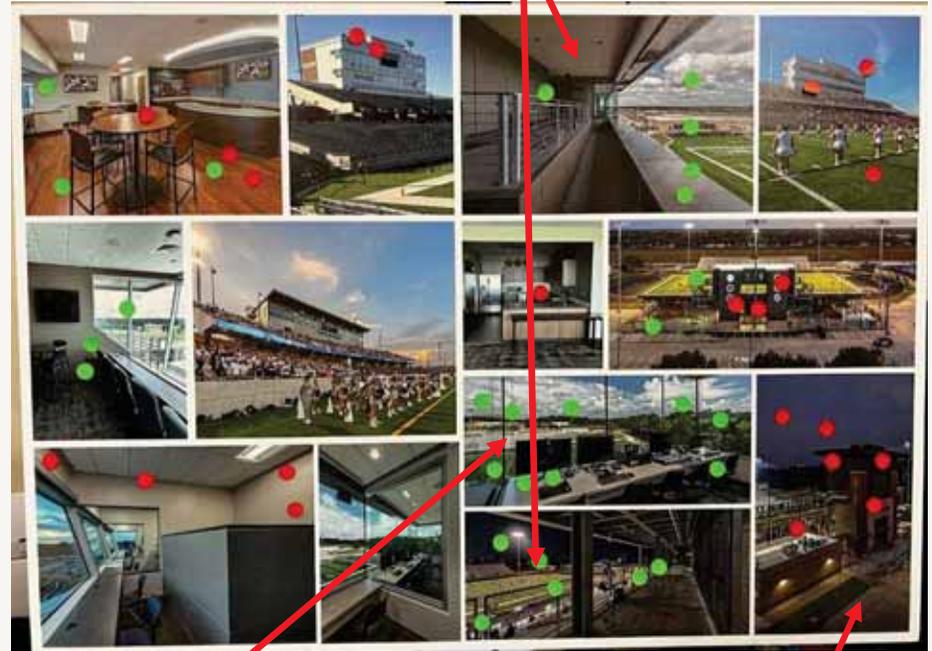
PAT 2 BUILDING EXPLORATION

Too "boxy"



Neat and like
The aesthetics

Like that media and CTE can film at the
underside of second story



Like the views

Too expensive

Pat 3 EXTERIOR development

Option b1



Option b2



Pat 3 EXTERIOR development

Option b1



Option b2



Pat 3 interior development



PAT #3 Poll

Describe your overall experience with the PAT process.

It's great and very professional

Extremely positive.

Great

I have really enjoyed the process. It has been collaborative and I feel that you are listening to our feedback.

The process facilitated an interactive experience for participants.

Very Informative

Pretty good

Good info

I have appreciated the process. It has been collaborative and I feel that the firm is truly listening to our feedback.

1. OVERVIEW & PAT PROCESS

2. PROJECT RECAP

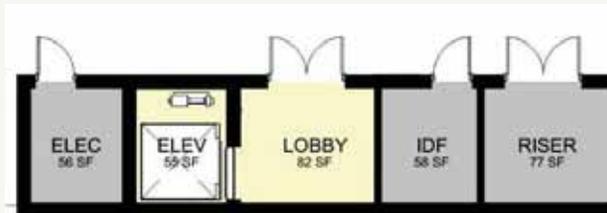
3. REFINED interior DEVELOPMENT

4. REFINED EXTERIOR DEVELOPMENT

REFINED interior

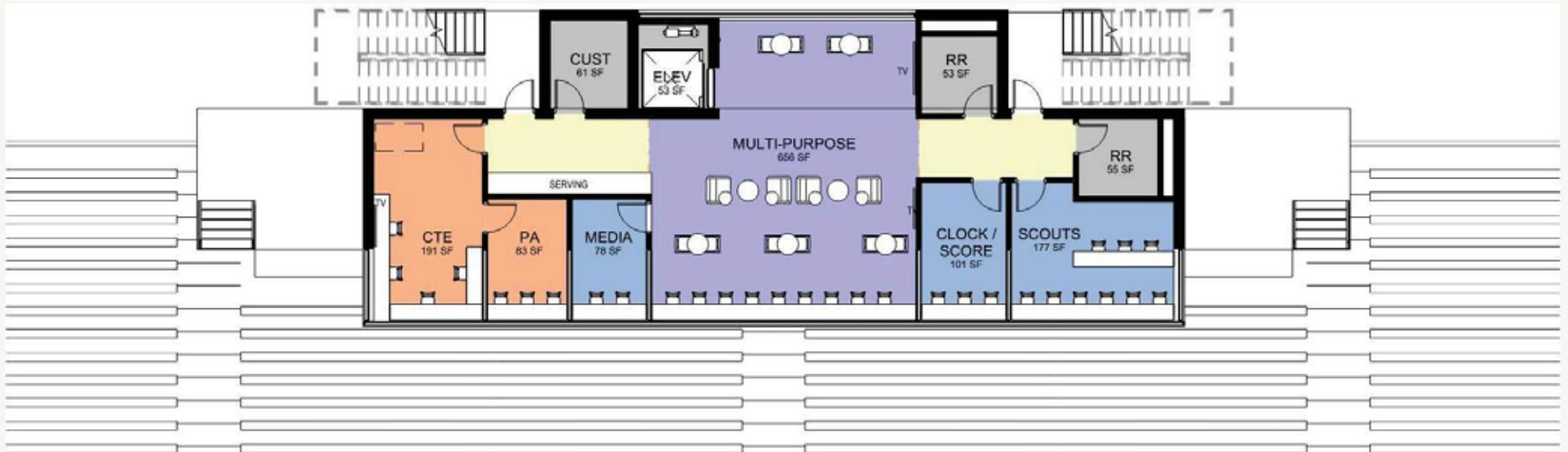


Level 1



GROUND LEVEL

REFINED interior



Level 2

1. OVERVIEW & PAT PROCESS

2. PROJECT RECAP

3. REFINED INTERIOR DEVELOPMENT

4. REFINED EXTERIOR DEVELOPMENT

REFINED EXTERIOR



REFINED EXTERIOR



REFINED EXTERIOR



REFINED EXTERIOR





THANK YOU!

PRK

ALIEF INDEPENDENT SCHOOL DISTRICT
BOARD DOCUMENT

MEETING DATE: December 17, 2024

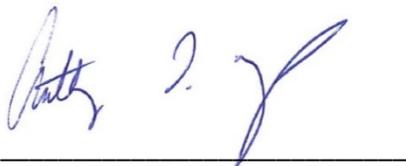
AGENDA ITEM: Consider approval of delegation of authority to the Superintendent or designee to determine the Project Delivery/Contract Award method for construction and/or maintenance projects for 2025. (Charles Woods, Deputy Superintendent of Business)

SUBJECT: CONSIDERATION OF AND POSSIBLE ACTION TO DELEGATE AUTHORITY TO THE SUPERINTENDENT OR DESIGNEE TO DETERMINE THE PROJECT DELIVERY/ CONTRACT AWARD METHOD FOR FACILITIES CONSTRUCTION PROJECTS

Background:

1. Texas Government Code Chapter 2269.053 provides that:
 - (a) The governing body of a governmental entity may delegate its authority under this chapter regarding an action authorized or required by this chapter to a designated representative, committee, or other person.
 - (b) The governmental entity shall provide notice of the delegation, the limits of the delegation, and the name or title of each person designated under Subsection (a) by rule or in the request for bids, proposals, or qualifications or in an addendum to the request.
2. Texas Government Code Chapter 2269.056 provides that:
 - (b) The governmental entity shall base its selection among offerors on applicable criteria listed for the particular method used. The governmental entity shall publish in the request for proposals or qualifications:
 - (1) the criteria that will be used to evaluate the offerors;
 - (2) the applicable weighted value for each criterion; and
 - (3) a detailed methodology for scoring each criterion.
3. The Superintendent or designee are involved with the details of the facilities construction projects which influence a choice of Project Delivery / Contract Award methods provided by statute such as schedule, project complexities, permit status, vendor availability, phasing requirements, consultant availability.
4. The Superintendent or designee are involved in the preparation of contracts with legal counsel, and professional service firms advising on best practices pertaining to a choice of Project Delivery / Contract Award methods.
5. When the construction contract is valued at or above \$50,000, the Board of Trustees will retain the responsibility for all other actions required under chapter 2269.053, including approval of bids and proposals received, and the authorization of the Superintendent or designee to negotiate and finalize any resulting Agreement.

RECOMMENDATION: Consider approval of delegating the authority to the Superintendent or designee to determine the Project delivery/contract award method for construction and/or maintenance projects for 2025.



Dr. Anthony T. Mays



Charles Woods

Superintendent

Deputy Superintendent for Business

ALIEF INDEPENDENT SCHOOL DISTRICT

BOARD DOCUMENT

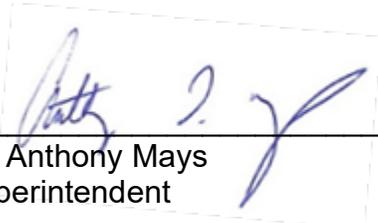
MEETING DATE: January 21, 2025

AGENDA ITEM: Consider Approval of the Annual Comprehensive Financial Report and Single Audit Report for the year ended August 31, 2025

The audit firm of Whitley Penn, L.L.P. has conducted the annual audit of the Alief Independent School District's financial records.

A brief overview of the financial report and auditor's opinions will be presented at the regular meeting of the Board of Trustees on January 21, 2025.

Recommendation: It is recommended that the Board of Trustees of the Alief Independent School District consider approval of the Annual Comprehensive Financial Report and Single Audit Report for the year ended August 31, 2025.



Dr. Anthony Mays
Superintendent

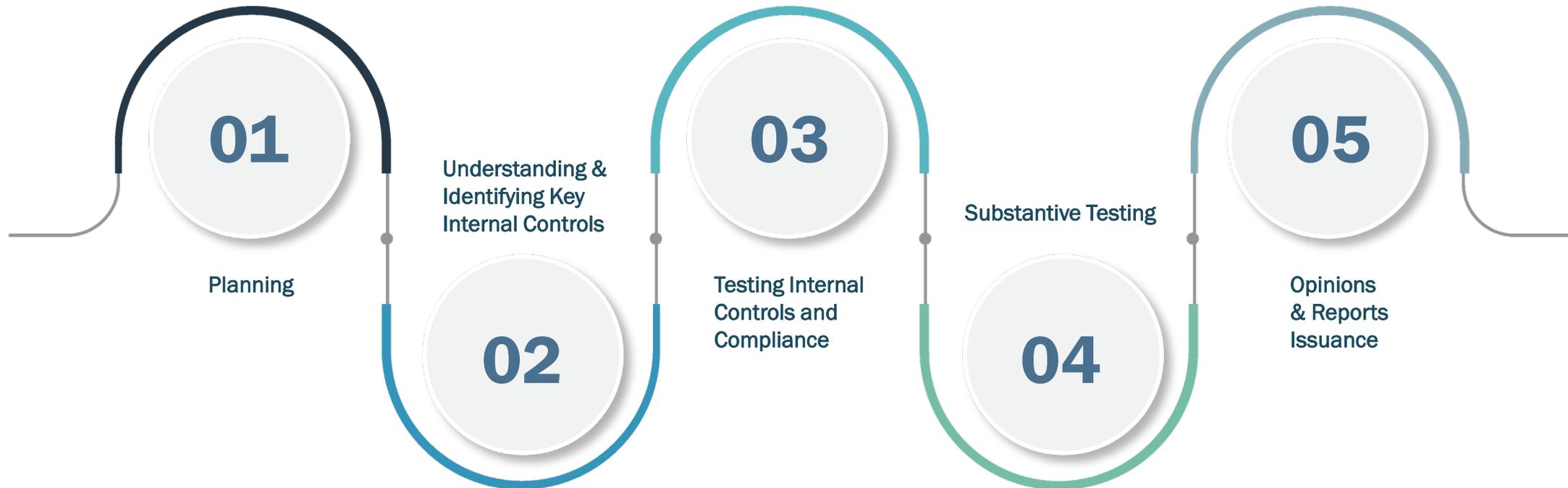


Charles Woods
Deputy Superintendent/
Business Services

ALIEF INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2024: FINANCIAL STATEMENT AUDIT AND FEDERAL SINGLE AUDIT

THE AUDIT PROCESS



PURPOSE OF THE AUDIT – THE OPINION ON THE REPORT



AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

Clean Report



- Unmodified or “Clean” Opinion
- Financial statements are presented fairly, in all material respects, in accordance with GAAP
- Audit conducted in accordance with Generally Accepted Auditing Standards and *Government Auditing Standards* ¹⁶⁷
- Pages 14-16 of ACFR

AUDITOR'S REPORT ON INTERNAL CONTROL AND COMPLIANCE

Clean Report



- Internal control over financial reporting
 - No material weakness identified
 - No significant deficiencies reported
- No instances of noncompliance material to the financial statements were noted 168
- Pages 1-2 of Single Audit Report

FEDERAL SINGLE AUDIT REPORT

Clean Report



- Major Federal Programs:
 - Special Education Cluster
 - Title I, Part A
 - Title III, Part A
- Unmodified opinion on compliance over each major federal program
- No internal control findings related to each major program ¹⁶⁹
- No instances of noncompliance or questioned costs were noted
- Pages 3-5 of Single Audit Report

REQUIRED COMMUNICATIONS

Significant Accounting Policies

- The District's accounting policies and methods are appropriate and in accordance with industry standards.

Accounting Estimates

- The preparation of the financial statements requires that certain estimates and judgments be made by management. These judgments and estimates include:
 - State Aid
 - Allowances for uncollectable taxes receivable
 - Net pension and OPEB liabilities, deferred inflows and outflows of resources, and pension and OPEB expense
- We concluded that management has a reasonable basis for significant judgments and estimates that impact the financial statements.

170

REQUIRED COMMUNICATIONS

Significant Risks in a Financial Statement Audit (not specific to the District)

- Management override of internal controls
- Improper revenue recognition

Difficulties Encountered in Performing the Audit

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

Corrected or Uncorrected Misstatements

- There were no material misstatements that were identified by us that required management's correction.

Disagreements with Management

- We had no disagreements with management over the application of accounting principles or management's judgments about accounting estimates.

171

REQUIRED COMMUNICATIONS

Management Representations

- We have requested certain representations from management.

Consultation with Other Accountants

- We are not aware of any situations in which management consulted with other accountants on accounting or financial reporting matters.

172

Major Issues Discussed with Management Prior to Retention

- We discussed the application of accounting principles and auditing standards; however, our responses were not a condition to our retention.

QUESTIONS?





Accounting Department

Annual Comprehensive Financial Report & Single Audit Report¹⁷⁴ 2023-24

Liz Haven
Controller/Accounting Department



Revenues

Local	\$ 158,340,743
State	295,700,657
Federal	12,575,237

Total Revenues**466,616,637****Expenditures**

Instruction and Instruction Related Services	278,322,651
Instructional and School Leadership	34,397,794
Student Support Services	58,597,971
Administrative Support Services	11,148,107
Support Services - Non-Student Based	54,431,238
Ancillary Services	1,698,424
Debt Service	958,279
Facilities Acquisition and Construction	703,339
Intergovernmental Charges	1,853,428

Total Expenditures**442,111,231****Excess of Revenues Over Expenditures****24,505,406**

Other Financing Sources (Uses)

1,303,104

Net Change in Fund Balances**25,808,510**

Fund Balances at Beginning of Year

138,301,588

Fund Balances at End of Year**\$ 164,110,098**

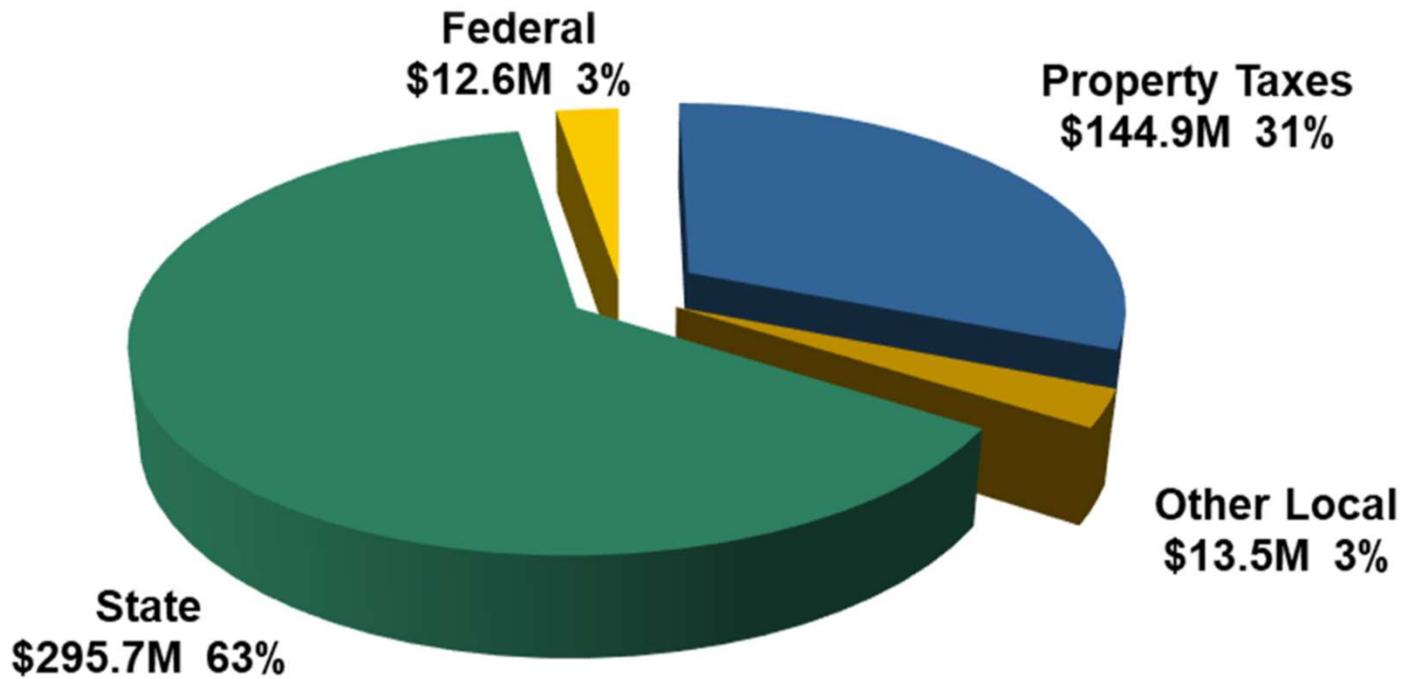
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

175

General Fund

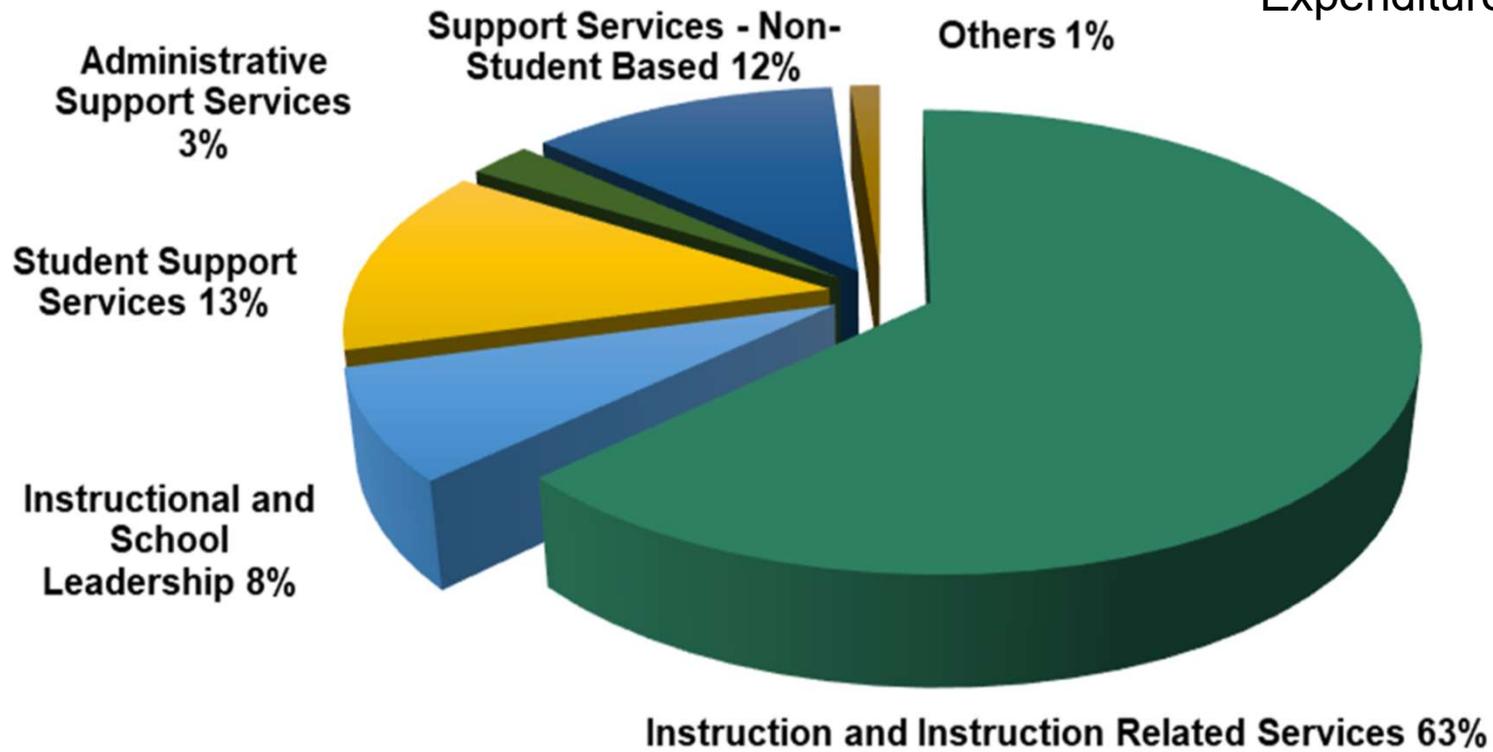
Revenues by Source



176

General Fund

Expenditures by Major Fund



177

General Fund

Fund Balance from Adopted Budget to Actual

	<u>Adopted Budget</u>	<u>Audited Actuals</u>	<u>Difference</u>
Surplus	<u>\$ -</u>	<u>\$ 25,808,510</u>	<u>\$ 25,808,510</u>
Budgeted Ending Fund Balance	<u>\$ 138,301,588</u>	<u>\$ 164,110,098</u>	<u>\$ 25,808,510</u>

178

What changed?

General Fund

Fund Balance and
Adopted Budget to
Actual

Expenditures below (above) budget:

	<u>Amount</u>
Payroll	\$ 15,412,356
Contracted services	38,936
Supplies and materials	(1,211,927)
Other operating costs	(141,853)
Debt service	323,011
Capital Outlay	(2,817,124)
	<u><u>\$ 11,603,399</u></u>

Revenues above (below) budget:

Federal	\$ (5,509,763)
State	17,376,733
Local	1,035,037
	<u><u>\$ 12,902,007</u></u>

179

General Fund

Fund Balance

180

Nonspendable \$ 1.7M

- Inventory \$1.7M

Committed \$15.5M

- Capital improvement to facilities \$7.5M
- Technology/bus replacement \$3.5M
- Self-funded insurance \$3.0M
- Federal sequestration \$1.5M

Assigned \$24.8M

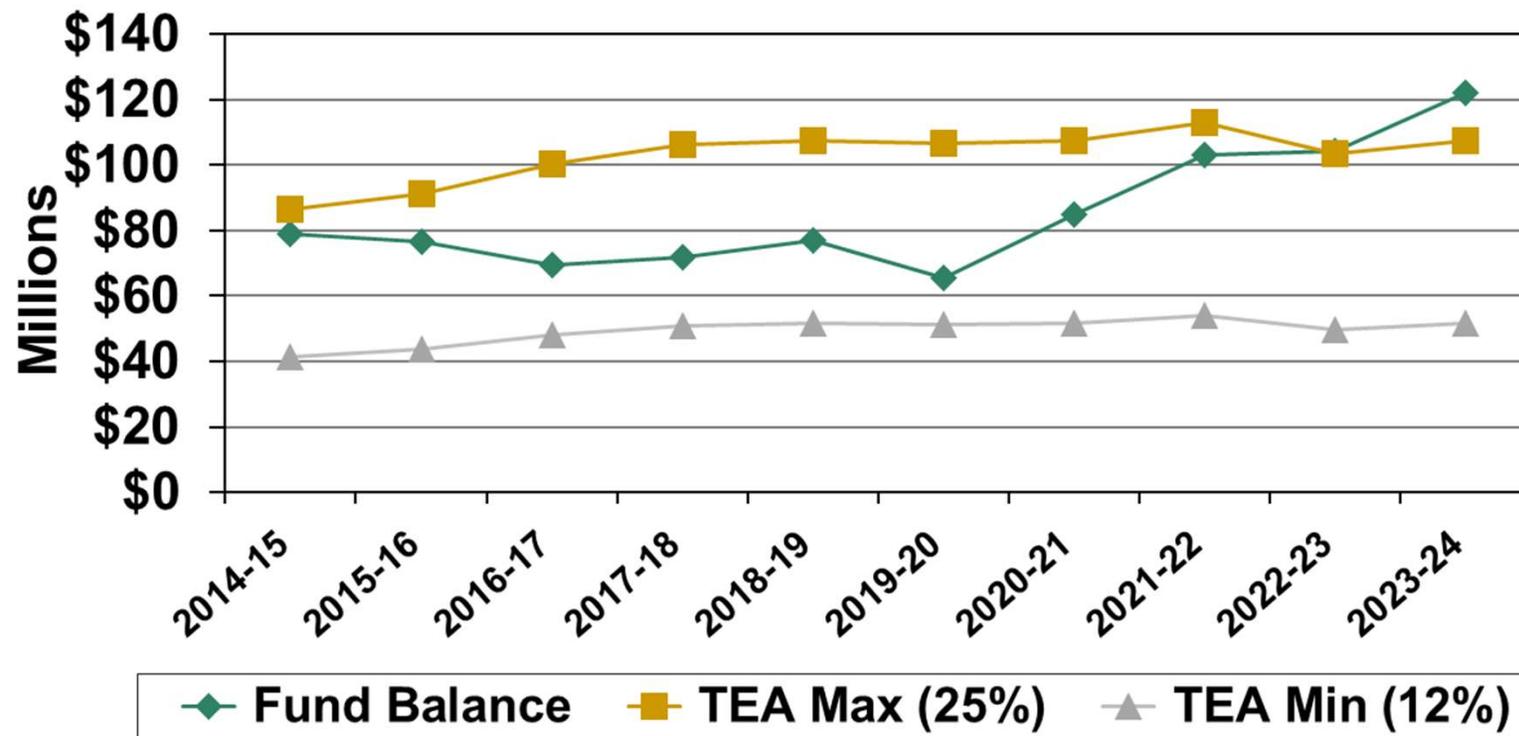
- Encumbrances \$2.0M
- Compensated absences \$5.8M
- Retention payments to employees \$12.0M
- Expenditures returning from ESSER \$5.0M

Unassigned \$122.1M

Total \$164.1M

General Fund

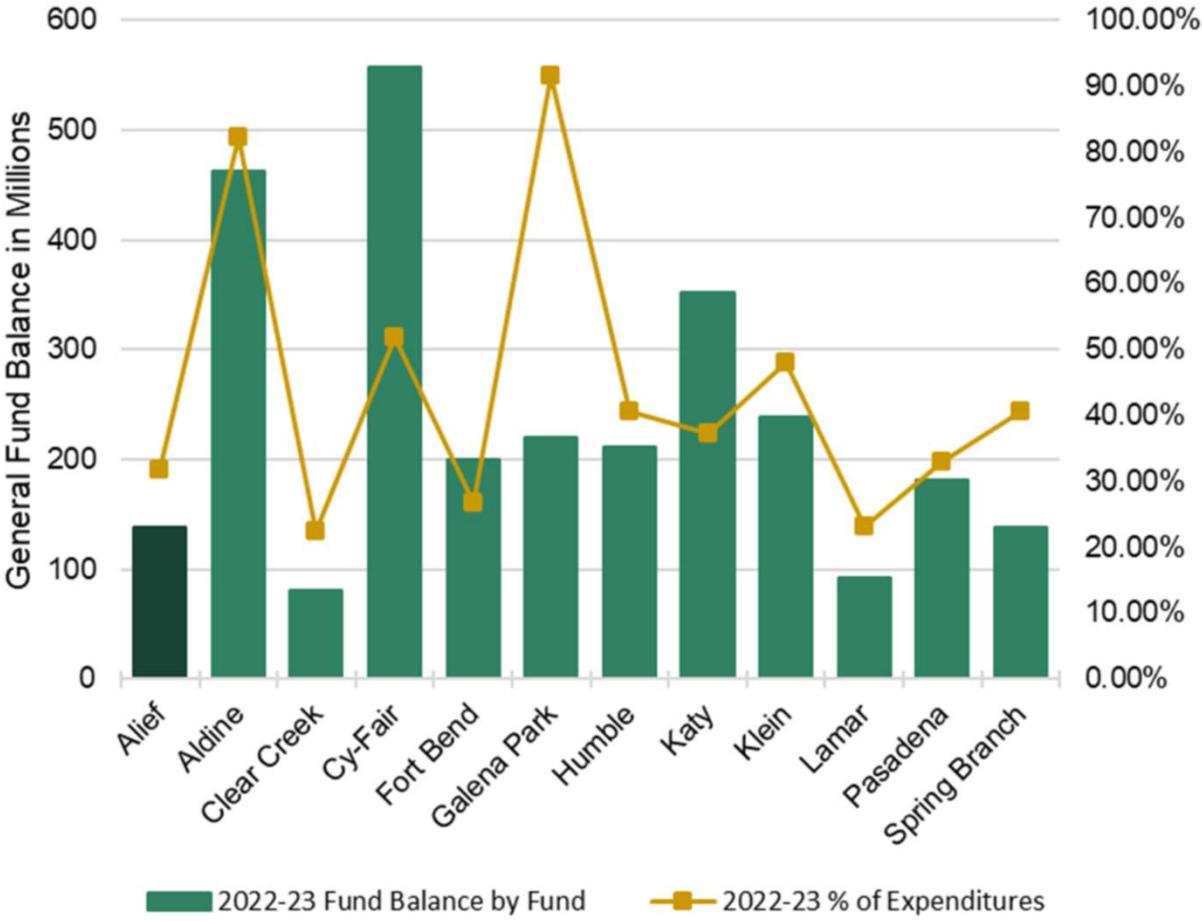
Unassigned Fund Balance



181

General Fund

Comparison with Area School Districts - Balance as a % of Expenditures



Food Service Program

Revenues

Local	\$ 2,325,488
State	129,832
Federal	30,449,346

Total Revenues

32,904,666

Expenditures

Food Services	31,443,880
Facilities Acquisition & Construction	389,053

Total Expenditures

31,832,933

Excess of Revenues Over Expenditures

1,071,733

Other Financing Sources

50,963

Net Change in Fund Balance

1,122,696

Fund Balances at Beginning of Year

11,795,561

Fund Balances at End of Year

\$ 12,918,257

Statement of Revenues,
Expenditures, and
Changes in Fund
Balance

Debt Service Fund

Revenues

Local	\$ 40,446,070
State	3,973,889
Federal	816,458

Total Revenues

45,236,417

Expenditures

Principal on Long-Term Debt	43,362,000
Interest on Long-Term Debt	15,164,089
Bond Issuance Costs and Fees	33,115

Total Expenditures

58,559,204

Deficiency of Revenues Under Expenditures

(13,322,787)

Net Change in Fund Balances

(13,322,787)

Fund Balances at Beginning of Year

33,023,610

Fund Balances at End of Year

\$ 19,700,823

Statement of Revenues,
Expenditures, and
Changes in Fund
Balance

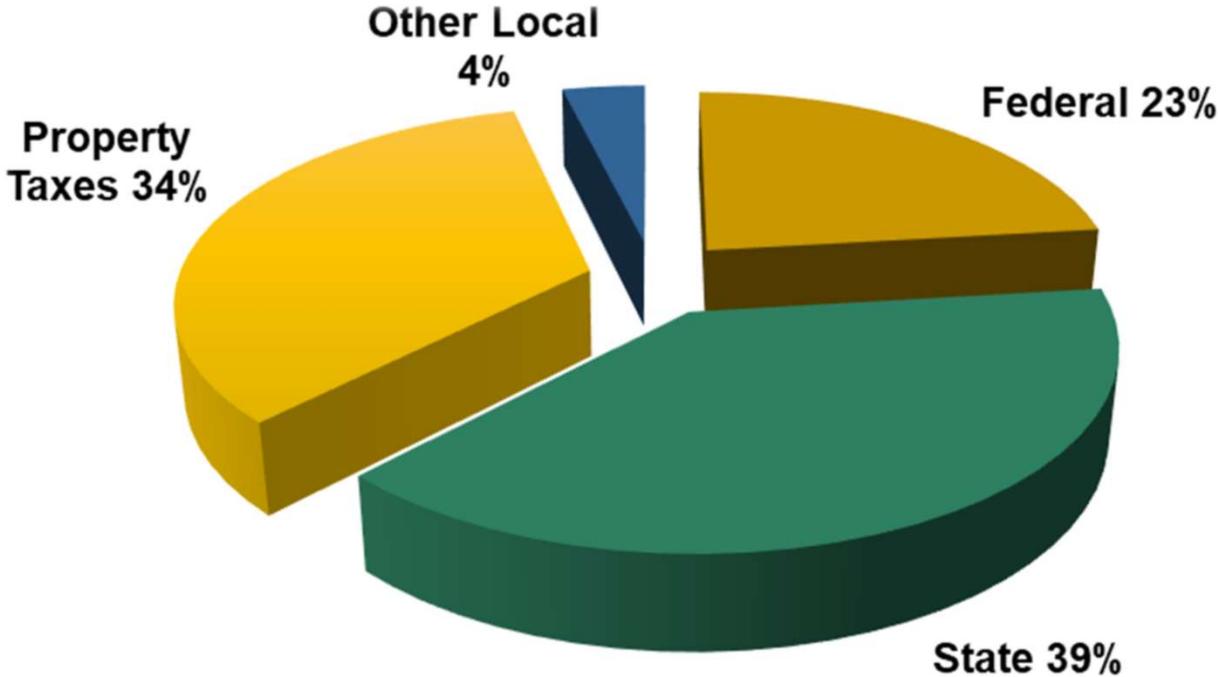
Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
Revenues					
Local	\$ 158,340,743	\$ 9,019,392	\$ 7,156,570	\$ 40,446,070	\$ 214,962,775
State	295,700,657	7,937,101	-	3,973,889	307,611,647
Federal	12,575,237	122,721,958	-	816,458	136,113,653
Total Revenues	466,616,637	139,678,451	7,156,570	45,236,417	658,688,075
Expenditures					
Instruction/Instruction Related Services	278,322,651	73,105,937	-	-	351,428,588
Instructional and School Leadership	34,397,794	5,105,050	-	-	39,502,844
Student Support Services	58,597,971	48,963,077	-	-	107,561,048
Administrative Support Services	11,148,107	595,512	-	-	11,743,619
Support Services - Non-Student Based	54,431,238	5,144,015	-	-	59,575,253
Other	5,213,470	5,362,165	46,411,700	58,559,204	115,546,539
Total Expenditures	442,111,231	138,275,756	46,411,700	58,559,204	685,357,891
Other Financing Sources	1,303,104	-	30,437,524	-	31,740,628
Net Change in Fund Balances	25,808,510	1,402,695	(8,817,606)	(13,322,787)	5,070,812
Fund Balances at Beginning of Year	138,301,588	13,831,404	138,080,566	33,023,610	323,237,168
Fund Balances at End of Year	\$ 164,110,098	\$ 15,234,099	\$ 129,262,960	\$ 19,700,823	\$ 328,307,980

Governmental Funds

Revenues by Source

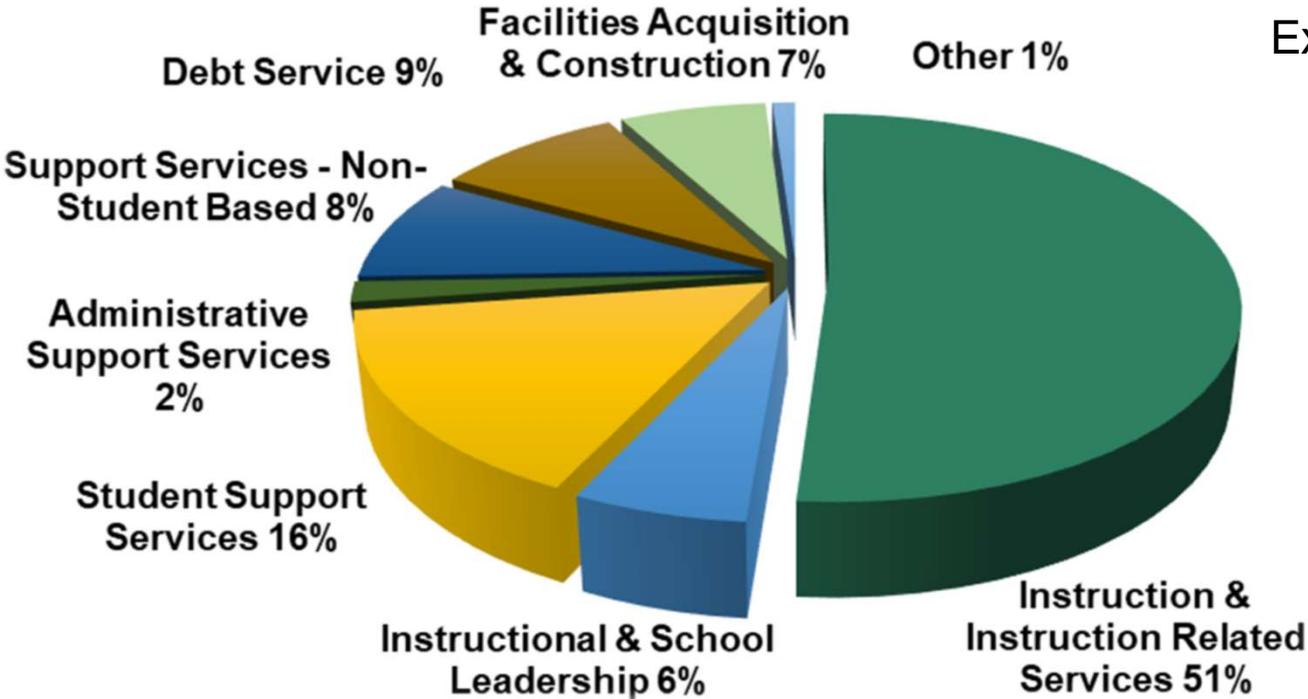


186

Total Revenues \$658.7M

Governmental Funds

Expenditures by Major Fund



187

Total Revenues \$658.7M

Governmental Funds

How a Dollar is Spent in Alief

Teachers/aides and instructional materials **\$0.58**

Support Services **\$0.39**

- Library resources \$0.01
- Instructional training and leadership \$0.04
- Campus administration \$0.05
- Guidance counseling programs \$0.05
- Bus rides to/from school \$0.04
- Food service \$0.06
- Extracurricular activities \$0.03
- Lighted, heated/cooled facilities \$0.01
- Clean and well-maintained facilities \$0.06
- Security and nursing services \$0.03
- Community and family outreach \$0.01

District level administration **\$0.03**

Total **\$1.00**

Governmental Funds

How a Dollar is Spent per Student Compared with Area Districts (FY 2022-23)

189

	<i>Alief</i>	<i>Alcine</i>	<i>Clear Creek</i>	<i>Cy-Fair</i>	<i>Fort Bend</i>	<i>Galena Park</i>	<i>Humble</i>	<i>Katy</i>	<i>Klein</i>	<i>Lamar</i>	<i>Pasadena</i>	<i>Spring Branch</i>
Teachers/Aides and Instructional Materials	59	57	59	63	56	53	56	63	59	60	59	57
Support Services	38	39	37	32	40	42	40	34	37	35	37	38
Library Resources	1	0	1	1	1	1	1	1	1	1	1	1
Instructional training and leadership	4	6	4	3	5	5	5	3	4	2	3	5
Campus Admin	5	6	6	4	6	6	5	5	6	5	7	5
Guidance counseling programs	5	5	5	4	5	4	6	5	6	4	5	6
Bus rides to/from school	4	5	3	3	3	3	2	3	3	3	3	2
Food Services	5	6	4	5	4	6	4	4	5	5	5	4
Extracurricular	3	1	4	2	3	2	3	3	3	3	2	2
Clean well maintained facilities and utilities	8	8	8	7	11	11	11	8	7	9	9	9
Security and nursing	2	2	2	2	2	3	3	2	2	3	2	3
Community and family outreach	1	0	0	1	0	1	0	0	0	0	0	1
District Admin	3	4	4	5	4	5	4	3	4	5	4	5
Total	100	100	100	100	100	100	100	100	100	100	100	100



Independent Auditor's Report

Audit conducted in accordance with Government Auditing Standards

Unmodified opinion

Highest level of assurance that can be given on financial statements



Internal Control and Compliance

No material weaknesses or significant deficiencies

No findings or questioned costs

Unmodified opinion on compliance for major programs

Question and Comments



Audit Approval



It is recommended that the Board of Trustees of the Alief Independent School District consider approval of the Annual Financial and Compliance Report and Audit Report for the year ended August 31, 2024.

193



Independent School District
THE SMART CHOICE



Independent School District

Preparing Students for Tomorrow – Caring for Them Today

Annual Comprehensive Financial Report

For the Year Ended
August 31, 2024



Alief Independent School District

4250 Cook Road, Houston, Texas 77072

www.aliefisd.net

DRAFT 1/9/25

Alief Independent School District

Annual Comprehensive Financial Report *For the Year Ended August 31, 2024*

Prepared by the Business Services Division:

Charles Woods
Deputy Superintendent for Business

Dr. Emily Littlefield, CPA
Chief Financial Officer

Elizabeth Haven, CPA
Controller

*Alief Independent School District
4250 Cook Road
Houston, TX 77072
www.aliefisd.net*

Alief Independent School District

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Alief Independent School District

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Introductory Section

Alief Independent School District
Principal Officials and Advisors

Board of Trustees
as of August 31, 2024

<u>Board of Trustees</u>	<u>Length of Service</u>	<u>Term Expires</u>	<u>Occupation</u>
Ms. Darlene Breaux, President	7 Years	2025	Education Director
Dr. Lily Truong, Vice President	9 Years	2027	Educational Consultant
Ms. Jennifer Key, Secretary	7 Years	2025	Retired Educator/Administrator
Dr. Gregg Patrick, Assistant Secretary	3 Years	2025	Pastor
Mr. Rick Moreno, Member	17 Years	2027	Paramedic/Transfer Coordinator
Ms. Janet Spurlock, Member	3 Years	2025	Retired Principal
Ms. Ann Williams, Member	17 Years	2027	Educator

Administrative Officials
as of August 31, 2024

<u>Official</u>	<u>Position</u>	<u>Length of Service</u>
Dr. Anthony Mays	Superintendent of Schools	2 Years
Mr. Charles Woods	Deputy Superintendent for Business Services	34 Years
Ms. Elizabeth Veloz-Powell	Deputy Superintendent for Human Resources and Professional Learning	9 Years
Ms. Kathy Jahn	Deputy Superintendent for Curriculum and Instruction	29 Years
Ms. Anne Faichtinger *	Chief Financial Officer	2 Years

* Anne Faichtinger retired on August 30, 2024, and was replaced by Dr. Emily Littlefield on September 4, 2024.

Accountants and Advisors

Hunton Andrews Kurth, L.L.P.
Bond Counsel – Houston, Texas

USCA Municipal Advisors, L.L.C.
Financial Advisor – Houston, Texas

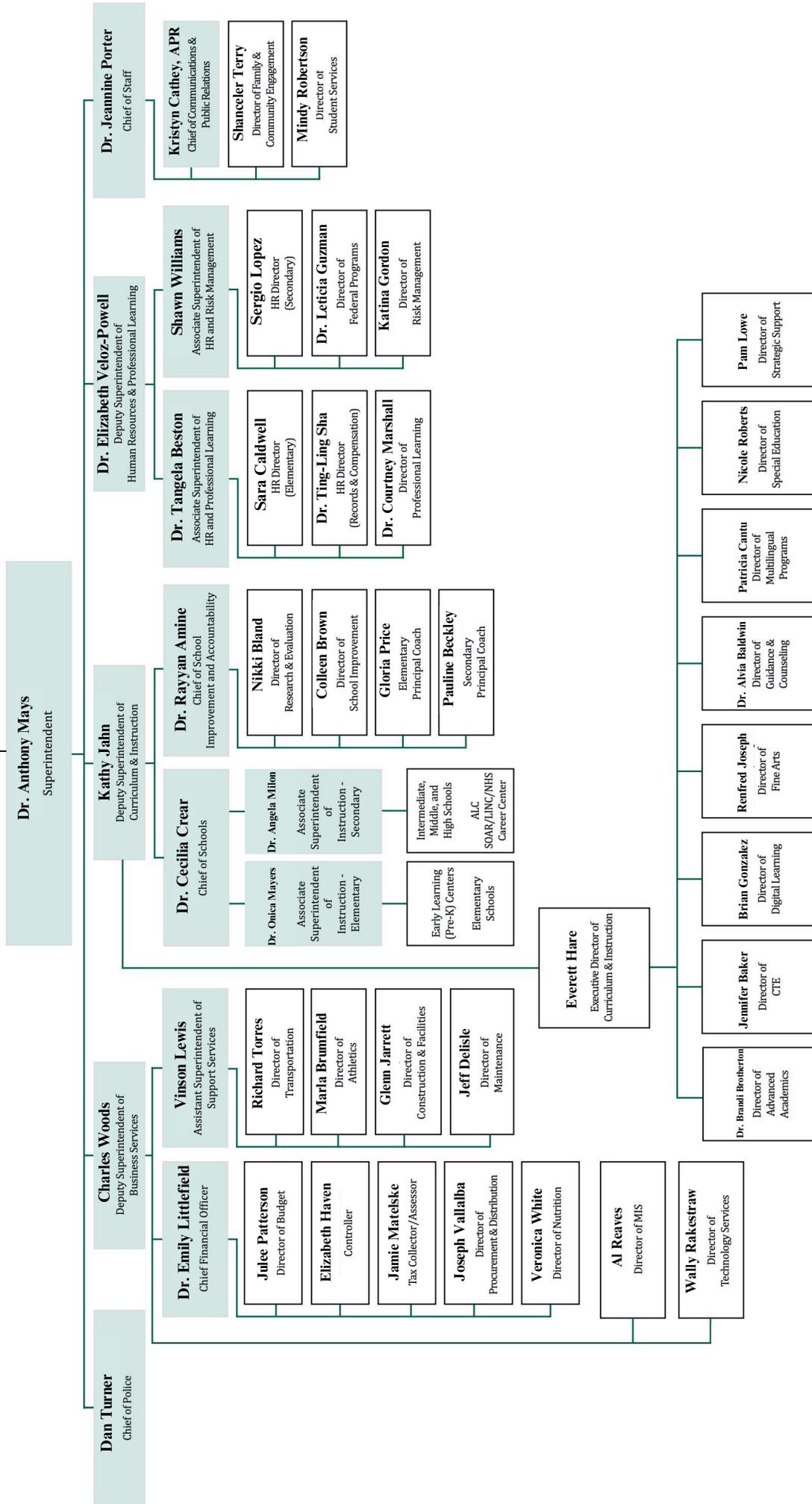
Whitley Penn, L.L.P.
Independent Auditors – Houston, Texas



ALIEF ISD BOARD OF TRUSTEES

Board Administrative Assistant: Sancionett Rose

Legal Counsel: Lisa McBride



January 21, 2025

Members of the Board of Trustees and
Citizens of the Alief Independent School District

State law requires that all general-purpose local governments publish, within 150 days of the close of each fiscal year, a complete set of financial statements presented in conformity with U.S. generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the annual comprehensive financial report of the Alief Independent School District for the fiscal year ended August 31, 2024.

This report consists of management’s representations concerning the finances of the District. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making those representations, management of the District has established a comprehensive internal control framework that is designed to protect the government’s assets from loss, theft, or misuse. Additionally, the internal control framework is designed to compile sufficient reliable information for the preparation of the District’s financial statements in conformity with GAAP. Because the costs of internal controls should not outweigh their benefits, the District’s comprehensive framework of internal controls has been designed to provide reasonable assurance rather than absolute assurance that the financial statements will be free from material misstatement. To the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The financial statements of the District have been audited by Whitley Penn, L.L.P., a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the District for the fiscal year ended August 31, 2024, are free of material misstatement. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District’s financial statements for the fiscal year ended August 31, 2024, are fairly presented in conformity with GAAP. The independent auditors’ report is presented as the first component of the financial section of this report.

The independent audit of the financial statements is part of a broader, federally mandated “Single Audit” designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report on, not only the fair presentation of the financial statements, but also on the audited government’s internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the District’s separately issued Single Audit Report.

The annual comprehensive financial report is presented in three sections: introductory section, financial section, and statistical section. The introductory section includes this transmittal letter, the District’s organizational chart, and a list of principal officials and advisors. GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The District’s MD&A can be found immediately following the report of independent auditors. The statistical data section includes selected financial and demographic information, generally presented on a multi-year basis.

Profile of the District

The Alief Independent School District, established in 1917, encompasses 39.1 square miles in southwest Harris County. The District is an independent political subdivision of the State of Texas governed by an elected board of trustees. The board is elected to staggered four-year terms by the District's residents. Based on legislative authority codified in the Texas Education Code, the Board (1) has exclusive power to manage and govern the District; (2) can acquire and hold real and personal property; (3) shall have power to levy and collect taxes and to issue bonds; (4) can contract for appointed officers, teachers, and other personnel as well as for goods and services; and (5) has the right of eminent domain to acquire real property. The District is located primarily within the City of Houston and fully within Harris County, Texas. The District is not included in any other governmental reporting entity and there are no component units. Any charter school within the District's boundaries is funded separately by the State's Foundation School Program based on their student attendance as well as their program participation.

The Alief Independent School District has a population of 270,200 and employs 6,100 employees. These employees provide educational services for the 39,500 students enrolled in the Alief Independent School District. The two pre-kindergarten centers, twenty-four elementary schools (pre-kindergarten through fourth or fifth grade), six intermediate schools (fifth and sixth grades), six middle schools (sixth or seventh grade through eighth grade), two ninth grade centers, four high schools (ninth grade through twelfth grade), and one early college high school, are accredited by the Southern Association of Colleges and Schools and the Texas Education Agency (TEA). A list of school buildings with year of construction can be found in the Statistical Section.

The Alief Independent School District provides a full range of educational services appropriate to grade levels pre-kindergarten through twelfth grade. These include regular and enriched academic education, special education for handicapped students, occupational education, and educational services for those with limited English proficiency. These basic programs are supplemented by a wide variety of offerings in fine arts, athletics, and other extracurricular programs.

Budgeting

The annual budget serves as the foundation for the District's financial planning and control. Each school district in Texas is required by law to prepare annually a budget for the General Fund, the Food Service Program, and the Debt Service Fund. The budget process begins in January of each year with the preparation of the Long-Range Plan. The enrollment projections contained in this plan form the basis for significant budgetary decisions including per pupil allocations to each campus, instructional staffing allocations, and other required service levels. Once the Long-Range Plan is approved, the Board of Trustees can begin discussions concerning budget strategies and priorities and establish the budget calendar. Personnel units are allocated to each campus based on projected student enrollment following state mandated ratios, as applicable. Each campus receives a basic allotment per student to be used for supplies, materials, equipment, staff development and other appropriate instructional costs. Decisions concerning utilization of this allocation are made by the site-based decision-making teams. Budgets for non-campus units are developed by department heads and reviewed by the Budget Committee. Following the budget development process, consolidated budgetary information is presented to the Board of Trustees in workshops and regular meetings. The proposed budget must be prepared by August 20th for a September 1st fiscal year start date. The Board President must call a board meeting for the purpose of discussing and adopting the budget and the tax rate. A notice of this meeting is required to be published at least 10 days, but not more than 30 days before the public meeting. Budget-to-actual comparisons are provided in this report for each individual governmental fund or program for which an appropriated annual budget has been adopted.

The District maintains budgetary controls within all of its financial systems to ensure compliance with all the statutory provisions of the TEA. The budget may be amended during the year to address unanticipated or changing needs of the District. Changes to functional expenditure categories, revenue objects, or other sources and uses accounts require Board approval. However, budget changes not requiring an increase in total appropriations and within functional categories may be approved by management without Board approval. Expenditures may not legally exceed budgeted appropriations, as amended, at the function level by fund. Outstanding encumbrances at the end of the fiscal year are represented as assigned fund balance and are treated as expenditures in the following year upon receipt of the goods and services.

Factors Affecting Economic Condition and Planning

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the District operates.

Local Economy

The local economy is based predominantly on commercial and financial activities. Shell Development Company's Westhollow Research Center is situated in the western portion of the District. Westchase a 4.2 square miles master planned community, has continued to be developed in the northeast quadrant of the District. The Beltway Development encompasses 400 acres restricted for a business park, retail and commercial enterprises, townhouses, and apartment units. Property values decreased 4.1% for tax year 2023, collected during the 2024 fiscal year. This was a change from the prior year's 7.68% increase in property values.

Approximately 51.5% of Alief students reside in apartments within the District. Since apartment construction, occupancy rates, and development of residential subdivisions heavily influence enrollment rates, District personnel carefully monitor these factors throughout the year.

The pandemic created significant decreases in the District's enrollment. This situation was seen throughout the State with declines statewide of 3%. Enrollment projections for 2021-22 were generated using our standard methodology with adjustments in lower grade levels for the unusual loss due to the pandemic. However again, the District saw a large decrease in enrollment of 1,467. The District took a more conservative approach to the 2022-23 projections and our snapshot enrollment exceeded the projections, while still showing a decrease in overall enrollment of 335 students. 2023-24 again showed continuing decreases in enrollment of 855 students. The District believes these declines are in large part due to the continued growth of charter schools within and near the District's boundaries and lower birth rates.

State Funding and Tax Levy

The State of Texas provides funding for public education via a financing formula which weights student attendance levels, property value per student, the District's tax effort, and regional variations in payroll and other costs. The District is considered a "property-poor" school district because the assessed value of property per student is lower than the Equalized Wealth Level.

The Texas Legislature meets biennially, during odd numbered years. During the 2023 88th Legislative Session, no significant changes were made in the funding formula which determines funding for the 2023-24 and 2024-25 fiscal years. Additional funding was made available for school safety, curriculum, and instructional materials. However, these additional amounts were insignificant and did not provide funding to provide either a permanent salary increase or relief from inflationary pressure of 20% over the last three years on goods and services. The District was facing a budget deficit for 2024-25 due to the inaction of legislators, so the Alief ISD Board of Trustees voted to call a referendum on the November, 2024 ballot asking the taxpayers to approve an increase in the M&O tax rate. The Voter Approved Tax Rate Election (VATRE) passed and will allow the District to meet operational needs to educate the students of Alief ISD. This provision adds \$.0609 to the tax rate. These additional pennies generate \$15.4 million in funds annually for everyday operations.

The 89th Legislative Session begins January 14, 2025. It remains to be seen if any bills will be supported that make a meaningful impact in an increase to the basic allotment and state funding. Any additional funding opportunities that are currently being presented at this time are targeted to specific initiatives.

The current State funding formulas are summarized as follows:

- Tier I of the funding formula allots an amount per student (\$6,160 for 2023-24) to each school district based on average daily attendance (ADA) with additional weight given for special programs. From the total Tier I allotment, a deduction is made for the local district's share based on the individual district's property tax base multiplied by the compressed tax rate per \$100 of assessed taxable property value. Alief ISD's compressed tax rate for 2023-24 is \$0.6726. The remainder after subtracting the local share represents the State's share of Tier I funding. Under this methodology, a district's wealth factors significantly into its share of state funding. The higher the wealth per student, the higher the proportional deduction from the Tier I total.

Factors Affecting Economic Condition and Planning (continued)

State Funding and Tax Levy (continued)

- Tier II of the formula rewards the tax effort of a district by guaranteeing that tax effort in the current year, beyond the required local share of Tier I, will yield a minimum amount of money per weighted student in average daily attendance (WADA). In Tier II, for the first 8 pennies of tax above the compressed rate (called Golden Pennies), the State will subsidize tax receipts as needed to produce a guaranteed level of revenue per student per penny of property tax levy. Each penny is guaranteed to yield at least the amount of tax revenue per WADA as a district in the 96th percentile of wealth per WADA. In 2023-24, the yield increased from \$98.56 to \$126.21. Any additional pennies above the compressed rate (\$0.6726) plus the 8 Golden Pennies are called Copper Pennies is set at 80% of the basic allotment and is currently \$49.28 for 2023-24. If the basic allotment is increased, these pennies are compressed automatically by the amount necessary to maintain the same level of state and local funds the District had before the increase.
- State formula funding increased approximately \$4.0 million from originally budgeted levels in 2023-24 due to increased enrollment in special student populations than originally anticipated, offset slightly by attendance rates below budgeted levels. In addition, the District received approximately \$13.2 million more than budgeted for prior year property value audits. These factors combined to account for the majority of the \$17.4 million state revenue budget variance in 2023-24.

During neither the 2023 Legislative session nor the two called special sessions, were lawmakers able to pass any of the proposed legislation to increase school funding. Only because the District made significant personnel budget reductions for 2023-24, we were able to use the additional state funding provided for in a previous Legislative session to give a raise to all employees. An 8% of the midpoint increase was given to the lowest paid employees in manual trades and clerical positions in order to remain competitive. All other employees including teachers received a 3% of the midpoint raise increasing starting teacher salary to \$62,000. The total cost of this increase was \$11.5 million. In addition to the permanent salary increase, the Board approved two (2) one-time supplemental payments for all staff using ESSER funds totaling \$22.1 million. The payments ranged from \$500-\$3,500 for eligible staff in September, 2023 and \$1,000 for all eligible staff in February, 2024. There was no guarantee of additional funding for 2024-25, so the District was not able to provide a permanent raise. The 2024-25 budget includes \$6M for two one-time supplements of \$500 each to be paid in December 2024 and May 2025.

The general fund tax rate adopted by the Board for 2008-09 was \$1.125 which exceeded the rollback tax rate and required a voter election. The voters approved this rate at the election held on November 20, 2008. The general fund tax rate remained at this level through 2018-19. HB 3 required a reduction in local general fund tax rates as described above. In Alief, the rate was reduced from \$1.125 to \$1.0391 for 2019-20. Further compression was required in 2020-21 to \$0.9998. There was no change in the general fund tax rate in 2021-22 due to a less than 2.5% property value growth, however in 2022-23 value growth resulted in the general fund rate being compressed to \$0.9561. In 2023-24 the rate was further compressed to \$0.7817, a change of \$0.1744.

Fund Balance

- General Fund – The District strives to maintain a general fund balance equal to approximately two months of operating expenditures.
- Debt Service Fund – The District strives to maintain a debt service fund balance (excluding the reserve funds for the Qualified School Construction Bonds) of approximately 1/12 of the preceding year's required principal and interest payments for all outstanding bonds.
- Food Service Program – The fund balance for food service should not exceed three months of average food service operating expenditures.

Long Range Planning

Annually the District prepares a Long-Range Plan. The Long-Range Plan includes historical information, a detailed review of current status and projections for the next five years. The Plan focuses on three major areas - enrollment projections, facilities planning and the financial forecast for the debt service fund. Input is gathered from a variety of internal and external sources: staff regarding requirements, needs and initiatives anticipated, outside demographers who assist with enrollment projections, and consultants who assess facilities. This plan is presented to the Board annually and is the starting point for the subsequent year budget preparation process as enrollment projections are the key factor in determining revenue estimates and staffing needs. Additionally, this plan serves as a tool to assist in planning for the District's bond program as discussed in the following section.

Factors Affecting Economic Condition and Planning (continued)

Long Range Planning (continued)

The District continuously develops both short-term and long-term budget priorities based on the schedule for facilities renovations, projected enrollment and projected funding levels based on current law. The Long-Range Plan is dynamic and is updated and refined at least on an annual basis with the most current data available. Annual evaluation of the Long-Range Plan ensures that short-term financial decisions are made only after careful consideration of the long-term financial consequences.

Major Initiatives and Accomplishments

The 2023-24 financial structure of the Alief Independent School District provided support to work toward or accomplish the following goals:

- Close the achievement gap to ensure that all students reach their academic potential.
- Improve student preparation for college and career.
- Maintain a safe and orderly environment.
- Recruit, develop and retain highly qualified and effective personnel.
- Continue to build positive relationships with all stakeholders.

In an election on November 7, 2021, the voters approved a bond referendum totaling \$522.3 million. A community led Bond Steering Committee began meeting in January of 2021 and presented to the Alief School Board in August 2021. These bond proceeds will be used to fund: 1) campus rebuilds, 2) major and minor renovation projects at existing facilities, 3) technology and technology infrastructure projects, 4) school buses, and 5) other capital improvements throughout the District. The first three bonds from this referendum have been issued in May or June of 2022, 2023, and 2024. Six additional installments are scheduled through May of 2030.

Awards and Acknowledgements

Alief received an overall rating of B for the 2021-22 school year. Campuses were awarded Distinction Designations for high performance when compared to other schools statewide with similar populations. 73% of Alief schools earned one or more Distinction Designation in English Language Arts, Math, Science, Social Studies, Closing the Performance Gap, Student Progress, and Postsecondary Readiness. These ratings for the 2022-23 and 2023-24 years are still pending and subject to change based on judicial rulings or appeals.

For the twenty-second consecutive year, the District scored the highest possible rating of “Superior Achievement” for the Schools FIRST (Financial Integrity Rating System of Texas), a financial accountability system for Texas School Districts developed by the Texas Education Agency in response to Senate Bill 875 of the 76th Texas Legislature in 1999. The primary goal of Schools FIRST is to ensure quality performance in the management of school districts’ financial resources.

The Association of School Business Officials International (ASBO) awarded a Certificate of Excellence in Financial Reporting to the Alief Independent School District for its Annual Comprehensive Financial Report for the fiscal year ended August 31, 2023. We believe that our current report continues to conform to the high standards of the certificate of excellence program, and we are submitting it to ASBO.

In addition, the Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Alief Independent School District for its Annual Comprehensive Financial Report for the fiscal year ended August 31, 2023.

To be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report, whose contents conform to program standards. Such reports must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements. The District has participated in the programs for over 36 years.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA.

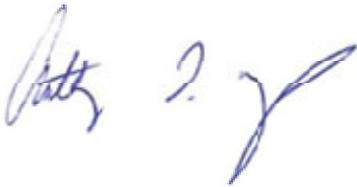
The District also received the ASBO’s Meritorious Budget Award (MBA) for its annual budget document. To qualify for the budget award, the budget document was judged to be proficient in several categories as specified by the ASBO. Alief is one of 24 Texas school districts that received the MBA award for 2023-24 and the District will once again submit the 2024-25 budget document to ASBO for this award.

Awards and Acknowledgements (continued)

The State launched the Texas Comptroller Leadership Circle program in 2009 to recognize local governments across Texas that are striving to meet a high standard for financial transparency by posting the annual budget, the annual financial report, and the check register online to provide a clear and consistent picture of spending to the public. The program was replaced by the Transparency Stars program in 2016. This program recognizes local governments that go above and beyond previous standards for including downloadable datasets, visual representations of information, and bulleted lists of key figures. Alief ISD had been awarded transparency stars in Traditional Finances and Debt Transparency. The District has been practicing the recommended procedures long before the program was implemented and has received the awards for fourteen consecutive years.

The financial management staff of the Alief Independent School District wishes to express its appreciation to the Board of Trustees for their concern in providing fiscal accountability to the patrons of the District and thereby contributing their full support in the development of one of the best educational financial operations within the State of Texas. The preparation of this report could not have been accomplished without the dedicated services of the District's Accounting Department. Sincere appreciation is extended to those personnel who assisted and contributed to the preparation of the Annual Comprehensive Financial Report.

Sincerely,



Dr. Anthony T. Mays
Superintendent



Mr. Charles Woods
Deputy Superintendent of Business Services



Dr. Emily Littlefield
Chief Finance Officer



Ms. Elizabeth Haven
Controller



**ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL**

**The Certificate of Excellence in Financial Reporting
is presented to**

«District»

**for its Annual Comprehensive Financial Report
for the Fiscal Year Ended August 31, 2023.**

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, reading 'Ryan S. Stechschulte'. The signature is written in a cursive style and is positioned above a horizontal line.

**Ryan S. Stechschulte
President**

A handwritten signature in black ink, reading 'James M. Rowan'. The signature is written in a cursive style and is positioned above a horizontal line.

**James M. Rowan, CAE, SFO
CEO/Executive Director**



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Alief Independent School District
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

August 31, 2023

Christopher P. Morill

Executive Director/CEO

To be added

CERTIFICATE OF BOARD

Alief Independent School District
Name of School

Harris
County

101-903
Co.-Dist. Number

We, the undersigned, certify that the attached annual financial reports of the above-named school district were reviewed and approved for the year ended August 31, 2024, at a meeting of the Board of Trustees of such school district on the 21st day of January 2025.

|

Signature of Board Secretary

Signature of Board President



Financial Section

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Alief Independent School District

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Alief Independent School District (the "District"), as of and for the year ended August 31, 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, each major fund, and the aggregate remaining fund information of the District, as of August 31, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

To the Board of Trustees
Alief Independent School District

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 management's discussion and analysis, budgetary comparison information, pension information, and other-post employment benefit 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 GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

To the Board of Trustees
Alief Independent School District

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund statements and schedules and required Texas Education Agency compliance schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules and required Texas Education Agency compliance schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 21, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Houston, Texas
January 21, 2025

Alief Independent School District

Management's Discussion and Analysis

In this section of the annual comprehensive financial report, we offer readers of the District's financial statements a narrative overview and analysis of the financial activities of the District for the fiscal year ended August 31, 2024. Please read it in conjunction with the independent auditors' report and the District's financial statements, which follow this section.

Financial Highlights

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$211,594,033 (net position).
- The District's net position increased \$50,835,393 as a result of this year's operations.
- The District's governmental funds reported combined ending fund balances of \$328,307,980. Approximately 37% of this total amount, \$122,061,836, is available for spending at the government's discretion (unassigned fund balance).
- The combined ending fund balances for the District's governmental funds increased by \$5,070,812.
- The General Fund ended the year with an unassigned fund balance of \$122,061,836 or 28% of the total general fund expenditures, an increase of 4% from the prior year's percentage.

Overview of the Financial Statements

This annual report consists of a series of financial statements plus additional supplemental information as required by its state oversight agency, the Texas Education Agency (TEA). The District's basic financial statements consist of three sections: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. The following sections describe the measurement focus of the two types of statements and the significant differences in the information they provide.

Government-wide Financial Statements

The focus of government-wide financial statements is on the overall financial position and activities of the District. The District's government-wide financial statements include the statement of net position and the statement of activities, which are prepared using accounting principles that are similar to commercial enterprises. These statements provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters.

The statement of net position includes all District assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the end of the year, with the difference among these elements reported as *net position*. This difference is similar to the total owner's equity presented by a commercial enterprise. Net position is one way to measure the District's financial health or position. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively. To fully assess the overall health of the District, however, other factors should be considered as well, such as changes in the District's average daily attendance or its property tax base and the condition of the District's capital assets.

The District's revenues are divided into those provided by outside parties who share the costs of some programs, such as tuition received for day care and grants provided by the U.S. Department of Education to assist children with disabilities or from disadvantaged backgrounds, and revenues provided by the taxpayers or by TEA in the equalization funding processes (general revenues). Although the statement of activities looks different from a commercial enterprise's income statements, the financial statement is different only in format, not substance.

The District has no component units for which it is financially accountable.

Fund Financial Statements

Fund financial statements report District operations in more detail than the government-wide statements by providing information about the District's most significant funds – not the District as a whole. For governmental activities, these statements tell how services were financed in the short term, as well as what resources remain for future spending. They reflect the flow of current financial resources and supply the basis for tax levies and the appropriations budget. For proprietary activities, fund financial statements tell how goods or services of the District were sold to departments within the District or outside parties and how the sales revenues covered the expenses of the goods or services. The remaining statements, fiduciary statements, provide financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside of the District.

Overview of the Financial Statements (continued)

Laws and contracts require the District to establish some funds, such as the debt service fund. The District's administration establishes other funds to help it control and manage money for particular purposes.

The District's funds 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 spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because the focus of governmental funds 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 impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains several individual governmental funds organized according to their type. Information is presented separately in fund financial statements for the general fund, special revenue fund, debt service fund, and capital projects fund. These funds are all considered major funds. The District adopts an annual appropriated budget for its general fund, food service program within the special revenue fund, and debt service fund. Budgetary comparison schedules have been provided to demonstrate compliance with these budgets.

Proprietary funds – Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. There are two proprietary fund types – enterprise and internal service funds. Enterprise funds are used to report the same functions presented as business type activities in the government-wide financial statements. In the enterprise fund, the District would charge outside customers a fee for services the District provides. The District has no business-type activities or enterprise funds. Internal service funds are an accounting device used to accumulate and allocate costs internally among various functions. The District uses the internal service fund to report activities for its self-funded insurance programs.

Fiduciary funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The District is the trustee, or fiduciary, for money raised by student activities. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. These resources are excluded from the District's other financial statements because the District cannot use these assets to finance its operations. The District is only responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to the basic financial statements

The notes to the financial statements (starting on page 43) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements.

Government-Wide Financial Analysis

The District's overall financial position and operations for the past two years are summarized in the following table, based on the information included in the government-wide financial statements.

Net Position Summary			
	Governmental Activities		
	August 31, 2024	August 31, 2023	Increase/ (Decrease)
Assets			
Current and other assets	\$ 402,251,762	\$ 431,220,399	\$ (28,968,637)
Capital assets	651,799,051	625,699,695	26,099,356
Total Assets	<u>1,054,050,813</u>	<u>1,056,920,094</u>	<u>(2,869,281)</u>
Total Deferred Outflows of Resources	<u>99,186,522</u>	<u>107,196,720</u>	<u>(8,010,198)</u>
Liabilities			
Current liabilities	46,931,536	82,074,673	(35,143,137)
Long-term liabilities	730,584,590	743,630,657	(13,046,067)
Total Liabilities	<u>777,516,126</u>	<u>825,705,330</u>	<u>(48,189,204)</u>
Total Deferred Inflows of Resources	<u>164,127,176</u>	<u>177,652,844</u>	<u>(13,525,668)</u>
Net Position			
Net investment in capital assets	345,801,296	314,728,073	31,073,223
Restricted	34,139,430	45,883,140	(11,743,710)
Unrestricted	(168,346,693)	(199,852,573)	31,505,880
Total Net Position	<u>\$ 211,594,033</u>	<u>\$ 160,758,640</u>	<u>\$ 50,835,393</u>

The District's total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by \$211,594,033. Net Investment in capital assets (e.g., land, buildings, furniture and equipment), less any related debt used to acquire those assets that is still outstanding is \$345,801,296. Although the District's debt issuances are used primarily to acquire capital assets, 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. An additional portion of the District's net position (approximately 16%) represents resources that are subject to external restrictions on how they may be used.

Unrestricted net position reflects a deficit of \$168,346,693. The deficit is primarily due to the implementations of Government Accounting Standards Board (GASB) Statement No. 68 *Accounting and Financial Reporting for Pensions*, and GASB 75, *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions* in 2017-18. The implementation of GASB 68 and 75 has no impact on the District's governmental fund financial statements, which continue to report expenditures of the contribution amounts determined legislatively. The District's proportionate share of the pension and post-employment benefit liability is reported in the governmental activities, but does not require the use of current resources at the fund level. The District has made all contractually required contributions as noted in the Required Supplementary Information and has sufficient fund balance to meet the District's ongoing obligations to students and creditors.

The increase of \$31,505,880 million in unrestricted net position relates to the changes in the District's proportionate share of the deferred outflows/inflows from pension and OPEB activities and net pension and net OPEB liabilities.

The changes in deferred outflows/inflows from pension and OPEB activities are attributable to the changes in actuarial assumptions and the change in the District's proportionate share of the plans. Refer to Notes 11 and 12 for more information.

The increase of \$31,073,223 in net investment in capital assets relates to the bonds issued according to the 2021 bond referendum, which also caused the net increase in capital assets.

Alief Independent School District
Management's Discussion and Analysis (continued)

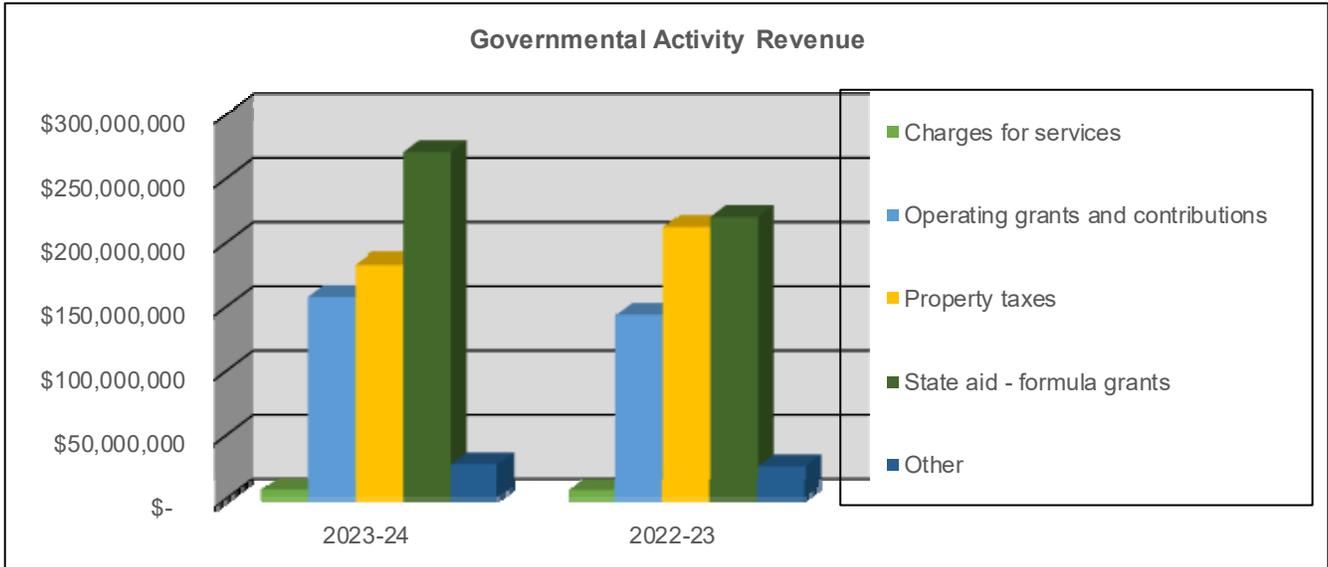
Government-Wide Financial Analysis (continued)

Governmental activities. Net position of the District's governmental activities increased \$50,835,393.

Changes in Net Position			
	Governmental Activities		
	<u>August 31, 2024</u>	<u>August 31, 2023</u>	<u>Increase/ (Decrease)</u>
Revenues			
Program revenues:			
Charges for services	\$ 7,238,669	\$ 6,718,365	\$ 520,304
Operating grants and contributions	158,031,476	143,835,985	14,195,491
General revenues:			
Property taxes	183,689,809	212,650,810	(28,961,001)
State aid - formula grants	271,249,793	220,805,645	50,444,148
Other	28,396,525	26,836,030	1,560,495
Total Revenues	<u>648,606,272</u>	<u>610,846,835</u>	<u>37,759,437</u>
Expenses			
Instruction	332,401,807	322,925,903	9,475,904
Instructional resources and media services	7,200,100	6,338,028	862,072
Curriculum and staff development	13,898,752	11,749,048	2,149,704
Instructional leadership	9,151,102	8,545,816	605,286
School leadership	28,892,565	29,093,784	(201,219)
Guidance, counseling and evaluation services	25,405,496	24,544,564	860,932
Social work services	1,607,686	1,535,151	72,535
Health services	7,863,075	7,134,063	729,012
Student transportation	24,082,742	22,204,468	1,878,274
Food services	33,970,887	29,282,219	4,688,668
Cocurricular/extracurricular activities	14,919,026	15,663,304	(744,278)
General administration	14,818,697	14,170,594	648,103
Facilities maintenance and operations	44,689,189	42,831,677	1,857,512
Security and monitoring services	8,159,010	7,377,386	781,624
Data processing services	4,553,379	4,314,042	239,337
Community services	5,065,331	5,410,461	(345,130)
Debt service - interest on long-term debt	16,512,093	11,879,415	4,632,678
Facilities planning	2,303,025	1,658,770	644,255
Payments related to shared services arrangements	423,489	503,602	(80,113)
Payments to JJAEP	228,997	218,176	10,821
Payments to appraisal districts	1,624,431	1,570,623	53,808
Total Expenses	<u>597,770,879</u>	<u>568,951,094</u>	<u>28,819,785</u>
Change in net position	50,835,393	41,895,741	8,939,652
Net position at beginning of year	160,758,640	116,280,912	44,477,728
Change in accounting principle	-	2,581,987	(2,581,987)
Net Position at End of Year	<u>\$ 211,594,033</u>	<u>\$ 160,758,640</u>	<u>\$ 50,835,393</u>

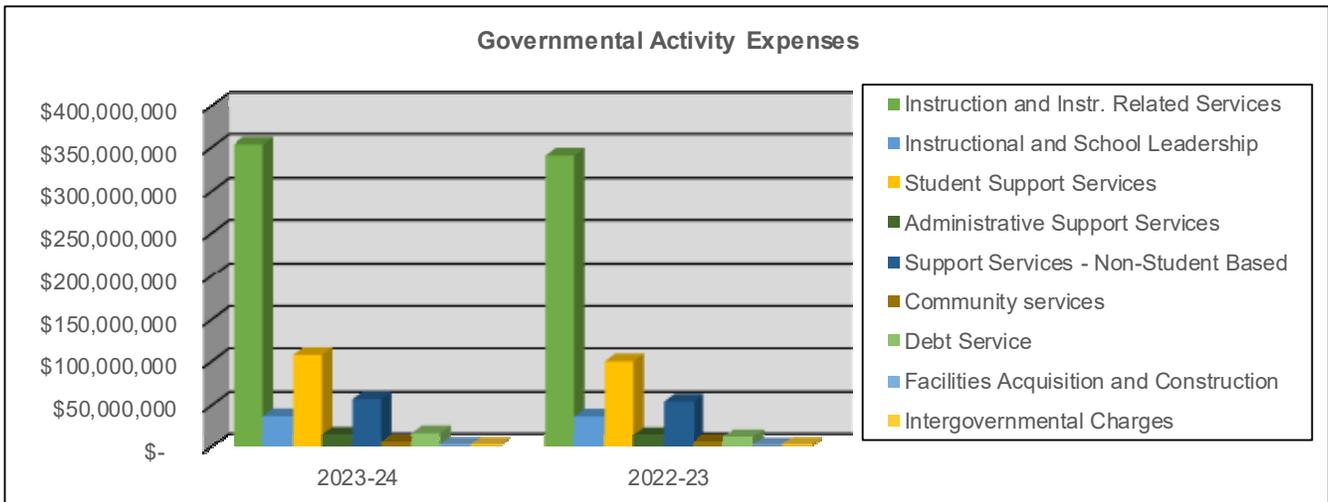
Government-Wide Financial Analysis (continued)

Revenues increased by \$37,759,437 million for the fiscal year ended August 31, 2024. Investment earnings increase \$6,231,072 from rising interest rates and larger cash balances. Operating grants and contributions increased \$14,195,491 as the District spent remaining post-COVID funding grants. State aid for formula grants increased \$50,444,148, due to decreased property tax revenues of \$28,961,001, which resulted in increased State funding and increased property value audits of \$6,463,315.



The total cost of all governmental activities this year was \$597,770,879 an increase of \$28,819,785 from the previous year. The amount that the District's taxpayers paid for these activities through property taxes was \$183,689,809 or 30.7% of the total cost, a 6.6% decrease from the prior year. The increase in expenses is primarily due to the net effect of reductions in staffing to better align with our decreasing student enrollment, offset by inflationary increases and raises and additional supplementary payroll payments to eligible staff to encourage employee retention during this time of nationwide teacher shortages.

59.1% of the District's expenses were expended for instruction and instructional related services, which is a decrease of .8% from last year. 83.5% of the District's expenses were for direct student-based services, which is a decrease of .7% from last year.

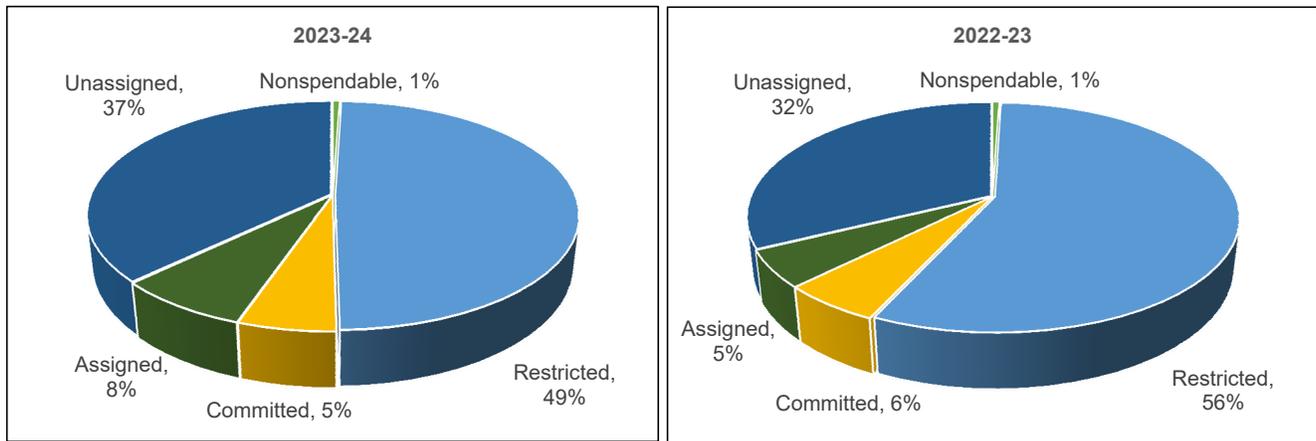


Financial Analysis of the District's Funds

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

Governmental funds. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$328,307,980, an increase of \$5,070,812 from last year. The increase in ending governmental fund balances is primarily due to the increase in the unassigned fund balance, affected primarily in cost savings due to vacancies, costs covered by federal grants, and additional state revenues as a result of property value audits. 37.2% of the total amount, \$122,061,836, constitutes unassigned fund balance. The remainder of the fund balance is nonspendable, restricted, committed, or assigned for other purposes.



The general fund is the primary operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the general fund was \$122,061,836, while the total fund balance was \$164,110,098. The fund balance of the general fund increased \$25.8 million from the previous year primarily due to reduced costs in payroll attributable to vacancies, reclassifications of costs to federal grants, and additional state revenues due to prior year property value audits. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to the total fund expenditures. Unassigned fund balance represents 27.6% of the total general fund expenditures, a 3.6% increase from the previous year.

For 2023-24, the Board adopted a balanced budget for the general fund. Expenditures were \$11.6 million under original budget due to difficulty in filling positions, positions unfilled where enrollment declines allowed, and the utilization of ESSER grant funding. Local revenues were \$1.0 million more than the original budget due to increasing interest rates. The general fund portion of the tax rate was \$.7817 for 2023-24, a decrease of \$.1744 from the previous year. State revenue is largely based on enrollment and average daily attendance. The District's original budget was based on a projected enrollment of 40,455. The actual enrollment was 981 lower than that estimated, this decrease was offset by increases for property tax value audits and adjustment in the state aid formulas relating to compression, which contributed to a net increase in state revenue of \$17.4 million over the original budget.

The food service fund balance is restricted for that program and increased by \$1.1 million. Federal revenues increased \$1.6 million from the prior year due to federal reimbursement rates remaining higher with the Keep Kids Fed Act, which allowed revenues to exceed expenditures, increasing the fund balance yet again this year. The fund balance for food service should not exceed three months of average food service operating expenditures. The fund balance at year-end exceeded three months operating expenditures by approximately \$4.8 million. The District has a plan for spending down the fund balance exceeding three months of operating costs. Long-range forecasts include decreases to fund balance each year starting in the 2024-25 fiscal year.

Financial Analysis of the District's Funds (continued)

The debt service fund balance decreased to \$19,700,823 and is reserved for the payment of the District's debt. The debt service portion of the tax rate was \$0.205 for 2023-24, remaining unchanged from the 2022-23 rate. Projections prepared for the Bond Steering Committee and Board of Trustees, and widely publicized prior to the 2021 bond referendum indicated that the anticipated impact of issuing the \$522.3 million in new debt included a projected tax rate increase of 6 cents over 7 years. Even with these projected rate increases, the District still maintains one of the lowest debt service tax rates in Harris County. The fund balance (net of reserve accounts for the Qualified School Construction Bonds (QSCB)) is above the District's benchmark of 1/12th of the preceding year's expenditures. The District intends to utilize this reserve in coming years in order to minimize the impact on the tax rate from the 2021 bond referendum in a rising interest rate environment.

Fund balance restricted for capital projects on August 31, 2024, was \$128,878,095. As a result of unspent bond proceeds in previous years, the fund began the year with \$137,440,868 in restricted fund balance. The Board approved an issuance of schoolhouse bonds with principal of \$28.0 million. The District spent \$46.4 million in the current year on various projects. The remaining fund balance is for future projects throughout the District as outlined in the District's Long-Range Plan for facilities.

Proprietary Funds. The District's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The internal service fund is used to account for District's self-funded insurance programs. The health insurance fund experienced a decrease of \$380,125 in net position resulting in a balance of \$8,084,356 on August 31, 2024. The decrease was primarily due to increased claim amounts. The worker's compensation fund's net position decreased by \$64,614 resulting in an ending net position of \$848,966. The fund balance in this internal service fund is to cover any outstanding claims and the runoff of those required payments.

General Fund Budgetary Highlights

Over the course of the year, District personnel recommended, and the Board of Trustees approved, several revisions to budgeted revenues and appropriations. Revisions to the revenue budget were necessary due to changes in estimates for local and state revenue. Revisions to appropriations were necessary due to changes in spending needs over the course of the year primarily due to needs to support student instruction, staffing to support special student populations, increased utilities cost, maintenance equipment, safety and security expenditures, and other unexpected expenditures.

The District's major budget amendments during the year are summarized as follows:

- The revenue budget was increased by \$5.2 million based on projections updated throughout the year. The primary adjustments were for state revenue for prior year property value audits and increases in investment earnings due to the rising interest rate environment.
- Expenditure budget was increased by \$1.6 million for instructional needs.
- Expenditure budget was increased by \$2.5 million for maintenance equipment.
- Expenditure budget was increased by \$691 thousand for safety costs.

After revenue budgets and appropriations were adjusted as described, the District's general fund balance of \$164,110,098 differs from the final budgetary fund balance of \$138,582,468 reported in the budgetary comparison schedule. Like previous years, this year continued to be difficult to project and prepare budget amendments due to stimulus funding, changing enrollment and attendance rates. The expenditure variance of \$18.7 million is due to expenditures that were less than final budgeted amounts. Various expenditure categories came in under the adjusted budget, including payroll by \$10.5 million, contracted services by \$2.8 million, supplies and materials by \$1.9 million, and other expenditures by \$3.5 million.

Capital Assets and Debt Administration

Capital Assets

The District's investment in capital assets for its governmental activities as of August 31, 2024 amounts to \$651,799,051 (net of accumulated amortization and depreciation of \$516,825,960). This investment in capital assets includes facilities and equipment for instruction, transportation, athletics, administration, and maintenance. The net increase in the District's capital assets for the current year was \$26,099,356. Additional information on the District's capital assets can be found in Note 7 of the financial statements.

Capital Asset Summary		
	Governmental Activities	
	August 31, 2024	August 31, 2023
Land	\$ 73,400,943	\$ 73,400,943
Buildings and improvements, net	529,839,631	515,131,615
Furniture and equipment, net	16,950,189	18,735,185
Grouped assets - furniture and equipment, net	3,096,693	-
Vehicles, net	13,957,910	8,870,588
Right-to-use lease assets, net	2,146,766	1,773,474
Right-to-use subscriptions, net	12,356,719	7,323,186
Construction in progress	50,200	464,704
Total Capital Assets (Net of Amortization and Depreciation)	\$ 651,799,051	\$ 625,699,695

Debt

At year-end, the District has the following long-term liabilities:

Debt Summary		
	Governmental Activities	
	August 31, 2024	August 31, 2023
General obligation bonds	\$ 427,553,790	\$ 442,886,973
Compensated absences	5,793,587	5,651,559
Claims payable	7,251,398	6,486,334
Rebatable arbitrage	3,322,668	-
Right-to-use lease assets payable	1,179,397	1,829,650
Right-to-use subscriptions payable	2,750,118	2,679,914
Net pension liability	201,442,701	189,188,226
Net OPEB liability	81,290,931	94,908,001
Total Long-Term Liabilities	\$ 730,584,590	\$ 743,630,657

Bonded Debt – The District's bonded debt decreased by \$15.4 million at year-end. The District retired \$43,362,000 and issued \$27,995,000 in unlimited tax schoolhouse bonds. The ratio of net general bonded debt to assessed valuation is a useful indicator of the District's debt position. This data for the past 10 years is presented in the statistical section. The District's current Moody's rating is "Aa2". The municipal rating for the District's bonds of "AAA" reflected the Texas Permanent School Fund (PSF) guarantee.

Pension – The District experienced a \$12.3 million increase in its portion of the TRS net pension liability.

OPEB – District's portion of the net OPEB liability decreased by \$13.6 million from the prior measurement period.

More detailed information about the District's long-term liabilities is presented in Note 8, Note 11, and Note 12 of the financial statements.

Economic Factors and Next Year's Budgets and Rates

As part of the budget development process, the District's management has taken into consideration the factors that drive school district budgets: enrollment, property value, state funding, facility needs, and the economy. The District's elected and appointed officials considered these and other factors when setting the fiscal year 2025 general fund budget and tax rate. The adopted budget is based on the following significant assumptions:

- Enrollment for 2023-24 was projected at 40,455, however actual enrollment at snapshot was 39,474. Projected enrollment for 2024-25 is 38,740, a decrease of 734 students from 2023-24 actual at snapshot. Further analysis and detailed enrollment projections by grade level can be found in the District Long-Range Plan document that is updated and reviewed with the Board of Trustees in February of each year.
- General fund revenues are budgeted to increase \$12.3 million in 2024-25 compared to the final 2023-24 general fund revenues. This increase is due to an estimated increase in tax collections as a result of the increased tax rate, an increase in the guaranteed yield for Tier II state funding, offset by a decrease in investment earnings as a result of interest rate declines.
- General fund expenditures for 2024-25 are budgeted at \$456.3 million, \$14.2 million higher than 2023-24 actual expenditures. The 2023-24 expenditures were reduced by a \$7.5 million reclassification to federal funds. After adjusting for this reclassification, 2024-25 budgeted expenditures increase \$6.7 million from 2023-24 actual expenditures. This increase is primarily due to two supplemental payments the board voted to pay all eligible employees in lieu of a permanent raise.
- There was no guarantee of additional funding for 2024-25, so the District was not able to provide a permanent raise. The 2024-25 budget includes \$6M for two one-time supplements of \$500 each to be paid in December 2024 and May 2025.
- The 2024-25 general fund budget adopted reflects a surplus budget as a result of the Board adopting a budget that included the VATRE passing.
- Tax compression was mandated by HB3 in 2019 and the 88th Legislature approved further compression yielding a general fund tax rate for 2023-24 of \$0.7817. As a result of the VATRE passing, an additional \$.0609 was added to the compressed rate of \$0.7817 resulting in a general fund tax rate for 2024-25 of \$0.8426. The debt service portion of the tax rate has remained unchanged since 2017-18. at \$0.205. The total tax rate for 2024-25 is \$1.0476.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. Questions concerning any of the information provided in this report, or requests for additional information, should be addressed to the Office of the Chief Finance Officer, Alief ISD, 4250 Cook Road, Houston, Texas, 77072.



Preparing Students for Tomorrow – Caring for Them Today

Basic Financial Statements



Alief Independent School District
Statement of Net Position
 August 31, 2024

Exhibit A-1

Data Control Codes		Primary Government Governmental Activities
Assets		
1110	Cash and cash equivalents	\$ 340,881,756
1120	Current investments	6,603,796
1225	Property taxes receivable, net	11,636,010
1240	Due from other governments	29,533,262
1250	Accrued interest	167,499
1290	Other receivables, net	1,234,172
1300	Inventories	2,266,818
	Capital assets, net of accumulated amortization and depreciation:	
1510	Land	73,400,943
1520	Buildings and improvements, net	529,839,631
1530	Furniture and equipment, net	16,950,189
1530	Vehicles, net	13,957,910
1540	Grouped assets - furniture and equipment, net	3,096,693
1550	Right-to-use lease assets, net	2,146,766
1550	Right-to-use subscriptions, net	12,356,719
1580	Construction in progress	50,200
1910	Long-term investments	9,928,449
1000	Total Assets	1,054,050,813
Deferred Outflows of Resources		
	Deferred loss on refunding	12,145
	Deferred outflows from pension activities	76,663,220
	Deferred outflows from OPEB activities	22,511,157
1700	Total Deferred Outflows of Resources	99,186,522
Liabilities		
2110	Accounts payable	17,184,356
2140	Interest payable	808,484
2150	Payroll deductions and withholdings	3,950,745
2160	Accrued wages payable	23,666,342
2180	Due to other governments	8,616
2300	Unearned revenue	1,312,993
	Noncurrent liabilities:	
2501	Due within one year	38,070,553
2502	Due in more than one year	409,780,405
2540	Net pension liability	201,442,701
2545	Net OPEB liability	81,290,931
2000	Total Liabilities	777,516,126
Deferred Inflows of Resources		
	Deferred inflows from pension activities	21,742,534
	Deferred inflows from OPEB activities	142,384,642
2600	Total Deferred Inflows of Resources	164,127,176
Net Position		
3200	Net investment in capital assets	345,801,296
	Restricted for:	
3820	Special revenue programs	13,159,533
3850	Debt service	20,979,897
3900	Unrestricted	(168,346,693)
	Total Net Position	\$ 211,594,033

Alief Independent School District
Statement of Activities
For the Year Ended August 31, 2024

Exhibit B-1

Data Control Codes	Functions/Programs	Primary Government Governmental Activities			Net (Expense) Revenue and Changes in Net Position
		Expenses	Program Revenues		
			Charges for Services	Operating Grants and Contributions	
11	Instruction	\$ 332,401,807	\$ 1,380,818	\$ 72,577,929	\$ (258,443,060)
12	Instructional resources and media services	7,200,100	-	1,149,929	(6,050,171)
13	Curriculum and staff development	13,898,752	-	8,560,004	(5,338,748)
21	Instructional leadership	9,151,102	1,000	2,841,479	(6,308,623)
23	School leadership	28,892,565	43,619	3,332,035	(25,516,911)
31	Guidance, counseling and evaluation services	25,405,496	-	3,013,607	(22,391,889)
32	Social work services	1,607,686	220,650	1,675,973	288,937
33	Health services	7,863,075	-	1,228,754	(6,634,321)
34	Student transportation	24,082,742	-	1,831,282	(22,251,460)
35	Food services	33,970,887	1,624,906	32,527,214	181,233
36	Cocurricular/extracurricular activities	14,919,026	2,331,988	6,763,715	(5,823,323)
41	General administration	14,818,697	356	7,021,647	(7,796,694)
51	Facilities maintenance and operations	44,689,189	153,198	4,199,861	(40,336,130)
52	Security and monitoring services	8,159,010	418,427	1,780,893	(5,959,690)
53	Data processing services	4,553,379	-	265,378	(4,288,001)
61	Community services	5,065,331	1,063,707	2,893,513	(1,108,111)
72	Debt service - interest on long-term debt	16,512,093	-	5,906,061	(10,606,032)
81	Facilities planning	2,303,025	-	38,713	(2,264,312)
93	Payments related to shared services arrangements	423,489	-	423,489	-
95	Payments to JJAEP	228,997	-	-	(228,997)
99	Payments to appraisal districts	1,624,431	-	-	(1,624,431)
TG	Total Governmental Activities	\$ 597,770,879	\$ 7,238,669	\$ 158,031,476	(432,500,734)

Data Control Codes

General revenues:		
MT	Property taxes, levied for general purposes	145,351,765
DT	Property taxes, levied for debt service	38,338,044
SF	State aid - not restricted to specific programs	271,249,793
IE	Investment earnings	21,059,386
MI	Miscellaneous revenue	7,337,139
TR	Total general revenue	483,336,127
CN	Change in net position	50,835,393
	Net position at beginning of year	160,758,640
	Net Position at End of Year	\$ 211,594,033

Alief Independent School District

Balance Sheet

Governmental Funds

August 31, 2024

Data Control Codes		General Fund	Special Revenue Fund
Assets			
1110	Cash and cash equivalents	\$ 167,620,184	\$ 14,800,100
1120	Current investments	4,970,165	-
	Receivables:		
1225	Property taxes receivable, net	9,677,531	-
1240	Due from other governments	8,616,036	20,508,372
1250	Accrued interest	62,335	-
1260	Due from other funds	14,560,919	-
1290	Other receivables, net	261,072	-
1300	Inventories	1,724,244	542,574
1910	Long-term investments	-	-
1000	Total Assets	\$ 207,492,486	\$ 35,851,046
Liabilities			
2110	Accounts payable	\$ 8,656,428	\$ 2,330,665
2150	Payroll deductions and withholdings	3,950,745	-
2160	Accrued wages payable	20,898,159	2,768,183
2170	Due to other funds	-	14,404,631
2180	Due to other governments	-	-
2300	Unearned revenue	199,525	1,113,468
2000	Total Liabilities	33,704,857	20,616,947
Deferred Inflows of Resources			
2600	Unavailable revenue - property taxes	9,677,531	-
	Total Deferred Inflows of Resources	9,677,531	-
Fund Balances			
	Nonspendable:		
3410	Inventory	1,724,244	-
	Restricted for:		
3450	Grant funded programs	-	13,151,400
3470	Capital acquisitions and contracts	-	-
3480	Debt service	-	-
	Committed to:		
3510	Construction	7,500,000	-
3530	Technology equipment and buses	3,500,000	-
3540	Self-insurance	3,000,000	-
3545	Other	1,500,000	2,082,699
	Assigned:		
3590	Other	24,824,018	-
3600	Unassigned	122,061,836	-
	Total Fund Balances	164,110,098	15,234,099
	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 207,492,486	\$ 35,851,046

Capital Projects Fund	Debt Service Fund	Total Governmental Funds
\$ 135,272,929	\$ 7,789,630	\$ 325,482,843
-	1,633,631	6,603,796
-	1,958,479	11,636,010
-	408,854	29,533,262
-	105,164	167,499
-	-	14,560,919
-	-	261,072
-	-	2,266,818
-	9,928,448	9,928,448
<u>\$ 135,272,929</u>	<u>\$ 21,824,206</u>	<u>\$ 400,440,667</u>
\$ 6,009,969	\$ -	\$ 16,997,062
-	-	3,950,745
-	-	23,666,342
-	156,288	14,560,919
-	8,616	8,616
-	-	1,312,993
<u>6,009,969</u>	<u>164,904</u>	<u>60,496,677</u>
-	1,958,479	11,636,010
<u>-</u>	<u>1,958,479</u>	<u>11,636,010</u>
-	-	1,724,244
-	-	13,151,400
128,878,095	-	128,878,095
-	19,700,823	19,700,823
384,865	-	7,884,865
-	-	3,500,000
-	-	3,000,000
-	-	3,582,699
-	-	24,824,018
-	-	122,061,836
<u>129,262,960</u>	<u>19,700,823</u>	<u>328,307,980</u>
<u>\$ 135,272,929</u>	<u>\$ 21,824,206</u>	<u>\$ 400,440,667</u>



Independent School District

Preparing Students for Tomorrow – Caring for Them Today

Alief Independent School District
Reconciliation of the Governmental Funds Balance Sheet
To the Statement of Net Position
August 31, 2024

Exhibit C-2

Total fund balances - governmental funds balance sheet \$ 328,307,980

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

Capital assets, including right-to-use lease and subscription assets, used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. 651,799,051

Property taxes receivable and the penalty and interest will be collected in the future, but are not available soon enough to pay for the current period's expenditures. These receivables are deferred inflows of resources in the fund financial statements. 11,636,010

Addition of Internal Service Fund net position 8,933,322

Deferred outflows and inflows of resources related to pension and OPEB and deferred charges or credits on debt refundings are applicable to future reporting periods and, therefore, are not reported in the funds.

Deferred outflows relating to TRS pension activities	76,663,220
Deferred inflows relating to TRS pension activities	(21,742,534)
Deferred loss on refunding	12,145
Deferred outflows relating to TRS Care OPEB activities	22,511,157
Deferred inflows relating to TRS CARE OPEB activities	(142,384,642)

Some liabilities are not due and payable in the current period and, therefore, are not reported as a liability in the funds.

Bonds payable, net of premium	(427,553,790)
Interest payable	(808,484)
Compensated absences	(5,793,587)
Rebatable arbitrage	(3,322,668)
Right-to-use lease assets payable	(1,179,397)
Right-to-use subscription assets payable	(2,750,118)
Net pension liability	(201,442,701)
Net OPEB liability	(81,290,931)

Total net position - governmental activities \$ 211,594,033

Alief Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended August 31, 2024

Data Control Codes		General Fund	Special Revenue Fund
	Revenues		
5700	Local and intermediate sources	\$ 158,340,743	\$ 9,019,392
5800	State program revenues	295,700,657	7,937,101
5900	Federal program revenues	12,575,237	122,721,958
5030	Total Revenues	<u>466,616,637</u>	<u>139,678,451</u>
	Expenditures		
	Current:		
0011	Instruction	267,163,704	63,706,348
0012	Instructional resources and media services	5,570,428	968,040
0013	Curriculum and staff development	5,588,519	8,431,549
0021	Instructional leadership	7,389,004	2,644,051
0023	School leadership	27,008,790	2,460,999
0031	Guidance, counseling and evaluation services	23,855,165	2,297,892
0032	Social work services	493,168	1,658,199
0033	Health services	6,689,743	1,211,857
0034	Student transportation	21,078,327	1,248,139
0035	Food services	60,701	33,357,519
0036	Cocurricular/extracurricular activities	6,420,867	9,189,471
0041	General administration	11,148,107	595,512
0051	Facilities maintenance and operations	41,429,631	3,475,947
0052	Security and monitoring services	7,647,862	1,517,650
0053	Data processing services	5,353,745	150,418
0061	Community services	1,698,424	3,414,319
	Debt service:		
0071	Principal on long-term debt	871,805	954,750
0072	Interest on long-term debt	86,474	160,964
0073	Bond issuance costs and fees	-	-
	Capital outlay:		
0081	Facilities acquisition and construction	703,339	408,643
	Intergovernmental:		
0093	Payments related to shared services arrangements	-	423,489
0095	Payments to JJAEP	228,997	-
0099	Payments to appraisal districts	1,624,431	-
6030	Total Expenditures	<u>442,111,231</u>	<u>138,275,756</u>
1100	Excess (deficiency) of revenues over (under) expenditures	24,505,406	1,402,695
	Other Financing Sources		
7911	Issuance of bonds	-	-
7916	Premium on issuance of bonds	-	-
7949	Issuance of subscriptions	1,303,104	-
7080	Total Other Financing Sources	<u>1,303,104</u>	<u>-</u>
1200	Net change in fund balances	25,808,510	1,402,695
0100	Fund balances at beginning of year	138,301,588	13,831,404
3000	Fund Balances at End of Year	<u>\$ 164,110,098</u>	<u>\$ 15,234,099</u>

Capital Projects Fund	Debt Service Fund	Total Governmental Funds
\$ 7,156,570	\$ 40,446,070	\$ 214,962,775
-	3,973,889	307,611,647
-	816,458	136,113,653
<u>7,156,570</u>	<u>45,236,417</u>	<u>658,688,075</u>
-	-	330,870,052
-	-	6,538,468
-	-	14,020,068
-	-	10,033,055
-	-	29,469,789
-	-	26,153,057
-	-	2,151,367
-	-	7,901,600
-	-	22,326,466
-	-	33,418,220
-	-	15,610,338
-	-	11,743,619
-	-	44,905,578
-	-	9,165,512
-	-	5,504,163
-	-	5,112,743
-	43,362,000	45,188,555
-	15,164,089	15,411,527
257,524	33,115	290,639
46,154,176	-	47,266,158
-	-	423,489
-	-	228,997
-	-	1,624,431
<u>46,411,700</u>	<u>58,559,204</u>	<u>685,357,891</u>
(39,255,130)	(13,322,787)	(26,669,816)
27,995,000	-	27,995,000
2,442,524	-	2,442,524
-	-	1,303,104
<u>30,437,524</u>	<u>-</u>	<u>31,740,628</u>
(8,817,606)	(13,322,787)	5,070,812
138,080,566	33,023,610	323,237,168
<u>\$ 129,262,960</u>	<u>\$ 19,700,823</u>	<u>\$ 328,307,980</u>

Alief Independent School District*Reconciliation of the Statement of Revenues, Expenditures, and**Changes in Fund Balance of Governmental Funds to the Statement of Activities
For the Year Ended August 31, 2024*

Exhibit C-4

Page 1 of 2

Net Change in Fund Balances - Total Governmental Funds (from C-3)	\$ 5,070,812
--	---------------------

Amounts reported for governmental activities in the statement of activities ("SOA") are different because:

The District uses internal service funds to charge the costs of self insurance to appropriate functions in other funds. The change in net position of internal service funds is reported with governmental activities. (444,739)

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as amortization and depreciation expense. 57,356,533

Amortization and depreciation are not recognized as an expense in governmental funds since it does not require the use of current financial resources. (31,136,059)

Repayment of bond principal, leases and subscriptions payable are an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 45,245,153

Current year proceeds from bond issuance are other financing sources in the fund financial statement, but should be shown as an increase in long-term debt in the government-wide statement. (30,437,524)

Current year proceeds from right-to-use subscription assets are other financing sources in the fund financial statement, but should be shown as an increase in long-term debt in the government-wide statement. (1,303,104)

Property taxes and penalty and interest receivables at year end will not be collected for several months after the District's fiscal year ends, so they are not considered available revenues and are deferred in the governmental funds. Unavailable tax revenues increased by this amount this year. 730,060

Compensated absences (sick and vacation pay) are measured by the amounts earned during the year in the statement of activities. In the governmental funds, however the expenditures for these items are measured by the amount of financial resources used (essentially the amounts actually paid or to be paid at year end for retiring employees.) This year vacation and sick leave paid out was less than the amounts earned. (142,028)

Alief Independent School District*Reconciliation of the Statement of Revenues, Expenditures, and**Changes in Fund Balance of Governmental Funds to the Statement of Activities**For the Year Ended August 31, 2024*

Exhibit C-4

Page 2 of 2

An accrual for interest expense is not recognized in the governmental fund basis but is in the statement of activities.	\$ 53,303
Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:	
Gain/loss on refunding	52,492
Bond premiums/discounts	2,408,707
Rebatable arbitrage	(3,322,668)
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 resources and, therefore, is not reported as expenditure in the governmental funds. The net change consists of the followings:	
Deferred outflows decreased	(1,952,979)
Deferred inflows increased	(896,954)
Net pension liability decreased	(12,254,475)
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 resources and, therefore, is not reported as expenditure in the governmental funds. The net change consists of the followings:	
Deferred outflows increased	(6,069,364)
Deferred inflows decreased	14,382,275
Net OPEB liability decreased	13,617,070
Amounts recognized in the governmental fund basis and the statement of net position differ due to the sale or retirement of assets.	<u>(121,118)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 50,835,393</u></u>

Alief Independent School District
Statement of Net Position
Proprietary Funds
August 31, 2024

Exhibit D-1

<u>Data Control Codes</u>		<u>Governmental Activities Internal Service Funds</u>
	Assets	
	Current assets:	
1110	Cash and cash equivalents	\$ 15,398,914
1290	Other receivables	973,100
	Total current assets	<u>16,372,014</u>
1000	Total Assets	<u>16,372,014</u>
	Liabilities	
	Current liabilities:	
2110	Accounts payable	187,294
2200	Accrued expenses	6,790,135
	Total current liabilities	<u>6,977,429</u>
	Noncurrent liabilities:	
	Claims payable	461,263
	Total noncurrent liabilities	<u>461,263</u>
2000	Total Liabilities	<u>7,438,692</u>
	Net Position	
3900	Unrestricted net position	8,933,322
	Total Net Position	<u>\$ 8,933,322</u>

Alief Independent School District
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended August 31, 2024

Exhibit D-2

Data Control Codes		Governmental Activities Internal Service Funds
	Operating Revenues	
5754	Interfund charges for services	\$ 55,438,952
5749	Other	6,065,026
1000	Total Operating Revenues	61,503,978
	Operating Expenses	
6200	Purchased and contracted services	1,547,055
6300	General supplies	29,800
6400	Claims expenses	56,822,440
6400	Other operating expenses	4,108,259
2000	Total Operating Expenses	62,507,554
1200	Operating Loss	(1,003,576)
	Nonoperating Revenues	
7955	Investment earnings	558,837
7950	Total Nonoperating Revenues	558,837
1300	Change in net position	(444,739)
0100	Net position at beginning of year	9,378,061
3000	Net Position at End of Year	\$ 8,933,322

Alief Independent School District
Statement of Cash Flows
Proprietary Funds
For the Year Ended August 31, 2024

Exhibit D-3

	Governmental Activities
	Internal Service Funds
Cash Flows From Operating Activities	
Receipts from interfund charges for services	\$ 55,456,512
Receipts from insurance reimbursements	6,254,896
Payments to vendors for goods and services	(5,925,394)
Payments for claims	(56,734,607)
Net Cash Used for Operating Activities	<u>(948,593)</u>
Cash Flows From Investing Activities	
Interest on investments	558,837
Net Cash Provided by Investing Activities	<u>558,837</u>
Net decrease in cash and cash equivalents	(389,756)
Cash and cash equivalents at beginning of year	15,788,670
Cash and Cash Equivalents at End of Year	<u><u>15,398,914</u></u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities:	
Operating loss	\$ (1,003,576)
Change in assets and liabilities:	
Decrease in receivables	788,208
(Decrease) in accounts payable	(1,498,289)
Increase in accrued expenses	910,831
(Decrease) in noncurrent claims payable	(145,767)
Net Cash Used for Operating Activities	<u><u>\$ (948,593)</u></u>

Alief Independent School District
Statement of Fiduciary Net Position
Fiduciary Fund
August 31, 2024

<u>Data Control Codes</u>		<u>Custodial Fund</u>
	Assets	
1110	Cash and cash equivalents	\$ 420,063
	Total Assets	<u>420,063</u>
	Net Position	
3800	Restricted for student activities	420,063
	Total Net Position	<u>\$ 420,063</u>

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

Alief Independent School District
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended August 31, 2024

Exhibit E-2

<u>Data Control Codes</u>		<u>Custodial Fund</u>
	Additions	
	Contributions:	
5759	Revenues from student and staff activities	\$ 1,205,625
	Total Additions	<u>1,205,625</u>
	Deductions	
6400	Payments for student and staff activities	1,201,032
	Total Deductions	<u>1,201,032</u>
	Change in net position	4,593
	Net position at beginning of year	415,470
	Net Position at End of Year	<u>\$ 420,063</u>

Note 1 – Summary of Significant Accounting Policies

The Alief Independent School District (the “District”) is an independent public educational agency operating under applicable laws and regulations of the State of Texas. The District is autonomously governed by a seven member Board of Trustees elected to staggered four-year terms by the District’s residents. The District prepares its basic financial statements in conformity with U.S. generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB) and other authoritative sources identified in Statement on Auditing Standards of the American Institute of Certified Public Accountants; and it complies with the requirements of the appropriate version of the Texas Education Agency’s *Financial Accountability System Resource Guide* (FASRG) and the requirements of contracts and grants of agencies from which it receives funds.

The following is a summary of the most significant policies:

A. Reporting Entity

The District is considered an independent entity and primary government for financial reporting purposes. Considerations regarding the potential for inclusion of other entities, organizations, or functions in the District’s financial reporting entity are based on criteria prescribed by GAAP. These same criteria are evaluated in considering whether the District is a part of any other government or other type of reporting entity. The overriding elements associated with prescribed criteria in determining that the District’s financial reporting entity status is that of a primary government are: that it has a separately elected governing body; it is legally separate; and it is fiscally independent of other state and local governments.

The Board of Trustees (the “Board”) is elected by the public and has the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters. The District is not financially accountable for any other organizations and no support organizations meet the criteria to be included as a component unit in the District’s reporting entity and it is not considered a part of any other government or other type of reporting entity.

The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding entities.

B. Government-wide and Fund Financial Statements

The Statement of Net Position and Statement of Activities are government-wide financial statements. They report information on all the nonfiduciary activities of the primary government. As a general rule, interfund activities have been eliminated and the net activities of the internal service funds have been allocated to the appropriate functional expense. The District has no interfund services provided and used between functions that would be program revenue which would not be eliminated in the process of consolidation. Interfund activities between governmental funds and fiduciary funds remain as due to/due from on the government-wide Statement of Net Position. Governmental activities, which are supported by taxes, state foundation funds, grants, and intergovernmental revenues, are reported separately from business-type activities which rely on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Certain indirect costs are also included in program expense reported for individual functions and activities. Program revenues include 1) charges to parties who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded in the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Interfund activities between governmental funds and between governmental funds and proprietary funds appear as due to/due from on the Governmental Fund Balance Sheet and Proprietary Fund Statement of Net Position.

Note 1 – Summary of Significant Accounting Policies (continued)**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide, proprietary fund, and fiduciary fund financial statements use the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recognized 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 fund equity is segregated into restricted net position and unrestricted net position. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first when appropriate, and then unrestricted resources as they are needed.

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for principal and interest on general long-term debt, which is recognized when due.

Property tax revenues are recognized when received. Property tax levies collected after the fiscal year-end which would be available to finance current operations are immaterial and are reported with all uncollected property taxes as receivables and deferred inflows of resources. Miscellaneous revenues are generally recorded as revenue when received in cash because they are generally not measurable until received.

Grant revenues are recorded as unearned revenue until all eligibility requirements imposed by the provider have been met. Reimbursement based grants are considered earned to the extent of expenditures made under the provisions of the grant.

D. Fund Accounting

The accounts of the District are organized on the basis of funds in accordance with the provisions of FASRG. Each fund is a separate accounting entity with a self-balancing set of accounts, which comprise its assets, liabilities, deferred inflows and outflows of resources, fund balance, revenues, and expenditures or expenses.

The District reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. accounts for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, state and federal source revenues not accounted for in other funds. Expenditures include all costs associated with the daily operations of the schools.

The *Special Revenue Fund* accounts for the District's Food Service Program, Campus Activity Programs, and other local, state, and federal revenue sources. Project accounting is used to maintain integrity for the various sources of the funds. Resources accounted for in this fund are either committed or restricted for the purpose of accomplishing specific educational tasks as defined by the program, grantors, or in contracts and other agreements.

The *Capital Projects Fund* accounts for expenditures from bond proceeds and associated interest earnings for the acquisition of school sites; construction, renovation and equipping of District facilities; buses; and technology projects and enhancements.

The *Debt Service Fund* accounts for the payment of interest and principal on all bonds of the District. Primary sources of revenue for debt service are local property taxes, the state existing debt and instructional facilities allotments, and the federal subsidy for interest payments on the Qualified School Construction Bonds.

Note 1 – Summary of Significant Accounting Policies (continued)

D. Fund Accounting (continued)

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 District reports the following proprietary fund:

The District's two *Internal Service Funds* account for the operations of the District's medical insurance plan and workers' compensation plan, which are supported by employer and/or employee contributions. Expenses include plan benefit payments to employees and charges incurred in administering the plans. The estimated amount due for claims incurred, but not reported (IBNR) at year-end, are included as fund liabilities.

Additionally, the District reports the following fiduciary fund:

The *Custodial Fund* accounts for financial transactions of student clubs and organizations and staff groups. The District serves as custodian of these funds and may not use them for District's operations.

E. Cash and Cash Equivalents

The District reports cash and cash equivalents for financial reporting purposes (including the Statement of Cash Flows for the Proprietary Funds): cash on hand, demand deposits, money market mutual funds, balances in privately managed public funds investment pools, and short-term investments with original maturities of three months or less from the date of acquisition.

F. Investments

Investments consist primarily of U.S. Government Agency Securities which are stated at fair value based on the hierarchy established by GAAP. The net increase or decrease in the fair value of investments is netted with investment income in local sources of revenue. Investments are generally held to maturity.

G. Interfund Activity

Interfund activity results from loans, services provided, reimbursements, or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation.

H. Inventories and Prepaid Items

Inventory is stated at weighted average cost. The costs are recorded as expenditures as the individual inventory items are consumed. Inventory consists of general and food service supplies and commodities. Although commodities are received at no cost, they are recorded in the inventory and revenue at fair market values as supplied by the Texas Department of Agriculture. When consumed, commodities are recorded as expenditures.

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.

I. Capital Assets

Capital assets, which include land, buildings, furniture and equipment, vehicles, right-to-use lease assets, right-to-use subscription assets, and construction in progress, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of greater than one year. Additionally large purchases of assets with an estimated useful life of greater than one year, but individually the items do not exceed \$5,000 are capitalized as a group purchase. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Right-to-use lease and subscription assets are recorded at the present value of future payments. Donated capital assets are recorded at acquisition value at the date of donation.

Note 1 – Summary of Significant Accounting Policies (continued)

I. Capital Assets (continued)

Costs of the Facilities Acquisition and Construction Function that relate to overall planning of District facilities, managing overall District assets and overall construction projects are treated as period costs and are not capitalized unless related to specific assets.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. When assets are retired or otherwise disposed of, the related costs or other recorded amounts are removed.

Buildings and improvements, furniture and equipment, vehicles, and software of the District are amortized and depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Building and improvements	5-40
Vehicles	3-10
Furniture and equipment	3-20
Software	2-5

Right-to-use lease and subscription assets are amortized on a straight-line basis over the life of the lease and subscription term.

J. Leases

The District is a lessee for noncancellable leases of equipment. The District recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. The District recognizes lease liabilities for contracts with terms greater than one year and an initial payment of \$100,000 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 its useful life.

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 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 and purchase option price that the District is reasonably certain to exercise.

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

K. Subscription Based Information Technology Arrangements

The District recognizes a liability and corresponding right-to-use subscription in the government-wide financial statements. The District recognizes subscription liabilities if they have an initial payment of \$100,000 or more and a contract term greater than one year.

At the commencement of a subscription, the District initially measures the 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 subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at or before the subscription commencement date, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over its useful life.

Note 1 – Summary of Significant Accounting Policies (continued)

K. Subscription Based Information Technology Arrangements (continued)

Key estimates and judgements related to subscriptions 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 its estimated incremental borrowing rate as the discount rate for subscriptions.
- The subscription term includes the noncancellable period of the subscription.
- Subscription payments included in the measurement of the subscription liability are composed of fixed payments and variable payments fixed in substance.

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

L. Unearned Revenue

Unearned revenue at year-end represents funds received in advance for which expenditures have not been incurred for grants, or for which the criteria for revenue recognition has not yet been met.

M. Long-Term Debt

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bonds issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance cost, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

N. Compensated Absences

The District maintains a policy allowing employees meeting established requirements to be compensated for unused sick leave at retirement. Annual vacation time is granted to eligible employees on the first day of July of each year and all unused vacation time lapses after eighteen months. The estimated liability for accumulated sick leave and vacation time is reported in the government-wide statement of net position for the portion that is not currently payable from available financial resources at year end and is accounted for as assigned fund balance in the governmental funds – General Fund.

O. Deferred Outflows/Inflows of Resources

A deferred outflow of resources represents a consumption of net assets that applies to future periods and will not be recognized as an expense or expenditure until applicable recognition criteria are met.

A deferred inflow of resources represents an acquisition of a net assets that applies to future periods and will not be recognized as a revenue until applicable recognition criteria are met.

Deferred outflows of resources for refunding

Reported in the government-wide statement of net position, this deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Note 1 – Summary of Significant Accounting Policies (continued)

O. Deferred Outflows/Inflows of Resources (continued)

Deferred outflows/inflows of resources for pension

Reported in the government-wide financial statement of net position, these deferred outflows/inflows are the results of 1) differences between projected and actual earnings on pension plan investments; 2) changes in actuarial assumptions; 3) differences between expected and actual actuarial experiences; and 4) changes in the District's proportionate share of pension liabilities. In addition, the pension plan contributions made after the measurement date of the net pension liability are reported as deferred outflows and will be recognized as a reduction of the net pension liability in the next fiscal year. The deferred outflows/inflows resulting from differences between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The remaining pension related deferred outflows/inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan.

Deferred outflows/inflows of resources for post-employment benefits

Reported in the government-wide financial statement of net position, these deferred outflows/inflows are the results of 1) differences between projected and actual earnings on post-employment benefit plan investments; 2) changes in actuarial assumptions; 3) differences between expected and actual actuarial experiences; and 4) changes in the District's proportionate share of post-employment benefit liabilities. The District's contributions made after the measurement date of the net post-employment benefit liability are reported as deferred outflows and will be recognized as a reduction of the net post-employment benefit liability in the next fiscal year. The deferred outflows resulting from differences between projected and actual earnings on OPEB plan investments will be amortized over a closed five-year period. The remaining deferred outflows/inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with post-employment benefits through the post-employment benefit plan.

Deferred inflows of resources for unavailable revenues

Reported only in the governmental funds balance sheet, unavailable revenues from property taxes arise under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

P. 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.

Q. Other Post-employment Benefits (OPEB)

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

R. Fund Balance Classifications

The fund balance in governmental funds has been classified as follows to describe the relative strength of the spending constraints:

Nonspendable fund balance – amounts that are not in spendable form or are required to be maintained intact. As such, the inventory and prepaid items have been properly classified as nonspendable in the Balance Sheet - Governmental Funds (Exhibit C-1).245

Note 1 – Summary of Significant Accounting Policies (continued)

R. Fund Balance Classifications (continued)

Restricted fund balance – amounts that can be spent only for specific purposes because of local, state or federal laws, or externally imposed conditions by grantors or creditors. The fund balances for the Food Service Program and other grants, Debt Service Fund, and the portion from bond proceeds in the Capital Projects Fund are classified as restricted.

Committed fund balance – amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e. the Board of Trustees). To be reported as committed, amounts cannot be used for any other purposes unless the District takes the same highest level of action to remove or change the constraint. The District establishes (and modifies or rescinds) fund balance commitments by passage of resolutions. The District has committed fund balance in several governmental funds. The detail is shown in Note 15.

Assigned fund balance – amounts the District intends to use for a specific purpose. Intent can be expressed by the District or by an official or body to which the Board of Trustees delegates the authority. Per Policy CE local, assigned fund balance amounts are established by the Superintendent or designee, Chief Finance Officer. The detail of assigned fund balances is shown in Note 15.

Unassigned fund balance – amounts that are available for any purpose. The General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the General Fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

S. Use of Estimates

The preparation of financial statements, in conformity with GAAP, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

T. Data Control Codes

Data control codes refer to the account structure prescribed by the TEA in the FASRG. TEA defines and requires this uniform account structure for school districts in Texas.

U. Implementation of New Accounting Standards

GASB issued Implementation Guide 2021-1, Implementation Guidance Update – 2021, in May 2021. The primary objective of this Implementation Guide is to provide guidance that clarifies, explains, or elaborates on GASB Statements. The requirements of this Implementation Guide had various effective dates and specific provisions were implemented prior to fiscal year 2024. The remaining requirement, an amendment to Question 7.9.8 in Implementation Guide 2015-1 effective for reporting periods beginning after June 15, 2023, requires governments to capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant. The requirements of this statement were implemented in fiscal year 2024 and are reflected as a new category of assets, grouped assets – furniture and equipment, as reflected in Note 7.

Note 2 - Stewardship, Compliance, and Accountability

A. Budgetary Data

The Board of Trustees adopts an annual "appropriated budget" for the General and Debt Service Funds and the Food Service Program included in the Special Revenue Fund. Budgets are prepared using the same method of accounting as for financial reporting. The District is required to present the adopted and final annual amended budgeted revenues and expenditures for the General Fund and each major Special Revenue Fund. The Food Service Program is not a major fund. The General Fund budget report appears in the required supplementary information section where the District compares the final annual amended budget to actual revenues and expenditures. Per regulatory requirements, the Debt Service Fund and the Food Service Program are required to be reported with the annual original budget, amended budget, and actual revenues and expenditures. These schedules are included as Other Supplementary Information at the end of the Financial Section of the District's Annual Comprehensive Financial Report in Exhibit G-1 and H-1, respectively.

The Capital Projects Fund budget is prepared on a project-basis based on the proceeds available from bond issues and planned expenditures outlined in applicable bond ordinances. Capital Projects Fund equity, which represents unexpended appropriations, is re-appropriated in the subsequent fiscal year's budget until available funds for acquisition and construction of facilities have been utilized. Each major construction contract is approved based on the existing availability of bond proceeds and/or approved but unissued bonds.

The following procedures are followed in establishing the budgetary data reflected in the fund financial statements.

- Prior to August 20th, the District prepares a budget for the next succeeding fiscal year beginning September 1st. The operating budget includes proposed expenditures and the means of financing them.
- A meeting of the Board is then called for the purpose of adopting the proposed budget. At least ten days public notice of the meeting must be given.
- Prior to September 1st, the budget is legally enacted through passage of a resolution by the Board. Once a budget is approved, it can only be amended at the function and fund level by approval of a majority of the members of the Board. During the year, amendments are presented to the Board at its regular meetings. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after fiscal year-end. Because the District has a policy of careful budgetary control, several amendments were necessary during the year. All supplemental appropriations must be within limits of available revenues and fund equity.
- Each budget is controlled by a budget manager at the fund, function, and major object level. All budget appropriations lapse at year-end.

B. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded to reserve that portion of the applicable appropriation, is used in governmental funds. Encumbrances outstanding at year-end are commitments that do not constitute expenditures or liabilities. Since under Texas law, appropriations lapse at the end of each fiscal year, outstanding encumbrances are appropriately provided for in the subsequent fiscal year's budget to provide for the liquidation of the prior commitments.

Note 3 – Cash and Investments

The District's cash and investment accounts are classified as either cash and cash equivalents or investments. The cash and cash equivalents include cash on hand, deposits with financial institutions, money market mutual funds, and short-term investments in privately managed public funds investment pool accounts (Texpool, LOGIC, and Lone Star). The investments, which have maturities at purchase of greater than three months, consist of time deposits, and obligations of certain U.S. Government Agencies, along with other investment options authorized by State statute.

Note 3 – Cash and Investments (continued)

The Board of Trustees of the District has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act of 1995 (Chapter 2256, Texas Government Code). The Public Funds Investment Act requires an annual audit of its investment practices. Audit procedures in this area, conducted as part of the audit, disclosed that in the area of investment practices, management reports, and establishment of appropriate policies, the District was in substantial compliance with the requirements of this Act. Additionally, the investments and investment practices of the District are in compliance with the Trustees' investment policies.

The District is authorized to invest in the following investments.

- Obligations of the U.S. or Texas or its agencies and instrumentalities and political subdivisions including collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States as permitted by Government Code 2256.009.
- Certificates of deposit and share certificates as permitted by Government Code 2256.010.
- Fully collateralized repurchase agreements permitted by Government Code 2256.011.
- Banker's acceptances as permitted by Government Code 2256.012.
- Commercial paper as permitted by Government Code 2256.013.
- Money market mutual funds as permitted by Government Code 2256.014.
- Public funds investment pools as permitted by Government Code 2256.016-2256.019.

The District generally holds all investments to maturity. The District did not have any derivative investment products during the year.

State law and District policy provides that collateral pledged as security for bank deposits must have a fair value of not less than the amount of the deposits and must consist of 1) obligations of the U.S. or its agents and instrumentalities; 2) direct obligations of the State of Texas or its agencies; 3) other obligations, the principal and interest on which are unconditionally guaranteed or insured by the State of Texas; and/or 4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent.

The Texas Education Code and the Public Funds Investment Act regulate deposits and investment transactions of the District. The District is authorized by the Texas Education Code to place the proceeds from debt issues in properly secured or collateralized interest bearing time deposits with any Texas state or national bank having federal depository insurance (FDIC) coverage for depositors or directly in bonds or other obligations of the United States, provided that these time deposits cannot be cashed, sold, or redeemed for an amount less than that originally invested by the District. Additionally, the Texas Education Code authorizes the District to invest in direct debt securities of the U.S. or other types of bonds, securities, warrants, etc., which the District is authorized by law to invest.

In accordance with applicable statutes, the District has a depository contract with Frost Bank as of August 31, 2024. The District may place funds with the depository in interest and non-interest bearing accounts. Statutes and the depository contract require that all funds in the depository institution be fully secured by federal depository insurance or a combination of federal depository insurance and acceptable collateral securities and/or an acceptable surety bond. The collateral securities must be delivered to the District or placed with an independent trustee institution with safekeeping receipts delivered to the District. In accordance with State statutes pertaining to lawful collateralization of District deposits, safekeeping receipts are issued in the name of the depository with proper indication that the collateral securities are pledged by the depository to secure funds of the District. The depository can change collateral securities pledged to secure District funds only upon obtaining the written approval of the District.

Note 3 – Cash and Investments (continued)

On August 31, 2024, the District’s cash and investment balances were as follows:

	<u>Total Fair Value</u>	<u>Governmental Activities</u>	<u>Fiduciary Funds</u>
Cash and Equivalents			
Cash and checking accounts	\$ 8,592,022	\$ 8,171,959	\$ 420,063
Texpool Investment Pool	107,922,658	107,922,658	-
LOGIC Investment Pool	110,823,168	110,823,168	-
Lone Star Investment Pool	113,963,971	113,963,971	-
Total Cash and Cash Equivalents	<u>341,301,819</u>	<u>340,881,756</u>	<u>420,063</u>
Investments			
U.S. Treasury bills	3,849,000	3,849,000	-
U.S. Agency obligations			
FHLB	3,487,472	3,487,472	-
FFC	2,500,053	2,500,053	-
Other US Government Agencies	6,695,720	6,695,720	-
Total U.S. Agency obligations	<u>12,683,245</u>	<u>12,683,245</u>	<u>-</u>
Total investments	<u>16,532,245</u>	<u>16,532,245</u>	<u>-</u>
Total Cash and Investments	<u>\$ 357,834,064</u>	<u>\$ 357,414,001</u>	<u>\$ 420,063</u>

The table below shows the investment pools and U.S. Securities balances along with the weighted average maturity and credit rating for the District's investments on August 31, 2024.

	<u>Fair Value</u>	<u>Percent of Portfolio</u>	<u>Weighted Average Maturity (days)</u>	<u>Investment Rating</u>	<u>Fair Value Measurement Input Level</u>
Texpool Investment Pool	\$ 107,922,658	31%	36	AAAm	
LOGIC Investment Pool	110,823,168	32%	46	AAAm	
Lone Star Investment Pool	113,963,971	32%	46	AAAf	
U.S. Treasury bills	3,849,000	1%	479	N/A	Level 2
U.S. Agency obligations					
FHLB	3,487,472	1%			Level 2
FFC	2,500,053	1%			Level 2
Other US Government Agencies	6,695,720	2%			Level 2
Total U.S. Agency obligations	<u>12,683,245</u>	<u>4%</u>	381	AA- - AAA	
Total Investments and Pools	<u>\$ 349,242,042</u>	<u>100%</u>			
Portfolio weighted average maturity			60		

Investment pools are measured at amortized cost or fair value and are not subject to level reporting.

There is \$1,908,426 held in the Lone Star Investment Pool within the Debt Service Fund for the 2010 Qualified School Construction Bond (QSCB). In addition, U.S. Treasury bills and Agency obligations totaling \$11,830,000 were for the QSCB, Series 2010. These reserve funds will be used to pay off the debt upon maturity in 2027.

The District’s investments are insured, registered, or held by agent in the District’s name. Therefore, the District has minimized the exposure to custodial credit risk. Custodial credit risk for investments is the risk that, in event of the failure of the counterparty (e.g., broker dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in the possession of another party. The District’s policy requires that a third party bank trust department hold all securities owned by the District.

As of August 31, 2024, the District's bank balance of \$8,895,289 was not exposed to custodial risk because it was insured and collateralized with securities held by the District's agent and in the District's name.

Note 3 – Cash and Investments (continued)

Local Government Investment Pools

The District invested in the Local Government Investment Pools (Texpool, LOGIC, and Lone Star) during the year. The three entities are public investment pools established pursuant to the Interlocal Cooperation Act and Public Investment Act of Texas. The pools are considered to be “2 A-7 like pools” under GASB Statement No. 31. The District’s investment pools with Texpool and Lone Star are valued and reported at amortized cost, which approximates fair value. LOGIC is in compliance with GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, as the Pool has elected to measure its investments at fair value, even though the Pool may meet all criteria under GASB No. 79 to report at amortized cost. The investment pools are not evidenced by securities that exist in physical or book entry form and, accordingly, do not have custodial risk.

Texpool policies require that local government deposits be used to purchase investments authorized by the Public Funds Investment Act of 1987, as amended. Oversight responsibility for Texpool is provided by the Texas State Comptroller of Public Accounts, for Lone Star by the First Public, LLC, and for LOGIC by Hilltop Securities, Inc. and J.P. Morgan Asset Management, Inc.

In accordance with GASB No. 79, the Local Government Investment Pools do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. These pools do not impose any liquidity fees or redemption gates.

Credit Risk

State law and the District’s investment policy limit investments in all categories to top ratings issued by nationally recognized statistical rating organizations. The credit ratings for the District’s investments are disclosed in the table on the previous page.

Concentration of Credit Risk

The investment portfolio is 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.

Interest Rate Risk

In accordance with its investment policy, the District manages its exposure to declines in fair value by limiting the weighted average maturity of its investment portfolio to less than 18 months.

Adjustment to Investment’s Fair Value

The District categorizes its fair value measurements within the fair value hierarchy established by GASB Statement No. 72, *Fair Value Measurement and Application*. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. GASB No. 72 focuses on the exit price in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants. GASB establishes a fair value reporting hierarchy to maximize the use of observable inputs when measuring fair value and defines the three levels of inputs as noted below.

- Level 1 – Assets or liabilities for which the identical item is traded on an active exchange, such as publicly-traded instruments or futures contracts.
- Level 2 – Assets and liabilities valued based on observable market data for similar instruments. Fair value is estimated using inputs other than quoted prices included within Level 1 that are observable for assets and liabilities, either directly or indirectly.
- Level 3 – Assets or liabilities for which significant valuation assumptions are not readily observable in the market and instruments, which are valued based on the best available data. Fair value is estimated using unobservable inputs that are significant to the fair value of the assets or liabilities. Level 3 assets may include instruments for which the determination of fair value requires significant management judgment or estimation.

Note 3 – Cash and Investments (continued)

Adjustment to Investment’s Fair Value (continued)

The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The District’s assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability. The District’s local government investment pools are recorded at amortized costs as permitted by GASB No. 79, except for LOGIC which has elected to report at fair value.

The amount of increase or decrease in the fair value of investments on U.S. Agency obligations during the year ended August 31, 2024, is included in investment income as shown below:

Interest income	\$ 21,337,840
Net decrease in fair value of investments	(278,454)
Total Investment Income	<u><u>\$ 21,059,386</u></u>

Note 4 – Property Taxes

Property taxes are levied by October 1st on the assessed value listed the prior January 1st for all real and business personal property located in the District in conformity with Subtitle, E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1st of the year following the year in which imposed. On January 1st of each year, a tax lien attaches to the property to secure the payment of all taxes, penalties, and interest ultimately imposed. Local taxes assessed on valuations made as of January 1st each year are recorded in the District’s financial statements net of the related allowance for uncollectible taxes. Appraised values are established by the Central Appraisal District (CAD) of Harris County, Texas. Taxes are levied by the District’s Board of Trustees based on the appraised values from the CAD. Billing and collection of tax levies are performed by the District.

Property tax rates, established in accordance with state law, are levied on real and personal property within the District’s boundaries for use in financing general government and debt service expenditures. Tax rates levied to finance general government and debt service expenditures for 2023-24 were \$.7817 and \$.205, respectively, per \$100 of valuation. Based on an assessed valuation of approximately \$18.0 billion, the resulting tax levy, after exemptions and adjustments, was approximately \$186.9 million.

Allowances for uncollectible taxes are based on historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

Net property taxes receivable on August 31, 2024, consisted of the following:

	General Fund	Debt Service Fund	Totals
Delinquent taxes - Current year levy	\$ 2,313,560	\$ 606,728	\$ 2,920,288
Delinquent taxes - Prior years' levies	4,880,446	914,132	5,794,578
Delinquent Taxes Receivable	<u>7,194,006</u>	<u>1,520,860</u>	<u>8,714,866</u>
Receivable for penalties and interest	4,228,470	784,657	5,013,127
Total Property Taxes Receivable	<u>11,422,476</u>	<u>2,305,517</u>	<u>13,727,993</u>
Less allowance for uncollectible taxes	(1,744,945)	(347,038)	(2,091,983)
Net Property Taxes Receivable	<u><u>\$ 9,677,531</u></u>	<u><u>\$ 1,958,479</u></u>	<u><u>\$ 11,636,010</u></u>

Note 5 – Receivables Due From Other Governments

Receivables due from other government agencies at August 31, 2024, consisted of the following:

	Governmental Funds
Federal grant expenditure reimbursement passed through the state	\$ 14,660,928
Federal grant expenditure reimbursement from the federal agencies	29,792
Federal grant expenditure reimbursement passed through local agencies	296,981
State grant expenditure reimbursement from the state	6,082,185
State grant expenditure reimbursement passed through local agencies	27,392
State formula funding aid from the state	8,329,342
Local grant expenditure reimbursement from local agencies	85,918
Local expenditure reimbursement from local agencies	20,724
	<u>\$ 29,533,262</u>

Note 6 – Interfund Receivables and Payables

Interfund balances represent short-term borrowings between funds for operating expense payments or amounts collected in the General Fund to be distributed to other funds, e.g. tax collections to be distributed to the Debt Service Fund, or operating expenditures processed through General Fund for Special Revenue Fund. The District had not cleared the interfund receivables and payables at year end. All interfund balances are expected to be settled shortly after year-end.

Interfund receivables and payables on August 31, 2024, consisted of the following:

	Interfund Receivables	Interfund Payables
Governmental Funds		
General Fund	\$ 14,560,919	\$ -
Special Revenue Fund	-	14,404,631
Debt Service Fund	-	156,288
Total Governmental Funds	<u>\$ 14,560,919</u>	<u>\$ 14,560,919</u>
Proprietary Funds		
Internal Service Fund	-	-
Total - All Funds	<u>\$ 14,560,919</u>	<u>\$ 14,560,919</u>

Note 7 – Capital Assets

Capital asset activity for the governmental activities for the year ended August 31, 2024, was as follows:

	Balance August 31, 2023	Additions	Retirements and Transfers	Balance August 31, 2024
Capital assets, not being amortized or depreciated				
Land	\$ 73,400,943	\$ -	\$ -	\$ 73,400,943
Construction in progress	464,704	8,694,117	(9,108,621)	50,200
Total capital assets, not being amortized or depreciated	<u>73,865,647</u>	<u>8,694,117</u>	<u>(9,108,621)</u>	<u>73,451,143</u>
Capital assets, being amortized or depreciated				
Buildings and improvements	944,960,490	26,026,007	9,105,556	980,092,053
Furniture and equipment	50,058,310	2,055,113	(274,471)	51,838,952
Grouped assets - furniture and equipment	-	3,347,313	-	3,347,313
Vehicles	32,790,131	7,660,123	(1,534,572)	38,915,682
Right-to-use lease assets	2,920,738	1,186,000	(34,494)	4,072,244
Right-to-use subscription assets	9,230,118	8,387,860	(710,354)	16,907,624
Total capital assets being amortized or depreciated	<u>1,039,959,787</u>	<u>48,662,416</u>	<u>6,551,665</u>	<u>1,095,173,868</u>
Less accumulated amortization and depreciation for:				
Buildings and improvements	(429,828,875)	(20,423,547)	-	(450,252,422)
Furniture and equipment	(31,323,125)	(3,843,174)	277,536	(34,888,763)
Grouped assets - furniture and equipment	-	(250,620)	-	(250,620)
Vehicles	(23,919,543)	(2,510,041)	1,471,812	(24,957,772)
Right-to-use lease assets	(1,147,264)	(778,214)	-	(1,925,478)
Right-to-use subscription assets	(1,906,932)	(3,330,463)	686,490	(4,550,905)
Total accumulated amortization and depreciation	<u>(488,125,739)</u>	<u>(31,136,059)</u>	<u>2,435,838</u>	<u>(516,825,960)</u>
Total capital assets being amortized or depreciated, net	<u>551,834,048</u>	<u>17,526,357</u>	<u>8,987,503</u>	<u>578,347,908</u>
Governmental Activities Capital Assets, Net	<u>\$ 625,699,695</u>	<u>\$26,220,474</u>	<u>\$ (121,118)</u>	<u>\$ 651,799,051</u>

Construction in progress or remaining commitments under related construction contracts at August 31, 2024, was as follows:

	Authorized Contract	Contract Expenditures	Total CIP	Remaining Commitment
Agriculture Science Center	\$ 519,900	\$ 50,200	\$ 50,200	\$ 469,700

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

Governmental Activities

Instruction	\$ 19,352,302
Instructional resources and media services	858,204
Curriculum & instructional staff development	229,124
Instructional leadership	154,626
School leadership	391,201
Guidance, counseling & eval. services	80,993
Health services	271,145
Student transportation	2,711,294
Food services	1,217,622
Extracurricular activities	717,667
Administrative and support services	3,370,404
Facilities maintenance and operations	837,691
Security and monitoring services	225,935
Data processing services	536,237
Community services	62,661
Facilities planning	118,953
Total Depreciation and Amortization Expense	\$ 31,136,059

Note 8 – Long-Term Liabilities

Long-term liabilities consists of bonds payable, leases and subscriptions payable, claims payable, rebatable arbitrage, net pension liability, net OPEB liability, and a provision for compensated absences. Bonds are payable solely from future revenues of the Debt Service Fund. The District is in compliance with all significant bond compliance requirements. Internal Service Funds serve the governmental funds. Accordingly, long-term liabilities for internal service funds are included as part of the totals for governmental activities. See Note 13 for disclosures regarding claims payable for Health Insurance and Workers' Compensation. Other long-term liabilities are generally liquidated with resources of the General Fund. See Note 14 for additional disclosures regarding compensated absences, Note 11 for defined benefit pension plan, Note 12 for defined other post-employment benefit plan, and Note 18 for arbitrage.

A summary of long-term liability transactions of the District for the year ended August 31, 2024, follows:

	Balance August 31, 2023	Issued and Additions	Refunded and Retired	Balance August 31, 2024	Current Portion
Bonds	\$404,267,000	\$27,995,000	\$(43,362,000)	\$ 388,900,000	\$ 26,920,000
Issuance premiums	38,619,973	2,442,524	(2,408,707)	38,653,790	-
Total bonds payable	<u>442,886,973</u>	<u>30,437,524</u>	<u>(45,770,707)</u>	<u>427,553,790</u>	<u>26,920,000</u>
Accrued compensated absences	5,651,559	3,928,799	(3,786,771)	5,793,587	2,015,201
Claims payable	6,486,334	962,584	(197,520)	7,251,398	6,790,135
Rebatable arbitrage	-	3,322,668	-	3,322,668	-
Right-to-use lease assets payable	1,829,650	-	(650,253)	1,179,397	611,225
Right-to-use subscriptions payable	2,679,914	1,303,104	(1,232,900)	2,750,118	1,733,992
Net pension liability	189,188,226	27,328,842	(15,074,367)	201,442,701	-
Net OPEB liability	<u>94,908,001</u>	<u>-</u>	<u>(13,617,070)</u>	<u>81,290,931</u>	<u>-</u>
Governmental activities long-term liabilities	<u>\$743,630,657</u>	<u>\$67,283,521</u>	<u>\$(80,329,588)</u>	<u>\$ 730,584,590</u>	<u>\$ 38,070,553</u>

Annual requirements to amortize all bonded debt outstanding as of August 31, 2024, follow:

Year Ending August 31,	Principal	Interest	Total
2025	\$ 26,920,000	\$ 14,979,391	\$ 41,899,391
2026	26,130,000	13,701,079	39,831,079
2027	41,560,000	12,070,650	53,630,650
2028	23,995,000	10,513,343	34,508,343
2029	23,600,000	9,407,356	33,007,356
2030-2034	117,245,000	32,491,516	149,736,516
2035-2039	95,270,000	13,208,921	108,478,921
2040-2044	34,180,000	2,264,900	36,444,900
	<u>\$ 388,900,000</u>	<u>\$ 108,637,156</u>	<u>\$ 497,537,156</u>
less current portion	26,920,000	14,979,391	41,899,391
	<u>\$ 361,980,000</u>	<u>\$ 93,657,765</u>	<u>\$ 455,637,765</u>

Note 8 – Long-Term Debt (continued)

Bonded debt on August 31, 2024, is comprised of the following individual issues:

Original Issue Amount	Description	Interest Rate %	Range of Maturities	Debt Outstanding
\$ 16,480,000	Unltd. tax schoolhouse bonds, QSCBs, Series 2010	5.2	2027	\$ 16,480,000
31,740,000	Unltd. tax schoolhouse & ref. bonds, Series 2013	2.00 - 4.00	2020-33	8,635,000
15,830,000	Unltd. tax refunding bonds, Series 2013A	3.00 - 5.00	2020-25	435,000
9,255,000	Unltd. tax refunding bonds, Series 2014	2.50 - 4.00	2020-27	1,920,000
9,430,000	Unltd. tax schoolhouse bonds, Series 2015	2.50 - 4.00	2020-35	5,170,000
70,790,000	Unltd. tax schoolhouse & ref. bonds, Series 2016	3.00 - 5.00	2020-36	36,300,000
75,025,000	Unltd. tax schoolhouse bonds, Series 2017	3.00 - 5.00	2020-37	48,750,000
26,345,000	Unltd. tax schoolhouse bonds, Series 2018	3.00 - 5.00	2020-38	18,425,000
58,370,000	Unltd. tax schoolhouse & ref. bonds, Series 2019	2.00 - 5.00	2020-39	38,925,000
54,240,000	Unltd. tax schoolhouse & ref. bonds, Series 2020	2.00 - 5.00	2021-40	41,440,000
59,195,000	Unltd. tax schoolhouse & ref. bonds, Series 2021	2.00 - 5.00	2022-41	49,480,000
29,335,000	Unltd. tax schoolhouse bonds, Series 2022	4.00 - 5.00	2023-42	26,395,000
72,160,000	Unltd. tax schoolhouse bonds, Series 2023	4.00 - 5.00	2024-43	68,550,000
27,995,000	Unltd. tax schoolhouse bonds, Series 2024	4.00 - 5.00	2025-44	27,995,000
	Total bonds payable			<u>388,900,000</u>
	Less current portion			(26,920,000)
	Plus unamortized premiums on issuance			38,653,790
	Total Long-Term Portion of Bonds Payable			<u><u>\$400,633,790</u></u>

QSCB, Series 2009 matured during the 2023-24 the fiscal year and the reserve accounts for the bond were used to pay off that debt.

The District makes annual deposits into a reserve fund accounts for the QSCB, Series 2010. These annual deposits plus the interest earned on the reserve accounts will be used to pay off the debt upon maturity in 2027.

On November 2, 2021, the voters approved three bond propositions for \$522,270,000 for general construction and technology equipment that will be issued in 9 installments between 2022 - 2030. On June 1, 2024, the District issued \$27,995,000 in Unlimited Tax Schoolhouse Bonds. As of August 31, 2024, there is \$392,780,000 of authorized but unissued debt.

The District has entered into agreements to lease equipment which have been accounted for in accordance with GASB 87. The District is required to make monthly or annual payments at its incremental borrowing rate or the interest rate stated or implied in the lease. These interest rates range from 3.5% to 7.3%. The maturity of these agreements range from 4 to 27 months.

Note 8 – Long-Term Debt (continued)

The future principal and interest lease payments as of August 31, 2024, were as follows:

<u>Year Ending August 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 611,225	\$ 37,767	\$ 648,992
2026	562,879	12,221	575,100
2027	5,293	66	5,359
	<u>\$ 1,179,397</u>	<u>\$ 50,054</u>	<u>\$ 1,229,451</u>
less current portion	611,225	37,767	648,992
Total Long-Term Portion of Lease Payable	<u>\$ 568,172</u>	<u>\$ 12,287</u>	<u>\$ 580,459</u>

The District has entered into subscription based information technology arrangements which have been accounted for in accordance with GASB 96. The District is required to make upfront or annual payments at its incremental borrowing rate or the interest rate stated or implied in the arrangement. These interest rates range from 6.915% to 7.751%. The maturity of these arrangements range from 1 to 41 months.

The future principal and interest subscription payments as of August 31, 2024, were as follows:

<u>Year Ending August 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 1,733,992	\$ 206,034	\$ 1,940,026
2026	972,787	76,585	1,049,372
2027	20,555	3,082	23,637
2028	22,784	1,561	24,345
	<u>\$ 2,750,118</u>	<u>\$ 287,262</u>	<u>\$ 3,037,380</u>
less current portion	1,733,992	206,034	1,940,026
Total Long-Term Portion of Subscription Payable	<u>\$ 1,016,126</u>	<u>\$ 81,228</u>	<u>\$ 1,097,354</u>

Note 9 – Revenues from Local Sources

During the current year, revenues from local sources reported in governmental funds consisted of the following:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Property taxes	\$143,216,446	\$ -	\$ -	\$ 37,686,615	\$180,903,061
Penalties, interest, and other related tax income	1,649,008	-	-	407,681	2,056,689
Extracurricular activities	809,952	3,601,571	-	-	4,411,523
Food sales	-	1,558,147	-	-	1,558,147
Investment income	10,276,804	715,401	7,156,570	2,351,774	20,500,549
Tuition and fees	482,919	-	-	-	482,919
Other	1,905,614	3,144,273	-	-	5,049,887
	<u>\$158,340,743</u>	<u>\$9,019,392</u>	<u>\$7,156,570</u>	<u>\$ 40,446,070</u>	<u>\$214,962,775</u>

Note 10 – General Fund Federal Program Revenues

A summary of federal program revenues received in the General Fund for the year ended August 31, 2024, follows:

Program or Source	Assistance Listing Number	Amount
Indirect Costs:		
Title I, Part A - Improving Basic Programs	84.010A	\$ 907,513
COVID-19 IDEA - B, Formula - ARP	84.027X	23,239
National School Lunch Program	10.555	915,948
School Breakfast Program	10.553	246,519
Carl D. Perkins Career & Technology	84.048A	45,466
Nita M. Lowery 21st CCLC	84.287C	72,765
Title II Part A - Supporting Effective Instruction	84.367A	95,991
Title III Part A - A ELA	84.365A	91,357
Title III Part A - A Immigrant	84.365A	6,986
COVID-19 ARP Homeless 1 - TEHCY Supplement	84.425W	19,547
COVID-19 TCLAS-ESSER III	84.425U	126,526
COVID-19 ARP Homeless II	84.425W	34,902
COVID-19 CRRSA ESSER II	84.425D	684,647
COVID-19 ARPA ESSER III	84.425U	2,811,089
Title IV Part A, Subpart 1	84.424A	47,714
ROTC Program	N/A	295,903
SHARS - Medicaid Reimbursement Program	93.778	6,149,125
Total Federal Program Revenues in General Fund		\$ 12,575,237

Note 11 – Defined Benefit Pension Plan

Plan Description

The District participates in a multiple-employer, cost-sharing, defined benefit pension plan that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas (TRS). TRS's defined benefit pension plan 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 Teacher Retirement System's fiduciary net position is available in a separately issued Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; by calling (512) 542-6592; or on the Internet at https://www.trs.texas.gov/Pages/about_publications.aspx.

Benefits Provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 percent (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used.

Note 11 – Defined Benefit Pension Plan (continued)

Benefits Provided (continued)

The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member’s age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member’s age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic post-employment benefit changes; including automatic cost of living adjustments (COLAs). Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan Description above.

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

Contributions

Contribution requirements are established or amended pursuant to Article 16, Section 67 of the Texas Constitution which requires the Texas Legislature to establish a member contribution rate of not less than 6% of the member’s annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year.

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

Contribution Rates	<u>2023</u>	<u>2024</u>
Member (Employee)	8.00%	8.25%
Non-employer contributing agency (State)	8.00%	8.25%
District (Employer)	8.00%	8.25%

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 (GAA). The District contributed 100% of the annual required contribution for fiscal year 2024.

	TRS Contributions
	<u>Fiscal Year 2024</u>
Member (Employee)	\$ 29,104,377
Non-employer contributing agency (State)	18,252,098
District (Employer)	15,861,173

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

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member’s first 90 days of employment.
- When any part or all of an employee’s salary is paid by federal funding sources or 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.

Note 11 – Defined Benefit Pension Plan (continued)

Contributions (continued)

In addition to the employer contributions listed above, there are two additional surcharges an employer is subject to:

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

Actuarial Assumptions

The total pension liability in the August 31, 2022 actuarial valuation rolled forward to August 31, 2023 was determined using the following actuarial assumptions:

Valuation Date	August 31, 2022 rolled forward to August 31, 2023
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Long-term expected Investment Rate of Return	7.00%
Municipal Bond Rate	4.13% *
Last year ending August 31 in projection period (100 years)	2122
Inflation	2.30%
Salary Increases including inflation	2.95% to 8.95%
Benefit changes during the year	None
Ad hoc post-employment benefit changes	None

* As of August 2023, the source of this 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"

The actuarial methods and assumptions used in determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2022. For a full description of these assumptions please see the actuarial valuation report dated November 22, 2022.

Discount Rate

A single discount rate of 7.00 percent was used to measure the total pension liability. The single discount rate was based on the expected rate of return on plan investments of 7.00 percent. The projection of cash flows used to determine this single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the legislature during the 2019 session. It is assumed that future employer and state contributions will be 9.50 percent of payroll in fiscal year 2024 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 those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

Note 11 – Defined Benefit Pension Plan (continued)

Discount Rate (continued)

Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of August 31, 2023, are summarized below:

Asset Class	Target Allocation **	Long-Term Expected Arithmetic Real Rate of Return ***	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
U.S.	18.0 %	4.0 %	1.0 %
Non-U.S. Developed	13.0	4.5	0.9
Emerging Markets	9.0	4.8	0.7
Private Equity *	14.0	7.0	1.5
Stable Value			
Government Bonds	16.0	2.5	0.5
Absolute Return *	-	3.6	-
Stable Value Hedge Funds	5.0	4.1	0.2
Real Return			
Real Estate	15.0	4.9	1.1
Energy, Natural Resources	6.0	4.8	0.4
Commodities	-	4.4	-
Risk Parity	8.0	4.5	0.4
Leverage			
Cash	2.0	3.7	-
Asset Allocation Leverage	(6.0)	4.4	(0.1)
Inflation Expectation			2.3
Volatility Drag ****			(0.9)
Expected Return	100.0 %		8.0 %

* Absolute Return includes Credit Sensitive Investments.

** Target allocations are based on FY2023 policy model.

*** Capital Market Assumptions come from Aon Hewitt (as of 06/30/23).

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

Discount Rate Sensitivity Analysis

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

	Discount Rate		
	1% Decrease 6.00%	Current Rate 7.00%	1% Increase 8.00%
	District's proportional share of the net pension liability	\$ 301,167,994	\$ 201,442,701

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

On August 31, 2024, the District reported a liability of \$201,442,701 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 were as follows:

District's proportionate share of the collective net pension liability	\$ 201,442,701
State's proportionate share that is associated with the District	228,982,226
Total	\$ 430,424,927

Note 11 – Defined Benefit Pension Plan (continued)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (continued)

The pension measurement date is August 31, 2023, the actuarial valuation date is August 31, 2022, and the net pension liability was rolled forward to August 31, 2023. The employer's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2022, thru August 31, 2023.

On August 31, 2023 the employer's proportion of the collective net pension liability was 0.29326% which was a decrease of 0.02541% from its proportion measured as of August 31, 2022.

Changes since the Prior Actuarial Valuation

The actuarial assumptions and methods are the same as used in the determination of the prior year's net pension liability.

The Texas 2023 Legislature passed 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 these one-time stipends 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 was paid in January 2024. Therefore, this contingent liability was not reflected as of August 31, 2023.

For the year ended August 31, 2024, the District recognized pension expense of \$30,969,367. The District also recognized an additional on-behalf revenue and expense of \$34,574,335 representing the support provided by the state.

On August 31, 2024, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 7,177,472	\$ (2,439,251)
Changes of assumptions	19,052,534	(4,662,589)
Net difference between projected and actual earnings on pension plan investments	29,314,803	-
Changes in proportion and differences between District contributions and proportionate share of contributions	5,257,238	(14,640,694)
District contributions subsequent to the measurement date	15,861,173	-
Total Deferred Outflows/Inflows of Resources	<u>\$ 76,663,220</u>	<u>\$ (21,742,534)</u>

The \$15,861,173 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The net amounts of the District's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending August 31,</u>	<u>Amount</u>
2025	\$ 6,893,424
2026	3,884,509
2027	22,937,413
2028	5,969,897
2029	(625,730)
	<u>\$ 39,059,513</u>

Note 12 - Defined Other Post-Employment Benefit Plan

Plan Description

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing, defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. The TRS-Care program was established in 1986 by the Texas Legislature.

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

OPEB Plan Fiduciary Net Position

Detail information about 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 by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; by calling (512) 542-6592; or on the Internet at https://www.trs.texas.gov/Pages/about_publications.aspx.

Benefits Provided

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

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

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

TRS-Care Plan Monthly 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 active employee compensation. The TRS Board of Trustees does not have the authority to set or amend contribution rates.

Texas Insurance Code, section 1575.202 establishes the state’s contribution rate which is 1.25% of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is .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. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act (GAA), which is 0.75% of each active employee’s pay for fiscal year 2023. The following table shows contributions to the TRS-Care plan by type of contributor.

Contribution Rates	2023	2024
Active Employee	0.65%	0.65%
Non-employer contributing agency (State)	1.25%	1.25%
District (Employer)	0.75%	0.75%
Federal/private Funding remitted by Employers	1.25%	1.25%

Note 12 - Defined Other Post-Employment Benefit Plan (continued)

Contributions (continued)

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to (regardless of whether they participate in the TRS Care OPEB program). When employers hire a TRS retiree, they are required to pay to TRS Care, a monthly surcharge of \$535 per retiree.

TRS-Care received supplemental appropriations from the State of Texas as the Non-Employer Contributing Entity in the amount of \$21.3 million in fiscal year 2023 provided by Rider 14 of the Senate Bill GAA of the 87th Legislature. These amounts were re-approved from amounts received by the pension and TRS-Care funds in excess of the state's actual obligation and then transferred to TRS-Care.

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State contributes to the plan in accordance with state statutes and the General Appropriations Act. Contributions were as follows:

	TRS Contributions Fiscal Year 2024
Active Employee	\$ 2,292,583
Non-employer contributing agency (State)	5,756,417
District (Employer)	3,182,478

Actuarial Assumptions

The actuarial valuation was performed as of August 31, 2022. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2023. The actuarial valuation was determined using the following actuarial assumptions:

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2021. The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2022, TRS pension actuarial valuation that was rolled forward to August 31, 2023: Rates of Mortality, Rates of Retirement, Rates of Termination, Rates of Disability, General Inflation, and Wage Inflation.

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 using the ultimate improvement rates from the mortality projection scale MP-2021.

Additional Actuarial Methods and Assumptions:

Valuation Date	August 31, 2022, rolled forward to August 31, 2023
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	4.13% as of August 31, 2023
Aging Factors	Based on plan specific experience
Election Rates	Normal Retirement: 62% participation prior to age 65 and 25% participation after age 65, 30% of pre-65 retirees are assumed to discontinue coverage at age 65
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Projected Salary Increases	2.95% to 8.95%, including inflation
Healthcare Trend Rates	The initial medical trend rates were 7.75% for Medicare retirees and 7.25% for non-Medicare retirees. There was an initial prescription drug trend rate of 8.25% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 12 years.
Ad hoc post-employment benefit changes	None

Note 12 - Defined Other Post-Employment Benefit Plan (continued)

Actuarial Assumptions (continued)

Discount Rate

A single discount rate of 4.13% was used to measure the total OPEB liability. This was an increase of 0.22% in the discount rate since the previous year. Because the plan is essentially a “pay-as-you-go” plan, the single discount rate is equal to the prevailing municipal bond rate. The projection of cash flows used to determine the discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, the municipal bond rate was used for the long-term rate of return and was applied to all periods of projected benefit payments to determine the total OPEB liability.

The source of the municipal bond rate is the Fidelity “20-year Municipal GO AA Index” as of August 31, 2023, using the Fixed Income Market Data/Yield Curve/ Data Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

Sensitivity Analysis

Discount Rate - The following table shows the impact on the net OPEB liability if the discount rate used 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 Single Discount Rate 4.13%	1% Increase 5.13%
District's proportional share of the net OPEB liability	\$ 95,743,789	\$ 81,290,931	\$ 69,497,056

Sensitivity Analysis (continued)

Healthcare Cost Trend Rate - The following table shows the impact on the net OPEB liability if the healthcare cost trend rate used was 1% less than and 1% greater than the healthcare cost trend rate that was used in measuring the net OPEB liability.

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's proportional share of the net OPEB liability	\$ 66,939,013	\$ 81,290,931	\$ 99,754,721

Changes Since the Prior Actuarial Valuation

The following were changes to the actuarial assumptions or other inputs that affected measurement of the Total OPEB liability since the prior measurement period:

The single discount rate changed from 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.

Changes of Benefit Terms Since the Prior Measurement Date

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

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

On August 31, 2024, the District reported a liability of \$81,290,931 for its proportionate share of the TRS’s net OPEB liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collective net OPEB liability	\$ 81,290,931
State's proportionate share that is associated with the District	98,090,003
Total	<u>\$ 179,380,934</u>

Note 12 - Defined Other Post-Employment Benefit Plan (continued)

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs (continued)

The OPEB liability measurement date is August 31, 2023, the actuarial valuation date is August 31, 2022, and the net OPEB liability was 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 thru August 31, 2023.

On August 31, 2023 the employer's proportion of the collective net OPEB liability was 0.36719% which was an decrease from its proportion measured as of August 31, 2022 of 0.02918%.

For the year ended August 31, 2024, the District recognized negative OPEB expense of (\$21,929,981) which includes the on-behalf portion of (\$5,756,417) for support provided by the State.

On August 31, 2024, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,677,798	\$ (68,390,980)
Changes of assumptions	11,095,619	(49,776,593)
Net difference between projected and actual earnings on OPEB investments	35,123	-
Changes in proportion and differences between District contributions and proportionate share of contributions	4,520,138	(24,217,069)
District contributions subsequent to the measurement date	3,182,479	-
Total Deferred Outflows/Inflows of Resources	\$ 22,511,157	\$ (142,384,642)

The \$3,182,479 reported as deferred outflows of resources related to TRS-Care resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the subsequent fiscal year. The net amounts of the employer's balances of deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending August 31,</u>	<u>Amount</u>
2025	\$ (25,513,489)
2026	(21,785,048)
2027	(16,737,401)
2028	(18,691,786)
2029	(15,546,535)
Thereafter	(24,781,705)
	<u>\$ (123,055,964)</u>

Medicare Part D

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003 established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. Under Medicare Part D, TRS-Care receives retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the years ended August 31, 2024, 2023, and 2022 the subsidy payments received by TRS-Care on behalf of the District are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2024	\$ 1,884,010
2023	1,875,117
2022	1,526,856

Note 13 – Risk Management

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, self-insurance, and from participation in a risk pool. The District’s participation in the risk pool is limited to paying premiums for its general liability insurance coverage. There has not been any significant reduction in coverage from that of the previous year.

The District provides health benefits to its employees and dependents through a self-funded employee health benefit plan which is accounted for in the Health Insurance Internal Service Fund. This fund is principally supported by contributions from the District and the employees. The District makes contributions to cover the majority of the premiums for employees, and the employees are required to make contributions to cover the remaining employee costs and their dependents. The Internal Service Fund charges the General Fund premiums for the District’s contribution. A third-party administrator acting on behalf of the District processes health claim payments. The District has obtained excess loss insurance which limits the District’s claims paid to \$500,000 annually for any individual occurrence.

The District also provides workers’ compensation to employees. This has been through a self-insured plan which is accounted for in the Workers’ Compensation Internal Service Fund. That plan balance continues to be used to pay for claims for incurrences up to August 31, 2023. As of September 1, 2023, the District transitioned to a fully insured plan with payments being charged to the General Fund. The District has obtained excess loss insurance which limits the District’s claims paid to \$500,000 for any individual occurrence.

Settled claims have not exceeded insurance coverages in any of the previous three fiscal years. Estimates of claims payable and of claims incurred, but not reported on August 31, 2024, are reflected as accrued expenses and claims payable of the Fund. The liabilities include an amount for claims that have been incurred but were not reported until after August 31, 2024. 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 based on historical claims.

Analysis of claims liability for the fiscal years 2024 and 2023 are as follows:

	Workers' Compensation		Health Insurance	
	2024	2023	2024	2023
Accrual, September 1	\$ 1,242,451	\$ 1,198,703	\$ 5,243,883	\$ 4,928,331
Current year estimates	285,164	1,039,794	57,214,507	57,034,320
Payments for claims	364,857	996,046	56,369,750	56,718,768
Accrual, August 31	<u>\$ 1,162,758</u>	<u>\$ 1,242,451</u>	<u>\$ 6,088,640</u>	<u>\$ 5,243,883</u>
Current Portion	<u>\$ 701,495</u>	<u>\$ 635,421</u>	<u>\$ 6,088,640</u>	<u>\$ 5,243,883</u>

Of the claims liability for Workers’ Compensation Fund, \$461,263 is recorded as noncurrent liabilities.

The following year-by-year exposure details the number of annual workers compensation claims.

2014-15	292	2019-20	244
2015-16	321	2020-21	195
2016-17	343	2021-22	284
2017-18	312	2022-23	267
2018-19	333	2023-24	266
		Ten year average	286

Note 14 – Compensated Absences

The District has a vacation policy for noncontractual employees (administration and other full-time employees) whereby eligible employees receive vacation pay from one to twenty-five days, dependent upon the number of years of service, after the completion of a year's service in the District. All vacation days must be used within an eighteen-month period from the first day of July of each year, and unused vacation pay cannot be carried over to future periods. The liability for unused vacation days on August 31, 2024, is \$2,015,201 and is included in the liabilities on the government-wide statement of net position.

The District's sick leave policy is coordinated with a state mandated sick leave policy whereby substantially all full-time teaching and paraprofessional employees receive up to thirteen days sick leave per year. State sick leave days accrue at the rate of five per year without limit to accumulation. The unused balance may be transferred to another District within the Texas public school system. All state sick leave days must be used prior to retirement from the Texas public school system to receive the benefit. The District pays for all state sick leave days used.

Additional local sick leave of up to eight days per year accrues to employees eligible to receive state mandated sick days. All employees not eligible for state mandated sick days may receive up to thirteen days of local leave. Local sick leave may be accumulated to a maximum of 120 days; however, the District does not pay accumulated local sick leave upon termination with the District. Employees are eligible to receive payment for local sick leave (up to a maximum of 80 days) upon qualified retirement from the District, dependent upon the number of years of service with the District. The liability for estimated amounts earned by District employees meeting the requirement for compensation is \$3,778,386 on August 31, 2024, all of which is reported in the liabilities on the government-wide statement of net position.

The management of the District has assigned a portion of the fund balance in the General Fund to pay the estimated vacation and sick leave liabilities.

Note 15 – Fund Balances

A summary of fund balance, as of August 31, 2024, for all governmental fund types follows:

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund
Nonspendable				
Inventories	\$ 1,724,244	\$ -	\$ -	\$ -
Restricted				
Food service operations	-	13,151,400	-	-
Authorized construction	-	-	128,878,095	-
Retirement of bonded indebtedness	-	-	-	19,700,823
	<u>-</u>	<u>13,151,400</u>	<u>128,878,095</u>	<u>19,700,823</u>
Committed				
Capital improvement to facilities	7,500,000	-	384,865	-
Technology equipment and buses	3,500,000	-	-	-
Self funded insurance	3,000,000	-	-	-
Federal sequestration	1,500,000	-	-	-
Campus activities	-	2,082,699	-	-
	<u>15,500,000</u>	<u>2,082,699</u>	<u>384,865</u>	<u>-</u>
Assigned				
Outstanding encumbrances	2,030,430	-	-	-
Compensated absences	5,793,588	-	-	-
Retention payments to employees	12,000,000	-	-	-
Grant expenditures returning to the General Fund	5,000,000	-	-	-
	<u>24,824,018</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned	<u>122,061,836</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>\$164,110,098</u>	<u>\$ 15,234,099</u>	<u>\$ 129,262,960</u>	<u>\$ 19,700,823</u>

Note 15 – Fund Balances (continued)

Outstanding encumbrances of the General Fund by major function on August 31, 2024 follow:

Instruction	\$ 135,473
Student support services	47,751
General administration	249,362
Facilities maintenance and operations	1,134,573
Other	463,271
Total Outstanding Encumbrances	<u>\$ 2,030,430</u>

Note 16 – Net Investment in Capital Assets

The net investment in capital assets on August 31, 2024, consists of the following:

Governmental activities capital assets, net of accumulated depreciation	\$ 651,799,051
Capital related debt:	
Bonds payable	(388,900,000)
Unamortized issuance premiums	(38,653,790)
Unspent schoolhouse bond proceeds	130,631,147
Right-to-use lease assets payable	(1,179,397)
Right-to-use subscription assets payable	(2,750,118)
Capital related deferred gain on refunding	12,145
Capital related accounts payable and retainage payable	(5,157,742)
Net Investment in Capital Assets	<u><u>\$ 345,801,296</u></u>

Note 17 – Litigation and Contingencies

From time to time the District is a defendant in legal proceedings relating to its operations as a school district. In the best judgment of the District's management, the outcome of any present legal proceedings will not have any adverse material effect on the accompanying financial statements.

Note 18 – Arbitrage

In accordance with the provisions of Section 148(f) of the Internal Revenue Code of 1986, as amended, bonds must satisfy certain arbitrage rebate requirements. Positive arbitrage is the excess of (1) the amount earned on investments purchased with bond proceeds over (2) the amount that such investments would have earned had such investments been invested at a rate equal to the yield on the bond issue. To comply with the arbitrage rebate requirements, rebatable arbitrage must be paid to the U.S. Treasury at the end of each five-year anniversary date of the bond issue. During the 2024 fiscal year the District made a payment of \$319,283 to the IRS as a yield restriction payment on the Series 2019 Bond. As of August 31, 2024 the District has a rebatable arbitrage liability of \$3,322,668. Current funding for rebatable arbitrage is accounted for in the capital projects fund.

Note 19 – Shared Service Arrangement

The District participates in a Shared Service Arrangement (SSA) for deaf education services with 8 other school districts. Approximately 28% of the students served by the SSA are attributable to the District. The District does not account for revenues or expenditures of this program and does not disclose them in these financial statements. However, intergovernmental charges in the General Fund include payments to the fiscal agent for the District's share of project deficits. The District neither has a joint ownership interest in capital assets purchased by the fiscal agent, Fort Bend ISD, nor does the District have a net equity interest in the fiscal agent. The fiscal agent is neither accumulating significant financial resources nor fiscal exigencies that would give rise to a future additional benefit or burden to Alief ISD. The fiscal agent manager is responsible for all financial activities of the SSA. Shared Service Arrangement expenditures of \$427,882 were attributable to Alief ISD participation.

Note 19 – Shared Service Arrangement (continued)

The District also participates in a SSA with Region 4 Education Service Center for services to students with visual impairments. Region 4, the fiscal agent, provides funds to school districts to supplement certified orientation and mobility specialist salaries. The supplement of \$20,000 to Alief ISD was recorded in the Special Revenue Fund.

Note 20 – Juvenile Justice Alternative Education Program

The District is required by law to participate in a Juvenile Justice Alternative Education Program (JJAEP) in coordination with the county juvenile board. A JJAEP is mandated by Chapter 37 of the Texas Education Code to provide education for certain expelled and adjudicated youth based on standards of academic accountability and performance as approved by the Texas Juvenile Probation Commission. The District paid \$228,997 to place students in a JJAEP in 2023-24.

Note 21 – Subsequent Events

The Board voted to call a referendum on the November, 2024 ballot asking taxpayers to approve an increase in the maintenance and operations tax rate. The Voter Approved Tax Rate Election (VATRE) passed and will allow the District to add \$.0609 to the tax rate. These additional pennies generate \$15.4 million in funds annually for daily operations.

Required Supplementary Information



Alief Independent School District
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Amended Budget, and Actual – General Fund
For the Year Ended August 31, 2024
With comparative actual balances for the Year Ended August 31, 2023

Control Codes		2024	
		Budgeted Amounts	
		Original	Final
Revenues			
5700	Local and intermediate sources	\$ 157,305,706	\$ 157,063,473
5800	State program revenues	278,323,924	289,297,314
5900	Federal program revenues	18,085,000	12,596,900
5020	Total Revenues	<u>453,714,630</u>	<u>458,957,687</u>
Expenditures			
Current:			
0011	Instruction	279,269,218	277,533,068
0012	Instructional resources and media services	5,657,598	5,868,791
0013	Curriculum and staff development	5,114,916	5,567,761
0021	Instructional leadership	6,241,415	7,542,729
0023	School leadership	28,041,401	27,772,971
0031	Guidance, counseling and evaluation services	23,444,849	24,170,393
0032	Social work services	415,148	539,148
0033	Health services	7,358,848	6,970,992
0034	Student transportation	20,584,584	22,048,169
0035	Food services	62,000	97,000
0036	Cocurricular/extracurricular activities	5,971,393	6,614,426
0041	General administration	10,469,479	11,946,443
0051	Facilities maintenance and operations	41,400,736	43,614,343
0052	Security and monitoring services	9,554,862	8,294,588
0053	Data processing services	4,507,551	5,567,900
0061	Community services	1,671,421	2,269,066
Debt service:			
0071	Principal on long-term debt	1,194,816	1,059,595
0072	Interest on long-term debt	86,474	86,474
Capital outlay:			
0081	Facilities acquisition and construction	617,921	1,117,647
Intergovernmental:			
0095	Payments to JJAEP	450,000	450,000
0099	Payments to appraisal districts	1,600,000	1,650,000
6030	Total Expenditures	<u>453,714,630</u>	<u>460,781,504</u>
1100	Excess (deficiency) of revenues over (under) expenditures	-	(1,823,817)
Other Financing Sources			
7913	Issuance of leases	-	247,595
7949	Issuances of subscriptions	-	1,857,102
7080	Total Other Financing Sources	<u>-</u>	<u>2,104,697</u>
1200	Net change in fund balance	-	280,880
0100	Fund balances at beginning of year	138,301,588	138,301,588
3000	Fund Balances at End of Year	<u>\$ 138,301,588</u>	<u>\$ 138,582,468</u>

		2023	
Actual Amounts	Variance With Final Budget -	Actual	
\$ 158,340,743	\$ 1,277,270	\$ 185,025,023	
295,700,657	6,403,343	244,624,516	
12,575,237	(21,663)	15,616,588	
<u>466,616,637</u>	<u>7,658,950</u>	<u>445,266,127</u>	
267,163,704	10,369,364	265,230,714	
5,570,428	298,363	5,114,080	
5,588,519	(20,758)	5,536,968	
7,389,004	153,725	6,443,456	
27,008,790	764,181	28,145,577	
23,855,165	315,228	22,875,964	
493,168	45,980	459,319	
6,689,743	281,249	6,747,747	
21,078,327	969,842	20,181,333	
60,701	36,299	68,025	
6,420,867	193,559	5,807,695	
11,148,107	798,336	10,111,327	
41,429,631	2,184,712	40,429,746	
7,647,862	646,726	6,831,919	
5,353,745	214,155	4,277,193	
1,698,424	570,642	2,505,771	
871,805	187,790	808,777	
86,474	-	93,666	
	-		
703,339	414,308	919,992	
228,997	221,003	218,176	
1,624,431	25,569	1,570,623	
<u>442,111,231</u>	<u>18,670,273</u>	<u>434,378,068</u>	
24,505,406	26,329,223	10,888,059	
-	(247,595)	244,376	
1,303,104	(553,998)	378,775	
<u>1,303,104</u>	<u>(801,593)</u>	<u>623,151</u>	
25,808,510	25,527,630	11,511,210	
138,301,588	-	126,790,378	
<u>\$ 164,110,098</u>	<u>\$ 25,527,630</u>	<u>\$ 138,301,588</u>	

Alief Independent School District
*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 (TRS)
For the Measurement Years Ended August 31,*

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
District's proportion of the net pension liability	0.2932620%	0.3186734%	0.3001242%	0.3082986%
District's proportionate share of the net pension liability	\$ 201,442,701	\$ 189,188,226	\$ 76,431,016	\$ 165,118,434
State's proportionate share of the net pension liability associated with the District	228,982,226	221,374,997	106,845,733	230,571,503
Total	<u>\$ 430,424,927</u>	<u>\$ 410,563,223</u>	<u>\$ 183,276,749</u>	<u>\$ 395,689,937</u>
District's covered payroll (for measurement year)	\$ 349,056,739	\$ 362,186,051	\$ 352,576,047	\$ 354,018,430
District's proportionate share of the net pension liability as a percentage of its covered payroll	57.71%	52.24%	21.68%	46.64%
Plan fiduciary net position as a percentage of the total pension liability (1)	73.15%	75.62%	88.79%	75.54%
Plan's net pension liability as a percentage of covered payroll (1)	122.32%	112.72%	51.08%	110.36%

(1) Per the Teacher Retirement System of Texas's Annual Comprehensive Financial Report.

The amounts presented are for each Plan year which ends the preceding August 31 of the District's fiscal year.

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
0.3171099%	0.3200680%	0.3459862%	0.3411265%	0.3342759%	0.2020208%
\$ 164,843,644	\$ 182,744,598	\$ 110,627,732	\$ 128,906,649	\$ 118,162,081	\$ 53,962,550
<u>220,055,537</u>	<u>245,444,830</u>	<u>148,546,516</u>	<u>184,308,306</u>	<u>179,264,862</u>	<u>152,306,015</u>
<u>\$ 384,899,181</u>	<u>\$ 428,189,428</u>	<u>\$ 259,174,248</u>	<u>\$ 313,214,955</u>	<u>\$ 297,426,943</u>	<u>\$ 206,268,565</u>
\$ 331,525,555	\$ 332,946,322	\$ 332,855,824	\$ 326,483,230	\$ 308,954,860	285263235
49.72%	54.89%	33.24%	39.48%	38.25%	18.92%
75.24%	73.74%	82.17%	78.00%	78.43%	83.25%
114.93%	126.11%	75.93%	92.75%	91.94%	72.89%

Alief Independent School District
Schedule of the District's Pension Plan Contributions
Teacher Retirement System of Texas (TRS)
For the Years Ended August 31,

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Contractually required contributions	\$ 3,182,479	\$ 3,185,147	\$ 3,255,118	\$ 3,040,529
Contributions in relation to the contractually required contributions	<u>(3,182,479)</u>	<u>(3,185,147)</u>	<u>(3,255,118)</u>	<u>(3,040,529)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 352,696,005	\$ 349,056,739	\$ 362,186,051	\$ 352,576,047
Contributions as a percentage of covered payroll	0.90%	0.91%	0.90%	0.86%

2020	2019	2018	2017	2016	2015
\$ 3,029,495	\$ 2,871,772	\$ 2,885,681	\$ 2,143,878	\$ 2,104,662	\$ 1,995,057
(3,029,495)	(2,871,772)	(2,885,681)	(2,143,878)	(2,104,662)	(1,995,057)
<u>\$ -</u>					
\$ 354,018,430	\$ 331,525,555	\$ 332,946,322	\$ 332,855,824	\$ 326,483,230	\$ 308,954,860
0.86%	0.87%	0.87%	0.64%	0.64%	0.65%

Alief Independent School District

*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 (TRS)
For the Measurement Years Ended August 31,*

	<u>2023</u>	<u>2022</u>
District's proportion of the net OPEB liability	0.3671958%	0.3963748%
District's proportionate share of the net OPEB liability	\$ 81,290,931	\$ 94,908,001
State's proportionate share of the net OPEB liability associated with the District	98,090,003	115,772,851
Total	<u>\$ 179,380,934</u>	<u>\$ 210,680,852</u>
District's covered payroll (for measurement year)	\$ 349,056,739	\$ 362,186,051
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	23.29%	26.20%
Plan fiduciary net position as a percentage of the total OPEB liability (1)	14.94%	11.52%
Plan's net OPEB liability as a percentage of covered payroll (1)	51.86%	59.10%

(1) Per the Teacher Retirement System of Texas's Annual Comprehensive Financial Report.

The amounts presented are for each Plan year which ends the preceding August 31 of the District's fiscal year. Ten years of data is not available.

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
0.3892878%	0.3986414%	0.4047240%	0.4182803%	0.4123626%
\$ 150,165,708	\$ 151,541,590	\$ 191,398,931	\$ 208,851,168	\$ 179,321,045
201,188,583	203,635,571	254,326,368	273,727,920	250,843,962
<u>\$ 351,354,291</u>	<u>\$ 355,177,161</u>	<u>\$ 445,725,299</u>	<u>\$ 482,579,088</u>	<u>\$ 430,165,007</u>
\$ 352,576,047	\$ 354,018,430	\$ 331,525,555	\$ 332,946,322	\$ 332,855,824
42.59%	42.81%	57.73%	62.73%	53.87%
6.18%	4.99%	2.66%	1.57%	0.91%
100.13%	101.46%	135.21%	146.64%	132.55%

Alief Independent School District
Schedule of the District's OPEB Plan Contributions
Teacher Retirement System of Texas (TRS)
For the Years Ended August 31,

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Contractually required contributions	\$ 3,182,479	\$ 3,185,147	\$ 3,255,118	\$ 3,040,529
Contributions in relation to the contractually required contributions	<u>(3,182,479)</u>	<u>(3,185,147)</u>	<u>(3,255,118)</u>	<u>(3,040,529)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 352,696,005	\$ 349,056,739	\$ 362,186,051	\$ 352,576,047
Contributions as a percentage of covered payroll	0.90%	0.91%	0.90%	0.86%

2020	2019	2018	2017	2016	2015
\$ 3,029,495	\$ 2,871,772	\$ 2,885,681	\$ 2,143,878	\$ 2,104,662	\$ 1,995,057
<u>(3,029,495)</u>	<u>(2,871,772)</u>	<u>(2,885,681)</u>	<u>(2,143,878)</u>	<u>(2,104,662)</u>	<u>(1,995,057)</u>
<u>\$ -</u>					
\$ 354,018,430	\$ 331,525,555	\$ 332,946,322	\$ 332,855,824	\$ 326,483,230	\$ 308,954,860
0.86%	0.87%	0.87%	0.64%	0.64%	0.65%

Budgets and Budgetary Accounting

Each school district in Texas is required by law to prepare annually a budget of anticipated revenues and expenditures for the General Fund, the Food Service Program that is included in the Special Revenue Fund, and the Debt Service Fund before the beginning of the fiscal year. For fiscal year beginning September 1st, the Texas Education Code requires the budget to be prepared not later than August 20th and adopted by August 31st of each year. The District's administration determines budgetary funding priorities and the budgets are prepared in the same basis of accounting that is used for reporting in accordance with U.S. generally accepted accounting principles. Final budget allocations are determined by the Board, which subsequently establishes a local property tax rate sufficient to support the approved budget. The annual budget, which is prepared on the modified accrual basis of accounting, must be adopted by the Board at a scheduled meeting after giving ten days public notice of the meeting. The District annually adopts legally authorized appropriated budgets for the General and Debt Service Funds, and the Food Service Program included in the Special Revenue Fund.

The District's administration performs budget reviews during the year in which budget requirements are reevaluated and revisions are recommended to the Board. The Board may approve amendments to the budget, which are required when a change is made to any one of the functional expenditure categories or revenue object accounts as defined by the Texas Education Agency for each individual fund type. Expenditures may not legally exceed budgeted appropriations, as amended, at the function level by fund. Unexpended appropriations lapse at year-end.

Management may amend the budget without seeking Board approval if appropriations are not transferred between functions. During fiscal year 2024, General Fund appropriations were increased by \$7.1 million.

Pension

Changes since the Prior Actuarial Valuation

There were no changes to the actuarial assumptions or other inputs that affected measurement of the total pension liability since the prior measurement period.

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

Other Post-Employment Benefit Plan

Changes since the Prior Actuarial Valuation

The following were changes to the actuarial assumptions or other inputs that affected measurement of the total OPEB liability since the prior measurement period:

- The discount rate was changed from 3.91% as of August 31, 2022, to 4.13% as of August 31, 2023. This change decreased the total OPEB liability (TOL).
- The participation rates were lowered, and the healthcare trend assumption was updated as of August 31, 2023.

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

Other Supplementary Information



Combining and Individual Fund Statements and Schedules

Debt Service Fund

Debt Service Fund is used to account for revenues from debt service taxes and earnings on investments which are used for payment of interest and principal on the District's bonded indebtedness.

Alief Independent School District

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Original Budget, Final Amended Budget, and Actual – Debt Service Fund

For the Year Ended August 31, 2024

With comparative actual balances for the year ended August 31, 2023

Control Codes		2024	
		Budgeted Amounts	
		Original	Final
	Revenues		
5700	Local and intermediate sources	\$ 40,262,576	\$ 40,262,576
5800	State program revenues	3,882,086	3,882,086
5900	Federal program revenues	808,113	808,113
5020	Total Revenues	<u>44,952,775</u>	<u>44,952,775</u>
	Expenditures		
	Debt service:		
0071	Principal on long-term debt	44,331,999	44,331,999
0072	Interest on long-term debt	15,781,309	15,781,309
0073	Bond issuance costs and fees	50,000	42,916
6030	Total Expenditures	<u>60,163,308</u>	<u>60,156,224</u>
1200	Net change in fund balance	(15,210,533)	(15,203,449)
0100	Fund balances at beginning of year	33,023,610	33,023,610
3000	Fund Balances at End of Year	<u>\$ 17,813,077</u>	<u>\$ 17,820,161</u>

Actual Amounts	Variance With Final Budget -	2023 Actual
\$ 40,446,070	\$ 183,494	\$ 38,689,881
3,973,889	91,803	863,101
816,458	8,345	808,113
45,236,417	283,642	40,361,095
43,362,000	969,999	24,365,000
15,164,089	617,220	13,702,095
33,115	9,801	-
58,559,204	1,597,020	38,067,095
(13,322,787)	1,880,662	2,294,000
33,023,610	-	30,729,610
\$ 19,700,823	\$ 1,880,662	\$ 33,023,610



Independent School District

Preparing Students for Tomorrow – Caring for Them Today

Special Revenue Fund – Food Service Program

Special Revenue Fund is used to account for various federal, state, and locally funded programs. The Food Service Program included in the Special Revenue Fund is used to account for federal reimbursement revenues originating from the United States Department of Agriculture and allowable expenditures under the National School Lunch Act.

Alief Independent School District

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Original Budget, Final Amended Budget, and Actual – Food Service Program

For the Year Ended August 31, 2024

With comparative actual balances for the year ended August 31, 2023

Control Codes		2024	
		Budgeted Amounts	
		Original	Final
	Revenues		
5700	Local and intermediate sources	\$ 2,235,000	\$ 2,235,000
5800	State program revenues	125,000	125,000
5900	Federal program revenues	28,155,100	30,964,450
5020	Total Revenues	<u>30,515,100</u>	<u>33,324,450</u>
	Expenditures		
0035	Food services	30,215,100	33,044,958
0081	Facilities acquisition and construction	900,000	1,539,353
6030	Total Expenditures	<u>31,115,100</u>	<u>34,584,311</u>
1100	Excess (deficiency) of revenues over (under) expenditures	(600,000)	(1,259,861)
	Other Financing Sources		
7915	Operating transfers in	-	-
7080	Total Other Financing Sources	<u>-</u>	<u>-</u>
1200	Net change in fund balance	(600,000)	(1,259,861)
0100	Fund balances at beginning of year	11,795,561	11,795,561
3000	Fund Balances at End of Year	<u>\$ 11,195,561</u>	<u>\$ 10,535,700</u>

Actual Amounts	Variance With Final Budget -	2023 Actual
\$ 2,325,488	\$ 90,488	\$ 2,113,255
129,832	4,832	129,948
30,449,346	(515,104)	28,852,427
<u>32,904,666</u>	<u>(419,784)</u>	<u>31,095,630</u>
31,443,880	1,601,078	27,347,839
389,053	1,150,300	81,576
<u>31,832,933</u>	<u>2,751,378</u>	<u>27,429,415</u>
1,071,733	2,331,594	3,666,215
50,963	50,963	-
<u>50,963</u>	<u>50,963</u>	<u>-</u>
1,122,696	2,382,557	3,666,215
11,795,561	-	8,129,346
<u>\$ 12,918,257</u>	<u>\$ 2,382,557</u>	<u>\$ 11,795,561</u>



Independent School District

Preparing Students for Tomorrow – Caring for Them Today

Internal Service Funds

Internal Service Funds are used to account for the operations of the District's self-funded insurance programs.

Workers' Compensation Fund – This fund is used to account for the operations of the District's self-funded workers' compensation plan, which is supported by employer contributions. Expenses include benefit payments to employees, excess loss insurance premiums, and related administrative costs.

Health Insurance Fund – This fund is used to account for the operations of the District's medical insurance program which is supported by both employee and employer contributions. Expenses include claims, excess loss insurance, and related administrative costs.

Alief Independent School District
Combining Statement of Net Position
Internal Service Funds
 August 31, 2024

Exhibit I-1

<u>Data Control Codes</u>		<u>Workers' Compensation</u>	<u>Health Insurance</u>	<u>Total Internal Service Funds</u>
	Assets			
	Current assets:			
1110	Cash and cash equivalents	\$ 2,023,907	\$ 13,375,007	\$ 15,398,914
1290	Other receivables	-	973,100	973,100
	Total current assets	<u>2,023,907</u>	<u>14,348,107</u>	<u>16,372,014</u>
1000	Total Assets	<u>2,023,907</u>	<u>14,348,107</u>	<u>16,372,014</u>
	Liabilities			
	Current liabilities:			
2110	Accounts payable	12,183	175,111	187,294
2200	Accrued expenses	701,495	6,088,640	6,790,135
	Total current liabilities	<u>713,678</u>	<u>6,263,751</u>	<u>6,977,429</u>
	Noncurrent liabilities:			
	Claims payable	461,263	-	461,263
	Total noncurrent liabilities	<u>461,263</u>	<u>-</u>	<u>461,263</u>
2000	Total Liabilities	<u>1,174,941</u>	<u>6,263,751</u>	<u>7,438,692</u>
	Net Position			
3900	Unrestricted net position	848,966	8,084,356	8,933,322
	Total Net Position	<u>\$ 848,966</u>	<u>\$ 8,084,356</u>	<u>\$ 8,933,322</u>

Alief Independent School District

Exhibit I-2

Combining Statement of Revenues, Expenses, and Changes in Net Position

Internal Service Funds

For the Year Ended August 31, 2024

Data Control Codes		Workers' Compensation	Health Insurance	Total Internal Service Funds
	Operating Revenues			
5754	Interfund charges for services	\$ -	\$ 55,438,952	\$ 55,438,952
5749	Other	55,397	6,009,629	6,065,026
1000	Total Operating Revenues	<u>55,397</u>	<u>61,448,581</u>	<u>61,503,978</u>
	Operating Expenses			
6200	Purchased and contracted services	13,625	1,533,430	1,547,055
6300	General supplies	-	29,800	29,800
6400	Claims expenses	216,384	56,606,056	56,822,440
6400	Other operating expenses	-	4,108,259	4,108,259
2000	Total Operating Expenses	<u>230,009</u>	<u>62,277,545</u>	<u>62,507,554</u>
1200	Operating Loss	(174,612)	(828,964)	(1,003,576)
	Nonoperating Revenues			
7955	Investment earnings	109,998	448,839	558,837
7950	Total Nonoperating Revenues	<u>109,998</u>	<u>448,839</u>	<u>558,837</u>
1300	Change in net position	(64,614)	(380,125)	(444,739)
0100	Net position at beginning of year	913,580	8,464,481	9,378,061
3000	Net Position at End of Year	<u>\$ 848,966</u>	<u>\$ 8,084,356</u>	<u>\$ 8,933,322</u>

Alief Independent School District
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended August 31, 2024

Exhibit I-3

	<u>Workers'</u> <u>Compensation</u>	<u>Health</u> <u>Insurance</u>	<u>Total</u> <u>Internal</u> <u>Service Funds</u>
Cash Flows From Operating Activities			
Receipts from interfund charges for services	\$ -	\$ 55,456,512	\$ 55,456,512
Receipts from insurance reimbursements	55,397	6,199,499	6,254,896
Payments to vendors for goods and services	(12,966)	(5,912,428)	(5,925,394)
Payments for claims	(364,857)	(56,369,750)	(56,734,607)
Net Cash Used for Operating Activities	<u>(322,426)</u>	<u>(626,167)</u>	<u>(948,593)</u>
Cash Flows From Investing Activities			
Interest on investments	109,998	448,839	558,837
Net Cash Provided by Investing Activities	<u>109,998</u>	<u>448,839</u>	<u>558,837</u>
Net decrease in cash and cash equivalents	(212,428)	(177,328)	(389,756)
Cash and cash equivalents at beginning of year	2,236,335	13,552,335	15,788,670
Cash and Cash Equivalents at End of Year	<u>\$ 2,023,907</u>	<u>\$ 13,375,007</u>	<u>\$ 15,398,914</u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities:			
Operating loss	\$ (174,612)	\$ (828,964)	\$ (1,003,576)
Change in assets and liabilities:			
(Increase) decrease in receivables	-	788,208	788,208
Increase (decrease) in accounts payable	(68,121)	(1,430,168)	(1,498,289)
Increase in accrued expenses	66,074	844,757	910,831
(Decrease) in noncurrent claims payable	(145,767)	-	(145,767)
Net Cash Used for Operating Activities	<u>\$ (322,426)</u>	<u>\$ (626,167)</u>	<u>\$ (948,593)</u>

Compliance Schedules

Schedule of Delinquent Taxes Receivable

The Schedule of Delinquent Taxes Receivable is required by the Texas Education Agency and is not a required disclosure in the Annual Comprehensive Financial Report.

Use of Funds Report – Select State Allotment Programs

The Use of Funds Report is required by the Texas Education Agency and is not a required disclosure in the Annual Comprehensive Financial Report.

Alief Independent School District
Schedule of Delinquent Taxes Receivable
For the Year Ended August 31, 2024

Fiscal Year	Tax Year	Tax Rates			3 Assessed/ Appraised Value for School Tax Purposes	10 Beginning Balance 8/31/2023
		1 Maintenance	2 Debt Service	Total		
2015 and prior	2014 and prior	Various	Various	Various	Various	\$ 1,132,134
2016	2015	\$ 1.1250	\$ 0.1550	\$1.2800	\$13,360,826,250	409,887
2017	2016	1.1250	0.1800	1.3050	14,436,362,682	374,955
2018	2017	1.1250	0.2050	1.3300	14,972,841,053	570,487
2019	2018	1.1250	0.2050	1.3300	15,311,580,602	524,260
2020	2019	1.0391	0.2050	1.2441	16,153,773,973	550,818
2021	2020	0.9998	0.2050	1.2048	17,265,625,332	733,996
2022	2021	0.9998	0.2050	1.2048	17,406,268,260	1,127,439
2023	2022	0.9561	0.2050	1.1611	18,743,354,750	2,781,935
2024	2023	0.7817	0.2050	0.9867	17,978,055,424	-
1000 Totals						<u><u>\$ 8,205,911</u></u>

8000 Taxes Refunded

20 Current Year's Total Levy	30 Maintenance Total Collections	30a Debt Service Total Collections	40 Entire Year's Adjustments	50 Ending Balance 8/31/2024	99 Total Taxes Refunded Under Section 26.1115(c)
\$ -	\$ 22,039	\$ 3,593	\$ (236,338)	\$ 870,164	
-	6,528	899	(690)	401,770	
-	15,306	2,448	6,871	364,072	
-	17,134	3,121	(2,701)	547,531	
-	28,362	5,167	196	490,927	
-	51,189	10,100	5,598	495,127	
-	90,421	18,546	7,838	632,867	
-	235,408	48,284	(120,146)	723,601	
-	1,230,210	263,851	(19,354)	1,268,520	
<u>177,389,473</u>	<u>145,777,072</u>	<u>38,234,789</u>	<u>9,542,675</u>	<u>2,920,287</u>	
<u>\$ 177,389,473</u>	<u>\$ 147,473,669</u>	<u>\$ 38,590,798</u>	<u>\$ 9,183,949</u>	<u>\$ 8,714,866</u>	
Penalty and interest receivable on taxes				<u>5,013,127</u>	
Allowance for uncollectable taxes				<u>(2,091,983)</u>	
Property Taxes Receivable, Net per Governmental Fund Balance Sheet				<u>\$ 11,636,010</u>	
				<u>\$ 43,508</u>	

Data Control Codes	Program Compliance	Responses
Section A: Compensatory Education Programs		
AP1	Did your LEA expend any state compensatory education program state allotment funds during the District's fiscal year?	Yes
AP2	Did 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 District's fiscal year.	\$ 55,708,061
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30)	\$ 22,313,632
Section B: Bilingual Education Programs		
AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
AP6	Did 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.	\$ 14,785,725
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25)	\$ 9,273,092

Alief Independent School District
Schedule of Required Responses to Selected
School FIRST Indicators
For the Year Ended August 31, 2024

Exhibit L-1

SF1	Was there an unmodified opinion on 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 to not have made timely payments.) 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.	Yes
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold.	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end.	\$ -



Statistical Section (Unaudited)

The statistical section of the Alief Independent School District's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's economic condition and overall financial health.

Financial Trends

These schedules contain trend information to show how the District's financial performance and position have changed over time.

Alief Independent School District*Net Position by Component**Last Ten Fiscal Years**(Accrual Basis of Accounting)*

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Governmental Activities:				
Net investment in capital assets	\$ 345,801,296	\$ 314,728,073	\$ 304,306,149	\$ 289,308,633
Restricted	34,139,430	45,883,140	39,863,161	30,712,471
Unrestricted	(168,346,693)	(199,852,573)	(227,888,398)	(256,374,627)
Total Governmental Activities				
Net Position	<u>211,594,033</u>	<u>160,758,640</u>	<u>116,280,912</u>	<u>63,646,477</u>
 Primary Government:				
Net investment in capital assets	345,801,296	314,728,073	304,306,149	289,308,633
Restricted	34,139,430	45,883,140	39,863,161	30,712,471
Unrestricted	(168,346,693)	(199,852,573)	(227,888,398)	(256,374,627)
Total Primary Government				
Net Position	<u>\$ 211,594,033</u>	<u>\$ 160,758,640</u>	<u>\$ 116,280,912</u>	<u>\$ 63,646,477</u>

GASB Statement No. 75 was implemented for the year ended August 31, 2018. 2017 and prior were not restated for GASB 75.

GASB Statement No. 96 was implemented for the year ended August 31, 2023. 2022 and prior were not restated for GASB 96.

Source: District Financial Statements

2020	2019	2018	2017	2016	2015
\$ 286,246,172	\$ 282,464,670	\$ 277,853,365	\$ 270,014,752	\$ 261,270,334	\$ 240,898,879
29,910,008	29,682,241	26,777,037	27,773,083	26,158,223	25,576,701
(269,701,131)	(243,034,201)	(230,798,282)	26,975,434	47,452,583	74,550,415
<u>46,455,049</u>	<u>69,112,710</u>	<u>73,832,120</u>	<u>324,763,269</u>	<u>334,881,140</u>	<u>341,025,995</u>
286,246,172	282,464,670	277,853,365	270,014,752	261,270,334	240,898,879
29,910,008	29,682,241	26,777,037	27,773,083	26,158,223	25,576,701
(269,701,131)	(243,034,201)	(230,798,282)	26,975,434	47,452,583	74,550,415
<u>\$ 46,455,049</u>	<u>\$ 69,112,710</u>	<u>\$ 73,832,120</u>	<u>\$ 324,763,269</u>	<u>\$ 334,881,140</u>	<u>\$ 341,025,995</u>

Alief Independent School District
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2024	2023	2022	2021
Expenses				
Governmental activities:				
Instruction	\$ 332,401,807	\$ 322,925,903	\$ 321,180,840	\$ 336,694,839
Instructional resources and media services	7,200,100	6,338,028	6,448,291	6,278,424
Curriculum and staff development	13,898,752	11,749,048	12,019,374	10,501,353
Instructional leadership	9,151,102	8,545,816	7,076,281	7,252,395
School leadership	28,892,565	29,093,784	27,796,561	30,678,447
Guidance, counseling, and evaluation services	25,405,496	24,544,564	22,523,612	24,339,175
Social work services	1,607,686	1,535,151	2,192,121	892,728
Health services	7,863,075	7,134,063	7,884,300	7,470,763
Student transportation	24,082,742	22,204,468	22,920,497	18,561,258
Food services	33,970,887	29,282,219	26,676,349	21,155,713
Cocurricular/extracurricular activities	14,919,026	15,663,304	12,824,718	7,732,743
General administration	14,818,697	14,170,594	15,823,195	15,795,407
Facilities maintenance and operations	44,689,189	42,831,677	37,209,371	38,798,840
Security and monitoring services	8,159,010	7,377,386	6,567,169	7,069,335
Data processing services	4,553,379	4,314,042	3,834,697	4,010,611
Community services	5,065,331	5,410,461	4,691,761	3,882,190
Debt service - interest on long-term debt	16,512,093	11,879,415	10,867,368	10,107,477
Facilities planning	2,303,025	1,658,770	2,059,502	-
Payments related to SSA	423,489	503,602	461,758	583,740
Payments to JJAEP	228,997	218,176	126,201	34,049
Payments to appraisal districts	1,624,431	1,570,623	1,519,291	1,502,789
Total Primary Government Expenses	597,770,879	568,951,094	552,703,257	553,342,276
Program Revenues				
Governmental activities:				
Charges for services:				
Instruction	1,380,818	905,823	172,484	2,279
Food services	1,624,906	1,574,291	1,025,149	107,937
Cocurricular/extracurricular activities	2,331,988	2,474,307	297,379	1,174,248
Other activities	1,900,957	1,763,944	922,396	1,058,394
Operating grants and contributions	158,031,476	143,835,985	156,620,332	142,103,301
Total Primary Government Program Revenues	165,270,145	150,554,350	159,037,740	144,446,159
Total Primary Government Net (Expense) / Revenue	(432,500,734)	(418,396,744)	(393,665,517)	(408,896,117)

2020	2019	2018	2017	2016	2015
\$ 369,471,030	\$ 343,692,220	\$ 210,680,241	\$ 323,339,010	\$ 323,595,850	\$ 295,472,289
6,630,207	6,259,287	4,260,558	6,014,371	6,038,741	5,638,005
11,383,189	11,585,018	7,104,042	10,306,912	9,846,015	8,535,537
7,526,941	6,659,739	3,778,615	6,121,757	5,923,828	5,475,653
32,459,654	30,797,304	18,955,036	29,227,302	29,192,617	26,457,102
24,939,502	23,253,221	14,864,150	21,707,641	21,803,257	19,239,691
916,300	863,224	499,619	798,169	767,330	607,759
9,292,877	7,619,484	4,619,996	6,100,445	5,934,561	5,080,124
20,099,638	21,145,693	14,558,943	18,037,089	17,468,065	16,091,588
25,317,338	30,417,392	24,461,496	27,396,057	27,729,179	24,771,368
8,913,180	10,667,819	8,936,595	11,251,353	11,126,399	10,295,192
13,673,857	14,612,640	10,497,468	12,028,568	11,663,942	10,327,012
43,576,471	38,671,219	35,452,396	38,023,090	37,494,956	36,548,888
7,879,435	7,549,429	4,655,532	6,463,237	6,383,575	5,773,141
4,081,597	3,893,457	2,975,205	3,883,204	3,892,917	3,423,319
3,732,839	3,708,433	2,463,453	3,636,526	3,626,540	3,222,117
9,157,802	8,643,564	8,309,075	7,343,896	5,366,245	5,106,464
-	-	-	-	-	-
682,517	687,588	602,700	622,872	429,721	426,523
201,990	220,201	158,281	217,875	183,010	183,318
1,525,294	1,518,323	1,468,656	1,365,922	1,308,740	1,249,730
601,461,658	572,465,255	379,302,057	533,885,296	529,775,488	483,924,820
16,538	148,398	768,684	541,839	340,813	296,397
1,604,789	2,261,953	2,410,989	2,623,686	3,023,312	2,843,704
2,560,599	4,154,732	3,782,946	3,693,271	3,358,206	3,259,719
2,316,625	1,914,857	1,106,999	1,144,374	1,220,090	927,938
133,838,968	129,720,192	13,437,364	104,904,606	109,011,544	102,137,420
140,337,519	138,200,132	21,506,982	112,907,776	116,953,965	109,465,178
(461,124,139)	(434,265,123)	(357,795,075)	(420,977,520)	(412,821,523)	(374,459,642)

Alief Independent School District

Changes in Net Position

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
General Revenues and Other				
Changes in Net Position				
Governmental activities:				
Property taxes, levied for general purposes	\$ 145,351,765	\$ 175,049,177	\$ 169,928,159	\$ 171,810,375
Property taxes, levied for debt service	38,338,044	37,601,633	34,857,836	35,225,110
State aid - not restricted	271,249,793	220,805,645	227,164,659	217,487,972
Investment earnings	21,059,386	14,828,314	716,908	235,490
Miscellaneous revenue	7,337,139	12,007,716	13,632,390	1,192,725
Total Primary Government General Revenues	<u>483,336,127</u>	<u>460,292,485</u>	<u>446,299,952</u>	<u>425,951,672</u>
Total Primary Government Change in Net Position	<u>\$ 50,835,393</u>	<u>\$ 41,895,741</u>	<u>\$ 52,634,435</u>	<u>\$ 17,055,555</u>

GASB Statement No. 75 was implemented for the year ended August 31, 2018. 2017 and prior were not restated for GASB 75.

GASB Statement No. 96 was implemented for the year ended August 31, 2023. 2022 and prior were not restated for GASB 96.

Source: District Financial Statements

2020	2019	2018	2017	2016	2015
\$ 164,818,122	\$ 171,743,465	\$ 166,677,280	\$ 161,740,303	\$ 147,462,632	\$ 140,538,965
32,585,163	31,281,476	30,417,304	25,892,314	20,299,350	19,348,839
236,501,649	220,803,920	219,522,152	219,713,729	237,429,267	237,669,884
3,502,465	5,641,143	3,274,168	2,153,674	750,723	248,375
1,059,079	75,709	1,411,392	1,359,629	734,696	870,727
<u>438,466,478</u>	<u>429,545,713</u>	<u>421,302,296</u>	<u>410,859,649</u>	<u>406,676,668</u>	<u>398,676,790</u>
<u>\$ (22,657,661)</u>	<u>\$ (4,719,410)</u>	<u>\$ 63,507,221</u>	<u>\$ (10,117,871)</u>	<u>\$ (6,144,855)</u>	<u>\$ 24,217,148</u>

Alief Independent School District
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
General Fund				
Nonspendable	\$ 1,724,244	\$ 1,664,546	\$ 1,519,839	\$ 1,396,988
Committed	15,500,000	15,500,000	15,500,000	15,500,000
Assigned	24,824,018	16,725,213	6,776,060	7,258,824
Unassigned	122,061,836	104,411,829	102,994,479	84,869,263
Total General Fund	<u>\$ 164,110,098</u>	<u>\$ 138,301,588</u>	<u>\$ 126,790,378</u>	<u>\$ 109,025,075</u>
All Other Governmental Funds				
Restricted, reported in:				
Special Revenue Fund	\$ 13,151,400	\$ 11,812,167	\$ 8,129,346	\$ 814,273
Debt Service Fund	19,700,823	33,023,610	30,729,610	28,671,541
Capital Projects Fund	128,878,095	137,440,868	90,437,464	102,882,259
Committed, reported in:				
Special Revenue Fund	2,082,699	2,019,237	1,984,622	1,796,387
Capital Projects Fund	384,865	639,698	1,076,464	1,258,510
Total All Other Governmental Funds	<u>\$ 164,197,882</u>	<u>\$ 184,935,580</u>	<u>\$ 132,357,506</u>	<u>\$ 135,422,970</u>

Source: District Financial Statements

Table 3

2020	2019	2018	2017	2016	2015
\$ 2,115,127	\$ 871,283	\$ 942,860	\$ 863,136	\$ 907,959	\$ 1,035,827
15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000
8,140,898	6,930,740	5,791,983	6,095,663	6,244,603	7,001,735
65,365,918	76,994,579	71,761,614	69,532,132	76,691,984	78,875,783
<u>\$ 91,121,943</u>	<u>\$ 100,296,602</u>	<u>\$ 93,996,457</u>	<u>\$ 91,990,931</u>	<u>\$ 99,344,546</u>	<u>\$ 102,413,345</u>
\$ 1,799,912	\$ 5,298,734	\$ 5,531,956	\$ 6,700,383	\$ 5,995,704	\$ 7,249,954
27,034,228	23,408,583	20,289,957	20,158,506	19,199,352	17,172,934
78,785,804	61,822,856	34,888,263	60,477,843	56,785,438	2,255,927
1,725,528	1,688,294	1,478,248	1,269,213	1,259,813	1,259,718
1,676,277	2,486,356	3,710,210	4,808,028	8,740,462	22,528,682
<u>\$ 111,021,749</u>	<u>\$ 94,704,823</u>	<u>\$ 65,898,634</u>	<u>\$ 93,413,973</u>	<u>\$ 91,980,769</u>	<u>\$ 50,467,215</u>

Alief Independent School District
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	2024	2023	2022	2021
Revenues				
Local and intermediate sources	\$ 214,962,775	\$ 236,980,442	\$ 215,690,945	\$ 209,133,693
State program revenues	307,611,647	246,269,240	254,491,314	249,234,956
Federal program revenues	136,113,653	145,446,722	165,090,850	108,353,936
Total Revenues	658,688,075	628,696,404	635,273,109	566,722,585
Expenditures				
Current:				
Instruction	330,870,052	331,368,474	347,664,767	318,791,002
Instructional resources and media services	6,538,468	5,903,587	6,295,123	5,594,328
Curriculum and staff development	14,020,068	12,194,021	12,745,655	10,094,027
Instructional leadership	10,033,055	9,133,676	7,774,849	7,153,628
School leadership	29,469,789	31,086,320	30,286,664	29,873,871
Guidance, counseling, and evaluation services	26,153,057	26,161,634	24,602,518	23,826,097
Social work services	2,151,367	1,638,320	2,381,918	884,310
Health services	7,901,600	7,379,022	8,461,510	7,304,102
Student transportation	22,326,466	21,020,193	21,755,746	16,125,760
Food services	33,418,220	28,975,674	26,432,570	19,903,594
Cocurricular/extracurricular activities	15,610,338	15,610,699	12,965,078	7,004,318
General administration	11,743,619	11,291,754	12,966,112	12,241,779
Facilities maintenance and operations	44,905,578	43,497,373	38,687,666	37,384,263
Security and monitoring services	9,165,512	7,927,346	7,044,923	7,144,754
Data processing services	5,504,163	4,359,589	3,943,572	3,717,167
Community services	5,112,743	5,550,678	4,880,466	3,838,872
Debt service:				
Principal on long-term debt	45,188,555	26,257,712	24,709,957	22,545,000
Interest on long-term debt	15,411,527	13,863,856	12,912,630	11,851,179
Bond issuance costs and fees	290,639	473,797	406,951	1,976,325
Capital outlay:				
Facilities acquisition and construction	47,266,158	39,602,942	47,575,602	41,788,206
Intergovernmental:				
Payments related to SSA	423,489	503,602	461,757	583,740
Payments to JJAEP	228,997	218,176	126,201	34,049
Payments to appraisal districts	1,624,431	1,570,623	1,519,291	1,502,771
Total Expenditures	685,357,891	645,589,068	656,601,526	591,163,142
Excess (deficiency) of revenues over (under) expenditures	(26,669,816)	(16,892,664)	(21,328,417)	(24,440,557)

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 207,803,056	\$ 218,015,755	\$ 209,607,338	\$ 198,734,289	\$ 178,028,461	\$ 169,151,626
269,644,693	259,096,327	247,292,311	248,492,720	265,330,584	272,060,466
81,665,318	76,642,078	78,371,128	72,324,331	71,440,171	68,234,202
<u>559,113,067</u>	<u>553,754,160</u>	<u>535,270,777</u>	<u>519,551,340</u>	<u>514,799,216</u>	<u>509,446,294</u>
331,914,502	311,440,531	302,492,383	304,529,489	298,270,627	286,701,766
5,672,677	5,383,393	5,436,312	5,365,624	5,300,552	5,139,106
10,480,877	10,842,832	9,885,966	10,009,897	9,507,760	8,639,325
6,761,868	6,128,050	5,744,014	5,973,173	5,615,785	5,494,932
29,924,825	28,519,563	28,508,890	28,217,665	27,764,846	26,361,597
23,037,909	21,683,586	21,751,931	21,071,423	20,924,310	19,377,980
835,451	790,821	755,112	761,868	743,620	617,678
8,788,709	7,131,192	6,592,311	5,898,917	5,652,235	5,102,016
17,155,376	18,095,092	16,864,618	15,732,185	17,990,848	15,429,262
23,658,949	28,701,226	27,142,384	26,335,320	27,247,426	24,480,712
7,906,633	9,794,892	10,265,038	10,485,735	10,327,846	9,904,877
9,298,984	8,567,585	8,714,911	8,651,481	8,627,244	8,228,857
41,427,688	36,315,289	37,923,569	36,311,772	37,006,582	35,797,024
7,452,457	7,089,194	6,866,302	7,498,576	6,284,081	5,837,078
3,583,694	3,514,463	3,612,752	3,460,087	3,592,608	3,147,875
3,554,088	3,523,191	3,401,596	3,563,419	3,518,074	3,219,857
20,377,844	21,585,776	23,568,870	20,787,122	18,275,000	18,283,793
10,619,644	9,775,993	9,474,330	7,644,193	5,212,715	6,158,067
3,107,576	486,766	244,949	723,495	794,103	280,258
44,723,941	34,901,124	57,651,198	82,688,271	24,424,329	25,782,079
682,517	687,588	602,700	622,872	429,721	426,523
201,990	220,201	158,281	217,875	183,010	183,318
1,525,294	1,518,323	1,468,656	1,365,922	1,308,740	1,249,730
<u>612,693,493</u>	<u>576,696,671</u>	<u>589,127,073</u>	<u>607,916,381</u>	<u>539,002,062</u>	<u>515,843,710</u>
(53,580,426)	(22,942,511)	(53,856,296)	(88,365,041)	(24,202,846)	(6,397,416)

Alief Independent School District
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Other Financing Sources (Uses)				
Issuance of bonds	\$ 27,995,000	\$ 72,160,000	\$ 29,335,000	\$ 57,835,000
Sale of real and personal property	-	-	2,147,548	-
Issuance of leases	-	244,376	2,506,694	-
Issuance of subscriptions	1,303,104	378,775		
Operating transfers in	-	-	-	-
Premium on issuance of bonds	2,442,524	8,198,797	2,039,010	7,414,037
Issuance of refunding bonds	-	-	-	1,360,000
Operating transfers out	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Total Other Financing Sources (Uses)	<u>31,740,628</u>	<u>80,981,948</u>	<u>36,028,252</u>	<u>66,609,037</u>
Net Change in Fund Balances	<u>\$ 5,070,812</u>	<u>\$ 64,089,284</u>	<u>\$ 14,699,835</u>	<u>\$ 42,168,480</u>
Debt Service as a Percentage of Noncapital Expenditures	9.65%	6.65%	6.29%	6.26%

Source: District Financial Statements

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 51,815,000	\$ 51,925,000	\$ 26,345,000	\$ 75,025,000	\$ 55,660,000	\$ 9,430,000
-	-	-	-	-	-
-	-	-	1,189,611	-	-
-	-	-	-	1,215,000	16,993,214
6,302,693	6,426,707	2,001,483	6,230,019	8,635,505	1,281,909
2,605,000	6,445,000	-	-	15,130,000	9,255,000
-	-	-	-	(1,215,000)	(16,993,214)
-	(6,747,862)	-	-	(16,777,904)	(9,842,808)
<u>60,722,693</u>	<u>58,048,845</u>	<u>28,346,483</u>	<u>82,444,630</u>	<u>62,647,601</u>	<u>10,124,101</u>
<u>\$ 7,142,267</u>	<u>\$ 35,106,334</u>	<u>\$ (25,509,813)</u>	<u>\$ (5,920,411)</u>	<u>\$ 38,444,755</u>	<u>\$ 3,726,685</u>
5.46%	5.79%	6.19%	5.42%	4.59%	4.98%

Revenue Capacity

These schedules contain information to help assess the factors affecting the District's most significant local revenue source, the property tax.

Alief Independent School District
Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years

Table 5

Fiscal Year Ended August 31,	Appraised Value		Less: Exemptions	Taxable Assessed Value	Total Direct Rate (1)
	Real Property	Personal Property			
2024	\$ 22,487,523,715	\$ 1,645,105,305	\$ 6,154,573,596	\$ 17,978,055,424	\$ 0.9867
2023	21,283,072,971	1,481,434,153	4,021,152,374	18,743,354,750	1.1611
2022	17,687,394,666	1,357,580,731	1,638,707,137	17,406,268,260	1.2048
2021	17,471,107,064	1,411,759,766	1,617,241,498	17,265,625,332	1.2048
2020	17,306,768,911	1,452,897,204	2,605,892,142	16,153,773,973	1.2441
2019	16,333,942,752	1,438,480,964	2,460,843,114	15,311,580,602	1.3300
2018	15,961,603,019	1,498,192,502	2,486,954,468	14,972,841,053	1.3300
2017	15,345,530,857	1,584,123,216	2,493,291,391	14,436,362,682	1.3050
2016	14,417,102,695	1,512,545,875	2,568,822,320	13,360,826,250	1.2800
2015	13,161,503,875	1,505,887,372	2,077,654,763	12,589,736,484	1.2800

(1) Tax rates are per \$100 of assessed value.

Source: Harris County Appraisal District provides the District's tax office with appraised values for properties within the District's taxing authority.

Alief Independent School District
Property Tax Rates – Direct and Overlapping Governments
(per \$100 of Assessed Value)
Last Ten Fiscal Years

Taxing Authority	2024	2023	2022	2021
Overlapping Rates:				
Beechnut MUD	\$ 0.5340	\$ 0.5447	\$ 0.5800	\$ 0.5900
Bissonnet MUD	0.4850	0.4950	0.5300	0.5600
Chelford City MUD	0.3130	0.3130	0.3350	0.3500
Chelford One MUD	0.4600	0.4600	0.4600	0.4750
Harris County (1)	0.6087	0.5351	0.5863	0.6042
Harris County MUD 120	0.4000	0.4000	0.4280	0.4400
Harris County MUD 147	0.4306	0.4530	0.5157	0.5300
Harris County MUD 158	0.3540	0.3720	0.4200	0.4300
Harris County MUD 359	0.0920	0.0950	0.1200	0.1450
Harris County MUD 372	0.1050	0.1150	0.1675	0.1675
Houston, City of	0.5192	0.5192	0.5508	0.5618
Houston Community College System	0.0962	0.0922	0.0991	0.1003
Kingsbridge MUD	0.3950	0.4200	0.4900	0.5100
Mission Bend MUD 1	0.2170	0.4200	0.2250	0.2300
Mission Bend MUD 2	0.5284	0.5527	0.6015	0.6250
Renn Road MUD	0.5400	0.5700	0.6900	0.7100
West Harris County MUD 4	0.7500	0.8540	0.9600	1.0000
West Harris County MUD 6	0.1950	0.2000	0.2300	0.2400
West Keegans Bayou ID	0.0769	0.0787	0.0860	0.0910
Total Overlapping Rate	\$ 7.0999	\$ 7.4896	\$ 8.0750	\$ 8.3598
District Direct Rates:				
Maintenance & Operations	\$ 0.7817	\$ 0.9561	\$ 0.9998	\$ 0.9998
Debt Service	0.2050	0.2050	0.2050	0.2050
Total District Direct Rate	\$ 0.9867	\$ 1.1611	\$ 1.2048	\$ 1.2048

(1) Includes Harris County, Harris County Department of Education, Harris County Flood Control District, Harris County Hospital District, and the Port of Houston Authority

Source: District's Tax Office

Table 6

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 0.6000	\$ 0.6200	\$ 0.6500	\$ 0.7100	\$ 0.7200	\$ 0.8100
0.5600	0.5600	0.5700	0.5700	0.5700	0.5900
0.3650	0.3700	0.3900	0.4000	0.4250	0.4250
0.4900	0.4900	0.4900	0.5150	0.5350	0.5650
0.6170	0.6350	0.6350	0.6350	0.6350	0.6360
0.4550	0.4800	0.5000	0.5200	0.5800	0.6400
0.7000	0.5650	0.8100	0.8400	0.8900	0.9100
0.4600	0.4900	0.5320	0.5400	0.5500	0.5000
0.1450	0.1500	0.1600	0.1900	0.2600	0.2700
0.1600	0.1600	0.1600	0.1600	0.1650	0.1750
0.5680	0.5880	0.5841	0.5860	0.6010	0.6310
0.1003	0.1003	0.1003	0.1000	0.1020	0.1070
0.5500	0.5600	0.6000	0.6600	0.7100	0.7800
0.2380	0.2400	0.2580	0.2600	0.2780	0.2800
0.6250	0.6290	0.6685	0.7500	0.7970	0.8400
0.7100	0.7000	0.7000	0.7200	0.7500	0.7500
1.0000	1.0000	1.0000	1.0000	1.0800	1.0900
0.2500	0.2500	0.2500	0.3000	0.4000	0.5500
0.0940	0.0940	0.0940	0.0940	0.0950	0.1000
<u>\$ 8.6873</u>	<u>\$ 8.6813</u>	<u>\$ 9.1519</u>	<u>\$ 9.5500</u>	<u>\$ 10.1430</u>	<u>\$ 10.6490</u>
\$ 1.0391	\$ 1.1250	\$ 1.1250	\$ 1.1250	\$ 1.1250	\$ 1.1250
0.2050	0.2050	0.2050	0.1800	0.1550	0.1550
<u>\$ 1.2441</u>	<u>\$ 1.3300</u>	<u>\$ 1.3300</u>	<u>\$ 1.3050</u>	<u>\$ 1.2800</u>	<u>\$ 1.2800</u>

Alief Independent School District
Principal Taxpayers
Current Year and Nine Years Ago

Table 7

Taxpayer	2024			2015		
	Assessed Value (1)	Rank	Percentage of Total Assessed Value (2)	Assessed Value (1)	Rank	Percentage of Total Assessed Value (3)
Shell Oil Co.	\$ 205,554,558	1	1.1 %	\$ 323,728,717	1	2.6 %
Centerpoint Energy Inc.	175,969,421	2	1.0	115,924,023	4	0.9
Camden Property Trust	132,864,883	3	0.7	79,545,071	9	0.6
Redstone Houston I LLC	128,487,841	4	0.7			
CHCA West Houston LP	122,743,365	5	0.7	85,717,801	7	0.7
FSP Westchase LLC	104,997,858	6	0.6	142,518,070	2	1.1
West 8 Investments/Residential	97,413,485	7	0.5			
G & I IX Artesian LP	93,947,696	8	0.5			
Pref Shadow Lake Propco LLC	83,582,657	9	0.5			
Wal Mart	82,296,356	10	0.5	69,608,290	10	0.6
Jacobs Engineering Group Inc.				120,415,791	3	1.0
Columbia Texas Westchase/ Park Land LLC				90,602,112	5	0.7
Pinnacle Owner Corp.				90,424,846	6	0.7
One Westchase Center LLC				83,600,000	8	0.7
Totals	<u>\$ 1,227,858,120</u>		<u>6.8 %</u>	<u>\$ 1,202,084,721</u>		<u>9.6 %</u>

(1) Assessed (taxable) value equals appraised value after exemptions

(2) Total assessed value equals: \$17,978,055,424

(3) Total assessed value equals: \$12,589,736,484

Source: Municipal Advisory Council of Texas

Alief Independent School District
Property Tax Levies and Collections
Last Ten Fiscal Years

Table 8

Fiscal Year Ended August 31,	Net Tax Levy for the Fiscal Year (1)	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Net Tax Levy		Amount	Percent of Total Tax Collections To Net Tax Levy
2024	\$ 186,932,150	\$184,011,861	98.4 %	\$ -	\$184,011,861	98.4 %
2023	213,537,961	214,847,157	100.6	(2,577,717)	212,269,440	99.4
2022	205,215,362	206,846,561	100.8	(2,354,800)	204,491,761	99.6
2021	201,488,258	205,256,666	101.9	(4,401,275)	200,855,391	99.7
2020	197,232,859	198,700,220	100.7	(1,962,489)	196,737,731	99.7
2019	199,212,357	201,577,172	101.2	(2,855,742)	198,721,430	99.8
2018	195,614,772	196,826,567	100.6	(1,759,326)	195,067,241	99.7
2017	184,712,145	186,333,430	100.9	(1,985,356)	184,348,074	99.8
2016	169,127,260	169,208,730	100.0	(483,240)	168,725,490	99.8
2015	158,057,306	159,319,952	100.8	(1,659,445)	157,660,507	99.7

(1) Appraised value less exemptions equal taxable assessed value. The beginning taxable value net of adjustments times the tax rate set by the District's Board of Trustees each year equals the total net tax levy. The tax levy for prior years reflects ongoing adjustments applied to that year's tax levy.

Source: District records

Debt Capacity

These schedules present information to help assess the affordability of the District's current debt burden and its ability to issue additional debt in the future.

Alief Independent School District
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Table 9

Fiscal Year Ended August 31,	General Obligation Bonds	Leases Payable	Subscriptions Payable	Total Primary Government	Ratio of Debt to Assessed Value (1)	Debt per Student (2)
2024	\$427,553,790	\$1,179,397	\$ 2,750,118	\$ 430,303,908	2.39 %	\$ 10,901
2023	442,886,973	1,829,650	2,679,914	445,566,887	2.38	11,048
2022	389,494,810	2,181,407	-	389,494,810	2.24	9,578
2021	384,805,007	-	-	384,805,007	2.23	9,134
2020	346,612,378	-	-	346,612,378	2.15	7,586
2019	311,110,254	307,843	-	311,110,254	2.03	6,820
2018	276,516,129	608,619	-	276,516,129	1.85	5,966
2017	273,490,672	902,489	-	273,490,672	1.89	5,878
2016	214,561,655	-	-	214,561,655	1.61	4,535
2015	171,306,157	-	-	171,306,157	1.36	3,616

(1) See Table 5 for assessed value data.

(2) See Table 15 for student enrollment data.

Alief Independent School District
Ratios of Net General Obligation Bonded Debt Outstanding
Last Ten Fiscal Years

Table 10

Fiscal Year Ended August 31,	Gross Bonded Debt	Less: Restricted for Retirement of Bonded Debt	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value (1)	Net Bonded Debt per Student (2)
2024	\$ 427,553,790	\$ 20,979,897	\$ 406,573,893	2.26 %	\$ 10,300
2023	442,886,973	34,061,476	408,825,497	2.18	10,137
2022	389,494,810	31,718,476	357,776,334	2.06	8,798
2021	384,805,007	29,898,198	354,906,809	2.06	8,424
2020	346,612,378	28,110,096	318,502,282	1.97	6,971
2019	311,110,254	24,383,507	286,726,747	1.87	6,286
2018	276,516,129	21,245,081	255,271,048	1.70	5,508
2017	273,490,672	21,072,700	252,417,972	1.75	5,425
2016	214,561,655	20,162,519	194,399,136	1.45	4,109
2015	171,306,157	18,326,747	152,979,410	1.22	3,229

(1) See Table 5 for assessed value data.

(2) See Table 15 for student enrollment data.

Alief Independent School District
Computation of Estimated Direct and Overlapping Debt
 August 31, 2024

Table 11

Taxing Authority	Gross Debt Outstanding	Percent Overlapping	Amount Overlapping
Overlapping:			
Beechnut MUD	\$ 3,555,000	100.00 %	\$ 3,555,000
Bissonnet MUD	14,610,000	100.00	14,610,000
Chelford City MUD	7,525,000	42.80	3,220,700
Chelford One MUD	11,335,000	100.00	11,335,000
Fort bend Co MUD #30	102,840,000	0.04	41,136
Fort Bend Co WC&ID #2	134,430,000	0.10	134,430
Harris County	2,577,839,039	2.98	76,819,603
Harris County Dept. of Education	28,960,000	2.98	863,008
Harris County Flood Control District	991,095,000	2.98	29,534,631
Harris County Hospital District	65,285,000	2.98	1,945,493
Harris County MUD 120	8,930,000	100.00	8,930,000
Harris County MUD 158	10,160,000	100.00	10,160,000
Harris County MUD 359	3,635,000	100.00	3,635,000
Harris County MUD 372	1,070,000	100.00	1,070,000
Houston Community College System	422,215,000	7.27	30,695,031
Houston, City of	3,660,980,000	4.83	176,825,334
Kingsbridge MUD	10,180,000	3.47	353,246
Mission Bend MUD 1	5,280,000	44.18	2,332,704
Mission Bend MUD 2	12,825,000	100.00	12,825,000
N Mission Glen MUD	14,565,000	0.75	109,238
Port of Houston Authority	426,134,397	2.98	12,698,805
Renn Road MUD	7,800,000	70.20	5,475,600
West Harris County MUD 4	290,000	85.59	248,211
West Harris Co MUD #16	4,300,000	100.00	4,300,000
Total Net Overlapping Debt			411,717,170
Direct Debt:			
Maintenance & Operations			431,483,305
Total Direct and Overlapping Debt			\$ 843,200,475

(1) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. The percentage of overlapping debt is estimated using taxable assessed property values. Parentages were estimated by determining the portion of the overlapping taxing authority's taxable assessed value that is within the District's boundaries and dividing it by the overlapping taxing authority's total taxable assessed value.

Source: The Municipal Advisory Council of Texas

Demographic and Economic Information

These schedules provide demographic and economic indicators to help in understanding the environment in which the District operates and to facilitate in comparisons over time.

Fiscal Year	Residential Units (1)	Average Assessed Value per Residential Unit (1)	Estimated Population (2)	Average Daily Attendance (3)	Unemployment Rate (4)
2024	48,352	\$ 238,897	270,173	35,565	4.8 %
2023	48,326	237,670	274,804	36,108	5.3
2022	48,256	218,854	280,088	36,316	4.6
2021	48,111	211,810	285,158	37,632	6.3
2020	47,900	194,835	296,944	41,527	9.8
2019	47,834	173,178	263,538	42,020	4.0
2018	47,662	165,800	268,212	42,730	4.4
2017	47,380	154,668	270,004	43,014	5.0
2016	47,173	142,292	276,436	44,026	5.5
2015	47,183	130,467	273,234	43,548	4.5

(1) Source: Harris County Appraisal District

(2) Source: Municipal Advisory Council of Texas

(3) Source: District Records

(4) Source: TexasLMI of Texas Workforce Commission data for Houston

The data is for Harris County and the most recent information is not available yet.

The District is located within Houston, Texas and there is not a source for obtaining the information specially for the District.

Alief Independent School District
Principal Employers
Current and Nine Years Ago

Table 13

Employer	2024			2015		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Wal-Mart Stores, Inc.	34,000	1	2.89 %	32,000	1	2.94 %
H-E-B Grocery Co.	32,635	2	2.78	21,471	2	1.97
Memorial Hermann Health System	29,130	3	2.48	20,055	4	1.84
Houston Methodist Hospital System	28,304	4	2.41	16,961	5	1.56
UT MDA Cancer Center	22,088	5	1.88	20,357	3	1.87
Amazon	20,000	6	1.70			
Kroger Co.	15,000	7	1.28	15,216	6	1.40
Texas Children's Hospital	14,378	8	1.22			
HCA Houston Healthcare	12,614	9	1.07			
United Airlines	11,834	10	1.01	15,108	7	1.39
Exxon Mobil Corp.				12,814	8	1.18
Schlumberger				12,207	9	1.12
National Oilwell Varco				11,563	10	1.06
Totals	219,983		18.72 %	177,752		16.33 %

Sources: Houston Chronicle for Greater City of Houston area. Data for 2024 comes from the Chronicle's 2022 report, as they have not published more recent information.

Percentage of total employment was calculated using total employment for the Houston area and was obtained from the TexasLMI of Texas Workforce Commission.

Operating Information

These schedules provide information about the District's operations and resources to assist in using the financial statement information to better understand and assess the District's economic condition.

Alief Independent School District
Full-Time Equivalent District Employees by Position
Last Ten Fiscal Years

Position	2024	2023	2022	2021
Professional Staff				
Teachers	2,962	2,967	3,172	3,276
Support staff:				
Counselors	129	137	141	138
Educational Diagnosticians	44	46	44	47
Librarians	37	37	37	40
Nurses	47	45	45	50
Psychologists	19	21	15	16
Therapists	48	53	51	53
Other Support Staff	236	256	229	224
Total support staff	560	595	562	568
Administrators:				
Administrative/Instructional Officers	23	20	21	20
Assistant Principals	109	118	124	125
Assistant Superintendents	7	9	9	9
Principals	48	51	46	45
Superintendent	1	1	1	1
Teacher Supervisors	47	48	51	48
Total administrators	235	247	252	248
Total Professional Staff	3,757	3,809	3,986	4,092
Educational Aides	735	714	719	715
Auxiliary Staff	1,591	1,607	1,603	1,652
Total Employees	6,083	6,130	6,308	6,459

Source: Texas Education Agency website

Table 14

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>3,253</u>	<u>3,260</u>	<u>3,283</u>	<u>3,377</u>	<u>3,329</u>	<u>3,261</u>
132	130	133	129	128	127
40	25	24	22	43	38
41	42	39	40	38	39
51	50	49	66	41	36
10	6	6	8	12	13
49	48	43	32	31	36
<u>222</u>	<u>204</u>	<u>220</u>	<u>219</u>	<u>200</u>	<u>199</u>
<u>545</u>	<u>505</u>	<u>514</u>	<u>516</u>	<u>493</u>	<u>488</u>
20	20	18	15	10	11
127	121	118	115	118	113
9	8	8	10	8	8
46	46	46	45	45	45
1	1	1	1	1	1
<u>53</u>	<u>73</u>	<u>71</u>	<u>71</u>	<u>53</u>	<u>51</u>
<u>256</u>	<u>269</u>	<u>262</u>	<u>257</u>	<u>235</u>	<u>229</u>
4,054	4,034	4,059	4,150	4,057	3,978
700	618	613	519	548	527
<u>1,702</u>	<u>1,697</u>	<u>1,735</u>	<u>1,871</u>	<u>1,786</u>	<u>1,730</u>
<u>6,456</u>	<u>6,349</u>	<u>6,407</u>	<u>6,540</u>	<u>6,391</u>	<u>6,235</u>

Alief Independent School District
Operating Statistics
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Enrollment</u>	<u>Average Daily Attendance</u>	<u>Operating Expenditures (1)</u>	<u>Cost per Student (ADA)</u>	<u>Percentage Change</u>
2024	39,474	35,565	\$ 567,110,637	\$ 15,946	2.3 %
2023	40,329	36,108	562,628,863	15,582	1.0
2022	40,664	36,316	560,081,965	15,422	13.0
2021	42,131	37,632	513,478,376	13,645	6.1
2020	45,692	41,527	533,799,963	12,854	5.9
2019	45,616	42,020	509,955,957	12,136	3.7
2018	46,348	42,730	500,163,282	11,705	1.7
2017	46,531	43,014	495,026,808	11,509	4.1
2016	47,316	44,026	486,950,404	11,061	3.3
2015	47,376	43,548	466,089,893	10,703	12.4

(1) Operating expenditures are total expenditures less debt service and capital outlay.

GASB Statement No. 75 was implemented for the year ended August 31, 2018. 2017 and prior were not restated for GASB 75.

Source: District records

Government Wide Expenses	Cost per Student (ADA)	Percentage Change	Teaching Staff	Student Enrollment to Teacher Ratio	Percentage of Students in Free/Reduced Lunch Program
\$ 597,770,879	\$ 16,808	6.7 %	2,962	13.3	87.3 %
568,951,094	15,757	3.5	2,967	13.6	86.6
552,703,257	15,219	3.5	3,172	12.8	83.1
553,342,276	14,704	1.5	3,276	12.9	86.4
601,461,658	14,484	6.3	3,253	14.0	87.3
572,465,255	13,624	53.5	3,260	14.0	84.4
379,302,057	8,877	(28.5)	3,283	14.1	79.7
533,885,296	12,412	3.1	3,377	13.8	82.6
529,775,488	12,033	8.3	3,329	14.2	80.4
483,924,820	11,112	10.3	3,261	14.5	80.3



Independent School District

Preparing Students for Tomorrow – Caring for Them Today

Alief Independent School District
Teacher Base Salaries
Last Ten Fiscal Years

Table 16

Fiscal Year	District			County Average Salary (2)	Statewide Average Salary (2)
	Minimum Salary (1)	Maximum Salary (1)	Average Salary (2)		
2024	\$ 50,000 (3)	\$ 108,931	\$ 65,242	\$ 66,605	\$ 62,463
2023	60,000	106,189	64,401	65,052	60,716
2022	59,700	107,509	64,889	62,356	58,887
2021	57,400	103,925	61,984	60,675	57,641
2020	57,400	107,778	62,630	60,160	57,091
2019	53,600	102,559	58,308	57,423	54,122
2018	53,600	102,559	59,173	56,943	53,334
2017	52,800	111,832	58,263	55,888	52,525
2016	52,000	114,104	57,559	55,791	51,892
2015	50,000	111,364	55,725	54,284	50,715

(1) Source: District records, updated prior years to consistently reflect information from PEIMS records

(2) Source: Texas Education Agency website

(3) \$50,000 was the base salary for associate teachers. Certified teacher base salary was \$62,000.

Alief Independent School District
School Building Information
Last Ten Fiscal Years

Building	2024	2023	2022	2021
High Schools:				
Hastings (1973)				
Square footage	496,243	496,243	496,243	496,243
Capacity	3,500	3,500	3,500	3,500
Enrollment	3,142	3,282	3,261	3,563
Elsik (1981)				
Square footage	506,830	506,830	506,830	506,830
Capacity	3,500	3,500	3,500	3,500
Enrollment	3,331	3,310	3,327	3,490
Taylor (2001)				
Square footage	503,000	503,000	503,000	503,000
Capacity	2,800	2,800	2,800	2,800
Enrollment	2,825	2,841	2,883	2,967
Kerr (1994)				
Square footage	156,260	156,260	156,260	156,260
Capacity	800	800	800	800
Enrollment	794	806	790	809
Hastings Ninth Grade Center (1999)				
Square footage	190,572	190,572	190,572	190,572
Capacity	1,800	1,800	1,800	1,800
Enrollment	915	916	998	1,052
Elsik Ninth Grade Center (1999)				
Square footage	190,572	190,572	190,572	190,572
Capacity	1,800	1,800	1,800	1,800
Enrollment	1,016	1,000	988	1,011
Annex (1987)				
Square footage	105,946	105,946	105,946	105,946
Capacity	*	*	*	*
Enrollment	*	*	*	*
Alief Learning Center (1994)				
Square footage	84,000	84,000	84,000	84,000
Capacity	200	200	200	200
Enrollment	201	120	76	15
Center for Advanced Careers (2018)				
Square footage	216,000	216,000	216,000	216,000
Capacity	*	*	*	*
Enrollment	*	*	*	*
Middle Schools:				
Alief (1968)				
Square footage	235,533	235,533	235,533	235,533
Capacity	1,272	1,272	1,272	1,272
Enrollment	806	836	897	872
Olle (1974)				
Square footage	172,656	172,656	172,656	172,656
Capacity	1,225	1,225	1,225	1,225
Enrollment	1,041	1,076	1,066	1,125

* Enrollment and capacity are included with the respective high school campus

2020	2019	2018	2017	2016	2015
496,243	496,243	496,243	495,243	495,243	495,243
3,500	3,500	3,500	3,500	3,500	3,500
3,510	3,461	3,422	3,436	3,266	3,299
506,830	506,830	506,830	505,830	505,830	505,830
3,500	3,500	3,500	3,500	3,500	3,500
3,606	3,559	3,552	3,498	3,400	3,321
503,000	503,000	503,000	502,000	502,000	502,000
2,800	2,800	2,800	2,800	2,800	2,800
3,111	3,118	3,210	3,227	3,079	3,084
156,260	156,260	156,260	122,682	122,682	122,682
800	800	800	800	800	800
791	796	806	804	809	787
190,572	190,572	190,572	190,572	190,572	190,572
1,800	1,800	1,800	1,800	1,800	1,800
1,105	867	997	966	1,005	937
190,572	190,572	190,572	190,572	190,572	190,572
1,800	1,800	1,800	1,800	1,800	1,800
1,101	1,051	1,019	1,053	1,081	1,026
105,946	105,946	105,946	105,946	105,946	105,946
*	*	*	*	*	*
*	*	*	*	*	*
84,000	84,000	84,000	84,000	84,000	84,000
200	200	200	200	200	200
109	150	130	146	173	137
216,000	216,000	216,000			
*	*	*			
*	*	*			
235,533	235,533	235,533	222,579	222,579	222,579
1,272	1,272	1,272	1,272	1,272	1,272
1,017	1,002	965	948	965	992
172,656	172,656	172,656	152,317	152,317	152,317
1,225	1,225	1,225	1,225	1,225	1,225
1,195	1,066	1,095	1,143	1,139	1,101

Alief Independent School District
School Building Information
Last Ten Fiscal Years

Building	2024	2023	2022	2021
Middle Schools (continued):				
Killough (1976)				
Square footage	205,468	205,468	205,468	205,468
Capacity	1,280	1,280	1,280	1,280
Enrollment	763	809	807	846
Holub (1981)				
Square footage	186,457	186,457	186,457	186,457
Capacity	1,230	1,230	1,230	1,230
Enrollment	732	779	821	847
Albright (1983)				
Square footage	195,203	195,203	195,203	195,203
Capacity	1,272	1,272	1,272	1,272
Enrollment	987	1,056	1,120	1,162
O'Donnell (1993)				
Square footage	211,359	211,359	211,359	211,359
Capacity	1,345	1,345	1,345	1,345
Enrollment	1,210	1,253	1,328	1,347
Intermediate Schools:				
Owens (1994)				
Square footage	115,381	115,381	115,381	115,381
Capacity	1,250	1,250	1,250	1,250
Enrollment	730	870	814	932
Klentzman (1995)				
Square footage	112,693	112,693	112,693	112,693
Capacity	1,250	1,250	1,250	1,250
Enrollment	821	796	808	904
Youngblood (1996)				
Square footage	112,781	112,781	112,781	112,781
Capacity	1,250	1,250	1,250	1,250
Enrollment	862	868	844	921
Mata (1999)				
Square footage	112,570	112,570	112,570	112,570
Capacity	1,100	1,100	1,100	1,100
Enrollment	795	771	809	872
Miller (2000)				
Square footage	119,419	119,419	119,419	119,419
Capacity	1,300	1,300	1,300	1,300
Enrollment	789	781	826	888
Budewig (2003)				
Square footage	115,400	115,400	115,400	115,400
Capacity	1,250	1,250	1,250	1,250
Enrollment	1,117	1,100	1,156	1,222

2020	2019	2018	2017	2016	2015
205,468	205,468	205,468	191,540	191,540	191,540
1,280	1,280	1,280	1,280	1,280	1,280
890	1,003	989	898	995	1,046
186,457	186,457	186,457	171,442	171,442	171,442
1,230	1,230	1,230	1,230	1,230	1,230
919	900	923	887	867	868
195,203	195,203	195,203	174,145	174,145	174,145
1,272	1,272	1,272	1,272	1,272	1,272
1,152	1,190	1,150	1,099	1,200	1,265
211,359	211,359	211,359	192,655	192,655	192,655
1,345	1,345	1,345	1,345	1,345	1,345
1,396	1,381	1,320	1,259	1,264	1,271
115,381	115,381	115,381	112,693	112,693	112,693
1,250	1,250	1,250	1,250	1,250	1,250
1,030	980	1,074	1,104	1,129	1,099
112,693	112,693	112,693	112,693	112,693	112,693
1,250	1,250	1,250	1,250	1,250	1,250
950	989	1,063	1,056	1,046	1,044
112,781	112,781	112,781	110,093	110,093	110,093
1,250	1,250	1,250	1,250	1,250	1,250
1,047	1,054	1,047	1,113	1,074	1,113
112,570	112,570	112,570	111,226	111,226	111,226
1,100	1,100	1,100	1,100	1,100	1,100
950	884	822	829	875	813
119,419	119,419	119,419	119,419	119,419	119,419
1,300	1,300	1,300	1,300	1,300	1,300
971	965	939	923	923	875
115,400	115,400	115,400	115,400	115,400	115,400
1,250	1,250	1,250	1,250	1,250	1,250
1,350	1,338	1,288	1,225	1,192	1,202

Alief Independent School District
School Building Information
Last Ten Fiscal Years

Building	2024	2023	2022	2021
Elementary Schools:				
Youens (1965)				
Square footage	110,233	110,233	110,233	110,233
Capacity	990	990	990	990
Enrollment	660	717	723	791
Boone (1969)				
Square footage	115,282	115,282	115,282	115,282
Capacity	1,012	1,012	1,012	1,012
Enrollment	532	538	627	658
Martin (1970)				
Square footage	100,536	100,536	100,536	100,536
Capacity	1,012	1,012	1,012	1,012
Enrollment	712	707	787	823
Chambers (1971)				
Square footage	101,832	101,832	101,832	101,832
Capacity	924	924	924	924
Enrollment	563	562	499	500
Smith (1972)				
Square footage	115,419	115,419	115,419	115,419
Capacity	1,100	1,100	1,100	1,100
Enrollment	629	630	650	665
Mahanay (1973)				
Square footage	102,995	102,995	102,995	102,995
Capacity	990	990	990	990
Enrollment	560	592	538	540
Kennedy (1975)				
Square footage	101,570	101,570	101,570	101,570
Capacity	1,012	1,012	1,012	1,012
Enrollment	534	550	644	660
Chancellor (1977)				
Square footage	106,109	106,109	106,109	106,109
Capacity	1,078	1,078	1,078	1,078
Enrollment	714	718	745	797
Liestman (1978)				
Square footage	104,140	104,140	104,140	104,140
Capacity	968	968	968	968
Enrollment	559	611	702	715
Petrosky (1979)				
Square footage	102,829	102,829	102,829	102,829
Capacity	1,034	1,034	1,034	1,034
Enrollment	547	599	572	578
Heflin (1981)				
Square footage	85,964	85,964	85,964	85,964
Capacity	902	902	902	902
Enrollment	544	595	653	731
Cummings (1983)				
Square footage	91,822	91,822	91,822	91,822
Capacity	902	902	902	902
Enrollment	569	546	547	511

2020	2019	2018	2017	2016	2015
110,233 990 864	110,233 990 899	110,233 990 918	101,977 990 945	101,977 990 1,000	101,977 990 1,002
115,282 1,012 748	115,282 1,012 807	115,282 1,012 823	115,282 1,012 872	115,282 1,012 915	115,282 1,012 906
100,536 1,012 874	100,536 1,012 880	100,536 1,012 936	99,000 1,012 881	99,000 1,012 910	99,000 1,012 964
101,832 924 595	101,832 924 695	101,832 924 731	101,832 924 732	101,832 924 763	101,832 924 788
115,419 1,100 767	115,419 1,100 826	115,419 1,100 847	115,419 1,100 855	115,419 1,100 887	115,419 1,100 886
102,995 990 597	102,995 990 597	102,995 990 631	102,995 990 616	102,995 990 705	102,995 990 793
101,570 1,012 738	101,570 1,012 726	101,570 1,012 699	100,034 1,012 746	100,034 1,012 794	100,034 1,012 811
106,109 1,078 909	106,109 1,078 947	106,109 1,078 951	104,573 1,078 1,013	104,573 1,078 1,011	104,573 1,078 847
104,140 968 725	104,140 968 793	104,140 968 822	99,916 968 834	99,916 968 914	99,916 968 905
102,829 1,034 656	102,829 1,034 590	102,829 1,034 547	98,221 1,034 587	98,221 1,034 629	98,221 1,034 650
85,964 902 893	85,964 902 913	85,964 902 913	85,964 902 886	85,964 902 859	85,964 902 828
91,822 902 527	91,822 902 556	91,822 902 575	91,822 902 617	91,822 902 624	91,822 902 646

Alief Independent School District
School Building Information
Last Ten Fiscal Years

Building	2024	2023	2022	2021
Elementary Schools (continued):				
Rees (1984)				
Square footage	93,960	93,960	93,960	93,960
Capacity	968	968	968	968
Enrollment	555	559	522	500
Alexander (1984)				
Square footage	97,432	97,432	97,432	97,432
Capacity	990	990	990	990
Enrollment	703	677	646	636
Hearne (1987)				
Square footage	104,504	104,504	104,504	104,504
Capacity	990	990	990	990
Enrollment	683	695	816	808
Landis (1989)				
Square footage	105,867	105,867	105,867	105,867
Capacity	902	902	902	902
Enrollment	527	586	572	632
Sneed (1990)				
Square footage	123,711	123,711	123,711	123,711
Capacity	1,100	1,100	1,100	1,100
Enrollment	964	1,049	980	952
Best (1991)				
Square footage	107,604	107,604	107,604	107,604
Capacity	924	924	924	924
Enrollment	659	664	763	733
Outley (1994)				
Square footage	120,193	120,193	120,193	120,193
Capacity	1,122	1,122	1,122	1,122
Enrollment	883	843	950	977
Hicks (1996)				
Square footage	113,417	113,417	113,417	113,417
Capacity	1,210	1,210	1,210	1,210
Enrollment	677	740	712	668
Bush (1997)				
Square footage	111,881	111,881	111,881	111,881
Capacity	1,210	1,210	1,210	1,210
Enrollment	739	758	828	803
Collins (1999)				
Square footage	112,327	112,327	112,327	112,327
Capacity	1,166	1,166	1,166	1,166
Enrollment	801	796	806	868
Horn (2005)				
Square footage	110,800	110,800	110,800	110,800
Capacity	1,100	1,100	1,100	1,100
Enrollment	697	759	824	804
Holmquist (2007)				
Square footage	124,111	124,111	124,111	124,111
Capacity	1,040	1,040	1,040	1,040
Enrollment	757	773	811	936

2020	2019	2018	2017	2016	2015
93,960	93,960	93,960	92,424	92,424	92,424
968	968	968	968	968	968
573	582	602	611	679	730
97,432	97,432	97,432	92,424	92,424	92,424
990	990	990	990	990	990
697	719	809	798	806	837
104,504	104,504	104,504	97,400	97,400	97,400
990	990	990	990	990	990
963	949	991	1,009	1,006	1,020
105,867	105,867	105,867	104,523	104,523	104,523
902	902	902	902	902	902
745	743	800	850	899	925
123,711	123,711	123,711	116,991	116,991	116,991
1,100	1,100	1,100	1,100	1,100	1,100
1,060	1,087	1,122	1,075	1,138	1,258
107,604	107,604	107,604	104,532	104,532	104,532
924	924	924	924	924	924
804	754	854	832	894	909
120,193	120,193	120,193	94,967	94,967	94,967
1,122	1,122	1,122	1,122	1,122	1,122
1,152	1,144	1,215	1,168	1,132	1,072
113,417	113,417	113,417	111,881	111,881	111,881
1,210	1,210	1,210	1,210	1,210	1,210
714	756	782	813	866	876
111,881	111,881	111,881	111,881	111,881	111,881
1,210	1,210	1,210	1,210	1,210	1,210
923	870	874	870	960	973
112,327	112,327	112,327	112,327	112,327	112,327
1,166	1,166	1,166	1,166	1,166	1,166
920	931	969	1,059	1,103	1,117
110,800	110,800	110,800	110,800	110,800	110,800
1,100	1,100	1,100	1,100	1,100	1,100
927	936	996	1,097	1,136	1,149
124,111	124,111	124,111	121,423	121,423	121,423
1,040	1,040	1,040	1,040	1,040	1,040
1,121	1,162	1,130	1,151	1,204	1,204

Alief Independent School District
School Building Information
Last Ten Fiscal Years

Building	2024	2023	2022	2021
PreK Centers:				
Martinez (2022)				
Square footage	78,619	78,619	78,619	
Capacity	535	535	535	
Enrollment	385	398	**	
Jefferson (2022)				
Square footage	80,557	80,557	80,557	
Capacity	535	535	535	
Enrollment	445	397	**	

Source: District records

* Enrollment and capacity are included with the respective high school campus

** Opened in August, 2022, no official enrollment available

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>



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Houston, Texas 77072
www.aliefisd.net

**ALIEF INDEPENDENT
SCHOOL DISTRICT**

SINGLE AUDIT REPORT

**For the Fiscal Year Ended
August 31, 2024**

ALIEF INDEPENDENT SCHOOL DISTRICT

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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
Alief Independent School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Alief Independent School District (the “District”), as of and for the year ended August 31, 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 January 21, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

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

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

To the Board of Trustees
Alief Independent School District

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Houston, Texas
January 21, 2025

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT
ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees
Alief Independent School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Alief Independent School District’s (the “District”) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended August 31, 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’s complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 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.

To the Board of Trustees
Alief Independent School District

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

To the Board of Trustees
Alief Independent School District

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements. We issued our report thereon dated January 21, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Houston, Texas
January 21, 2025

ALIEF INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended August 31, 2024

I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) ?	No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number (ALN)</u>
US Department of Education	
<i>Title I, Part A</i>	84.002
<i>Special Education Cluster</i>	84.027; 84.173
<i>Title III, Part A</i>	84.365
Dollar Threshold Considered Between Type A and Type B Federal Programs	\$3,000,000
Auditee qualified as low risk auditee?	Yes

ALIEF INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For the Year Ended August 31, 2024

II. Financial Statement Findings

None Noted

III. Federal Award Findings and Questioned Costs

None Noted

ALIEF INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2024

DRAFT 01-09-2025

Exhibit K-1

Page 1 of 2

(1)	(2)	(2A)	(3)
Federal Grantor/ Pass-Through Grantor/Program Title	Assistance Listing Number (ALN)	Pass-Through Identifying Number	Federal Expenditures
U. S. Department of Education			
Passed Through Texas Education Agency:			
<i>Title I, Part A - Improving Basic Programs</i>	84.010A	23610101101903	\$ 441,717
<i>Title I, Part A - Improving Basic Programs</i>	84.010A	24610101101903	16,352,708
<i>Title I, Part A - Improving Basic Programs</i>	84.010A	25610101101903	2,238,185
<i>Title I, 1003(A) ESF - Focused Support Grant</i>	84.010A	226101577110047	320,561
<i>Title I, 1003(A) ESF - Focused Support Grant</i>	84.010A	246101397110080	210,644
<i>Title I, School Action Fund Planning and Implementation</i>	84.010A	24610113101903	1,600
<i>Total ALN 84.010</i>			19,565,415
Special Education Cluster:			
<i>IDEA - B, Formula</i>	84.027A	236600011019036600	4,444
<i>IDEA - B, Formula</i>	84.027A	246600011019036600	8,654,238
<i>IDEA - B, Formula</i>	84.027A	256600011019036600	1,314,170
<i>COVID-19 - IDEA - B, Formula - ARP</i>	84.027X	225350021019035350	174,681
<i>IDEA - B, High Cost Risk Pool</i>	84.027A	66002406	8,268
<i>IDEA - B, Preschool</i>	84.173A	246610011019036610	117,251
<i>IDEA - B, Preschool</i>	84.173A	256610011019036610	15,857
<i>COVID 19 - IDEA - B, Preschool - ARP</i>	84.173X	225360021019035360	467
Passed Through Region 10 Education Service Center			
<i>IDEA-B - Special Education Capacity</i>	84.027A	236600497110001	120,692
<i>Total Special Education Cluster (84.027, 84.173)</i>			10,410,068
Passed Through Texas Education Agency:			
<i>Carl D. Perkins Career & Technology</i>	84.048A	23420006101903	23,167
<i>Carl D. Perkins Career & Technology</i>	84.048A	24420006101903	855,004
<i>Carl D. Perkins Career & Technology</i>	84.048A	25420006101903	54,415
<i>Total ALN 84.048</i>			932,586
<i>Texas Education for Homeless Children and Youth</i>	84.196A	244600057110003	87,519
<i>Title IV Part B - 21st Century Cycle 10 year 5</i>	84.287C	236950267110001	30,154
<i>2023-2024 NITA M. LOWEY 21ST CCLC CYCLE 11 YEAR 3</i>	84.287C	246950307110003	1,480,892
<i>2024-2025 NITA M. LOWEY 21ST CCLC CYCLE 11 YEAR 4</i>	84.287C	256950307110003	88,916
<i>Stronger OST</i>	84.287C	246950367110002	1,238
Passed Through Harris County Department of Education:			
<i>2022-2023 NITA M. LOWEY 21ST CCLC CYCLE 11 YEAR 2</i>	84.287C	5287C130044	1
<i>2023-2024 NITA M. LOWEY 21ST CCLC CYCLE 11 YEAR 3</i>	84.287C	5287C130044	64,924
<i>Total ALN 84.287</i>			1,666,125
Passed Through Texas Education Agency:			
<i>Title III Part A-ELA</i>	84.365A	23671001101903	46,548
<i>Title III Part A-ELA</i>	84.365A	24671001101903	2,251,173
<i>Title III Part A-ELA</i>	84.365A	25671001101903	169,057
<i>TITLE III, PART A-IMMIGRANT</i>	84.365A	24671003101903	379,016
<i>Total ALN 84.365</i>			2,845,794
<i>Title II Part A - Supporting Effective Instruction State Grants</i>	84.367A	22694501101903	95,463
<i>Title II Part A - Supporting Effective Instruction State Grants</i>	84.367A	23694501101903	1,211,638
<i>Title II Part A - Supporting Effective Instruction State Grants</i>	84.367A	24694501101903	221,299
<i>Total ALN 84.367</i>			1,528,400
<i>Summer School LEP</i>	84.369A	69552302	8,304
<i>Summer School LEP</i>	84.369A	69552402	42,000
<i>Total ALN 84.369</i>			50,304
<i>Title IV, Part A, Subpart 1</i>	84.424A	23680101101903	25,475
<i>Title IV, Part A, Subpart 1</i>	84.424A	24680101101903	1,465,790
<i>Title IV, Part A, Subpart 1</i>	84.424A	25680101101903	63,345
<i>Total ALN 84.424</i>			1,554,610

ALIEF INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2024

DRAFT 01-09-2025

Exhibit K-1

Page 2 of 2

(1)	(2)	(2A)	(3)
Federal Grantor/ Pass-Through Grantor/Program Title	Assistance Listing Number (ALN)	Pass-Through Identifying Number	Federal Expenditures
U. S. Department of Education (continued)			
<i>COVID-19 ARP Homeless I - TEHCY Supplement</i>	84.425W	215330017110003	258,300
<i>COVID-19 TCLAS-ESSER III</i>	84.425U	21528042101903	527,978
<i>COVID-19 ARP Homeless II</i>	84.425W	21533002101903	605,809
<i>COVID-19 CRRSA ESSER II</i>	84.425D	21521001101903	9,518,081
<i>COVID-19 ARPA ESSER III</i>	84.425U	21528001101903	46,249,313
<i>Total ALN 84.425</i>			<u>57,159,481</u>
Total U.S. Department of Education			<u>95,800,302</u>
U. S. Department of Justice			
<i>FY 2022 School Violence Prevention Program</i>	16.710	15JCOPS-22-GG-04260-SCAX	10,536
Total U.S. Department of Justice			<u>10,536</u>
U.S. Department of Agriculture			
Passed Through Texas Department of Agriculture:			
Cash Assistance:			
<i>Summer Food Service Program (SFSF)</i>	10.559	00514	758,336
<i>Supply Chain Assistance - COVID-19</i>	10.555	00514	1,789,953
Non-Cash Assistance:			
<i>National School Lunch Program - USDA Commodities</i>	10.555	00514	3,147,728
Passed Through Texas Education Agency:			
Cash Assistance:			
<i>School Breakfast Program</i>	10.553	71402301	623,962
<i>School Breakfast Program</i>	10.553	71402401	4,686,197
<i>National School Lunch Program</i>	10.555	71302301	2,293,372
<i>National School Lunch Program</i>	10.555	71302401	17,436,697
<i>Total Child Nutrition Cluster (10.553, 10.555, 10.559)</i>			<u>30,736,245</u>
Passed Through Texas Department of Agriculture:			
Cash Assistance:			
<i>State Administrative Expenses</i>	10.560	00514	96,968
<i>Texas Department of Agriculture Equipment Grant</i>	10.579	00514	343,627
<i>Child and Adult Care Program</i>	10.558	00514	1,155,016
Total U. S. Department of Agriculture			<u>32,331,856</u>
U.S. Department of Health and Human Services			
Passed Through City of Houston			
<i>COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response</i>	93.354	4600017310	375,599
Passed Through Texas Health and Human Services Commission			
<i>Medicaid Administrative Claiming</i>	93.778	HHS000537900017	255,474
<i>Total Medicaid Cluster (ALN 93.778)</i>			<u>255,474</u>
Passed Through Texas Workforce Commission:			
<i>Child Care Relief Funding - COVID-19</i>	93.575	2921CCR001709	13,238
<i>Child Care Relief Funding - COVID-19</i>	93.575	2921CCR001709	65,159
<i>Total CCDF Cluster (ALN 93.575)</i>			<u>78,397</u>
Total U.S. Department of Health and Human Services			<u>709,470</u>
Total Expenditures of Federal Awards			<u>\$ 128,852,164</u>

ALIEF INDEPENDENT SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2024

Note 1 - Summary of Significant Accounting Policies

The District utilizes the fund types specified in the Texas Education Agency’s Financial Accountability System Resource Guide.

Federal and state awards generally are accounted for in a Special Revenue Fund, a component of the Governmental Fund type. A Special Revenue Fund is used to account for resources restricted to, or committed for, specific purposes by a grantor.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds represent increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

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

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as unearned revenues until earned. Generally, unused balances are returned to the grantor at the close of specified project periods. The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 2 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of the District under programs of the federal government for the year ended August 31, 2024. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Uniform Guidance. Because the schedule presents on a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets or cash flows of the District.

ALIEF INDEPENDENT SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
For the Year Ended August 31, 2024

Note 3 - Reconciliation to Basic Financial Statements

The following is a reconciliation of expenditures of federal award programs per the Schedule of Expenditures of Federal Awards and federal revenues reported on Exhibit C-3 of the District’s Annual Comprehensive Financial Report:

Total Expenditures of Federal Awards	\$ 128,852,164
SHARS	6,149,125
United States Treasury Subsidy Payment - 2010 QSCBs	816,458
JROTC	295,904
Federal Program Revenues per Exhibit C-3	<u><u>\$ 136,113,651</u></u>

Note 4 - General Fund Expenditures

Federal awards reported in the general fund are summarized as follows:

SHARS	\$ 6,149,125
JROTC	295,904
Indirect Costs:	
Title I, Part A - Improving Basic Programs	907,513
IDEA Part B, Formula - ARP (COVID-19)	23,239
National School Lunch Program	915,948
School Breakfast Program	246,519
Carl D. Perkins Career & Technology	45,466
Title IV Part B - 21st Century	72,765
Title III, Part A - ELA	91,357
Title III, Part A - Immigrant	6,986
Title II Part A - Supporting Effective Instruction State Grants	95,991
Title IV, Part A, Subpart 1	47,714
COVID-19 - CRRSAA ESSER II	684,647
COVID-19 - ARPA ESSER III	2,811,089
COVID-19 ARP Homeless 1 - TEHCY Supplement	19,547
COVID-19 TCLAS-ESSER III	126,526
COVID-19 ARP Homeless II	34,902
	<u><u>\$ 12,575,238</u></u>

ALIEF INDEPENDENT SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended August 31, 2024

Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511 states, "The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings." The summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs and
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

I. Prior Audit Findings

None reported

ALIEF INDEPENDENT SCHOOL DISTRICT

CORRECTIVE ACTION PLAN

For the Year Ended August 31, 2024

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 states, "At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan to address each audit finding included in the current year auditor's reports."

I. Corrective Action Plan

Not applicable