



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 20, 2026
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 20, 2026 at 6:30 PM in the Board Room of the Administration Building, 4250 Cook Road, Houston, Texas 77072, 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.

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. Public Comments on Posted Agenda Items
5. Board Recognitions
6. 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.

7. Superintendent Report (Dr. Anthony Mays, Alief ISD Superintendent)
8. Donation Report (Dee Jones, Business and Community Partner Coordinator)
9. Other Reports (Information Only. No discussion at the meeting unless requested by a Board member.)

- 9.1. Construction Summary Report (Charles Woods, Deputy Superintendent of Business Services) ¹

Board Goal #2 Safe and Secure Alief: Alief ISD will maintain a safe and orderly environment.

9.2. Disbursement Report (Charles Woods, Deputy Superintendent of Business Services) 47

Board Goal #5 Organizational Strength: Alief ISD will continue to improve the financial stability of the district.

9.3. Financial Activity Report (Charles Woods, Deputy Superintendent of Business Services) 67

Board Goal #5 Organizational Strength: Alief ISD will continue to improve the financial stability of the district.

9.4. Active Requests for Proposals for Procurement of Goods and Services (Charles Woods, Deputy Superintendent of Business Services)

Board Goal #2 Safe & Secure Alief: Alief ISD will maintain a safe and orderly environment.

9.5. Tax Collection Report and Disbursements (Charles Woods, Deputy Superintendent of Business Services) 73

Board Goal #4 Alief Family: Alief ISD will continue to build strong relationships with all stakeholders.

10. Consent Agenda

10.1. Consider Approval of Minutes Held on December 16, 2025. 78

10.2. Consider Approval of New Hires (Dr. Elizabeth Veloz-Powell, Deputy Superintendent of Human Resources and Professional Learning) 87

Board Goal #3 World Class Employment: Alief ISD will recruit, develop, and retain highly qualified and effective personnel.

10.3. Consider Approval of Resignation Report (Dr. Elizabeth Veloz-Powell, Deputy Superintendent of Human Resources and Professional Learning) 90

Board Goal #3 World Class Employment: Alief ISD will recruit, develop, and retain highly qualified and effective personnel.

10.4. Consider Approval of Library Materials for Acquisition (Dr. Charles Garcia, Deputy Superintendent of Curriculum, Instruction, and School Leadership) 92

Board Goal #1 Student Achievement: Alief ISD will close the achievement gap to ensure all students reach their academic potential and improve student preparation for college and career.

10.5. Consider Approval of a Resolution to Amend the Alief ISD District of Innovation Plan (Dr. Charles Garcia, Deputy Superintendent of Curriculum, Instruction, and School Leadership) 116

Board Goal #3 World Class Employment: Alief ISD will recruit, develop, and retain highly qualified and effective personnel.

10.6. Consider Approval of Budget Amendments (Charles Woods, Deputy Superintendent of Business Services) 2 120

Board Goal #5 Organizational Strength: Alief ISD will continue to improve the financial stability of the district.

10.7. Consider Approval of the Job Order Contract proposal for roofing services for a district-wide roof improvement project — Lockwood, Andrews, Newnam Work Package #4 to contractor Atlas Universal, Inc. (Charles Woods, Deputy Superintendent of Business Services)

Board Goal #2 Safe & Secure Alief: Alief ISD will maintain a safe and orderly environment.

10.8. Consider Approval of the Job Order Contract proposal for skylight replacements at Elsik High School to contractor Argio Roofing and Construction, LLC. (Charles Woods, Deputy Superintendent of Business Services)

Board Goal #2 Safe & Secure Alief: Alief ISD will maintain a safe and orderly environment.

11. Non-Consent Agenda

11.1. Reimagined Specialist Report (Dr. Elizabeth Veloz-Powell, Deputy Superintendent of Human Resources and Professional Learning) 142

Board Goal #3 World Class Employment: Alief ISD will recruit, develop, and retain highly qualified and effective personnel.

11.2. Consider Approval of Annual Comprehensive Financial Report and Single Audit Report for the Year-Ended August 31, 2025. (Charles Woods, Deputy Superintendent of Business) 163

Board Goal #4 Alief Family: Alief ISD will continue to build strong relationships with all stakeholders.

11.3. Receive and Act on Resignation of Trustee Rick Moreno as Board Vice President, Including Related Action to Fill the Vacancy

Board Goal #4 Alief Family: Alief ISD will continue to build positive relationships with all stakeholders.

12. Closed Executive Session

12.1. 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)

12.2. Deliberate the duties, responsibilities, evaluation, employment, and dismissal of personnel and officers, including the Board and Superintendent and as it pertains to any item listed on this notice/agenda. (Tex. Gov't Code § 551.074)

12.3. Discussion of Districtwide Intruder Detection Audit Report Findings. TEX. GOV'T CODE § § 551.076, 551.089. (Dr. Elizabeth Veloz-Powell, Deputy Superintendent of Human Resources and Professional Learning)

13. Adjournment

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 551.071-551.089, 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 20, 2026

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 : 2026 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	2,400.00	5,877,581.53	120,018.47
Total for Bond Sale D0 2021 Capital Projects		0.00	9,317,000.00	0.00	2,400.00	5,877,581.53	3,437,018.47

FISCAL YEAR : 2026 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	27,462.23	0.00	0.00	0.00	27,462.23
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
ARR	Alief Restroom Refurbish	0.00	2,723.45	2,723.45	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	21,737,613.18	21,737,613.18	0.00	-0.00	0.00
CHA	Carpet at Hastings Annex	0.00	40,837.77	40,837.77	0.00	0.00	0.00
CHS	Chancellor Spark Park	0.00	0.00	0.00	0.00	0.00	7 0.00
COI	Cost of Issuance	0.00	218,084.04	218,084.04	0.00	0.00	0.00
CRU	Crump	0.00	102,094.55	102,094.55	0.00	-0.00	0.00
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	17,228.52	98,542.48	620.00	11,649.00
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	0.00	0.00	0.00	0.00	0.00
FCR	Carpet Replacement Evaluation	1,015,000.00	354,000.00	354,000.00	0.00	0.00	0.00
FEN	Fencing	0.00	310,752.52	310,752.52	0.00	0.00	0.00
FFA	Fire Alarm	144,000.00	17,022.00	17,022.00	0.00	-0.00	0.00

FISCAL YEAR : 2026 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
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	5,424,538.58	5,424,538.58	0.00	0.00	0.00
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	2,442,687.63	0.00	0.00	8 0.00
HWP	Hastings Water Pipe	0.00	40,607.00	40,607.00	0.00	0.00	0.00
LB1	Libraries group 1	0.00	519,061.87	519,061.87	0.00	0.00	0.00
MQE	Marquee Elementary	0.00	1,097,750.00	1,097,750.00	0.00	0.00	0.00
NAT	Natatorium	0.00	43,089.00	43,089.00	0.00	0.00	0.00
OCT	O'Donnell Cooling Tower	0.00	49,999.00	49,999.00	0.00	0.00	0.00
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	265,376.85	265,376.85	0.00	0.00	0.00
PDR	Police Dept Radios	0.00	0.00	0.00	0.00	0.00	0.00
PDV	Police Department Vehicle	0.00	418,612.32	418,612.32	0.00	0.00	-0.00

FISCAL YEAR : 2026 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	
PLL	Parking Lot Lighting (LED)	0.00	94,999.06	94,999.06	0.00	-0.00	0.00	
PLV	Parking Lot Vehicle	0.00	0.00	0.00	0.00	0.00	0.00	
S15	Safety Vestibules	5,900,000.00	7,268,365.40	7,268,365.40	0.00	0.00	-0.00	
SDL	School Door Locks	0.00	303,738.77	303,738.77	0.00	0.00	-0.00	
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	9	-0.00
WRS	Weight rooms	500,000.00	2,712,316.24	2,712,316.24	0.00	0.00	-0.00	
Total for Bond Sale E2 2017 Capital Projects		80,535,000.00	83,570,829.81	83,432,556.10	98,542.48	620.00	39,111.23	

FISCAL YEAR : 2026 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	7,732.50	0.00	0.00	0.00	7,732.50
ARR	Alief Restroom Refurbish	0.00	11,917.78	11,917.78	0.00	0.00	0.00
BSF	Basebll and Softball Fields	0.00	1,225,766.00	752,294.24	463,552.19	9,323.37	596.20
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	852,723.47	843,473.47	9,250.00	0.00	0.00
F40	Foundation Repairs	0.00	476,450.00	326,450.00	0.00	142,550.00	7,450.00
FCR	Carpet Replacement Evaluation	874,000.00	890,964.44	890,964.44	0.00	-0.00	10 0.00
FEN	Fencing	0.00	0.00	0.00	0.00	0.00	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	5,366,831.15	5,366,831.15	0.00	-0.00	0.00
G19	Chan/Mahanay Gym Floors	80,000.00	52,643.00	52,643.00	0.00	0.00	0.00
LB1	Libraries group 1	0.00	210,468.15	210,468.15	0.00	0.00	-0.00
LB2	Libraries group 2	0.00	276,071.57	276,071.57	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	17,626.03	17,626.03	0.00	0.00	0.00
RAM	Roof - AMS	220,000.00	194,760.00	194,760.00	0.00	0.00	0.00

FISCAL YEAR : 2026 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
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
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	4,200.00	4,200.00	0.00	0.00	0.00
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	29,054,773.67	28,414,319.41	472,802.19	151,873.37	<u>15,778.70</u>

FISCAL YEAR : 2026 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	99,547.94	0.00	0.00	0.00	99,547.94
ARR	Alief Restroom Refurbish	0.00	86,010.98	86,010.98	0.00	0.00	0.00
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	141,500.00	0.00	0.00	141,329.00	171.00
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	0.00	0.00	0.00	0.00	0.00
CAN	Entry Canopies	4,200,000.00	4,699,112.25	4,699,112.25	0.00	0.00	0.00
COI	Cost of Issuance	0.00	190,883.85	190,883.85	0.00	0.00	12 0.00
CPS	Partitions,Curtains,Etc	2,800,000.00	2,189,395.85	2,189,395.85	0.00	0.00	-0.00
CSS	Crump Seating	602,000.00	730,106.64	730,106.64	0.00	-0.00	0.00
EJS	Exterior Joint Sealant	0.00	140,000.00	0.00	134,986.36	0.00	5,013.64
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
FFA	Fire Alarm	0.00	743,000.00	22,500.00	0.00	7,500.00	713,000.00
FHV	HVAC	988,000.00	253,322.35	253,322.35	0.00	-0.00	0.00
G21	Gym Floor-Owens	32,000.00	20,648.00	20,648.00	0.00	0.00	0.00
GYM	Gym	0.00	32,334.00	32,334.00	0.00	0.00	0.00
HVE	HVAC-Elsik	12,000,000.00	12,768,397.34	12,768,397.34	0.00	0.00	-0.00

FISCAL YEAR : 2026 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
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
LB2	Libraries group 2	0.00	702,043.43	702,043.43	0.00	0.00	0.00
LB3	Libraries group 3	0.00	441,084.84	441,084.84	0.00	0.00	0.00
LB4	Libraries group 4	0.00	694,792.12	694,792.12	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
PRS	Pressbox	0.00	2,928,896.87	416,350.38	32,752.26	2,479,794.23	0.00
REC	Reception Areas	843,000.00	59,010.00	59,010.00	0.00	-0.00	13 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	470,000.00	214,058.20	61,138.52	3,223.85	191,579.43
TFH	Taylor Field House	0.00	133,789.00	0.00	133,789.00	0.00	0.00
TRR	Track Repl-Elsik & Taylor	0.00	3,146,988.91	3,140,514.09	2,070.00	4,403.32	1.50
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	0.00	0.00	0.00	0.00	0.00
VWC	Vinyl Wall Covering-Various	0.00	1,435,000.00	0.00	0.00	26,104.40	1,408,895.60
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

Alief I.S.D.

Construction Board Report - Run On 01/08/2026

FISCAL YEAR : 2026 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
Total for Bond Sale E4 2019 Capital Projects	57,565,000.00	60,059,327.72	54,614,027.67	364,736.14	2,662,354.80	2,418,209.11

FISCAL YEAR : 2026 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	62,899.60	0.00	0.00	0.00	62,899.60
ARB	Arbitrage Liability	0.00	305,336.68	0.00	0.00	0.00	305,336.68
ARR	Alief Restroom Refurbish	0.00	273,370.65	210,949.86	62,420.79	0.00	0.00
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	66,069.90	66,069.90	0.00	0.00	0.00
EMS	Energy Management Services	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	15 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	-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	61,039.00	61,039.00	0.00	0.00	0.00
IEB	Infrastructure-Electric Bus	0.00	223,238.90	223,238.90	0.00	0.00	-0.00
NAT	Natatorium	0.00	5,878,535.57	0.00	82,150.00	478,650.00	5,317,735.57
PRS	Pressbox	0.00	1,950,000.00	0.00	0.00	1,950,000.00	0.00
RKE	Roof Replacement Kerr	357,000.00	348,805.00	348,805.00	0.00	0.00	0.00

FISCAL YEAR : 2026 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
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	58,832,426.70	49,926,971.76	144,570.79	2,428,650.00	6,332,234.15

FISCAL YEAR : 2026 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	3,435,796.25	0.00	0.00	0.00	3,435,796.25
AGS	All Girls School	0.00	539,016.51	0.00	20,686.29	518,330.22	0.00
ARB	Arbitrage Liability	0.00	2,253,826.52	0.00	0.00	0.00	2,253,826.52
ARR	Alief Restroom Refurbish	0.00	135,577.14	0.00	21,699.21	113,877.93	0.00
BMC	Building Management Control	100,000.00	80,048.37	80,048.37	0.00	0.00	-0.00
BUS	School Buses	1,500,000.00	2,767,520.00	267,520.00	0.00	2,500,000.00	-0.00
C41	Carpet Replacement	437,000.00	400,432.80	400,432.80	0.00	0.00	-0.00
CAM	Cameras	0.00	2,025,000.00	171,174.28	19,577.50	3,018.00	1,834,230.22
CMF	Crump Mercury Floor Removal	0.00	222,987.27	210,877.76	2,102.30	7.21	10,000.00
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	0.00
F31	Distr wide foundation repair	0.00	326,870.00	5,400.00	0.00	321,470.00	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	92,291.48	92,291.48	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00
HGB	Hastings G Building	0.00	5,192.00	5,192.00	0.00	0.00	0.00

FISCAL YEAR : 2026 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
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
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	2,026,761.10	0.00	0.00	0.00	2,026,761.10
KMQ	Kerr Marquee	0.00	39,400.00	39,400.00	0.00	0.00	0.00
LB1	Libraries group 1	0.00	2,688,891.15	2,688,891.15	0.00	0.00	-0.00
LB2	Libraries group 2	0.00	4,305,181.50	4,305,181.50	0.00	0.00	18 -0.00
LB3	Libraries group 3	0.00	1,991,609.75	1,991,609.75	0.00	0.00	-0.00
LB4	Libraries group 4	0.00	3,466,648.75	3,466,648.75	0.00	0.00	-0.00
MOW	Mowers	0.00	67,383.00	67,383.00	0.00	0.00	0.00
PDV	Police Department Vehicle	0.00	40,914.25	40,914.25	0.00	0.00	0.00
RRF	Roof Replacement Partial	719,000.00	717,200.00	717,200.00	0.00	0.00	0.00
T91	Technolgy Infrastructure	0.00	1,500,000.00	0.00	0.00	1,346,031.60	153,968.40
TCS	Track Crump Stadium	0.00	0.00	0.00	0.00	0.00	0.00
TEM	Temp Bldg replacements	0.00	0.00	0.00	0.00	0.00	0.00
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

FISCAL YEAR : 2026 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
TUR	Turf crump	0.00	1,601,960.45	1,601,960.45	0.00	0.00	-0.00
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	60,876,236.00	46,297,853.25	64,065.30	4,802,734.96	9,711,582.49

FISCAL YEAR : 2026 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	125,954.04	0.00	0.00	0.00	125,954.04
A33	Classroom Additions (8)	8,380,000.00	6,501,568.34	6,501,568.34	0.00	0.00	0.00
ARB	Arbitrage Liability	0.00	634,976.92	0.00	0.00	0.00	634,976.92
ARR	Alief Restroom Refurbish	0.00	720,000.00	0.00	0.00	47,216.35	672,783.65
ASC	Agriculture Science Center	0.00	6,204,249.00	102,500.00	236,097.19	5,015,369.81	850,282.00
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	20 0.00
BMM	Mgmt Control Migration	390,000.00	969,508.45	869,508.45	50,000.00	43,885.76	6,114.24
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	2,033,790.00	1,848,490.00	0.00	185,300.00	0.00
BWS	Bus Wash	0.00	0.00	0.00	0.00	0.00	0.00
C20	Carpet Replacement-multiple	5,255,000.00	3,509,043.62	3,442,043.62	0.00	66,892.13	107.87
C86	Paving-	320,000.00	320,000.00	243,687.50	43,012.50	33,300.00	0.00
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	0.00	0.00	0.00	0.00	0.00
COI	Cost of Issuance	0.00	235,000.00	235,000.00	0.00	0.00	0.00

FISCAL YEAR : 2026 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
EJS	Exterior Joint Sealant	0.00	177,200.00	177,200.00	0.00	0.00	0.00
F36	Fencing additions/replacement	0.00	330,000.00	0.00	0.00	30,665.00	299,335.00
F40	Foundation Repairs	450,000.00	868,174.70	642,414.70	79,544.00	67,496.00	78,720.00
FFA	Fire Alarm	0.00	163,076.47	163,076.47	0.00	0.00	-0.00
G23	Petr/Best Generator	295,000.00	85,086.42	85,086.42	0.00	0.00	-0.00
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	21 0.00
HVC	Crossroads HVAC	640,000.00	244,800.00	244,800.00	0.00	0.00	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
J01	Chiller-Various	0.00	2,316,041.00	1,106,258.72	67,454.60	1,133,470.40	8,857.28
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	168,573.56	56,080.13	163,828.94	-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

FISCAL YEAR : 2026 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
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
PSW	Print Shop Water Pipe Repl	0.00	24,950.00	24,950.00	0.00	0.00	0.00
R21	Roof Replacement-Various	0.00	0.00	0.00	0.00	0.00	0.00
R45	Roof Replacement-various	1,265,000.00	0.00	0.00	0.00	0.00	0.00
RRC	Roof Repl-8 Classroom Addition	0.00	830,000.00	193,084.80	405,381.20	31,534.00	200,000.00
RRS	Roof Replacement-Various	0.00	840,000.00	0.00	0.00	0.00	840,000.00
S17	Kalwall Repl Albright/Elsik	80,000.00	0.00	0.00	0.00	0.00	22 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	95,037.00	95,037.00	0.00	0.00	0.00
SMK	Smoke Detectors	0.00	163,971.31	163,971.31	0.00	0.00	0.00
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	140,429.00	140,429.00	0.00	0.00	0.00
STH	Hastings Storefront	75,000.00	27,836.27	27,836.27	0.00	0.00	-0.00
T19	Track Resurface-Various	3,090,000.00	563,141.00	563,141.00	0.00	0.00	0.00
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 Retile Wall	25,000.00	22,316.58	22,316.58	0.00	0.00	0.00

FISCAL YEAR : 2026 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
W20	O'Donnell Wall Flashing	250,000.00	35,000.00	35,000.00	0.00	0.00	0.00
W22	Wall Flashing Districtwide	0.00	50,000.00	12,709.00	9,985.00	0.00	27,306.00
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	34,163,961.07	19,986,076.06	947,554.62	6,818,958.39	6,411,372.00

FISCAL YEAR : 2026 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	17,130,387.35	0.00	0.00	0.00	17,130,387.35
AEQ	Art Equipment	600,000.00	600,000.00	491,895.00	8,506.00	0.00	99,599.00
AFR	Annex Freezer Replacement	330,000.00	330,000.00	215,580.00	0.00	0.00	114,420.00
ARB	Arbitrage Liability	0.00	2,649,403.76	0.00	0.00	0.00	2,649,403.76
ASC	Agriculture Science Center	7,500,000.00	7,501,300.00	365,494.95	13,719.64	7,102,285.41	19,800.00
ATC	Athletic Tennis Courts	2,310,000.00	1,309,058.29	1,309,058.29	0.00	0.00	0.00
AWL	Administration Water Line	130,000.00	149,564.10	149,564.10	0.00	0.00	0.00
BRT	Boone RTU Replacement	3,980,000.00	3,650,238.00	3,650,238.00	0.00	0.00	24 0.00
BSC	Bus Security Cameras	675,000.00	550,816.46	550,816.46	0.00	0.00	0.00
BUS	School Buses	2,400,000.00	2,569,300.00	2,400,000.00	800.00	168,500.00	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	4,998,646.05	4,997,158.31	0.00	1,487.74	-0.00
CCW	Cafe/Cross Corr Walls	4,180,000.00	3,270,515.63	3,235,200.59	0.00	35,199.00	116.04
CEQ	CTE Equipment	300,000.00	300,000.00	298,937.76	0.00	1,062.24	-0.00
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	138,099.85	179,252.60	0.00	532,647.55

FISCAL YEAR : 2026 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	31,098.75	31,098.75	0.00	0.00	0.00
EVI	Entry Video Intercom	1,200,000.00	363,873.00	263,873.00	0.00	0.00	100,000.00
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	4,292,044.14	4,292,044.14	0.00	0.00	-0.00
HVN	HVAC-NGC	0.00	2,452,541.69	2,452,541.69	0.00	0.00	0.00
LAN	LAN Project Management	0.00	518,426.00	164,650.01	66,772.49	287,003.50	-0.00
LB1	Libraries group 1	4,874,700.00	3,356,610.11	3,356,610.11	0.00	0.00	-0.00
LB2	Libraries group 2	4,875,900.00	5,085,364.62	5,085,364.62	0.00	0.00	25 0.00
LB3	Libraries group 3	4,874,700.00	5,319,649.79	5,319,649.79	0.00	-0.00	0.00
LB4	Libraries group 4	4,874,700.00	2,169,476.43	2,169,476.43	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
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	1,906,184.55	217,398.00	369,942.00	6,475.45
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	563,026.38	563,026.38	0.00	0.00	0.00
R21	Roof Replacement-Various	0.00	0.00	0.00	0.00	0.00	0.00
RHB	Roof - Holub	5,240,000.00	840,000.00	840,000.00	0.00	0.00	0.00

FISCAL YEAR : 2026 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
ROL	Roof-Olle	2,140,000.00	0.00	0.00	0.00	0.00	0.00
RR1	Roof Replacement-Various	0.00	5,918,759.00	0.00	0.00	5,918,759.00	0.00
RR4	Roof Replacement-Various	0.00	38,500.00	0.00	22,500.00	16,000.00	0.00
RRC	Roof Repl-8 Classroom Addition	850,000.00	2,210,000.00	1,130,240.60	845,617.50	0.00	234,141.90
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	26 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	86,945,075.12	48,518,225.02	1,354,566.23	13,900,238.89	23,172,044.98

FISCAL YEAR : 2026 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
000	Unassigned	0.00	632,324.09	0.00	0.00	0.00	632,324.09
AHM	Air Handler-Maintenance	950,000.00	0.00	0.00	0.00	0.00	0.00
ARB	Arbitrage Liability	0.00	353,156.43	0.00	0.00	0.00	353,156.43
ARR	Alief Restroom Refurbish	680,000.00	680,000.00	20,580.00	-20,580.00	0.00	680,000.00
B10	Bush/Hastings Boiler Repl	275,000.00	69,300.00	69,300.00	0.00	0.00	0.00
BMM	Mgmt Control Migration	410,000.00	410,000.00	404,296.81	0.00	5,703.19	0.00
BUS	School Buses	2,300,000.00	2,299,999.92	2,299,999.92	0.00	0.00	0.00
C64	Carpet-	1,630,000.00	1,091,165.25	1,091,165.25	0.00	0.00	27 -0.00
C86	Paving-	0.00	1,900,000.00	1,900,000.00	0.00	0.00	0.00
CEQ	CTE Equipment	350,000.00	350,000.00	272,617.57	0.00	46,634.13	30,748.30
COI	Cost of Issuance	0.00	162,653.67	162,653.67	0.00	0.00	0.00
DHS	Dugouts-Hastings Softball Fld	115,000.00	105,364.92	105,364.92	0.00	-0.00	0.00
ETT	Elsik & Taylor Turf	4,770,000.00	4,182,039.00	4,182,039.00	0.00	0.00	0.00
G24	Gym Floors 2024	350,000.00	257,594.00	257,594.00	0.00	0.00	0.00
HRA	ALC Air Handler Replacement	410,000.00	2,281,471.00	237,302.42	432,721.21	1,562,139.81	49,307.56
J01	Chiller-Various	2,865,000.00	2,916,942.67	2,838,967.57	29,399.59	48,575.51	0.00
L13	Locker Conversion-Hast/Taylor	680,000.00	680,000.00	0.00	0.00	0.00	680,000.00
LAN	LAN Project Management	0.00	471,164.00	160,916.72	56,926.24	253,321.04	-0.00

FISCAL YEAR : 2026 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
LB1	Libraries group 1	0.00	0.00	0.00	0.00	0.00	0.00
LB2	Libraries group 2	0.00	0.00	0.00	0.00	0.00	0.00
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	5,900.00	0.00	0.00	794,100.00
MUS	Music Instruments	2,050,000.00	2,050,000.00	1,350,096.34	143,714.13	481,751.10	74,438.43
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	203,288.00	203,288.00	0.00	0.00	28 0.00
OTC	Olle Tennis Courts	170,000.00	40,507.85	40,507.85	0.00	0.00	-0.00
PGE	Playground Equipment	300,000.00	300,000.00	235,053.00	0.00	0.00	64,947.00
PSF	Print Shop Foundation	105,000.00	105,000.00	0.00	0.00	0.00	105,000.00
R21	Roof Replacement-Various	4,300,000.00	0.00	0.00	0.00	0.00	0.00
RCS	Renovate Carpentry Shop	40,000.00	40,000.00	0.00	0.00	0.00	40,000.00
RR2	Roof Replacement-Various	0.00	5,704,482.55	0.00	0.00	5,704,482.55	0.00
RTL	RTU Replacement-Liestman	680,000.00	0.00	0.00	0.00	0.00	0.00
RTR	Restrooms-Transportation	70,000.00	0.00	0.00	0.00	0.00	0.00
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	1,820,000.00	2,500.00	82,297.32	265,506.47	1,469,696.21

FISCAL YEAR : 2026 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
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	3,270.00	3,270.00	0.00	0.00	0.00
Total for Bond Sale F3 2024 Capital Projects		30,180,000.00	31,966,719.23	15,970,408.92	724,478.49	8,368,113.80	6,903,718.02

FISCAL YEAR : 2026 PERIOD : 4

BOND SALE : F4 2025 Capital Projects

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
000	Unassigned	0.00	2,889,601.10	0.00	0.00	0.00	2,889,601.10
B11	Horn Boiler replacement	70,000.00	57,192.00	57,192.00	0.00	0.00	0.00
BMM	Mgmt Control Migration	420,000.00	420,000.00	250,890.40	0.00	101,376.51	67,733.09
BUS	School Buses	2,400,000.00	2,400,000.00	0.00	1,914,000.00	486,000.00	0.00
C65	Carpet-Albri/Bude/Holub/Horn	2,983,000.00	1,904,785.96	1,884,695.03	0.00	20,090.93	0.00
C86	Paving-	2,405,000.00	2,405,000.00	142,451.57	108,455.08	2,062,395.01	91,698.34
COI	Cost of Issuance	0.00	212,843.07	212,843.07	0.00	0.00	0.00
CRC	Computer Replacement Cycle	4,100,000.00	4,100,000.00	0.00	1,713,910.10	227,480.00	2,158,609.90
G25	Generator-AMS	280,000.00	280,000.00	0.00	0.00	0.00	280,000.00
GFM	Gym Floor-Miller	50,000.00	27,030.00	27,030.00	0.00	0.00	0.00
GPR	Gym Partition Replacement	110,000.00	110,000.00	0.00	0.00	0.00	110,000.00
IWB	Interactive White Boards	6,000,000.00	6,000,000.00	44,513.43	2,377,139.41	1,926,632.47	1,651,714.69
J01	Chiller-Various	4,925,500.00	4,925,500.00	1,520,581.74	679,360.40	2,275,557.86	450,000.00
KAL	Kalwall-EHS/Albright/Alexander	950,000.00	0.00	0.00	0.00	0.00	0.00
LAC	Landis-HVAC	8,090,000.00	8,090,000.00	0.00	0.00	0.00	8,090,000.00
LAN	LAN Project Management	0.00	242,973.00	30,371.64	30,371.64	182,229.72	-0.00
MMA	Masonry -Mahanay	1,360,000.00	1,360,000.00	0.00	0.00	0.00	1,360,000.00
MRP	Metal Roof-Petrosky	140,000.00	140,000.00	0.00	0.00	0.00	140,000.00

FISCAL YEAR : 2026 PERIOD : 4

BOND SALE : F4 2025 Capital Projects

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
R21	Roof Replacement-Various	5,655,000.00	0.00	0.00	0.00	0.00	0.00
RR3	Roof Replacement-Various	0.00	4,529,157.00	0.00	0.00	4,529,157.00	0.00
RRC	Roof Repl-8 Classroom Addition	180,000.00	1,130,000.00	0.00	628,533.19	390,936.21	110,530.60
RT5	Rooftop Units - 5 campuses	5,286,500.00	5,286,500.00	3,363,129.97	310,141.10	180,446.80	1,432,782.13
TSD	Teacher/Student Devices	3,500,000.00	3,500,000.00	3,268,930.00	224,496.68	6,563.85	9.47
TSL	Theater Stage Lighting	1,330,000.00	1,330,000.00	0.00	0.00	0.00	1,330,000.00
UDT	Underwriter's Discount	0.00	183,547.83	183,547.83	0.00	0.00	0.00
WDR	Windows and Door Replacement	935,000.00	935,000.00	91,450.00	8,760.00	45,790.00	789,000.00
Total for Bond Sale F4 2025 Capital Projects		51,170,000.00	52,459,129.96	11,077,626.68	7,995,167.60	12,434,656.36	20,951,679.32

FISCAL YEAR : 2026 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	28,328.48	0.00	0.00	0.00	28,328.48
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	32 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	AlC 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
C86	Paving-	0.00	0.00	0.00	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

FISCAL YEAR : 2026 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
CR3	Replace Kennedy Lighting	0.00	12,275.00	12,275.00	0.00	0.00	0.00
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	33 0.00
H97	HVAC - Pre K Problem	0.00	1,220.00	1,220.00	0.00	0.00	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

FISCAL YEAR : 2026 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
M35	Districtwide Toilet Partitions	0.00	27,877.21	27,877.21	0.00	0.00	0.00
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	34 0.00
M44	Chancellor PA/Intercom	0.00	15,996.90	15,996.90	0.00	0.00	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-Classroom 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

FISCAL YEAR : 2026 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
M54	Hastings Fan Coil Rep/Sci	0.00	9,623.06	9,623.06	0.00	0.00	-0.00
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	130,189.50	130,189.50	0.00	0.00	0.00
MOW	Mowers	0.00	0.00	0.00	0.00	0.00	0.00
MUS	Music Instruments	0.00	244,348.75	244,348.75	0.00	-0.00	0.00
MVN	Mailroom Van	0.00	46,731.00	46,731.00	0.00	0.00	35 0.00
P59	Natatorium Pool & Equip Upgrad	0.00	14,911.00	14,911.00	0.00	0.00	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

FISCAL YEAR : 2026 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
SAS	Safety and Security	0.00	26,825.00	26,825.00	0.00	0.00	0.00
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	6,879.00	6,879.00	0.00	0.00	0.00
TVH	Transportation Vehicles	0.00	307,374.20	272,839.90	0.00	34,534.30	-0.00
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	36 0.00
VFD	Districtwide Loaner DVR's	0.00	64,967.20	64,967.20	0.00	0.00	0.00
WEQ	Warehouse Equipment	0.00	46,471.08	46,471.08	0.00	0.00	0.00
WHV	Warehouse Vehicles	0.00	68,160.80	68,160.80	0.00	0.00	0.00
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	5,187,023.95	5,124,161.17	0.00	34,534.30	28,328.48

FISCAL YEAR : 2026 PERIOD : 4

BOND SALE : Y1 24/25 GOF Transfer

PROJ	DESCRIPTION	INITIAL APPROPRIATION	AMENDED BUDGET	PRIOR YEAR NET EXPEND	CURRENT YEAR NET EXPEND	NET ENCUMBRANCES	BALANCE
000	Unassigned	0.00	45,005.76	0.00	0.00	0.00	45,005.76
105	Smith Elem Reconstruction & Ad	0.00	19,949.16	0.00	19,949.16	-0.00	0.00
115	Hearne Elementary	0.00	0.00	0.00	0.00	0.00	0.00
J01	Chiller-Various	0.00	62,150.00	55,284.00	6,690.00	0.00	176.00
M79	Maintenance-Mowers	0.00	52,023.32	0.00	52,023.32	0.00	0.00
PDE	Police Department Equipment	0.00	70,000.00	0.00	0.00	0.00	70,000.00
PDV	Police Department Vehicle	1,000,000.00	775,826.68	0.00	0.00	0.00	775,826.68
Total for Bond Sale Y1 24/25 GOF Transfer		1,000,000.00	1,024,954.92	55,284.00	78,662.48	0.00	891,008.44



2021 Referendum - December 2025 Construction Report

	2022 Bond Sale (649-F1)	2023 Bond Sale (650-F2)	2024 Bond Sale (651-F3)	2025 Bond Sale (652-F4)
Bond Par Amount	29,335,000.00	72,160,000.00	27,995,000.00	49,410,000.00
Bond Premium	2,039,009.60	8,198,797.40	2,442,524.00	2,156,390.90
	31,374,009.60	80,358,797.40	30,437,524.00	51,566,390.90
Uses:				
Additional proceeds - to the debt service fund	4,097.93	27,015.97	7,084.48	15,396.85
Cost of Issuance	235,000.00	292,218.96	162,653.67	212,843.07
Underwriter Fees	134,911.67	154,562.47	87,785.85	168,150.98
Original proceeds available to fund projects	31,000,000.00	79,885,000.00	30,180,000.00	51,170,000.00
Interest earned and budgeted through November	2,154,974.15	3,936,873.96	1,176,038.80	892,739.06
Interest not yet budgeted (includes reserves for arbitrage and yield restrictions)	679,263.84	2,772,569.90	404,638.46	-
Available to fund projects listed below	33,834,237.99	86,594,443.86	31,760,677.26	52,062,739.06

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

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

Description	Location/ Department	Bond Sale	Original Budget	Revised Budget	Paid	Encumbered	Unencumbered	Project % Completed	Type	Prop
Restroom Refurbish	Elsik, AMS, Heflin, Rees, Smith, Boone, Hastings									
Construction costs		F1	-	720,000.00	-	47,216.35	672,783.65			
Construction costs		F3	612,000.00	659,420.00	-	-	659,420.00			
Construction soft costs		F3	68,000.00	20,580.00	-	-	20,580.00			
			680,000.00	1,400,000.00	-	47,216.35	1,352,783.65	2%	C	A
Agriculture Science Center	Ag Science Center									
Construction costs		F1	-	5,254,249.00	333,404.19	4,920,844.81	-			
Construction soft costs		F1	-	540,000.00	-	94,525.00	445,475.00			
Furniture and equipment (less than \$500-bulk)		F1	-	355,000.00	-	-	355,000.00			
Technology equipment (less than \$500-bulk)		F1	-	55,000.00	5,193.00	-	49,807.00			
Construction costs		F2	6,750,000.00	6,942,000.00	-	6,922,200.00	19,800.00			
Construction soft costs		F2	750,000.00	559,300.00	379,214.59	180,085.41	-			
			7,500,000.00	13,705,549.00	717,811.78	12,117,655.22	870,082.00	10%	C	A
Entry Canopies	AMS, Best, Boone, Kennedy, Killough, Landis, Mahaney, Olle, Sneed									
Construction costs		F2	4,836,680.00	4,624,515.15	4,624,515.15	-	-			
Construction soft costs		F2	363,320.00	374,130.90	372,643.16	1,487.74	-			
<i>primary contractor - ICI, primary architect - AutoArch</i>			5,200,000.00	4,998,646.05	4,997,158.31	1,487.74	-	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	3,027,631.39	2,992,316.35	35,199.00	116.04			
Construction soft costs		F2	367,500.00	242,884.24	242,884.24	-	-			
<i>primary contractor - M Scott Construction, primary architect -STOA Architects</i>			4,180,000.00	4,767,015.63	4,731,700.59	35,199.00	116.04	99%	C	A
Turf	Elsik, Taylor									
Construction soft costs		F2	-	31,098.75	31,098.75	-	-			
Land Improvement		F3	4,440,840.00	3,852,879.00	3,852,879.00	-	-			
Construction soft costs		F3	329,160.00	329,160.00	329,160.00	-	-			
<i>primary contractor - Hellas Construction Inc</i>			4,770,000.00	4,213,137.75	4,213,137.75	-	-	100%	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	363,873.00	263,873.00	-	100,000.00	75%	C	A

Description	Location/ Department	Bond Sale	Original Budget	Revised Budget	Paid	Encumbered	Unencumbered	Project % Completed	Type	Prop
Secure Open Libraries Group 1 Phase 1	Boone, Hicks, Outley, Bush, Chambers, Martin, Liestman									
Construction costs		F2	4,199,700.00	2,376,749.40	2,376,749.40	-	-			
Construction soft costs		F2	675,000.00	640,585.68	640,585.68	-	-			
Furniture and equipment (\$500-\$4,999)		F2	-	294,047.21	294,047.21	-	-			
Furniture and equipment (less than \$500)		F2	-	45,227.82	45,227.82	-	-			
<i>primary contractor -Millennium Project Solutions, primary architect -Corgan Architects</i>			4,874,700.00	3,356,610.11	3,356,610.11	-	-	100%	C	A
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	-	-			
Furniture and equipment (\$500-\$4,999)		F2	-	415,210.39	415,210.39	-	-			
Furniture and equipment (less than \$500)		F2	-	44,954.23	44,954.23	-	-			
<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	-	-	100%	C	A
Secure Open Libraries Group 3 Phase 1	Mata, Youngblood, Hearne, Heflin, Rees, Alexander, Killough									
Construction costs		F2	4,199,700.00	4,205,333.93	4,205,333.93	-	-			
Construction soft costs		F2	675,000.00	682,351.62	682,351.62	-	-			
Furniture and equipment (\$500-\$4,999)		F2	-	375,482.93	375,482.93	-	-			
Furniture and equipment (less than \$500)		F2	-	56,481.31	56,481.31	-	-			
<i>primary contractor - ICI Construction, primary architect -Brave Architecture</i>			4,874,700.00	5,319,649.79	5,319,649.79	-	-	100%	C	A
Secure Open Libraries Group 4 Phase 1	Kennedy, Best, Landis, Sneed, Smith, Mahanay									
Construction costs		F2	4,199,700.00	1,349,000.00	1,349,000.00	-	-			
Construction soft costs		F2	675,000.00	615,999.97	615,999.97	-	-			
Furniture and equipment (\$500-\$4,999)		F2	-	188,529.40	188,529.40	-	-			
Furniture and equipment (less than \$500)		F2	-	15,947.06	15,947.06	-	-			
<i>primary contractor - M Scott Construction, primary architect -English Architects</i>			4,874,700.00	2,169,476.43	2,169,476.43	-	-	100%	C	A
Track Resurface at 10 Years	AMS, Holub, O'Donnell	F1	3,090,000.00	563,141.00	563,141.00	-	-	100%	C	A
A/C replacement	Districtwide - 12 locations with 8 classroom additions - Youens postponed to 2026									
Construction costs		F1	7,542,000.00	6,273,530.36	6,273,530.36	-	-			
Construction soft costs		F1	838,000.00	228,037.98	228,037.98	-	-			
<i>primary contractor - CFI Mechanical, primary consultant - LEAF Engineers</i>			8,380,000.00	6,501,568.34	6,501,568.34	-	-	100%	M	A
Walk In Cooler/Freezer Replacement	Annex									
Construction costs		F2	297,000.00	297,000.00	215,580.00	-	81,420.00			
Construction soft costs		F2	33,000.00	33,000.00	-	-	33,000.00			
<i>primary contractor - Texas Air, no consultant</i>			330,000.00	330,000.00	215,580.00	-	114,420.00	70%	M	A
Tennis Courts	Athletic Complex									
Land improvement		F2	2,079,000.00	1,170,908.29	1,170,908.29	-	-			
Construction soft costs		F2	231,000.00	138,150.00	138,150.00	-	-			
<i>primary contractor - Jamail & Smith</i>			2,310,000.00	1,309,058.29	1,309,058.29	-	-	100%	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	149,564.10	149,564.10	-	-	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	39	-	122,319.00	122,319.00	-	-	100%	M

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	Hastings	F3	42,500.00	64,800.00	64,800.00	-	-			
Construction soft costs		F3	27,500.00	4,500.00	4,500.00	-	-			
<i>primary contractor - AMS Mechanical Services, primary consultant - LTY Engineers</i>			70,000.00	69,300.00	69,300.00	-	-	100%	M	A
Boiler Replacement Construction costs	Horn	F4	63,000.00	57,192.00	57,192.00	-	-			
Construction soft costs		F4	7,000.00	-	-	-	-			
<i>primary contractor - AMS, primary consultant - na</i>			70,000.00	57,192.00	57,192.00	-	-	100%	M	A
Building Management Controls Migration Construction costs	Districtwide	F1	390,000.00	969,508.45	919,508.45	43,885.76	6,114.24	100%		
Construction costs		F3	410,000.00	410,000.00	404,296.81	5,703.19	-	100%		
Construction costs		F4	420,000.00	420,000.00	250,890.40	101,376.51	67,733.09	65%		
<i>primary contractor - Siemens Industries</i>			1,220,000.00	1,799,508.45	1,574,695.66	150,965.46	73,847.33		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 Construction costs	Boone	F2	3,718,000.00	3,387,190.50	3,387,190.50	-	-			
Construction soft costs		F2	262,000.00	263,047.50	263,047.50	-	-			
<i>primary contractor - Sterling Structures, primary consultant - LTY Engineers</i>			3,980,000.00	3,650,238.00	3,650,238.00	-	-	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	3,509,043.62	3,442,043.62	66,892.13	107.87	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	-	-	100%	M	A
Carpet Replacement <i>primary contractor - Tarkett USA</i>	Rees	F2	430,000.00	317,939.05	317,939.05	-	-	100%	M	A
Carpet Replacement	Boone, Kennedy, Cummings, Hastings FH	F3	1,630,000.00	1,091,165.25	1,091,165.25	-	-	100%	M	A
Carpet Replacement	Albright, Budewig, Holub, Landis, Horn	F4	2,983,000.00	1,904,785.96	1,884,695.03	20,090.93	-	98%	M	A
Concrete Repairs Construction costs	Elsik, Holub, Smith, Hastings, Transportation	F1	320,000.00	13,202.00	13,202.00	-	-			
Construction costs		F1	-	29,298.00	29,298.00	-	-			
Construction soft costs		F1	-	277,500.00	244,200.00	33,300.00	-			
Construction costs		F3	-	1,884,900.00	1,884,900.00	-	-			
Construction soft costs		F3	-	15,100.00	15,100.00	-	-			
Construction costs		F4	2,180,000.00	2,180,000.00	141,452.90	2,016,525.01	22,022.09			
Construction soft costs		F4	225,000.00	225,000.00	109,453.75	45,870.00	69,676.25			
<i>primary contractor - TBD, primary consultant - Brooks & Sparks</i>			2,725,000.00	4,625,000.00	2,437,606.65	2,095,695.01	91,698.34	53%	M	A
Analog Camera Replacement with Digital Cameras	Districtwide	F1	-	2,120,000.00	3,065.00	-	2,116,935.00	0%	M	A
Dugouts <i>primary contractor - E Contractors</i>	Hastings	F3	405,000.00	105,364.92	105,364.92	-	-	100%	M	B

Description	Location/ Department	Bond Sale	Original Budget	Revised Budget	Paid	Encumbered	Unencumbered	Project % Completed	Type	Prop
Exterior Joint Sealant <i>primary contractor - Reliable Commercial Roofing</i>	Districtwide	F1	-	177,200.00	177,200.00	-	-	100%	M	A
Fencing Additions/Replacement	Elementary playgrounds	F1	-	330,000.00	-	30,665.00	299,335.00	0%	M	A
Foundation Repairs <i>primary contractor - Foundation Specialists Inc, Jericho Foundation Repair</i>	Annex, Hastings, Killough, Mahanay, Elsik, Klentzman, Crossroads, Admin, ENGC, HNGC, Landis	F1	450,000.00	868,174.70	721,958.70	67,496.00	78,720.00	85%	M	A
Fire Alarm Panel Upgrades and Replacement <i>primary contractor -Protegis Fire and Safety</i>	Admin, Alexander, Boone, Bush, Chancellor, Collins Crossroads, Cummings, Hearne, Heflin, Hicks, Horn, Petrosky, Rees	F1	-	163,076.47	163,076.47	-	-	100%	M	A
Generator Replacement and Repairs <i>primary contractor - Cummins Southern Plains, Inc</i>	Best, Petrosky	F1	295,000.00	85,086.42	85,086.42	-	-	100%	M	A
Gym Floors <i>primary contractor - Covington-NAH Sports Flooring</i>	Collins, Elsik, Mata	F3	350,000.00	257,594.00	257,594.00	-	-	100%	M	A
Generator Replacement and Repairs	AMS	F4	280,000.00	280,000.00	-	-	280,000.00	0%	M	B
Gym Flooring Replacement Evaluation at Age 25 <i>primary contractor - NAH Sports Flooring</i>	Bush	F1	40,000.00	20,132.00	20,132.00	-	-	100%	M	A
Gym Flooring Replacement Evaluation at Age 25 <i>primary contractor - NAH Sports Flooring</i>	Miller	F4	50,000.00	27,030.00	27,030.00	-	-	100%	M	B
Gym Partition Replacement	Chancellor, Kennedy, Landis, Liestman, Rees									
Construction costs		F1	-	550,000.00	-	-	550,000.00			
Construction costs		F4	110,000.00	110,000.00	-	-	110,000.00			
			110,000.00	660,000.00	-	-	660,000.00	0%	M	A
Grease Trap <i>primary contractor - Tristate Mechanical</i>	Heflin	F1	-	6,892.00	6,892.00	-	-	100%	M	A
Air Handler Replacement, Boiler Replacement, RTU Replacements	ALC, Bush, Maintenance, Liestman									
Construction costs		F3	2,102,000.00	2,116,200.00	551,562.65	1,515,329.79	49,307.56			
Construction soft costs		F3	143,000.00	165,271.00	118,460.98	46,810.02	-			
<i>primary contractor - Phase 1 - ACIS, primarty consultant LTY Engineers</i>			2,245,000.00	2,281,471.00	670,023.63	1,562,139.81	49,307.56	40%	M	A
HVAC Upgrades	Crossroads									
Construction costs		F1	576,000.00	244,800.00	244,800.00	-	-			
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	-	-	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>										
Construction costs		F2	5,994,000.00	3,956,803.00	3,956,803.00	-	-			
Construction soft costs		F2	666,000.00	335,241.14	335,241.14	-	-			
<i>primary contractor - Sterling Structures, primary consultant - Salas O'Brien Engineers</i>			13,320,000.00	4,292,044.14	4,292,044.14	-	-	100%	M	A
<i>the project above includes retainage shown as paid on this report, but payment is held until project completion</i>			41							

Description	Location/ Department	Bond Sale	Original Budget	Revised Budget	Paid	Encumbered	Unencumbered	Project % Completed	Type	Prop
NGC Plant Upgrade	NCG									
Construction costs		F2	-	2,410,485.72	2,410,485.72	-	-			
Construction soft costs		F2	-	42,055.97	42,055.97	-	-			
<i>primary contractor - CFI Mechanical, Inc., primary consultant - Salas O'Brien Engineers</i>			-	2,452,541.69	2,452,541.69	-	-	100%	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	F1	-	97,222.38	97,222.38	-	-	100%	M	A
<i>primary contractor - Charlie's Plumbing</i>										
Replace Underground Chilled Water Lines at	Hastings	F1	-	163,663.00	163,663.00	-	-	100%	M	A
<i>primary contractor - Envirotech Mechanical Systems, primary consultant - Salas O'Brien</i>										
Water Valve Replacement at Domestic Water	Heflin	F1	-	24,088.40	24,088.40	-	-	100%	M	A
<i>primary contractor - AISD Maintenance Department</i>										
Chiller Replacement	Hastings, Mahanay, Alexander, Holub, Annex, Taylor, AMS, Miller, Elsik									
Construction costs		F1	-	2,116,041.00	997,454.60	1,118,586.40	-			
Construction soft costs		F1	-	200,000.00	176,258.72	14,884.00	8,857.28			
Construction costs		F3	2,578,500.00	2,916,942.67	2,868,367.16	48,575.51	-			
Construction soft costs		F3	286,500.00	-	-	-	-			
Construction costs		F4	4,475,500.00	4,003,325.00	2,199,942.14	1,803,382.86	-			
Construction soft costs		F4	450,000.00	450,000.00	-	-	450,000.00			
Equipment		F4	-	472,175.00	-	472,175.00	-			
<i>primary contractor - AMS Mechanical Services, primary consultant - DBR</i>			7,790,500.00	10,158,483.67	6,242,022.62	3,457,603.77	458,857.28	75%	M	A
Enclose Quiet Space Areas @ English Social Studies Centers	Kerr	F1	-	44,478.18	44,478.18	-	-	100%	M	A
<i>primary contractor - AISD Maintenance Department</i>										
Locker Conversion	Hastings, Taylor									
Construction costs		F3	646,000.00	646,000.00	-	-	646,000.00			
Construction soft costs		F3	34,000.00	34,000.00	-	-	34,000.00			
			680,000.00	680,000.00	-	-	680,000.00	0%	M	A
HVAC Upgrades	Landis									
Construction costs		F4	7,290,000.00	7,290,000.00	-	-	7,290,000.00			
Construction soft costs		F4	800,000.00	800,000.00	-	-	800,000.00			
			8,090,000.00	8,090,000.00	-	-	8,090,000.00	0%	M	A
Fire Alarm Panel Upgrades - Switch Over Panel from K Bldg	Liestman	F1	40,000.00	16,094.82	16,094.82	-	-	100%	M	A
<i>primary contractor - Protegis Fire and Safety</i>										
Laundry Room Equipment Replacement	Taylor FH									
Construction costs		F1	80,000.00	34,380.48	34,380.48	-	-			
Furniture and equipment (\$500-\$4,999)		F1	-	13,297.00	13,297.00	-	-			
<i>primary contractor - Skyline Equipment LLC</i>			80,000.00	47,677.48	47,677.48	-	-	100%	M	A
Masonry Replacement w/Sheathing and Waterproofing	Heflin									
Construction costs		F2	3,451,500.00	-	-	-	-			
Construction soft costs		F2	383,500.00	-	-	-	-			
			3,835,000.00	-	-	-	-	0%	M	A

Description	Location/ Department	Bond Sale	Original Budget	Revised Budget	Paid	Encumbered	Unencumbered	Project % Completed	Type	Prop
Masonry Replacement w/Sheathing and Waterproofing	Mahanay									
Construction costs		F4	1,224,000.00	1,224,000.00	-	-	1,224,000.00			
Construction soft costs		F4	136,000.00	136,000.00	-	-	136,000.00			
			1,360,000.00	1,360,000.00	-	-	1,360,000.00	0%	M	A
Metal Roof	Petrosky	F4	140,000.00	140,000.00	-	-	140,000.00	0%	M	A
LVT Flooring	Maintenance	F3	30,000.00	30,000.00	-	-	30,000.00	0%	M	A
Outdoor Field Scoreboards <i>primary contractor - Spectrum</i>	Districtwide	F3	280,000.00	203,288.00	203,288.00	-	-	100%	M	B
Tennis Courts <i>primary contractor - AISD Maintenance Department</i>	All Middle Schools	F3	170,000.00	40,507.85	40,507.85	-	-	100%	M	A
Playground Equipment <i>primary contractor - All Play</i>	Districtwide	F3	300,000.00	300,000.00	235,053.00	-	64,947.00	80%	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	-	-	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	Petrosky									
Construction costs		F2	625,000.00	534,482.38	534,482.38	-	-			
Construction soft costs		F2	35,000.00	28,544.00	28,544.00	-	-			
<i>primary contractor - ACIS Mechanical, primary consultant - Stantec</i>			660,000.00	563,026.38	563,026.38	-	-	100%	M	A
Roof Replacement	Maintenance									
Construction costs		F4	686,104.00	-	-	-	-			
Construction soft costs		F4	128,896.00	-	-	-	-			
<i>primary contractor - TBD, primary consultant - TBD</i>			815,000.00	-	-	-	-	0%	M	A
Renovate Carpentry Shop	Maintenance	F3	40,000.00	40,000.00	-	-	40,000.00	0%	M	A

Description	Location/ Department	Bond Sale	Original Budget	Revised Budget	Paid	Encumbered	Unencumbered	Project % Completed	Type	Prop
Roof Replacement	Admin, ALC, AMS, Crossroads, Heflin,									
Construction soft costs - multiple projects	Holmquist, Holub, Martin, Olle, Warehouse	F2	524,000.00	840,000.00	840,000.00	-	-			
Construction soft costs - multiple projects		F1	-	840,000.00	-	-	840,000.00			
Package #1 - Roof Replacement	ALC, Holub, Warehouse									
Construction costs		F1	540,000.00	-	-	-	-			
Construction costs		F2	4,716,000.00	5,918,759.00	-	5,918,759.00	-			
Construction costs		F3	875,000.00	-	-	-	-			
Construction costs		F4	830,000.00	-	-	-	-			
Package #2 - Roof Replacement	Admin, Crossroads, Heflin, Youens									
Construction costs		F3	-	5,704,482.55	-	5,704,482.55	-			
Construction costs		F4	1,790,000.00	-	-	-	-			
Package #3 - Roof Replacement	Martin, Olle									
Construction costs		F2	1,926,000.00	-	-	-	-			
Construction soft costs		F2	214,000.00	-	-	-	-			
Construction costs		F4	-	4,529,157.00	-	4,529,157.00	-			
Package #4 - Roof Replacement	AMS, Holmquist									
Construction soft costs		F2	-	38,500.00	22,500.00	16,000.00	-			
Construction costs		F3	3,082,500.00	-	-	-	-			
Construction soft costs		F3	342,500.00	-	-	-	-			
Construction costs		F4	1,868,896.00	-	-	-	-			
Construction soft costs		F4	351,104.00	-	-	-	-			
<i>primary contractor - Argio, Reliable, Atlas primary consultant - Armko</i>			17,060,000.00	17,870,898.55	862,500.00	16,168,398.55	840,000.00	5%	M	A
Roof Repl 8 Classroom Addition - Non Prefab Bldg and Kalwall Replacement	Bush, Boone, Collins, Cummings, Heflin, Hicks, Kennedy, Liestman, Mahanay, Outley, Owens, Youens, Youngblood, Elsik, Albright, Alexander									
Construction costs		F1	670,500.00	757,500.00	557,500.00	-	200,000.00			
Construction soft costs		F1	134,500.00	72,500.00	40,966.00	31,534.00	-			
Construction costs		F2	1,494,000.00	2,022,965.97	1,788,824.10	-	234,141.87			
Construction soft costs		F2	166,000.00	187,034.00	187,034.00	-	-			
Construction costs		F4	1,022,000.00	1,022,000.00	628,533.19	390,936.21	2,530.60			
Construction soft costs		F4	108,000.00	108,000.00	-	-	108,000.00			
<i>these projects' funding has moved between bond sales and project codes</i>			3,595,000.00	4,169,999.97	3,202,857.29	422,470.21	544,672.47	80%	M	A
<i>primary contractor - Argio Roofing, primary consultant BEAM</i>										
RTU Replacement at 8 Classroom Additions	Boone, Collins, Mahanay, Owens, Youngblood									
Construction costs		F4	4,986,500.00	4,904,282.13	3,292,371.50	179,128.50	1,432,782.13			
Construction soft costs		F4	300,000.00	382,217.87	380,899.57	1,318.30	-			
<i>primary contractor - AMS, primary consultant - LEAF</i>			5,286,500.00	5,286,500.00	3,673,271.07	180,446.80	1,432,782.13	80%	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)									
<i>primary contractor - Spectrum</i>		F1	-	95,037.00	95,037.00	-	-	100%	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	-	-			
<i>primary contractor - AISD Maintenance Department</i>			-	163,971.31	163,971.31	-	-	100%	M	A
Sound Panel Replacement	Hearne	F1	-	15,021.00	15,021.00	-	-	100%	M	A
<i>primary contractor - Texas Premier Drywall Systems</i>										

Description	Location/ Department	Bond Sale	Original Budget	Revised Budget	Paid	Encumbered	Unencumbered	Project % Completed	Type	Prop
North Exit Foundation, Concrete, Storefront Repl at Cooking Classroom	Hastings									
Construction costs		F1	67,500.00	24,360.00	24,360.00	-	-			
Construction soft costs		F1	7,500.00	3,476.27	3,476.27	-	-			
<i>primary contractor - Foundation Specialists Inc, Pavecon, Tristate Glass</i>			75,000.00	27,836.27	27,836.27	-	-	100%	M	A
Luxury Vinyl Tile	Boone	F2	180,000.00	24,930.98	24,930.98	-	-	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>										
Track Replacement	Elsik, Taylor, Annex									
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	-	-	100%	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	22,316.58	22,316.58	-	-	100%	M	A
<i>primary contractor - Intex Flooring</i>										
Through Wall Flashing Replacement	O'Donnell	F1	250,000.00	35,000.00	35,000.00	-	-	100%	M	A
<i>primary contractor -Seabreeze Roofing</i>										
Wall Flashing	Districtwide	F1	-	50,000.00	22,694.00	-	27,306.00	50%	M	A
Windows and Doors	Martin, Sneed									
Construction costs		F1	525,000.00	-	-	-	-			
Construction costs		F2	522,500.00	-	-	-	-			
Construction soft costs		F2	52,500.00	-	-	-	-			
Construction costs		F4	845,000.00	845,000.00	-	-	845,000.00			
Construction soft costs		F4	90,000.00	90,000.00	100,210.00	45,790.00	(56,000.00)			
<i>contractor - tbd, architect - Joiner</i>			2,035,000.00	935,000.00	100,210.00	45,790.00	789,000.00	15%	M	A
Frames and Doors	Warehouse	F3	20,000.00	3,270.00	3,270.00	-	-	100%	M	A
Pneumatic Valve	Warehouse	F1	-	165,101.91	165,101.91	-	-	100%	M	A
<i>primary contractor - Siemens Industries</i>										
Art Equipment	Instruction	F2	600,000.00	600,000.00	500,401.00	-	99,599.00	83%	O	A
CTE Equipment	Instruction	F2,F3	650,000.00	650,000.00	571,555.33	47,696.37	30,748.30	88%	O	A
Dance Flooring and Equipment	Instruction	F2	850,000.00	850,000.00	317,352.45	-	532,647.55	37%	O	A
Updated Bookcases/Furniture in Libraries	Instruction	F2,F3	1,600,000.00	1,600,000.00	5,900.00	-	1,594,100.00	0%	O	A
Music - Equipment and Instruments	Instruction	F2,F3	4,550,000.00	4,550,000.00	3,617,393.02	851,693.10	80,913.88	80%	O	A
Sound Proof Practice Rooms	Instruction	F2	150,000.00	150,000.00	-	-	150,000.00	0%	O	A

Description	Location/ Department	Bond Sale	Original Budget	Revised Budget	Paid	Encumbered	Unencumbered	Project % Completed	Type	Prop
Theater Stage Lighting	Instruction	F4	1,330,000.00	1,330,000.00	-	-	1,330,000.00	0%	O	A
Interactive White Boards	Instruction	F4	6,000,000.00	6,000,000.00	2,421,652.84	1,926,632.47	1,651,714.69	40%	O	A
Computer Replacement Cycle	Technology	F4	4,100,000.00	4,100,000.00	1,713,910.10	227,480.00	2,158,609.90	42%	O	D
Teacher and Student Devices	Technology	F4	3,500,000.00	3,500,000.00	3,493,426.68	6,563.85	9.47	100%	O	D
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	-	35,053.93		O	A
Furniture and equipment (less than \$5,000)		F2	-	100,000.00	-	-	100,000.00		O	A
			500,000.00	500,000.00	364,946.07	-	135,053.93	73%		
Bus Cameras	Transportation	F2	675,000.00	550,816.46	550,816.46	-	-	100%	O	A
Buses	Transportation									
Vehicles		F1	1,700,000.00	2,033,790.00	1,848,490.00	185,300.00	-	91%	O	A
Vehicles		F2	2,400,000.00	2,569,300.00	2,400,800.00	168,500.00	-	93%	O	A
Vehicles		F3	2,300,000.00	2,299,999.92	2,299,999.92	-	-	100%	O	A
Vehicles		F4	2,400,000.00	2,400,000.00	1,914,000.00	486,000.00	-	80%	O	A
			8,800,000.00	9,303,089.92	8,463,289.92	839,800.00	-			
Facilities Upgrade	Transportation									
Construction costs		F3	3,720,000.00	1,659,080.00	84,797.32	213,006.47	1,361,276.21			
Construction soft costs		F3	-	160,920.00	-	52,500.00	108,420.00			
<i>contractor - TBD, architect - Joiner</i>			3,720,000.00	1,820,000.00	84,797.32	265,506.47	1,469,696.21	5%	O	A
Smart Tag	Transportation	F1	300,000.00	140,429.00	140,429.00	-	-	100%	O	A
Cameras and Fencing	Transportation									
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
			1,900,000.00	1,900,000.00	-	-	1,900,000.00	0%		
Bond Project Consulting	Districtwide	F1	-	97,125.63	97,125.63	-	-	100%		
Bond Project Contracted Management Services	Districtwide	All	-	1,523,920.00	637,536.80	886,383.20	-	42%		
Unassigned		All	1,060,000.00	20,778,266.58	-	-	20,778,266.58			A,B,D
	Total 2022 Bond Sale (649-F1)		31,000,000.00	33,154,974.55	20,559,621.08	6,818,958.39	5,776,395.08			
	Total 2023 Bond Sale (650-F2)		79,885,000.00	83,821,873.93	49,398,993.85	13,900,238.89	20,522,641.19			
	Total 2024 Bond Sale (651-F3)		30,180,000.00	31,345,914.92	16,437,363.41	8,368,113.80	6,540,437.71			
	Total 2025 Bond Sale (652-F4)		51,170,000.00	52,072,862.94	18,676,403.38	12,434,656.36	20,961,803.20			
Grand Total - 2021 Referendum			192,235,000.00	200,395,626.34	105,072,381.72	41,521,967.44	53,801,277.18			

ALIEF INDEPENDENT SCHOOL DISTRICT

BOARD DOCUMENT

MEETING DATE: January 20, 2026

AGENDA ITEM: Disbursements

The monthly list of bills paid for the period December 1, 2025, through December 31, 2025, is detailed in the attachment. Zero amounts as check totals are due to account distributions that exceed space limitations on the check stub and overflow onto one or more additional check stubs. If members of the Board of Trustees have questions regarding any of the disbursements, we would request that they contact our office prior to the Board meeting and list the check number and the payee for the item in question. We will pull the voucher and supporting documentation to give a detailed answer to any question during the public Board meeting.

Recommendation: Information item – no recommendation required.



Dr. Anthony Mays
Superintendent



Charles Woods
Deputy Superintendent/
Business Services



Cash Disbursements
12/01/2025 through 12/31/2025

	Check Date	General Fund	Special Revenue Fund	Proprietary Funds	Capital Projects Fund	Debt Service Fund	Total
Page 1	12/2	\$ 288.00	\$ 1,712.60	\$ -	\$ -	\$ -	\$ 2,000.60
Pages 1-5	12/4	\$ 698,612.45	\$ 539,652.31	\$ 11,093.15	\$ 2,922,122.80	\$ -	\$ 4,171,480.71
Page 5	12/5	\$ 5,173.04	\$ -	\$ -	\$ -	\$ -	\$ 5,173.04
Pages 5-11	12/11	\$ 1,168,638.14	\$ 516,928.35	\$ 440,108.40	\$ 155,430.94	\$ -	\$ 2,281,105.83
Pages 11-18	12/18	\$ 2,375,953.26	\$ 781,026.57	\$ 118,638.88	\$ 310,717.17	\$ -	\$ 3,586,335.88
Page 18	12/19	\$ 65,103.48	\$ 214,373.00	\$ -	\$ 68,891.00	\$ -	\$ 348,367.48
Total		\$ 4,313,768.37	\$ 2,053,692.83	\$ 569,840.43	\$ 3,457,161.91	\$ -	\$ 10,394,463.54

ALIEF INDEPENDENT SCHOOL DISTRICT
CONSOLIDATED CHECK REGISTER
Report from 12/01/25 to 12/31/25

Check	Payee ID	Payee Name	Check Date	Description	Check Amount
00794123	152756	MUHAMMAD, LAURENCE H	12/2/2025	Student Travel	\$ 2,000.60
00794124	V18713	AFFILIATED TELEPHONE INC	12/4/2025	Tech Equip	\$ 5,193.00
00794125	V08044	ALIEF ISD COLLINS ELEMENTARY	12/4/2025	Coca Cola Commission	\$ 56.70
00794126	V00306	ALIEF ISD ELSIK HIGH SCHOOL	12/4/2025	Coca Cola Commission	\$ 512.29
00794127	V00314	ALIEF ISD HASTINGS HIGH SCHOOL	12/4/2025	Coca Cola Commission	\$ 246.57
00794128	V00328	ALIEF ISD MILLER INTERMEDIATE	12/4/2025	Coca Cola Commission	\$ 34.84
00794129	V00330	ALIEF ISD OLLE MIDDLE SCHOOL	12/4/2025	Coca Cola Commission	\$ 189.88
00794130	V15736	ALLIANT INSURANCE SERVICES INC	12/4/2025	Bonding Expenses	\$ 3,114.19
00794131	VOID.CONTINU	Void - Continued Stub	12/4/2025		\$ -
00794132	V18778	ALSCO INC	12/4/2025	Other Contracts	\$ 3,017.80
00794133	V00394	ALVIN ISD ATHLETIC DEPARTMENT	12/4/2025	Fees	\$ 325.00
00794134	V18796	AMERGIS HEALTHCARE STAFFING IN	12/4/2025	Other Contracts	\$ 6,000.00
00794135	V18912	AMERICAN WELDING & GAS INC	12/4/2025	Rental-ST Leases	\$ 56.25
00794136	V00533	ARNOLD OIL COMPANY OF HOUSTON	12/4/2025	Vehicle Fuel	\$ 941.50
00794137	V00120	AT&T	12/4/2025	Telephone	\$ 46,842.04
00794138	V00597	AUTOARCH ARCHITECTS LLC	12/4/2025	Bldg Fees	\$ 22,050.00
00794139	V00607	AVIS RENT A CAR SYSTEM INC.	12/4/2025	Employee Travel	\$ 412.20
00794140	V00631	B & H PHOTO VIDEO	12/4/2025	Computer Supplie	\$ 17,761.54
00794141	V17596	BARBARA M JENKINS	12/4/2025	Other Contracts	\$ 2,100.00
00794142	V00725	BAYOU CITY INTEREST INC	12/4/2025	Audio-Visual	\$ 885.00
00794143	V17317	BENJAMIN JOHN GRUBE	12/4/2025	Other Contracts	\$ 150.00
00794144	V00932	BEVERLY J BRAMAN	12/4/2025	Other Contracts	\$ 7,000.00
00794145	V01850	BLICK ART MATERIALS	12/4/2025	General Supplies	\$ 1,637.52
00794146	V00868	BLUE BELL CREAMERIES LP	12/4/2025	Student Travel	\$ 110.00
00794147	V00872	BLUE WILLOW BOOKS	12/4/2025	Books	\$ 3,018.60
00794148	V07036	BLUUM USA INC	12/4/2025	Computer Supplie	\$ 832.97
00794149	V18251	BRADY INDUSTRIES OF TEXAS LLC	12/4/2025	Inventory	\$ 785.80
00794150	V14284	BRENHAM INDEPENDENT SCHOOL DIS	12/4/2025	Fees	\$ 700.00
00794151	V01081	BUTLER BUSINESS PRODUCTS LLC	12/4/2025	Inventory	\$ 135.00
00794152	V17957	CABO BOBS LLC	12/4/2025	Misc Expense	\$ 750.17
00794153	V16836	CAPITAL ONE NA	12/4/2025	General Supplies	\$ 5,656.27
00794154	V01248	CENTERPOINT ENERGY	12/4/2025	Gas/Other Heat	\$ 14,178.87
00794155	V18803	CENTRAL LANDSCAPE AND MAINTENA	12/4/2025	Grounds	\$ 128,400.00
00794156	V17544	CERAMIC STORE OF HOUSTON LLC	12/4/2025	Bulk Purchase Fu	\$ 11,576.00
00794157	V01320	CHICK FIL A	12/4/2025	Misc Expense	\$ 7,965.00

00794158	V01320	CHICK FIL A	12/4/2025	Misc Expense	\$	298.25
00794159	V01320	CHICK FIL A	12/4/2025	Misc Expense	\$	94.30
00794160	V01369	CITY OF HOUSTON	12/4/2025	Water	\$	45,373.90
00794161	V12995	CITY OF HOUSTON	12/4/2025	Fees	\$	154.94
00794162	V01394	CLEAR CREEK ISD	12/4/2025	Fees	\$	800.00
00794163	V01437	COLLEGE BOARD	12/4/2025	Fees	\$	79,585.15
00794164	V01794	DELL MARKETING	12/4/2025	Computer Supplie	\$	5,633.30
00794165	V01809	DEMCO	12/4/2025	General Supplies	\$	2,391.01
00794166	V01843	DEWBERRY FARM	12/4/2025	Student Travel	\$	1,150.00
00794167	V15514	DISA GLOBAL SOLUTIONS INC	12/4/2025	Other Contracts	\$	1,275.50
00794168	V18599	DLR GROUP INC OF TEXAS A TEXAS	12/4/2025	Bldg Fees	\$	20,580.00
00794169	V01977	EAI - ERIC ARMIN INC.	12/4/2025	Computer Supplie	\$	5,258.00
00794170	V18869	EFFECTIVE COMMUNICATION LLC	12/4/2025	Other Contracts	\$	949.50
00794171	V18259	EMPIRE SPEECH SERVICES LLC	12/4/2025	Other Contracts	\$	2,850.00
00794172	V18527	EWALD KUBOTA	12/4/2025	Other Supplies	\$	4,181.32
00794173	V15337	GANG RESPONSE INTERVENTION PRE	12/4/2025	Other Contracts	\$	2,015.00
00794174	V02464	GDI TIMS	12/4/2025	Telephone	\$	10.06
00794175	V02641	GOPHER SPORT	12/4/2025	General Supplies	\$	1,004.99
00794176	V17412	GULF COAST BANK & TRUST	12/4/2025	Other Contracts	\$	11,257.50
00794177	V17447	HANNAH KOCH	12/4/2025	Other Contracts	\$	75.00
00794178	V17598	HARDIES FRESH FOODS	12/4/2025	Food	\$	15,153.18
00794179	V02900	HARRIS COUNTY	12/4/2025	Other Contracts	\$	78.00
00794180	V02910	HARRIS COUNTY MUD #120	12/4/2025	Water	\$	3,045.84
00794181	V02913	HARRIS COUNTY TOLL ROAD AUTHOR	12/4/2025	Employee Travel	\$	3,927.57
00794182	V18448	HEAD TO HEELS SAFETY SUPPLIES	12/4/2025	Inventory	\$	508.64
00794183	V02985	HELFMAN FORD INC	12/4/2025	Vehicles	\$	3,897.84
00794184	V18417	HOLT TRUCK CENTERS OF TEXAS LL	12/4/2025	Other Supplies	\$	15,564.60
00794185	V03177	HOU TEX GLASS & MIRROR	12/4/2025	Buildings	\$	260.00
00794186	V16207	HOUSTON AREA ALLIANCE OF BLACK	12/4/2025	Dues	\$	317.00
00794187	V17761	HOUSTON ASTROS LLC	12/4/2025	Student Travel	\$	1,015.00
00794188	V03178	HOUSTON WEST	12/4/2025	Dues	\$	850.00
00794189	V18845	HUNAN KING LLC	12/4/2025	Misc Expense	\$	333.00
00794190	V17988	IMPERIAL DADE	12/4/2025	Inventory	\$	9,525.40
00794191	V13786	IMPERIAL WRECKER SERVICE INC	12/4/2025	Vehicles	\$	205.00
00794192	V03318	INDECO	12/4/2025	Furn & Equipment	\$	8,582.42
00794193	V03484	JASON'S DELI	12/4/2025	Misc Expense	\$	493.25
00794194	V12861	JJ'S I'M ME FOUNDATION	12/4/2025	Other Contracts	\$	2,200.00
00794195	V03554	JOHNSON HVAC DISTRIBUTION	12/4/2025	Other Supplies	\$	10,846.64
00794196	V13526	JOSE ARMANDO PECINA	12/4/2025	Other Contracts	\$	240.00
00794197	V00959	JUDITH A BRIELMAIER	12/4/2025	Other Contracts	\$	70.00

00794198	V18107	JUMP MONKEYS PARTY RENTAL	12/4/2025	Other Contracts	\$	1,200.01
00794199	V18840	KENDRA THOMAS	12/4/2025	Other Contracts	\$	2,500.00
00794200	V03730	KROGER CO	12/4/2025	Misc Expense	\$	479.04
00794201	VOID.CONTINU	Void - Continued Stub	12/4/2025		\$	-
00794202	V03766	LABATT FOOD SERVICE	12/4/2025	Food	\$	210,331.39
00794203	V03766	LABATT FOOD SERVICE	12/4/2025	Inventory	\$	64,934.50
00794204	V03830	LASAGNA HOUSE III	12/4/2025	Misc Expense	\$	544.00
00794205	V07731	LEARNING FORWARD	12/4/2025	Dues	\$	552.00
00794206	V03941	LIBERTY HIGH SCHOOL	12/4/2025	Fees	\$	275.00
00794207	V18395	LITTLE MARIA'S CAFE	12/4/2025	Misc Expense	\$	565.00
00794208	V18395	LITTLE MARIA'S CAFE	12/4/2025	Misc Expense	\$	805.00
00794209	V18074	LOCKWOOD ANDREWS & NEWMAN INC	12/4/2025	Other Contracts	\$	141,259.50
00794210	V18616	LOWE'S	12/4/2025	Other Supplies	\$	847.25
00794211	V18386	MAKING IT BETTER	12/4/2025	Other Contracts	\$	39,178.46
00794212	V15650	MALLORY MILLER	12/4/2025	Other Contracts	\$	5,150.00
00794213	V17258	MCGRIFF INSURANCE SERVICES INC	12/4/2025	Bonding Expenses	\$	750.00
00794214	V17130	MONICA R MIRANDA	12/4/2025	Other Contracts	\$	13,580.00
00794215	V04574	NABSE	12/4/2025	Employee Travel	\$	700.00
00794216	V04633	NASCO	12/4/2025	Inventory	\$	1,848.68
00794217	V18439	NATIONAL RECRUITING CONSULTANT	12/4/2025	Other Contracts	\$	6,800.00
00794218	V04675	NATIONAL SPEECH AND DEBATE ASS	12/4/2025	Dues	\$	20.00
00794219	V14894	NEW CANEY ISD	12/4/2025	Fees	\$	425.00
00794220	V18385	NOBLE OTC LLC	12/4/2025	Inventory	\$	226.80
00794221	VOID.CONTINU	Void - Continued Stub	12/4/2025		\$	-
00794222	VOID.CONTINU	Void - Continued Stub	12/4/2025		\$	-
00794223	VOID.CONTINU	Void - Continued Stub	12/4/2025		\$	-
00794224	V17772	OAK FARMS - HOUSTON	12/4/2025	Food	\$	75,950.60
00794225	V13900	OCCUPATIONAL HEALTH CENTERS OF	12/4/2025	Prof. Services	\$	369.00
00794226	V17226	ODP BUSINESS SOLUTIONS LLC	12/4/2025	Computer Supplie	\$	6,647.43
00794227	V18547	PATH2STAFF SOLUTIONS LLC	12/4/2025	Other Contracts	\$	3,000.00
00794228	V04977	PBK ARCHITECTS INC	12/4/2025	Bldg Fees	\$	22,820.05
00794229	V10622	PRIME SYSTEMS	12/4/2025	Tech Equip	\$	2,216,499.25
00794230	V18782	PROFORMA ANGELINI AND ASSOCIAT	12/4/2025	General Supplies	\$	1,837.40
00794231	V05386	PYRAMID SCHOOL PRODUCTS	12/4/2025	Inventory	\$	4,813.26
00794232	V05388	QEP INC	12/4/2025	Books	\$	4,830.00
00794233	V08212	QUADIENT INC	12/4/2025	Other Contracts	\$	4,396.64
00794234	V05519	REGION IV ESC	12/4/2025	Employee Travel	\$	1,575.00
00794235	V16701	REV ROBOTICS LLC	12/4/2025	Tech Equipment	\$	1,849.94
00794236	V17775	REVIVAL MUSIC PROJECT LLC	12/4/2025	Other Contracts	\$	2,620.00
00794237	V15000	REXEL USA INC	12/4/2025	Building Supply	\$	117.79

00794238	V18676	RUBY ORTIZ	12/4/2025	Other Contracts	\$	600.00
00794239	V18887	SAM LABS INC	12/4/2025	Tech Equipment	\$	7,649.90
00794240	VOID.CONTINU	Void - Continued Stub	12/4/2025		\$	-
00794241	V05828	SAMS CLUB DIRECT	12/4/2025	General Supplies	\$	35,026.18
00794242	V05931	SCHOOL NURSE SUPPLY INC	12/4/2025	General Supplies	\$	68.85
00794243	V16789	SCHOOL SPECIALTY LLC	12/4/2025	General Supplies	\$	666.06
00794244	V18467	SEAN KIME	12/4/2025	Other Contracts	\$	150.00
00794245	V17388	SEBASTIAN MAGANA	12/4/2025	Other Contracts	\$	1,500.00
00794246	V17808	SEEDS OF CARE PEDIATRIC THERAP	12/4/2025	Other Contracts	\$	5,100.00
00794247	V06050	SIEMENS INDUSTRY INC	12/4/2025	Buildings	\$	1,704.00
00794248	V10409	SOUTHERN COMPUTER WAREHOUSE	12/4/2025	Computer Supplie	\$	7,519.57
00794249	V18321	SPORTS FIELD SOLUTIONS	12/4/2025	Land Imprve Depr	\$	143,715.00
00794250	V18465	STEM FUSE LLC	12/4/2025	Tech Equipment	\$	4,250.00
00794251	V17782	STEMFINITY LLC	12/4/2025	General Supplies	\$	1,999.80
00794252	V06476	SWEETWATER EDUCATION TECHNOLOG	12/4/2025	General Supplies	\$	1,499.74
00794253	V18888	SWING EDUCATION INC	12/4/2025	Other Contracts	\$	975.00
00794254	V18914	SYLVESTER JOSEPH JR	12/4/2025	Other Contracts	\$	75.00
00794255	V06595	TAHPERD	12/4/2025	Employee Travel	\$	210.00
00794256	V06595	TAHPERD	12/4/2025	Employee Travel	\$	560.00
00794257	V06510	TASB INC	12/4/2025	Other Contracts	\$	3,903.00
00794258	V06510	TASB INC	12/4/2025	Software	\$	950.00
00794259	V06506	TASB RISK MANAGEMENT FUND	12/4/2025	Misc Expense	\$	11,093.15
00794260	V06487	TEXAS ALLIANCE OF BLACK SCHOOL	12/4/2025	Employee Travel	\$	375.00
00794261	V06888	THOMAS BUS GULF COAST	12/4/2025	Vehicles	\$	323,436.57
00794262	V18513	TRANESHIA PARKER	12/4/2025	Other Contracts	\$	2,437.50
00794263	V15111	TSN VISUAL COMMUNICATION SOLUT	12/4/2025	Software	\$	515.00
00794264	V14070	UNIFY ENERGY SOLUTIONS LLC	12/4/2025	Buildings	\$	3,864.68
00794265	V07127	UNIPAK CORP	12/4/2025	Inventory	\$	6,596.80
00794266	V17397	VERTICAL SCHOOL PARTNERS LP	12/4/2025	Software	\$	8,112.50
00794267	V07370	WALLER HIGH SCHOOL	12/4/2025	Fees	\$	1,000.00
00794268	V07558	WINDOW MAGIC BLIND AND DRAPERY	12/4/2025	Other Supplies	\$	1,942.41
00794269	V18889	WYLIE ENGINEERING	12/4/2025	Bldg Fees	\$	22,500.00
00794270	V17879	XL PARTS LLC	12/4/2025	Other Supplies	\$	749.60
00794271	V18487	YOU MAY SPEAK HEALTH SERVICES	12/4/2025	Other Contracts	\$	4,252.50
00794272	V17443	ZEP SALES & SERVICE	12/4/2025	Inventory	\$	2,699.64
01017484	V14684	APPLIED INDUSTRIAL TECHNOLOGIE	12/4/2025	Other Supplies	\$	478.43
01017485	V13559	AUTOZONE	12/4/2025	Other Supplies	\$	937.24
01017486	V00929	BRAINPOP LLC	12/4/2025	Software	\$	4,500.00
01017487	V00987	BROOKS DUPLICATOR COMPANY	12/4/2025	Computer Supplie	\$	3,551.80
01017488	V00648	BSN SPORTS	12/4/2025	General Supplies	\$	20,785.20

01017489	V01026	BUCKEYE CLEANING CENTER-HOUSTO	12/4/2025	Inventory	\$	52,418.18
01017490	V01104	CDW GOVERNMENT INC	12/4/2025	Computer Supplie	\$	40,660.82
01017491	V01267	CHALKS TRUCK PARTS INC	12/4/2025	Other Supplies	\$	883.76
01017492	V11535	CLASSIC CHEVROLET SUGAR LAND L	12/4/2025	Vehicles	\$	1,477.42
01017493	V01881	DISCOUNT SCHOOL SUPPLY	12/4/2025	General Supplies	\$	239.98
01017494	V16030	ENCON SYSTEMS LTD INC	12/4/2025	Inventory	\$	1,690.74
01017495	V02340	FLINN SCIENTIFIC INC	12/4/2025	General Supplies	\$	710.82
01017496	V13033	GAME ONE	12/4/2025	General Supplies	\$	1,112.12
01017497	V02741	GUARDIAN REPAIR PARTS	12/4/2025	Custodial	\$	690.55
01017498	V03440	JW PEPPER & SON INC	12/4/2025	General Supplies	\$	275.60
01017499	V10402	LIBERTY OFFICE PRODUCTS	12/4/2025	Computer Supplie	\$	4,037.85
01017500	V11558	LINDE GAS & EQUIPMENT INC	12/4/2025	Rental-ST Leases	\$	877.56
01017501	V13285	LINK IMAGING LLC	12/4/2025	Computer Supplie	\$	1,176.40
01017502	V04939	O'REILLY AUTO PARTS	12/4/2025	Other Supplies	\$	3,247.17
01017503	V04942	ORIENTAL TRADING COMPANY INC	12/4/2025	Misc Expense	\$	2,352.68
01017504	V15210	PARTS TOWN LLC	12/4/2025	Other Supplies	\$	252.70
01017505	V04989	PIONEER MFG	12/4/2025	General Supplies	\$	119.65
01017506	V05778	S & S WORLDWIDE	12/4/2025	General Supplies	\$	1,514.61
01017507	V05920	SCHOOL HEALTH CORPORATION	12/4/2025	General Supplies	\$	685.77
01017508	V17951	SCM CONSULTANTS INC	12/4/2025	Inventory	\$	1,016.66
01017509	V06027	SHIFFLER EQUIPMENT SALES	12/4/2025	Other Supplies	\$	851.59
01017510	V06199	SOUTHERN TIRE MART	12/4/2025	Other Supplies	\$	3,760.35
01017511	V07875	STARFALL EDUCATION FOUNDATION	12/4/2025	Software	\$	355.00
01017512	V06569	TMS SOUTH	12/4/2025	Other Supplies	\$	1,196.79
01017513	V07082	ULINE INC	12/4/2025	General Supplies	\$	4,250.71
01017514	V07605	WORLD WIDE IMAGING SUPPLIES	12/4/2025	Computer Supplie	\$	12,691.02
00794273	117509	DUNLAP, ERIC P	12/5/2025	Employee Travel	\$	5,173.04
00794274	V18600	ACCO BRANDS USA LLC	12/11/2025	General Supplies	\$	541.20
00794275	V17235	ACUTRANS INC	12/11/2025	Other Contracts	\$	7.92
00794276	V00223	ADVANTAGE SECURITY INTEGRATION	12/11/2025	Employee Travel	\$	5,902.00
00794277	V00291	ALIEF AMERICAN FEDERATION OF	12/11/2025	Prof Dues - TFT	\$	15,465.50
00794278	V00304	ALIEF ISD EDUCATION FOUNDATION	12/11/2025	Alief Education	\$	1,079.25
00794279	V15439	ALIEF ISD MARSHALL CENTER FOR	12/11/2025	Misc Expense	\$	2,000.00
00794280	V00366	ALLEY THEATRE	12/11/2025	Student Travel	\$	665.00
00794281	V17311	ALLTEX WELDING SUPPLY INC	12/11/2025	General Supplies	\$	3,491.16
00794282	V10924	ALONTI CAFE AND CATERING	12/11/2025	Misc Expense	\$	324.98
00794283	V18778	ALSCO INC	12/11/2025	Other Contracts	\$	1,548.50
00794284	V14728	AMAZON CAPITAL SERVICES INC	12/11/2025	General Supplies	\$	359.60
00794285	V17906	AMBROSIAL CATERING AND EVENTS	12/11/2025	Misc Expense	\$	1,105.00
00794286	V00444	AMERICAN RED CROSS	12/11/2025	General Supplies	\$	25.00

00794287	V14838	ANDYMARK INC	12/11/2025	General Supplies	\$	856.18
00794288	V00483	ANIXTER INC.	12/11/2025	Other Supplies	\$	32.00
00794289	V17859	ANJAY ENTERPRISES	12/11/2025	Misc Expense	\$	339.00
00794290	V00502	APPLE COMPUTER INC	12/11/2025	Tech Equip	\$	1,213.90
00794291	V17916	APTTEGY INC	12/11/2025	Software	\$	16,535.00
00794292	V18709	ARGIO ROOFING & CONSTRUCTION L	12/11/2025	Bldg Improvement	\$	36,807.79
00794293	V10114	ASHLY GARZA	12/11/2025	Other Contracts	\$	700.00
00794294	V00568	ASSOC OF TEXAS PROF EDUCATORS	12/11/2025	Prof Dues - ATPE	\$	2,707.47
00794295	V00631	B & H PHOTO VIDEO	12/11/2025	Computer Supplie	\$	4,094.23
00794296	V15502	BALLOON N NOVELTY	12/11/2025	Misc Expense	\$	993.85
00794297	V00694	BARNES & NOBLE BOOKSTORE INC	12/11/2025	Books	\$	215.90
00794298	V18791	BEYOND THERAPY EDUCATIONAL SOL	12/11/2025	Other Contracts	\$	12,000.00
00794299	V01850	BLICK ART MATERIALS	12/11/2025	Inventory	\$	2,138.98
00794300	V18521	BLUE CROSS AND BLUE SHIELD OF	12/11/2025	Other Contracts	\$	425,982.44
00794301	V16828	BOSWORTH PAPERS	12/11/2025	Inventory	\$	2,694.00
00794302	V00949	BRAZOSPORT ISD	12/11/2025	Fees	\$	400.00
00794303	V15905	BRINK'S INCORPORATED	12/11/2025	Other Contracts	\$	1,388.50
00794304	V17266	BURLINGTON ENGLISH	12/11/2025	Software	\$	6,400.00
00794305	V17957	CABO BOBS LLC	12/11/2025	Misc Expense	\$	759.92
00794306	V16706	CAPE EQUIPMENT & SERVICES LLC	12/11/2025	General Supplies	\$	4,442.80
00794307	V01193	CAROLINA BIOLOGICAL SUPPLY CO	12/11/2025	General Supplies	\$	413.13
00794308	V17544	CERAMIC STORE OF HOUSTON LLC	12/11/2025	General Supplies	\$	667.50
00794309	V18112	CESO COMMUNICATIONS LLC	12/11/2025	Other Contracts	\$	4,050.00
00794310	V14929	CFI MECHANICAL	12/11/2025	Bldg Improvement	\$	10,965.25
00794311	V18700	CHARLIE'S BAR B QUE	12/11/2025	Misc Expense	\$	5,249.14
00794312	V15985	CHEERLEADING COMPANY INC	12/11/2025	Items For Sale	\$	6,247.58
00794313	V01320	CHICK FIL A	12/11/2025	Misc Expense	\$	214.75
00794314	V17323	CHILD FIRST SPEECH LLC	12/11/2025	Other Contracts	\$	10,467.61
00794315	V01325	CHILDREN AT RISK	12/11/2025	Other Contracts	\$	17,898.00
00794316	V01331	CHILDREN'S MUSEUM OF HOUSTON	12/11/2025	Other Contracts	\$	2,950.00
00794317	V10176	CITIBANK NA	12/11/2025	Misc Expense	\$	12,004.04
00794318	V01369	CITY OF HOUSTON	12/11/2025	Water	\$	1,993.61
00794319	V10879	CLAMPITT PAPER COMPANY	12/11/2025	Inventory	\$	1,803.00
00794320	V01389	CLAYTON PARK POA	12/11/2025	Fees	\$	1,823.40
00794321	V01389	CLAYTON PARK POA	12/11/2025	Fees	\$	5,684.23
00794322	V01396	CLEAR GLASS MOBILE SERVICE INC	12/11/2025	Vehicles	\$	294.04
00794323	V18650	COMPTIA INC	12/11/2025	Testing Material	\$	618.00
00794324	V02647	CONNECTION INC	12/11/2025	Computer Supplie	\$	1,249.00
00794325	V11142	CONSOLIDATED ELECTRICAL DISTRI	12/11/2025	Other Supplies	\$	4,229.20
00794326	V16759	COSTAR REALTY INFORMATION INC	12/11/2025	Software	\$	493.29

00794327	V18843	CRISTIAN GUZMAN	12/11/2025	Other Contracts	\$	920.00
00794328	V10723	CYPRESS FAIRBANKS INDEPENDENT	12/11/2025	Fees	\$	535.00
00794329	V16437	DANA SAFETY SUPPLY INC	12/11/2025	Furn & Equipment	\$	66,781.80
00794330	V05079	DAVID G PEAKE TRUSTEE	12/11/2025	Bankruptcy	\$	8,749.26
00794331	V14875	DEER PARK MENS SOCCER BOOSTER	12/11/2025	Fees	\$	1,150.00
00794332	V14875	DEER PARK MENS SOCCER BOOSTER	12/11/2025	Fees	\$	1,150.00
00794333	V18877	DENESE WOLFF HILLARD	12/11/2025	Other Contracts	\$	2,750.00
00794334	V01023	DERRICK BRYANT	12/11/2025	Other Contracts	\$	162.50
00794335	V01874	DINERS CLUB	12/11/2025	Employee Travel	\$	2,379.64
00794336	V01977	EAI - ERIC ARMIN INC.	12/11/2025	General Supplies	\$	888.71
00794337	V18259	EMPIRE SPEECH SERVICES LLC	12/11/2025	Other Contracts	\$	2,850.00
00794338	V18271	EXPEDITED REPORTS LLC	12/11/2025	Other Contracts	\$	7,543.14
00794339	V02307	FIRST COMMUNITY CREDIT UNION	12/11/2025	First Community	\$	80,669.84
00794340	V13159	FOUNDATION SPECIALISTS INC	12/11/2025	Bldg Improvement	\$	37,350.00
00794341	V17821	FTG INTERNATIONAL LLC	12/11/2025	Equipment Repair	\$	162,862.28
00794342	V15337	GANG RESPONSE INTERVENTION PRE	12/11/2025	Other Contracts	\$	1,950.00
00794343	V11395	GATEWAY PRINTING AND OFFICE SU	12/11/2025	Inventory	\$	5,031.12
00794344	V02573	GEORGIE GIRL COSTUMES	12/11/2025	General Supplies	\$	2,350.00
00794345	V17795	GOT YOU COVERED WORK WEAR AND	12/11/2025	General Supplies	\$	1,425.71
00794346	V02656	GRAINGER	12/11/2025	Other Supplies	\$	4,432.86
00794347	V17412	GULF COAST BANK & TRUST	12/11/2025	Other Contracts	\$	27,255.00
00794348	V17434	GULF COAST BOILER LLC	12/11/2025	Buildings	\$	960.00
00794349	V02772	GULF COAST SPECIALTIES	12/11/2025	Awards	\$	2,438.90
00794350	V17598	HARDIES FRESH FOODS	12/11/2025	Food	\$	5,872.69
00794351	V02903	HARRIS COUNTY DEPT OF ED - HCD	12/11/2025	Other Contracts	\$	2,506.84
00794352	V02985	HELFMAN FORD INC	12/11/2025	Vehicles	\$	1,271.22
00794353	V03013	HERC RENTALS INC	12/11/2025	Rental-ST Leases	\$	2,704.85
00794354	V17923	HISTORIC GEORGE RANCH ASSOCIAT	12/11/2025	Student Travel	\$	903.00
00794355	V03177	HOU TEX GLASS & MIRROR	12/11/2025	Buildings	\$	152.00
00794356	V10565	HOUSTON BUSINESS JOURNAL	12/11/2025	Statutorily Reqd	\$	65.00
00794357	V03239	HUNTON DISTRIBUTION	12/11/2025	Other Supplies	\$	7,039.95
00794358	V17988	IMPERIAL DADE	12/11/2025	Inventory	\$	630.18
00794359	V11714	INDUSTRIAL COMMUNICATIONS	12/11/2025	General Supplies	\$	7,142.11
00794360	V03484	JASON'S DELI	12/11/2025	Misc Expense	\$	99.99
00794361	V03484	JASON'S DELI	12/11/2025	Misc Expense	\$	277.25
00794362	V12582	JEAN'S RESTAURANT SUPPLY	12/11/2025	General Supplies	\$	4,137.84
00794363	V03554	JOHNSON HVAC DISTRIBUTION	12/11/2025	Other Supplies	\$	61.04
00794364	V13526	JOSE ARMANDO PECINA	12/11/2025	Other Contracts	\$	180.00
00794365	V12873	JOSEPH'S CATERING	12/11/2025	Misc Expense	\$	1,400.00
00794366	V12873	JOSEPH'S CATERING	12/11/2025	Misc Expense	\$	1,690.00

00794367	V12873	JOSEPH'S CATERING	12/11/2025	Misc Expense	\$	1,300.00
00794368	V10773	JOVI PRINTING	12/11/2025	Misc Expense	\$	122.50
00794369	V18107	JUMP MONKEYS PARTY RENTAL	12/11/2025	Other Contracts	\$	150.00
00794370	V03611	KADUCEUS HOLDINGS INC	12/11/2025	Textbooks	\$	17,700.00
00794371	V13728	KIMBALL MIDWEST	12/11/2025	Other Supplies	\$	247.38
00794372	V10419	LAB RESOURCES INC	12/11/2025	General Supplies	\$	8,250.00
00794373	VOID.CONTINU	Void - Continued Stub	12/11/2025		\$	-
00794374	VOID.CONTINU	Void - Continued Stub	12/11/2025		\$	-
00794375	V03766	LABATT FOOD SERVICE	12/11/2025	Food	\$	243,155.38
00794376	V03830	LASAGNA HOUSE III	12/11/2025	Misc Expense	\$	948.00
00794377	V18841	LCF MISSION BEND LLC	12/11/2025	Misc Expense	\$	369.75
00794378	V17162	LEAD PARTNERS LLC	12/11/2025	Consulting	\$	3,300.00
00794379	V03970	LISLE VIOLIN SHOP	12/11/2025	Other Repairs	\$	4,461.15
00794380	V18395	LITTLE MARIA'S CAFE	12/11/2025	Misc Expense	\$	1,045.00
00794381	V18395	LITTLE MARIA'S CAFE	12/11/2025	Misc Expense	\$	1,815.00
00794382	V18395	LITTLE MARIA'S CAFE	12/11/2025	Misc Expense	\$	5,560.00
00794383	V18395	LITTLE MARIA'S CAFE	12/11/2025	Misc Expense	\$	227.50
00794384	V18395	LITTLE MARIA'S CAFE	12/11/2025	Misc Expense	\$	1,050.00
00794385	V18395	LITTLE MARIA'S CAFE	12/11/2025	Misc Expense	\$	415.00
00794386	V18395	LITTLE MARIA'S CAFE	12/11/2025	Misc Expense	\$	570.00
00794387	V18616	LOWE'S	12/11/2025	General Supplies	\$	1,075.00
00794388	V14944	MARION B CROSBY	12/11/2025	Other Contracts	\$	50.00
00794389	V14853	MATH-A-MATICS TUTORING LLC	12/11/2025	Other Contracts	\$	9,180.00
00794390	V17040	MEI KUAN IM	12/11/2025	Other Contracts	\$	420.00
00794391	V18569	MICHAELS STORES INC	12/11/2025	General Supplies	\$	405.01
00794392	V12649	MICRO INTEGRATION & PROGRAMMIN	12/11/2025	Buildings	\$	5,221.00
00794393	V04424	MISSION BEND M U D #2	12/11/2025	Water	\$	1,528.01
00794394	V04424	MISSION BEND M U D #2	12/11/2025	Water	\$	2,423.66
00794395	V18281	NANCY TRENT	12/11/2025	Other Contracts	\$	4,500.00
00794396	V04587	NASSP	12/11/2025	Misc Expense	\$	43.99
00794397	V18439	NATIONAL RECRUITING CONSULTANT	12/11/2025	Other Contracts	\$	3,400.00
00794398	V04675	NATIONAL SPEECH AND DEBATE ASS	12/11/2025	Dues	\$	260.00
00794399	V18771	NETWORK CRAZE TECHNOLOGIES INC	12/11/2025	General Supplies	\$	4,820.00
00794400	V17819	NOVA THERAPY SERVICES PLLC	12/11/2025	Other Contracts	\$	10,931.60
00794401	VOID.CONTINU	Void - Continued Stub	12/11/2025		\$	-
00794402	VOID.CONTINU	Void - Continued Stub	12/11/2025		\$	-
00794403	VOID.CONTINU	Void - Continued Stub	12/11/2025		\$	-
00794404	V17772	OAK FARMS - HOUSTON	12/11/2025	Food	\$	85,569.83
00794405	V17226	ODP BUSINESS SOLUTIONS LLC	12/11/2025	Computer Supplie	\$	22,752.07
00794406	V14000	OWNER INSITE LLC	12/11/2025	Software	\$	22,600.00

00794407	V15210	PARTS TOWN LLC	12/11/2025	Other Supplies	\$	291.20
00794408	V18547	PATH2STAFF SOLUTIONS LLC	12/11/2025	Other Contracts	\$	3,000.00
00794409	V04977	PBK ARCHITECTS INC	12/11/2025	Bldg Fees	\$	4,800.00
00794410	V18891	PEOPLE'S CHOICE ASSOCIATION UN	12/11/2025	Prof Dues - PCU	\$	542.50
00794411	V05134	PERFECTION LEARNING CORP	12/11/2025	Books	\$	6,472.26
00794412	154258	PHAN, REBECCA	12/11/2025	Misc Expense	\$	324.75
00794413	V18876	PMX PROMAXIMA	12/11/2025	General Supplies	\$	669.55
00794414	V14649	POWERSCHOOL GROUP LLC	12/11/2025	Other Contracts	\$	5,681.89
00794415	V10622	PRIME SYSTEMS	12/11/2025	Computer Supplie	\$	303.59
00794416	V18782	PROFORMA ANGELINI AND ASSOCIAT	12/11/2025	General Supplies	\$	15,121.62
00794417	V05386	PYRAMID SCHOOL PRODUCTS	12/11/2025	Inventory	\$	9,196.80
00794418	V05388	QEP INC	12/11/2025	Books	\$	12,793.50
00794419	V17874	RALLY INC	12/11/2025	Inventory	\$	675.90
00794420	V18717	REDIMD LLC	12/11/2025	Prof. Services	\$	6,320.00
00794421	V05519	REGION IV ESC	12/11/2025	Employee Travel	\$	2,365.00
00794422	V17435	REPUBLIC SERVICES INC	12/11/2025	Other Contracts	\$	46,766.08
00794423	V17775	REVIVAL MUSIC PROJECT LLC	12/11/2025	Other Contracts	\$	550.00
00794424	V15000	REXEL USA INC	12/11/2025	Other Supplies	\$	145.48
00794425	V05622	RICOH USA INC	12/11/2025	Other Contracts	\$	5,882.17
00794426	V11794	S3STRATEGIES LLC	12/11/2025	Other Contracts	\$	6,525.00
00794427	V05818	SAM BASSETT LUMBER CO	12/11/2025	Other Supplies	\$	1,073.75
00794428	V16789	SCHOOL SPECIALTY LLC	12/11/2025	Computer Supplie	\$	7,733.50
00794429	V18483	SENERGY PETROLEUM LLC	12/11/2025	Vehicle Fuel	\$	14,523.44
00794430	V14025	SHAMELESSLY SAVED PRODUCTIONS	12/11/2025	Other Contracts	\$	720.00
00794431	V10222	SHERWIN WILLIAMS	12/11/2025	Other Supplies	\$	2,397.33
00794432	V17416	SOLANT HEALTH LLC	12/11/2025	Other Contracts	\$	5,908.50
00794433	V11194	SOLID BORDER INC	12/11/2025	Software	\$	185,031.00
00794434	V10409	SOUTHERN COMPUTER WAREHOUSE	12/11/2025	Tech Equipment	\$	15,195.58
00794435	V15347	SPALDING NICHOLS LAMP LANGLOIS	12/11/2025	Legal Services	\$	33,843.80
00794436	V17703	SPECIALTY FIRE SERVICES LLC	12/11/2025	Buildings	\$	9,020.50
00794437	V18254	SPEECH SPECIALISTS OF SAN ANTO	12/11/2025	Other Contracts	\$	34,172.50
00794438	V06272	SPRING BRANCH ATHLETIC DEPT	12/11/2025	Fees	\$	120.00
00794439	V17782	STEMFINITY LLC	12/11/2025	General Supplies	\$	451.80
00794440	V18179	SW SCHOOL SUPPLY INC	12/11/2025	Inventory	\$	4,798.80
00794441	V06476	SWEETWATER EDUCATION TECHNOLOG	12/11/2025	General Supplies	\$	708.96
00794442	V18888	SWING EDUCATION INC	12/11/2025	Other Contracts	\$	1,722.50
00794443	V04731	SYBLE A NED	12/11/2025	Other Contracts	\$	325.00
00794444	V18914	SYLVESTER JOSEPH JR	12/11/2025	Other Contracts	\$	70.00
00794445	V06595	TAHPERD	12/11/2025	Employee Travel	\$	280.00
00794446	V15649	TARKETT USA INC	12/11/2025	Other Supplies	\$	638.88

00794447	V06506	TASB RISK MANAGEMENT FUND	12/11/2025	Misc Expense	\$	7,805.96
00794448	V12058	TEAMLEADER	12/11/2025	Activity Fund Cl	\$	2,112.30
00794449	V06730	TEXAS ASSOCIATION OF SECONDARY	12/11/2025	Dues	\$	1,140.00
00794450	V06745	TEXAS CLASSROOM TEACHERS ASSOC	12/11/2025	Prof Dues - TCTA	\$	87.70
00794451	V06772	TEXAS DEPARTMENT OF PUBLIC SAF	12/11/2025	Fees	\$	59.00
00794452	V06819	TEXAS MUNICIPAL POLICE ASSOC	12/11/2025	Prof Dues - TMP	\$	14.00
00794453	V18272	TEXAS SPEECH AND MORE	12/11/2025	Other Contracts	\$	17,841.00
00794454	V06846	TEXAS STATE TEACHERS ASSOCIATI	12/11/2025	Prof Dues - TSTA	\$	10,898.55
00794455	V06859	TEXAS THESPIANS	12/11/2025	Employee Travel	\$	3,845.00
00794456	V17277	THERAPYTRAVELERS	12/11/2025	Other Contracts	\$	3,262.50
00794457	V06888	THOMAS BUS GULF COAST	12/11/2025	Other Supplies	\$	3,184.49
00794458	V02983	TIFFANY D CASTRO	12/11/2025	Bankruptcy	\$	4,139.65
00794459	V16660	TMEA REGION 23 BAND	12/11/2025	Fees	\$	640.00
00794460	V17891	TMEA REGION 23 VOCAL DIVISION	12/11/2025	Fees	\$	210.00
00794461	V18848	TREVIPAY	12/11/2025	General Supplies	\$	389.85
00794462	V17176	TRIPLE-S STEEL SUPPLY CO	12/11/2025	General Supplies	\$	3,958.76
00794463	V07049	TURF EQUIPMENT & SUPPLIES INC	12/11/2025	Other Supplies	\$	1,347.18
00794464	V18548	U S DEPARTMENT OF THE TREASURY	12/11/2025	Wage Levy	\$	729.17
00794465	V07127	UNIPAK CORP	12/11/2025	Inventory	\$	2,576.00
00794466	V07157	UNITED STATES TREASURY	12/11/2025	Wage Levy	\$	675.00
00794467	V18110	UNIVERSAL MELODY SERVICES LLC	12/11/2025	Furn & Equip	\$	62,514.00
00794468	V18178	US BANK EQUIPMENT FINANCE	12/11/2025	Rental-ST Leases	\$	1,550.18
00794469	V17583	VERIZON CONNECT FLEET USA LLC	12/11/2025	Other Contracts	\$	1,122.21
00794470	V17285	VICKYS PET DEPOT	12/11/2025	General Supplies	\$	431.96
00794471	V17868	WALKINGSPREE USA LTD	12/11/2025	Walking Spree	\$	1,754.69
00794472	V18922	WATERBOY GRAPHICS	12/11/2025	General Supplies	\$	7,203.00
00794473	V18786	WILDFLOWER THERAPY SERVICES LL	12/11/2025	Other Contracts	\$	11,111.85
00794474	V07546	WILSON FIRE EQUIPMENT	12/11/2025	Buildings	\$	353.00
00794475	V11482	WRIGHT NATIONAL FLOOD INSURANC	12/11/2025	Property Ins.	\$	20,451.00
00794476	V16917	XEROX FINANCIAL SERVICES LLC	12/11/2025	Rental-ST Leases	\$	462.89
00794477	V17879	XL PARTS LLC	12/11/2025	Other Supplies	\$	1,311.31
00794478	V16154	YOUNG GRAFX LLC	12/11/2025	Misc Expense	\$	910.00
01017515	V13252	ACME ARCHITECTURAL HARDWARE	12/11/2025	Other Supplies	\$	852.24
01017516	V00038	ACP DIRECT	12/11/2025	Computer Supplie	\$	3,616.60
01017517	V00987	BROOKS DUPLICATOR COMPANY	12/11/2025	General Supplies	\$	2,070.00
01017518	V01026	BUCKEYE CLEANING CENTER-HOUSTO	12/11/2025	Inventory	\$	1,508.50
01017519	V01174	CAPP INC	12/11/2025	Other Supplies	\$	8,558.84
01017520	V01104	CDW GOVERNMENT INC	12/11/2025	Computer Supplie	\$	246.71
01017521	V01370	CITY SUPPLY CO INC	12/11/2025	Other Supplies	\$	7,090.83
01017522	V01779	DECKER EQUIPMENT	12/11/2025	General Supplies	\$	170.52

01017523	V02133	ELEVATOR TRANSPORTATION SVCS I	12/11/2025	Buildings	\$	3,017.05
01017524	V16159	FOSTER FENCE LTD	12/11/2025	Buildings	\$	9,557.00
01017525	V01996	HAND2MIND INC	12/11/2025	General Supplies	\$	3,334.03
01017526	V03556	JOHNSTONE SUPPLY	12/11/2025	Other Supplies	\$	4,128.57
01017527	V03440	JW PEPPER & SON INC	12/11/2025	General Supplies	\$	1,280.14
01017528	V03618	KAMICO INSTRUCTIONAL MEDIA	12/11/2025	General Supplies	\$	1,720.00
01017529	V10402	LIBERTY OFFICE PRODUCTS	12/11/2025	Inventory	\$	14,910.00
01017530	V13285	LINK IMAGING LLC	12/11/2025	Computer Supplie	\$	294.08
01017531	V04082	MSC INDUSTRIAL SUPPLY	12/11/2025	Inventory	\$	1,349.60
01017532	V04939	O'REILLY AUTO PARTS	12/11/2025	Other Supplies	\$	2,119.79
01017533	V04942	ORIENTAL TRADING COMPANY INC	12/11/2025	Misc Expense	\$	1,017.05
01017534	V05248	POOLSURE	12/11/2025	Buildings	\$	770.70
01017535	V05258	POSITIVE PROMOTIONS	12/11/2025	Awards	\$	3,652.76
01017536	V05778	S & S WORLDWIDE	12/11/2025	General Supplies	\$	8,107.09
01017537	V06199	SOUTHERN TIRE MART	12/11/2025	Other Supplies	\$	7,755.21
01017538	V06569	TMS SOUTH	12/11/2025	Other Supplies	\$	571.02
01017539	V07082	ULINE INC	12/11/2025	General Supplies	\$	3,783.78
01017540	V07190	VARSITY SPIRIT LLC	12/11/2025	Employee Travel	\$	1,250.00
00794479	V00173	ACE MART RESTAURANT SUPPLY CO	12/18/2025	General Supplies	\$	7,792.54
00794480	V17235	ACUTRANS INC	12/18/2025	Other Contracts	\$	40.59
00794481	V18713	AFFILIATED TELEPHONE INC	12/18/2025	Software	\$	17,548.00
00794482	V00291	ALIEF AMERICAN FEDERATION OF	12/18/2025	Prof Dues - TFT	\$	15,413.50
00794483	V00304	ALIEF ISD EDUCATION FOUNDATION	12/18/2025	Alief Education	\$	1,078.25
00794484	V15438	ALIEF ISD MARSHALL CENTER FOR	12/18/2025	General Supplies	\$	130.00
00794485	V16071	ALL AROUND BOUNCE	12/18/2025	Rental-ST Leases	\$	1,755.70
00794486	V16071	ALL AROUND BOUNCE	12/18/2025	Activity Fund Cl	\$	453.10
00794487	VOID.CONTINU	Void - Continued Stub	12/18/2025		\$	-
00794488	V18778	ALSCO INC	12/18/2025	Other Contracts	\$	3,403.77
00794489	V17336	AMAANAH REFUGEE SERVICES	12/18/2025	Other Contracts	\$	17,818.90
00794490	V17906	AMBROSIAL CATERING AND EVENTS	12/18/2025	Misc Expense	\$	905.00
00794491	V17906	AMBROSIAL CATERING AND EVENTS	12/18/2025	Misc Expense	\$	985.00
00794492	V17906	AMBROSIAL CATERING AND EVENTS	12/18/2025	Misc Expense	\$	1,425.00
00794493	V00407	AMERICAN ASSOCIATION OF NOTARI	12/18/2025	Fees	\$	108.90
00794494	V14731	AMERICAN MECHANICAL SERVICES O	12/18/2025	Bldg Improvement	\$	53,334.90
00794495	V13902	ANDREW CAVAZOS	12/18/2025	Other Contracts	\$	150.00
00794496	V13027	ANDREW LEE	12/18/2025	Other Contracts	\$	300.00
00794497	V18440	ANTHONY SANCHEZ	12/18/2025	Other Contracts	\$	55.00
00794498	V18630	AR UNLIMITED SUPPLY	12/18/2025	Inventory	\$	9,712.00
00794499	V18709	ARGIO ROOFING & CONSTRUCTION L	12/18/2025	Bldg Improvement	\$	85,838.72
00794500	V00533	ARNOLD OIL COMPANY OF HOUSTON	12/18/2025	Vehicle Fuel	\$	576.93

00794501	V00568	ASSOC OF TEXAS PROF EDUCATORS	12/18/2025	Prof Dues - ATPE	\$	2,707.47
00794502	V00631	B & H PHOTO VIDEO	12/18/2025	Other Supplies	\$	1,051.93
00794503	V00690	BARBERS HILL ISD	12/18/2025	Fees	\$	240.00
00794504	V10240	BATTERIES PLUS	12/18/2025	Inventory	\$	57.24
00794505	V00757	BEECHNUT MUD	12/18/2025	Water	\$	17,592.00
00794506	V17465	BG PRODUCTS INC	12/18/2025	Other Supplies	\$	462.00
00794507	V00988	BROOKS & SPARKS INC	12/18/2025	Buildings	\$	990.00
00794508	V01248	CENTERPOINT ENERGY	12/18/2025	Gas/Other Heat	\$	976.86
00794509	V01320	CHICK FIL A	12/18/2025	Misc Expense	\$	4,315.50
00794510	V01320	CHICK FIL A	12/18/2025	Misc Expense	\$	721.50
00794511	V01320	CHICK FIL A	12/18/2025	Misc Expense	\$	571.04
00794512	V17323	CHILD FIRST SPEECH LLC	12/18/2025	Other Contracts	\$	11,015.50
00794513	V01325	CHILDREN AT RISK	12/18/2025	Other Contracts	\$	2,000.00
00794514	V01331	CHILDREN'S MUSEUM OF HOUSTON	12/18/2025	Other Contracts	\$	2,950.00
00794515	128090	CHRISTENSEN, RONALD J	12/18/2025	Employee Travel	\$	7,176.29
00794516	V15952	CIGNA HEALTH AND LIFE INSURANC	12/18/2025	DHMO Pretax	\$	193,232.68
00794517	V01354	CIRCLE SAW BUILDERS SUPPLY INC	12/18/2025	Other Supplies	\$	180.29
00794518	V01364	CITY OF HOUSTON	12/18/2025	Fees	\$	860.83
00794519	V12995	CITY OF HOUSTON	12/18/2025	Fees	\$	154.94
00794520	V01396	CLEAR GLASS MOBILE SERVICE INC	12/18/2025	Vehicles	\$	310.00
00794521	V17013	COACH MERCER LLC	12/18/2025	Other Contracts	\$	800.00
00794522	V11142	CONSOLIDATED ELECTRICAL DISTRI	12/18/2025	Other Supplies	\$	188.90
00794523	V15370	COVETRUS NORTH AMERICA	12/18/2025	General Supplies	\$	1,143.75
00794524	V18788	CRACKER BARREL OLD COUNTRY STO	12/18/2025	Misc Expense	\$	943.90
00794525	V12312	CRAWFORD ELECTRIC SUPPLY COMPA	12/18/2025	Other Supplies	\$	17,101.64
00794526	V01631	CROWD PLEASERS DANCE CAMPS INC	12/18/2025	Fees	\$	1,779.00
00794527	V14309	CROWN TROPHY 305 LLC	12/18/2025	Awards	\$	199.90
00794528	V15405	CURRICULUM ASSOCIATES LLC	12/18/2025	Software	\$	107,304.00
00794529	V17568	CURT MEYER	12/18/2025	Other Contracts	\$	300.00
00794530	V01677	CY FAIR ISD	12/18/2025	Fees	\$	3,145.00
00794531	V16437	DANA SAFETY SUPPLY INC	12/18/2025	General Supplies	\$	19,492.50
00794532	V05079	DAVID G PEAKE TRUSTEE	12/18/2025	Bankruptcy	\$	8,749.26
00794533	V01687	DBR ENGINEERING CONSULTANTS IN	12/18/2025	Bldg Improvement	\$	4,729.85
00794534	V01794	DELL MARKETING	12/18/2025	Tech Equipment	\$	119,134.07
00794535	V16617	DELTAMATH SOLUTIONS INC	12/18/2025	Software	\$	680.00
00794536	V01809	DEMCO	12/18/2025	General Supplies	\$	806.20
00794537	V01877	DIRECT ENERGY	12/18/2025	Electricity	\$	755,907.21
00794538	V01977	EAI - ERIC ARMIN INC.	12/18/2025	General Supplies	\$	183.40
00794539	V16596	ECS LEARNING SYSTEMS	12/18/2025	Books	\$	4,838.40
00794540	V16998	EDUCATION CAREER ALTERNATIVES	12/18/2025	Certification	\$	350.00

00794541	V18869	EFFECTIVE COMMUNICATION LLC	12/18/2025	Other Contracts	\$	3,506.25
00794542	V18928	ELIZABETH KNIGHT-BROWN	12/18/2025	Other Contracts	\$	50.00
00794543	V17943	ELYSSA VEGA	12/18/2025	Other Contracts	\$	550.00
00794544	V16229	FAMILY FIRST INC	12/18/2025	Software	\$	300.00
00794545	V14357	FASTSIGNS #10701	12/18/2025	Misc Expense	\$	5,001.93
00794546	V02375	FBISD BRAZORIA - FT BEND RDSPD	12/18/2025	Pmt-Fiscal Agent	\$	209,950.00
00794547	V02307	FIRST COMMUNITY CREDIT UNION	12/18/2025	First Community	\$	81,257.84
00794548	V17721	FLEETPRIDE INC	12/18/2025	Other Supplies	\$	467.08
00794549	V10331	FORT BEND MUSIC CENTER	12/18/2025	Other Repairs	\$	9,413.84
00794550	V13159	FOUNDATION SPECIALISTS INC	12/18/2025	Bldg Improvement	\$	42,194.00
00794551	V15337	GANG RESPONSE INTERVENTION PRE	12/18/2025	Other Contracts	\$	1,365.00
00794552	V11395	GATEWAY PRINTING AND OFFICE SU	12/18/2025	Inventory	\$	366.00
00794553	V02464	GDI TIMS	12/18/2025	Telephone	\$	6.10
00794554	V02656	GRAINGER	12/18/2025	Other Supplies	\$	652.88
00794555	V17412	GULF COAST BANK & TRUST	12/18/2025	Other Contracts	\$	13,627.50
00794556	V02772	GULF COAST SPECIALTIES	12/18/2025	Awards	\$	289.85
00794557	V17447	HANNAH KOCH	12/18/2025	Other Contracts	\$	75.00
00794558	V17598	HARDIES FRESH FOODS	12/18/2025	Food	\$	9,064.17
00794559	V02909	HARRIS COUNTY MUD #158	12/18/2025	Water	\$	196.14
00794560	V02912	HARRIS COUNTY TEXAS	12/18/2025	Student Tuition	\$	97,200.00
00794561	V18417	HOLT TRUCK CENTERS OF TEXAS LL	12/18/2025	Other Supplies	\$	13,210.84
00794562	V10565	HOUSTON BUSINESS JOURNAL	12/18/2025	Statutorily Req'd	\$	65.00
00794563	V03147	HOUSTON COMMUNITY COLLEGE	12/18/2025	Textbooks	\$	5,086.68
00794564	V03151	HOUSTON DEPT OF HEALTH & HUMAN	12/18/2025	Fees	\$	150.00
00794565	V03170	HOUSTON MUSEUM OF NATURAL SCIE	12/18/2025	Student Travel	\$	1,275.00
00794566	V18845	HUNAN KING LLC	12/18/2025	Misc Expense	\$	493.00
00794567	V03239	HUNTON DISTRIBUTION	12/18/2025	Other Supplies	\$	992.86
00794568	V14102	HUNTON SERVICES	12/18/2025	Buildings	\$	2,402.54
00794569	V16657	I ADORE CHEER LLC	12/18/2025	Other Contracts	\$	960.00
00794570	V03281	I-2-I TECHNOLOGIES LC	12/18/2025	Software	\$	1,187.50
00794571	V18635	IMPACT CONSULTANTS INC	12/18/2025	Other Contracts	\$	8,100.00
00794572	V17988	IMPERIAL DADE	12/18/2025	Inventory	\$	966.00
00794573	V13786	IMPERIAL WRECKER SERVICE INC	12/18/2025	Vehicles	\$	895.00
00794574	V11714	INDUSTRIAL COMMUNICATIONS	12/18/2025	General Supplies	\$	1,744.10
00794575	V13438	INSPIRA FINANCIAL HEALTH INC	12/18/2025	Other Contracts	\$	374.96
00794576	V18327	INSPIREDST STAFFING AND CONSUL	12/18/2025	Other Contracts	\$	7,312.50
00794577	V03386	INTERSTATE BILLING SERVICE INC	12/18/2025	Other Supplies	\$	2,387.59
00794578	V08007	IXL LEARNING	12/18/2025	Software	\$	3,975.00
00794579	V17928	JACOB STURM	12/18/2025	Other Contracts	\$	70.00
00794580	V03484	JASON'S DELI	12/18/2025	Misc Expense	\$	179.71

00794581	V03484	JASON'S DELI	12/18/2025	Misc Expense	\$	1,028.86
00794582	V03484	JASON'S DELI	12/18/2025	Misc Expense	\$	201.18
00794583	V03486	JASPER ENGINES & TRANSMISSIONS	12/18/2025	Other Supplies	\$	4,008.00
00794584	V12582	JEAN'S RESTAURANT SUPPLY	12/18/2025	General Supplies	\$	4,650.77
00794585	V07655	JOE BRUCE YOUNG	12/18/2025	Other Contracts	\$	2,500.00
00794586	V18830	JOHNSON CONTROLS FIRE PROTECTI	12/18/2025	Buildings	\$	564.20
00794587	V03552	JOHNSON CONTROLS INC	12/18/2025	Other Supplies	\$	9,933.26
00794588	V03554	JOHNSON HVAC DISTRIBUTION	12/18/2025	Other Supplies	\$	3,443.68
00794589	V18899	JORDAN AMARA	12/18/2025	Other Contracts	\$	300.00
00794590	V12873	JOSEPH'S CATERING	12/18/2025	Misc Expense	\$	535.00
00794591	V00959	JUDITH A BRIELMAIER	12/18/2025	Other Contracts	\$	50.00
00794592	V18518	JULIE A PERRIN	12/18/2025	Other Contracts	\$	1,000.00
00794593	V18370	JUVON POLLARD	12/18/2025	Other Contracts	\$	4,500.00
00794594	V03625	KATY ISD ATHLETICS DEPARTMENT	12/18/2025	Fees	\$	120.00
00794595	V13311	KERRY TALLEY	12/18/2025	Other Contracts	\$	900.00
00794596	V17867	KEV GROUP INC	12/18/2025	Rental-ST Leases	\$	97,315.00
00794597	V18875	KLAYTON HOEFLER	12/18/2025	Other Contracts	\$	650.00
00794598	V12757	KOLACHE FACTORY	12/18/2025	Misc Expense	\$	581.25
00794599	V17451	KOLOR MY KANVAS	12/18/2025	Other Contracts	\$	2,380.00
00794600	V03730	KROGER CO	12/18/2025	Misc Expense	\$	1,404.98
00794601	VOID.CONTINU	Void - Continued Stub	12/18/2025		\$	-
00794602	VOID.CONTINU	Void - Continued Stub	12/18/2025		\$	-
00794603	V03766	LABATT FOOD SERVICE	12/18/2025	Food	\$	252,658.29
00794604	V17198	LAKESHORE LEARNING MATERIALS L	12/18/2025	General Supplies	\$	4,008.90
00794605	V17009	LAKESIDE ANIMAL CLINIC	12/18/2025	Other Contracts	\$	4,787.48
00794606	V03830	LASAGNA HOUSE III	12/18/2025	Misc Expense	\$	2,182.00
00794607	V18884	LEARNING A-Z LLC	12/18/2025	Software	\$	8,934.00
00794608	V17426	LINCOLN NATIONAL LIFE INSURANC	12/18/2025	Opt Life PostTax	\$	44,997.73
00794609	V16739	LINDENMEYR MUNROE	12/18/2025	Inventory	\$	2,367.20
00794610	V03970	LISLE VIOLIN SHOP	12/18/2025	Other Repairs	\$	2,186.00
00794611	V18395	LITTLE MARIA'S CAFE	12/18/2025	Misc Expense	\$	905.00
00794612	V18395	LITTLE MARIA'S CAFE	12/18/2025	Misc Expense	\$	500.00
00794613	V18395	LITTLE MARIA'S CAFE	12/18/2025	Misc Expense	\$	140.00
00794614	V18395	LITTLE MARIA'S CAFE	12/18/2025	Misc Expense	\$	1,250.00
00794615	V18395	LITTLE MARIA'S CAFE	12/18/2025	Misc Expense	\$	644.00
00794616	V18395	LITTLE MARIA'S CAFE	12/18/2025	Misc Expense	\$	1,160.00
00794617	V18395	LITTLE MARIA'S CAFE	12/18/2025	Misc Expense	\$	2,327.50
00794618	V18616	LOWE'S	12/18/2025	Other Supplies	\$	2,037.67
00794619	V15262	MALLET & COMPANY ECS	12/18/2025	Software	\$	7,423.56
00794620	V14944	MARION B CROSBY	12/18/2025	Other Contracts	\$	50.00

00794621	V17429	MARRIOTT SUGAR LAND TOWN CENTE	12/18/2025	Misc Expense	\$	5,000.00
00794622	120610	MARTIN, ERICA ANNE	12/18/2025	Cocurricular	\$	96.20
00794623	V17258	MCGRIFF INSURANCE SERVICES INC	12/18/2025	Bonding Expenses	\$	164.50
00794624	V18612	MOORE THERAPY	12/18/2025	Other Contracts	\$	8,287.50
00794625	152756	MUHAMMAD, LAURENCE H	12/18/2025	Student Travel	\$	2,276.80
00794626	V04558	MUSIC THEATRE INTERNATIONAL	12/18/2025	Royalties	\$	1,375.00
00794627	V18439	NATIONAL RECRUITING CONSULTANT	12/18/2025	Other Contracts	\$	6,800.00
00794628	V04596	NCS PEARSON INC	12/18/2025	Testing Material	\$	142,785.61
00794629	V04756	NEUHAUS EDUCATION CENTER	12/18/2025	Other Contracts	\$	4,600.00
00794630	V17819	NOVA THERAPY SERVICES PLLC	12/18/2025	Other Contracts	\$	14,700.00
00794631	VOID.CONTINU	Void - Continued Stub	12/18/2025		\$	-
00794632	VOID.CONTINU	Void - Continued Stub	12/18/2025		\$	-
00794633	VOID.CONTINU	Void - Continued Stub	12/18/2025		\$	-
00794634	V17772	OAK FARMS - HOUSTON	12/18/2025	Food	\$	80,297.47
00794635	V13900	OCCUPATIONAL HEALTH CENTERS OF	12/18/2025	Prof. Services	\$	3,390.00
00794636	V17226	ODP BUSINESS SOLUTIONS LLC	12/18/2025	Computer Supplie	\$	8,418.47
00794637	V13641	ORIGINAL IMPRESSIONS	12/18/2025	Misc Expense	\$	111.00
00794638	V16981	OVERTIME ATHLETICS	12/18/2025	Other Contracts	\$	700.00
00794639	V15210	PARTS TOWN LLC	12/18/2025	Other Supplies	\$	619.54
00794640	V12811	PASADENA INDEPENDENT SCHOOL DI	12/18/2025	Fees	\$	120.00
00794641	V18547	PATH2STAFF SOLUTIONS LLC	12/18/2025	Other Contracts	\$	2,982.40
00794642	V04977	PBK ARCHITECTS INC	12/18/2025	Bldg Fees	\$	3,300.00
00794643	V18891	PEOPLE'S CHOICE ASSOCIATION UN	12/18/2025	Prof Dues - PCU	\$	542.50
00794644	V05134	PERFECTION LEARNING CORP	12/18/2025	General Supplies	\$	14,437.86
00794645	V16708	PHONOSCOPE INC	12/18/2025	Telephone	\$	5,953.08
00794646	V05186	PIKE'S PEAK OF TEXAS INC	12/18/2025	General Supplies	\$	329.64
00794647	V04989	PIONEER MFG	12/18/2025	Other Supplies	\$	343.19
00794648	V18782	PROFORMA ANGELINI AND ASSOCIAT	12/18/2025	Misc Expense	\$	3,161.10
00794649	V05386	PYRAMID SCHOOL PRODUCTS	12/18/2025	Inventory	\$	1,508.64
00794650	V18471	QUADIENT FINANCE USA INC	12/18/2025	General Supplies	\$	28.40
00794651	V18425	REBECCA TOMPKINS INC	12/18/2025	Other Contracts	\$	150.00
00794652	V05529	REGION 16 EDUCATION SERVICE CE	12/18/2025	Employee Travel	\$	325.00
00794653	V05519	REGION IV ESC	12/18/2025	Employee Travel	\$	275.00
00794654	V17435	REPUBLIC SERVICES INC	12/18/2025	Other Contracts	\$	1,601.98
00794655	V17775	REVIVAL MUSIC PROJECT LLC	12/18/2025	Other Contracts	\$	2,620.00
00794656	V15000	REXEL USA INC	12/18/2025	Other Supplies	\$	318.67
00794657	V05622	RICOH USA INC	12/18/2025	Tech Equipment	\$	5,858.17
00794658	V18870	RICOMA INTERNATIONAL CORPORATI	12/18/2025	Furn & Equip	\$	34,495.00
00794659	V10450	RIDLEY'S VACUUM & JANITOR	12/18/2025	Inventory	\$	213.60
00794660	V18883	RTS TACTICAL	12/18/2025	General Supplies	\$	40,459.42

00794661	V05818	SAM BASSETT LUMBER CO	12/18/2025	Other Supplies	\$	1,777.90
00794662	V16789	SCHOOL SPECIALTY LLC	12/18/2025	General Supplies	\$	3,608.12
00794663	V17388	SEBASTIAN MAGANA	12/18/2025	Other Contracts	\$	1,300.00
00794664	V13981	SECURED MOBILITY LLC	12/18/2025	Computer Supplie	\$	380.37
00794665	V17808	SEEDS OF CARE PEDIATRIC THERAP	12/18/2025	Other Contracts	\$	5,100.00
00794666	V18483	SENERGY PETROLEUM LLC	12/18/2025	Vehicle Fuel	\$	7,414.98
00794667	V14025	SHAMELESSLY SAVED PRODUCTIONS	12/18/2025	Other Contracts	\$	720.00
00794668	V14972	SMEKENS EDUCATION SOLUTIONS IN	12/18/2025	Employee Travel	\$	398.00
00794669	V17416	SOLIANI HEALTH LLC	12/18/2025	Other Contracts	\$	2,954.25
00794670	V10409	SOUTHERN COMPUTER WAREHOUSE	12/18/2025	Computer Supplie	\$	44,380.36
00794671	V06187	SOUTHERN FLORAL	12/18/2025	General Supplies	\$	563.55
00794672	V16610	SOUTHWEST E.N.T. OF FORT BEND	12/18/2025	Prof. Services	\$	75.00
00794673	V11440	SOUTHWEST SEWING MACHINES LLC	12/18/2025	General Supplies	\$	11,675.00
00794674	V06228	SOUTHWESTERN PAINT & WALLPAPER	12/18/2025	Other Supplies	\$	363.10
00794675	V06272	SPRING BRANCH ATHLETIC DEPT	12/18/2025	Fees	\$	360.00
00794676	V17011	STEALTH PARTNER GROUP LLC	12/18/2025	Other Insurance	\$	118,263.92
00794677	V12573	STEPPING STONES GROUP LLC	12/18/2025	Other Contracts	\$	5,850.00
00794678	V06377	STETSON & ASSOCIATES	12/18/2025	Consulting	\$	3,278.80
00794679	V16022	STEVE SPANGLER INC	12/18/2025	Books	\$	7,000.00
00794680	V16794	STS BRAND	12/18/2025	General Supplies	\$	379.00
00794681	V18179	SW SCHOOL SUPPLY INC	12/18/2025	Inventory	\$	7,744.89
00794682	V06476	SWEETWATER EDUCATION TECHNOLOG	12/18/2025	Bulk Purchase Fu	\$	31,035.23
00794683	V18914	SYLVESTER JOSEPH JR	12/18/2025	Other Contracts	\$	50.00
00794684	V06745	TEXAS CLASSROOM TEACHERS ASSOC	12/18/2025	Prof Dues - TCTA	\$	87.70
00794685	V06760	TEXAS COUNSELING ASSOCIATION	12/18/2025	Dues	\$	1,400.00
00794686	V06819	TEXAS MUNICIPAL POLICE ASSOC	12/18/2025	Prof Dues - TMP	\$	14.00
00794687	V06846	TEXAS STATE TEACHERS ASSOCIATI	12/18/2025	Prof Dues - TSTA	\$	10,882.61
00794688	V06850	TEXAS SWIM SHOP	12/18/2025	General Supplies	\$	3,150.25
00794689	V06888	THOMAS BUS GULF COAST	12/18/2025	Other Supplies	\$	9,961.72
00794690	V10626	THOMPSON & HORTON LLP	12/18/2025	Legal Services	\$	9,652.50
00794691	V02983	TIFFANY D CASTRO	12/18/2025	Bankruptcy	\$	4,139.65
00794692	V18267	TOASTED YOLK CAFE	12/18/2025	Misc Expense	\$	434.13
00794693	V14889	TRANSITION THE BOOK LLC	12/18/2025	Other Contracts	\$	5,000.00
00794694	V18848	TREVIPIAY	12/18/2025	Misc Expense	\$	620.53
00794695	V07067	TYLER TECHNOLOGIES INC	12/18/2025	Equipment Repair	\$	1,603.69
00794696	V18548	U S DEPARTMENT OF THE TREASURY	12/18/2025	Wage Levy	\$	680.20
00794697	V07142	UNITED REFRIGERATION INC	12/18/2025	Other Supplies	\$	4,542.15
00794698	V07157	UNITED STATES TREASURY	12/18/2025	Wage Levy	\$	675.00
00794699	V13913	UNIVERSAL TRANSMISSION COMPLET	12/18/2025	Vehicles	\$	5,885.00
00794700	V18128	VENUE SEVEN LLC	12/18/2025	Rental-ST Leases	\$	200.00

00794701	V17425	VISION SERVICE PLAN	12/18/2025	Eye Low Pretax	\$	41,864.92
00794702	V07370	WALLER HIGH SCHOOL	12/18/2025	Fees	\$	225.00
00794703	V07447	WEST HARRIS COUNTY MUD 4	12/18/2025	Water	\$	962.91
00794704	V04831	WHITLEY PENN LLP	12/18/2025	Audit Services	\$	20,000.00
00794705	V17542	WISH DESIGNS	12/18/2025	Misc Expense	\$	212.50
00794706	V07570	WOLFE LAW FIRM P C	12/18/2025	Fees	\$	25,698.74
00794707	V16917	XEROX FINANCIAL SERVICES LLC	12/18/2025	Rental-ST Leases	\$	145.25
00794708	V16917	XEROX FINANCIAL SERVICES LLC	12/18/2025	Rental-ST Leases	\$	140.38
00794709	V16917	XEROX FINANCIAL SERVICES LLC	12/18/2025	Lsed Asst Princ	\$	700.00
00794710	V16917	XEROX FINANCIAL SERVICES LLC	12/18/2025	Lsed Asst Princ	\$	1,167.08
00794711	V16917	XEROX FINANCIAL SERVICES LLC	12/18/2025	Lsed Asst Princ	\$	44,336.14
00794712	V16917	XEROX FINANCIAL SERVICES LLC	12/18/2025	Lsed Asst Princ	\$	577.73
00794713	V16917	XEROX FINANCIAL SERVICES LLC	12/18/2025	Lsed Asst Princ	\$	1,786.50
00794714	V16917	XEROX FINANCIAL SERVICES LLC	12/18/2025	Rental-ST Leases	\$	437.43
00794715	V16917	XEROX FINANCIAL SERVICES LLC	12/18/2025	Rental-ST Leases	\$	135.00
00794716	V17879	XL PARTS LLC	12/18/2025	Other Supplies	\$	1,968.07
00794717	V16154	YOUNG GRAFX LLC	12/18/2025	Misc Expense	\$	2,197.00
00794718	V17343	ZOOBEAN INC	12/18/2025	Software	\$	1,831.00
01017541	V13559	AUTOZONE	12/18/2025	Other Supplies	\$	4,025.96
01017542	V00648	BSN SPORTS	12/18/2025	General Supplies	\$	30,096.15
01017543	V01104	CDW GOVERNMENT INC	12/18/2025	Computer Supplie	\$	63,959.87
01017544	V01263	CERTIFIED LABORATORIES	12/18/2025	Other Contracts	\$	327.36
01017545	V01267	CHALKS TRUCK PARTS INC	12/18/2025	Other Supplies	\$	660.00
01017546	V01370	CITY SUPPLY CO INC	12/18/2025	Other Supplies	\$	85.34
01017547	V01936	DRAMATIC PUBLISHING CO	12/18/2025	Royalties	\$	208.20
01017548	V02741	GUARDIAN REPAIR PARTS	12/18/2025	Custodial	\$	86.60
01017549	V03556	JOHNSTONE SUPPLY	12/18/2025	Other Supplies	\$	69.18
01017550	V03440	JW PEPPER & SON INC	12/18/2025	General Supplies	\$	391.50
01017551	V10380	K LOG INC	12/18/2025	General Supplies	\$	44,267.80
01017552	V03852	LAWSON PRODUCTS	12/18/2025	Other Supplies	\$	603.90
01017553	V10402	LIBERTY OFFICE PRODUCTS	12/18/2025	Inventory	\$	10,547.60
01017554	V13285	LINK IMAGING LLC	12/18/2025	Computer Supplie	\$	473.63
01017555	V04101	MACKIN EDUCATIONAL RESOURCES	12/18/2025	Library Books	\$	1,439.52
01017556	V15252	MEDCO SUPPLY	12/18/2025	General Supplies	\$	7,978.87
01017557	V04553	MUSIC IN MOTION	12/18/2025	General Supplies	\$	177.76
01017558	V04939	O'REILLY AUTO PARTS	12/18/2025	Other Supplies	\$	2,763.11
01017559	V12844	PS LIGHTWAVE LLC	12/18/2025	Telephone	\$	7,877.42
01017560	V15880	RIVERSIDE ASSESSMENTS LLC	12/18/2025	Testing Material	\$	101.40
01017561	V05778	S & S WORLDWIDE	12/18/2025	Inventory	\$	402.76
01017562	V05920	SCHOOL HEALTH CORPORATION	12/18/2025	General Supplies	\$	3,268.31

01017563	V06199	SOUTHERN TIRE MART	12/18/2025	Other Supplies	\$	15,118.30
01017564	V13720	TEXAS ALTERNATOR STARTER SERVI	12/18/2025	Other Supplies	\$	3,546.00
01017565	V06569	TMS SOUTH	12/18/2025	Other Supplies	\$	14,768.68
01017566	V07146	UNITED SITE SERVICES OF TEXAS	12/18/2025	Other Contracts	\$	166.50
01017567	V07605	WORLD WIDE IMAGING SUPPLIES	12/18/2025	Computer Supplie	\$	134.95
00794719	V10924	ALONTI CAFE AND CATERING	12/19/2025	Misc Expense	\$	659.58
00794720	V12350	CENGAGE LEARNING	12/19/2025	Software	\$	203,611.00
00794721	V01369	CITY OF HOUSTON	12/19/2025	Water	\$	52,233.08
00794722	V02910	HARRIS COUNTY MUD #120	12/19/2025	Water	\$	2,046.64
00794723	V02909	HARRIS COUNTY MUD #158	12/19/2025	Water	\$	179.27
00794724	V18395	LITTLE MARIA'S CAFE	12/19/2025	Misc Expense	\$	1,485.00
00794725	V18074	LOCKWOOD ANDREWS & NEWMAN INC	12/19/2025	Other Contracts	\$	68,891.00
00794726	V04424	MISSION BEND M U D #2	12/19/2025	Water	\$	4,690.91
00794727	V12994	SUMMIT K12 HOLDINGS INC	12/19/2025	Software	\$	10,762.00
01017568	V00648	BSN SPORTS	12/19/2025	General Supplies	\$	3,809.00
						\$ 10,394,463.54

ALIEF INDEPENDENT SCHOOL DISTRICT

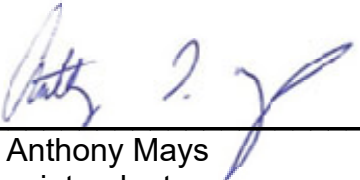
BOARD DOCUMENT

MEETING DATE: January 20, 2026

AGENDA ITEM: Financial Activity Report

Attached is information detailing the revenues and expenditures for the 2025-26 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 : 2025-26

PERIOD(s): September - December

	Original Budget	Transfers/ Adjustments	Adjusted Budget	Outstanding Encumbrances	To Date Actual	Remaining Balance
10 General Fund						
RV Revenues						
57 Local Revenues	149,964,874.00	227,832.14	150,192,706.14	180.00	8,564,310.48	141,628,575.66
58 State Revenues	331,710,126.00	6,600,000.00	338,310,126.00	0.00	149,989,661.37	188,320,464.63
59 Federal Revenues	7,760,000.00	0.00	7,760,000.00	0.00	1,070,499.82	6,689,500.18
RV Revenues	489,435,000.00	6,827,832.14	496,262,832.14	180.00	159,624,471.67	336,638,540.47
XP Expenditures						
11 Instruction	288,827,599.14	6,735,822.70	295,563,421.84	4,534,858.53	93,844,926.93	197,183,636.37
12 Library	6,234,108.04	3,880.29	6,237,988.33	24,652.91	1,982,453.44	4,230,881.98
13 Staff Development	5,953,499.13	322,670.70	6,276,169.83	39,920.16	2,037,038.39	4,199,211.28
21 Inst Leadership	8,332,459.15	131,491.06	8,463,950.21	117,751.68	2,533,536.71	5,812,661.82
23 School Leadership	28,281,843.77	74,163.62	28,356,007.39	106,633.69	9,617,974.95	18,631,398.75
31 Counseling	29,695,601.20	167,351.53	29,862,952.73	1,755,989.18	10,219,452.10	17,887,511.45
32 Social Work	551,223.08	36,560.00	587,783.08	0.00	213,112.00	374,671.08
33 Health Services	7,542,765.05	3,975.57	7,546,740.62	6,930.43	2,402,360.98	5,137,449.21
34 Transportation	21,275,260.81	85,336.90	21,360,597.71	736,022.35	7,091,457.32	13,533,118.04
35 Food Services	58,250.00	82,332.75	140,582.75	5,373.77	89,950.98	45,258.00
36 Co-curr/extra-curr	7,577,322.07	239,055.93	7,816,378.00	314,321.45	2,311,361.79	5,190,694.76
41 General Administration	11,530,192.02	438,024.82	11,968,216.84	617,946.50	4,077,497.59	7,272,772.75
51 Maintenance	49,493,508.94	404,626.25	49,898,135.19	2,050,372.03	13,353,116.98	34,494,646.18
52 Security & Monitoring	9,651,669.34	210,792.06	9,862,461.40	67,607.57	2,985,835.54	6,809,018.29
53 Data Processing Services	4,584,386.12	671,594.81	5,255,980.93	64,022.35	2,165,266.48	3,026,692.10
61 Community Services	781,395.21	145,162.23	926,557.44	141,980.43	265,329.57	519,247.44
71 Debt Service	2,353,521.00	-723,741.15	1,629,779.85	396,890.20	325,792.59	907,097.06
81 Facilities Acq & Const	485,395.63	59,867.50	545,263.13	59,867.00	180,372.77	305,023.36
93 Shared Svc Arrangement	400,000.00	19,900.00	419,900.00	209,950.00	209,950.00	0.00
95 Payment To JJAEP	375,000.00	0.00	375,000.00	277,800.00	97,200.00	0.00
99 Other Intergovernmental Charge	1,625,000.00	0.00	1,625,000.00	0.00	741,217.00	883,783.00
XP Expenditures	485,609,999.70	9,108,867.57	494,718,867.27	11,528,890.23	156,745,204.11	326,444,772.92
10 General Fund	3,825,000.30	-2,281,035.43	1,543,964.87	-11,529,070.23	2,879,267.56	10,193,767.54

Alief I.S.D.
Report Of Financial Activity

FOR RESP AREA: * Not Applicable

YEAR : 2025-26

PERIOD(s): September - December

	Original Budget	Transfers/ Adjustments	Adjusted Budget	Outstanding Encumbrances	To Date Actual	Remaining Balance
20 Special Revenue						
RV Revenues						
57 Local Revenues	2,275,000.00	1,300,178.03	3,575,178.03	31.00	816,060.42	2,759,148.61
58 State Revenues	160,000.00	15,078,820.45	15,238,820.45	0.00	202,482.09	15,036,338.36
59 Federal Revenues	29,885,000.00	94,587,385.81	124,472,385.81	0.00	13,118,087.06	111,354,298.75
RV Revenues	32,320,000.00	110,966,384.29	143,286,384.29	31.00	14,136,629.57	129,149,785.72
XP Expenditures						
11 Instruction	0.00	82,186,596.88	82,186,596.88	1,813,897.27	11,836,156.85	68,536,542.76
12 Library	0.00	605,539.51	605,539.51	181,000.17	147,189.09	277,350.25
13 Staff Development	0.00	7,808,664.21	7,808,664.21	561,917.19	1,712,647.02	5,534,100.00
21 Inst Leadership	0.00	1,841,813.04	1,841,813.04	93,727.40	518,627.71	1,229,457.93
23 School Leadership	0.00	692,713.75	692,713.75	32,637.00	61,364.79	598,711.96
31 Counseling	0.00	1,600,856.31	1,600,856.31	0.00	248,030.35	1,352,825.96
32 Social Work	0.00	821,986.44	821,986.44	0.00	127,501.85	694,484.59
33 Health Services	0.00	70,924.16	70,924.16	0.00	70,924.16	0.00
34 Transportation	0.00	67,674.51	67,674.51	0.00	19,784.14	47,890.37
35 Food Services	32,919,998.90	0.00	32,919,998.90	10,233,815.68	10,325,316.86	12,360,866.36
36 Co-curr/extra-curr	0.00	2,627,026.96	2,627,026.96	95,922.12	570,336.45	1,960,768.39
41 General Administration	0.00	223,038.73	223,038.73	107,619.93	41,040.18	74,378.62
51 Maintenance	0.00	92,804.64	92,804.64	0.00	0.00	92,804.64
52 Security & Monitoring	0.00	4,899,681.42	4,899,681.42	0.00	0.00	4,899,681.42
61 Community Services	0.00	3,455,137.50	3,455,137.50	75,244.11	723,056.73	2,656,836.66
71 Debt Service	0.00	571,638.87	571,638.87	0.00	136,360.00	435,278.87
81 Facilities Acq & Const	800,000.00	3,351,211.52	4,151,211.52	0.00	7,897.00	4,143,314.52
XP Expenditures	33,719,998.90	110,917,308.45	144,637,307.35	13,195,780.87	26,546,233.18	104,895,293.30
20 Special Revenue	-1,399,998.90	49,075.84	-1,350,923.06	-13,195,811.87	-12,409,603.61	24,254,492.42

Alief I.S.D.
Report Of Financial Activity

FOR RESP AREA: * Not Applicable

YEAR : 2025-26

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	36,626,426.00	0.00	36,626,426.00	0.00	1,409,903.90	35,216,522.10
58 State Revenues	7,562,829.00	0.00	7,562,829.00	0.00	7,357,071.00	205,758.00
59 Federal Revenues	808,113.00	0.00	808,113.00	0.00	0.00	808,113.00
RV Revenues	44,997,368.00	0.00	44,997,368.00	0.00	8,766,974.90	36,230,393.10
XP Expenditures						
71 Debt Service	46,386,096.00	0.00	46,386,096.00	0.00	6,770.00	46,379,326.00
XP Expenditures	46,386,096.00	0.00	46,386,096.00	0.00	6,770.00	46,379,326.00
50 Debt Service	-1,388,728.00	0.00	-1,388,728.00	0.00	8,760,204.90	-10,148,932.90

Alief I.S.D.
Report Of Financial Activity

FOR RESP AREA: * Not Applicable

YEAR : 2025-26

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	1,341,518.32	-1,341,518.32
RV Revenues	0.00	0.00	0.00	0.00	1,341,518.32	-1,341,518.32
XP Expenditures						
81 Facilities Acq & Const	148,644,251.03	1,470,623.55	150,114,874.58	57,480,316.40	12,322,472.82	80,312,085.36
XP Expenditures	148,644,251.03	1,470,623.55	150,114,874.58	57,480,316.40	12,322,472.82	80,312,085.36
60 Capital Projects	-148,644,251.03	-1,470,623.55	-150,114,874.58	-57,480,316.40	-10,980,954.50	-81,653,603.68

Alief I.S.D.
Report Of Financial Activity

FOR RESP AREA: * Not Applicable
YEAR : 2025-26
PERIOD(s): September - December

	Original Budget	Transfers/ Adjustments	Adjusted Budget	Outstanding Encumbrances	To Date Actual	Remaining Balance
***** GRAND TOTALS *****	-147,607,977.63	-3,702,583.14	-151,310,560.77	-82,205,198.50	-11,751,085.65	-57,354,276.62

ALIEF INDEPENDENT SCHOOL DISTRICT

BOARD DOCUMENT

MEETING DATE: January 20, 2026

AGENDA ITEM: Tax Collection Reports

Attached is correspondence regarding tax collections and refunds for the month of November, 2025 along with year-to-date collection and disbursement summaries.

Recommendation: Information item – no recommendation required.



Dr. Anthony Mays
Superintendent



Charles Woods
Deputy Superintendent/Business Services

**ALIEF INDEPENDENT SCHOOL DISTRICT
TAX OFFICE REPORT
NOVEMBER 1 - NOVEMBER 30, 2025
TAX ACCOUNT**

Balance October 31, 2025 **\$ 1,155,287.29**

Collections

Current Collections	\$ 5,614,731.18
Prior Years Collections	223,698.31
Penalty & Interest	50,882.02
Additional Penalty (Atty Fees)	46,273.74
Duplicate Overpayment	37,509.38
Overage/Shortage	(1.23)
Tax Certificates	20.00
Substantial Error Penalty	-
Late Rendition Penalty	10,066.50
Funds Held	-
Funds Held Uncertified	-
Taxpayer Refunds	1,834.47
2024 Escrow	-
2025 Escrow	-
Excess Proceeds	-
Returned Check Fee (Bad Check)+ Stop Payment Fee (Reissue Check)	50.00
Prior Year Insufficient Checks/Erroneous Pymt	-
Outstanding Checks Voided	23,581.69
Fed. Funds Addicks Barker Dam	-
CED/ Prior Years Collections	-
CED Penalty & Interest	-
Bank Interest	14,313.04
Unclaimed Property	-
SIT Collections	-

Total Collections **\$ 6,022,959.10** **\$ 5,985,064.37**

Funds Transferred

Funds Held Transferred
Uncertified Funds Held Transferred
2025 Escrow Transferred

Total Funds Transferred

\$ -

Disbursements

Transferred to Local Maintenance	\$ (4,375,557.38)
Transferred to Interest & Sinking	(1,106,647.28)
Checks Issued for Overpayments (OP)	(1,818.32)
Checks Issued for Refunds on Paid Items (CS & REF)	(463,013.76)
Reissue Voided Checks (RI)	(23,581.69)
Checks Issued for CS Interest	-
Checks Issued for Excessive Overpayments (TP)	(114.28)
HCAD Rendition Penalty (RN)	(503.33)
Printing paper for refund checks	
Stop Payment Charge	

Total Disbursements **(5,971,236.04)**

Balance as of November 30, 2025 **\$ 1,207,010.35**

Year	Certified Levy	Adj. to Date	Adjusted Levy	Coll. To Date	% Coll.
2025	\$ 169,199,288.25	\$ 13,973,638.85	\$ 183,172,927.10	\$ 7,055,265.94	2.35%
Refunds due to HCAD Adjustments				(2,744,475.16)	
				\$ 4,310,790.78	
Prior year collection percentage today					3.20%

**ALIEF INDEPENDENT SCHOOL DISTRICT
DELINQUENT TAX COLLECTIONS BY YEAR FOR 1993 to 2023
YEAR TO DATE, NOVEMBER 30, 2025**

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 / Levy Changes	Bal To Date
2024	\$ 3,341,658.99	\$ (969,884.64)		\$ (116,842.61)	\$ 2,254,931.74
2023	1,140,820.53	(158,108.91)		28,229.62	1,010,941.24
2022	907,307.11	(62,143.74)		(118.86)	845,044.51
2021	599,969.51	(29,036.86)		(4,618.58)	566,314.07
2020	575,658.61	(22,505.19)		(3,545.48)	549,607.94
2019	451,134.59	(15,151.06)		(781.82)	435,201.71
2018	464,676.97	(12,357.03)		(96.66)	452,223.28
2017	531,461.82	(523.86)		(161.38)	530,776.58
2016	351,587.25	(153.83)		-	351,433.42
2015	396,065.29	(295.70)		-	395,769.59
2014	116,414.74	(155.55)		-	116,259.19
2013	89,891.38	(50.57)		-	89,840.81
2012	60,788.71	-		-	60,788.71
2011	61,174.01	-		(184.78)	60,989.23
2010	51,113.63	-		(186.17)	50,927.46
2009	42,059.95	-		(186.17)	41,873.78
2008	38,875.41	(26.71)		-	38,848.70
2007	29,901.02	(28.01)		-	29,873.01
2006	25,640.29	-		-	25,640.29
2005	14,882.45	(860.95)		-	14,021.50
2004	4,542.53	-		-	4,542.53
2003	3,984.45	-		-	3,984.45
2002	3,650.41	(775.53)		-	2,874.88
2001	3,377.20	(770.50)		-	2,606.70
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	9,310,644.84	(1,272,828.64)	-	(98,492.89)	7,939,323.31
GRAND TOTAL	\$ 9,310,644.84	\$ (1,272,828.64)	\$ -	\$ (98,492.89)	\$ 7,939,323.31

ALIEF INDEPENDENT SCHOOL DISTRICT
 REFUNDS - 2025 TAX YEAR
 YEAR TO DATE , NOVEMBER 30, 2025

Refunds On Taxes Paid in Current Year

Year	Tax Amount	Pen	Int	Add'l Pen	SE Pen	Interest Pd	Rendition Penalty	Total
2025	\$ 5,035.90							\$ 5,035.90
2024								-
2023								-
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	5,035.90	-	-	-	-	-	-	5,035.90

Refunds On Taxes Paid Prior to September 1, 2025

Year	Tax Amount	Pen	Int	Add'l Pen	SE Pen	Interest Pd	Rendition Penalty	Total
2024	\$ 2,176,887.65	\$ 3,092.88	\$ 1,312.10	\$ 2,077.08	\$ -	\$ 2,641.84	\$ 1,044.16	\$ 2,187,055.71
2023	432,238.48	1,235.79	1,190.02	1,003.29	-	-	302.53	435,970.11
2022	47,632.98	339.17	438.56	707.84	-	-	120.76	49,239.31
2021	4,510.16	220.50	252.45	462.11	-	-	30.12	5,475.34
2020	82,518.93	-	-	-	-	-	-	82,518.93
2019	686.96	41.66	7.32	-	-	-	-	735.94
2018								-
2017								-
2016								-
2015								-
2014								-
2013								-
2012								-
2011								-
2010								-
2009								-
2008								-
2007								-
2006								-
2005								-
2004								-
2003								-
2002								-
2001								-
2000								-
1999								-
1998								-
TOTALS	\$ 2,744,475.16	\$ 4,930.00	\$ 3,200.45	\$ 4,250.32	\$ -	\$ 2,641.84	\$ 1,497.57	\$ 2,760,995.34

GRAND TOTAL	\$ 2,766,031.24

ALIEF INDEPENDENT SCHOOL DISTRICT
2025 TAX YEAR (SEPTEMBER 1, 2025 TO AUGUST 31, 2026)
COLLECTION REPORT AS OF NOVEMBER 30, 2025

Balance AUGUST 31, 2025		\$	1,184,944.99	
Collections				
Current Collections	\$	7,055,265.94		
Prior Years Collections		1,272,828.64		
Penalty & Interest		277,921.11		
Additional Penalty		266,257.26		
Duplicate Overpayment		50,545.68		
Overage/Shortage		(12.43)		
Tax Certificates		130.00		
Substantial Error Penalty		-		
Late Rendition Penalty (LR)		25,088.19		
Funds Held		-		
Funds Held Uncertified		-		
Taxpayer Refunds		1,883.16		
2024 Escrow		-		
2025 Escrow		107.50		
Excess Proceeds				
Returned Check Fee/Stop Payment Charge		225.00		
Prior Year Insufficient Checks/Erroneous Pymt				
Outstanding Checks Voided		81,933.63		
Fed. Funds Addicks Barker Dam		4,113.10		
CED Prior Years Collections				
CED Penalty & Interest				
Bank Interest		38,442.80		
Unclaimed Property				
SIT Collections		225.89		
Total Collections			\$	9,074,955.47
				\$ 8,954,353.15
Funds Transferred				
Funds Held Transferred				
Uncertified Funds Held Transferred				
2025 Escrow Applied		(37,795.77)		
Total Funds Transferred			\$	(37,795.77)
Disbursements				
Local Maintenance	\$	(4,937,376.60)		
Interest & Sinking		(1,199,295.64)		
Checks Issued for Overpayments (OP)		(15,076.32)		
Checks Issued for Refunds on Paid Items (CS & REF)		(2,764,203.35)		
Reissue Voided Checks (RI)		(81,933.63)		
Checks Issued for CS Interest		(2,641.84)		
Checks Issued for Excessive Overpayments (EP)		(13,273.14)		
HCAD Rendition Penalty (RN)		(1,179.54)		
Checks issued for Taxpayer Refund (TP)		(114.28)		
Deposit Bank Bag Fee/Check Printing Paper				
Stop Payment Charge				
Total Disbursements				(9,015,094.34)
Account Balance November 30, 2025			\$	1,207,010.35

ALIEF INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES

Regular Board Meeting

Date: Tuesday, December 16, 2025

Agenda Item #1

Call to

Order:

Trustee Madam President Dr. Darlene Breaux called to order the meeting at 6:33 p.m. on Tuesday, December 16, 2025, for the purposes stated in the notice for tonight's meeting.

Roll called by: Dr. Anthony Mays, Alief ISD Superintendent of Schools, to establish a quorum.

Present:

1. Trustee President Dr. Darlene Breaux
2. Trustee Vice President Rick Moreno
3. Trustee Assistant Secretary Dr. Lily Truong
4. Trustee Ann Williams Entered at 6:40 p.m.
5. Trustee Dr. Gregg Patrick
6. Trustee Isaac Perez

Absent:

1. Trustee Secretary Janet Spurlock

By Zoom:

N/A

Agenda Item #2 Pledge

1. Alief ISD Hastings High School J.R.O.T.C. Marine Corps

Agenda Item #3

Invocation or Inspirational Remarks

1. Trustee Dr. Gregg Patrick

Thank you from Dr. Mays to the Opening Ceremonies Presentations

- ✓ Alief ISD Hastings High School MJROTC
- ✓ Kerr High School Choir

Agenda Item #4

Public Comment on Posted Agenda Items

1. None

Agenda Item # 5

Board Recognitions

1. Delores “Dee” Jones, Business & Community Partnership Coordinator

Presents:

- Westside Command Station
- Families Helping Families

2. Lesly Ayers, Digital Learning Department – Presented by: James Chavez

Presents:

- Cyberbullying Awareness & Prevention
- Wal-Mart Business Partner
- Business Partners

Agenda Item #6

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.

1. Trustee Isaac Perez
 - ✓ Attended Christmas Celebration at Camden Park & Alief ISD Community Event

2. Master Trustee Vice President Rick Moreno
 - ✓ Attended Black Entrepreneurs Expo honoring Dr. Anthony Mays, Superintendent
 - ✓ Attended Best Elementary MENtors Literacy Read
 - ✓ Attend Christmas Celebration at Camden Park & Alief ISD Community Event
 - ✓ Stuff A Bus Donation Event
 - ✓ Alief ISD Education Foundation Meetings
 - Michael Bennett
 - Pickleball at Hastings
 - Sept 28 Golf Tournament
 - ✓ School Board Members for Latino Equity “MASBA”
 - Scholarship Giveaway for all Alief ISD Students
3. Trustee Assistant Secretary Dr. Lily Truong
 - ✓ Attended Christmas Celebration Camden Park & Alief ISD Community Event
 - ✓ Attended Launch Family Entertainment
 - ✓ Asian Community Alumni awarding Scholarships to all Asian American High school youth students attending the University of Houston
4. Trustee Dr. Gregg Patrick
 - ✓ Treating Albright Middle School with Holiday Meal
 - ✓ Treating Petrosky Elementary with Holiday Meal
5. Trustee Ann Williams
 - ✓ Alief VOTES Workshop
 - ✓ Thanks, Trustees, for speaking on Scholarships
 - ✓ Texas Caucus Black School Board Member “TCBSBM” upcoming Scholarship opportunity
6. Trustee President Dr. Darlene Breaux
 - ✓ Attended Alief VOTES
 - ✓ Attended the Texas Association of School Boards (TASB) in Austin for a Legislative Committee Meeting
 - ✓ Attended the National Alliance of Black School Educators (NABSE) in Chicago
 - ✓ Attended Panel of Leading Ladies

Agenda Item # 7

Superintendent Report Dr. Anthony Mays

1. Superintendent MVPS

- ✓ Jessie James
- ✓ Courtney Cesar
- ✓ Brenden Hoang
- ✓ Stephanie Bennett

2. Upcoming Events

- ✓ Launch of the Young Women Leadership School (TYWLS) – Open enrollment Application
- ✓ Launch the Performance & Visual Arts Academy (PVAA) and Science, Technology, Engineering, & Mathematics (STEM) Program

Agenda Item #8

Donation Report

Dee Jones, Business and Community Partner Coordinator

- ❖ Motion by **Trustee Dr. Lily Truong** and a second by **Trustee Dr. Gregg Patrick**
- ❖ **6, For Dr. Darlene Breaux, Trustee VP Rick Moreno, Trustee, Assistant Secretary Dr. Lily Truong, Trustee Ann Williams, Trustee Dr. Gregg Patrick, & Trustee Isacc Perez.**
- ❖ **0, Against**
- ❖ **0, Abstention**
- ❖ **The item passes.**

Agenda Item #9

Other Reports (Information Only. No discussion at the meeting unless requested by a Board Member).

9.1. Construction Summary Report (Charles Woods, Deputy Superintendent of Business Services)

Board Goal #2 Safe and Secure Alief: Alief ISD will maintain a safe and orderly environment.

9.2. Disbursement Report (Charles Woods, Deputy Superintendent of Business Services)

Board Goal #5 Organizational Strength: Alief ISD will continue to improve the financial stability of the district.

9.3. Financial Activity Report (Charles Woods, Deputy Superintendent of Business Services)
Board Goal #5 Organizational Strength: Alief ISD will continue to improve the financial stability of the district.

9.4. Active Requests for Proposals for Procurement of Goods and Services (Charles Woods, Deputy Superintendent of Business Services)
Board Goal #4 Alief Family: Alief ISD will continue to build strong relationships with all stakeholders.

9.5. Tax Collection Report and Disbursements (Charles Woods, Deputy Superintendent of Business Services)
Board Goal #4 Alief Family: Alief ISD will continue to build strong relationships with all stakeholders.

- ❖ **Report Only**
- ❖ **No items held for discussion.**

Agenda Item #10
Consent Agenda

Roll called by: Dr. Darlene Breaux, Alief ISD Board President, for any consent agenda items he or she would like to hold for discussion.

Present:

1. Trustee President Dr. Darlene Breaux None
2. Trustee Vice President Rick Moreno None
3. Trustee Secretary Janet Spurlock None
4. Trustee Assistant Secretary Dr. Lily Truong None
5. Trustee Ann Williams None
6. Trustee Dr. Gregg Patrick None
7. Trustee Isaac Perez None
8. Superintendent Dr. Anthony Mays None

Absent:

1. Trustee Secretary Janet Spurlock

By Zoom:

N/A

- 10.1. Consider Approval of Minutes Held on December 2, 2025.
- 10.2. Consider Approval of New Hires (Dr. Elizabeth Veloz-Powell, Deputy Superintendent of Human Resources and Professional Learning)
Board Goal #3 World Class Employment: Alief ISD will recruit, develop, and retain highly qualified and effective personnel.
- 10.3. Consider Approval of Resignation Report (Dr. Elizabeth Veloz-Powell, Deputy Superintendent of Human Resources and Professional Learning)
Board Goal #3 World Class Employment: Alief ISD will recruit, develop, and retain highly qualified and effective personnel.
- 10.4. Consider Approval of Memorandum of Understanding Between Alief ISD and TeachWorthy, which establishes a collaborative partnership to support certification efforts for uncertified teachers and fulfills the TEA requirement for identifying an Educator Preparation Program (EPP) as part of the district's application for Delay of Teacher Certification Requirements (Dr. Elizabeth Veloz-Powell, Deputy Superintendent of Human Resources and Professional Learning)
Board Goal #3 World Class Employment: Alief ISD will recruit, develop, and retain highly qualified and effective personnel.
- 10.5. Consider Approval of Submission of Application to the Texas Education Agency (TEA) for Delay of Teacher Certification Requirements which provides the district with additional time to meet statutory certification requirements while implementing a strategic plan to reduce uncertified teachers and strengthen the teacher pipeline. (Dr. Elizabeth Veloz-Powell, Deputy Superintendent of Human Resources and Professional Learning)
Board Goal #3 World Class Employment: Alief ISD will recruit, develop, and retain highly qualified and effective personnel.
- 10.6. Consider Approval of Budget Amendments (Charles Woods, Deputy Superintendent of Business Services)
Board Goal #5 Organizational Strength: Alief ISD will continue to improve the financial stability of the district.

- 10.7. Consider First and Second Reading and Additions, Deletions, and Revisions and Approval to Board Policy FEF(LOCAL) for the Alief Independent School District. (Dr. Charles Garcia, Deputy Superintendent of Curriculum, Instruction, and School Leadership)
Board Goal #4 Alief Family: Alief ISD will continue to build strong relationships with all stakeholders.
- 10.8. Consider Approval of MOU Apprenticeship Partner Agreement Between Alief ISD and Houston City College. (Dr. Charles Garcia, Deputy Superintendent of Curriculum, Instruction, and School Leadership)
Board Goal #3 World Class Employment: Alief ISD will recruit, develop, and retain highly qualified and effective personnel.
- 10.9. Consider Approval of CSP#2602 Building and Replacement Glass (Charles Woods, Deputy Superintendent of Business Services)
Board Goal #2 Safe and Secure Alief: Alief ISD will maintain a safe and orderly environment.
- 10.10. Consider Approval of CSP#2603 - Districtwide Architectural Improvement Project - Martin Elementary School and Sneed Elementary School (Charles Woods, Deputy Superintendent of Business Services)
Board Goal #2 Safe and Secure Alief: Alief ISD will maintain a safe and orderly environment.
- 10.11. Consider Approval of RFP #2604 Specific Stop Loss Insurance Coverage. (Charles Woods, Deputy Superintendent of Business).
Board Goal #5 Organizational Strength: Alief ISD will continue to improve the financial stability of the district.
- 10.12. 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 2026. (Charles Woods, Deputy Superintendent of Business)
Board Goal #5 Organizational Strength: Alief ISD will continue to build positive relationships with all stakeholders.

- 10.13. Consider Approval of mediated resolution agreement for SOAH Docket No. 701-26-00004. IDEA. (Charles Woods, Deputy Superintendent of Business)
Board Goal #1 Student Achievement: Alief ISD will close the achievement gap to ensure all students reach their academic potential and improve student preparation for college and career.

- ❖ **Motion by Trustee Dr. Lily Truong and a second by Trustee Dr. Gregg Patrick**
- ❖ **5, For Dr. Darlene Breaux, Trustee VP Rick Moreno, Trustee, Assistant Secretary Dr. Lily Truong, Trustee Dr. Gregg Patrick, & Trustee Isacc Perez.**
- ❖ **0, Against**
- ❖ **1, Abstention, Trustee Ann Williams**
- ❖ **The item passes.**

Agenda Item #11
Non-Consent Agenda

- 11.1. Strategic Plan Update (Dr. Charles Garcia, Deputy Superintendent of Curriculum, Instruction, and School Leadership)
Board Goal #1 Student Achievement: Alief ISD will close the achievement gap to ensure all students reach their academic potential and improve student preparation for college and career.

❖ **Report Only**

- 11.2. Innovation Update (Dr. Charles Garcia, Deputy Superintendent of Curriculum, Instruction, and School Leadership)
Board Goal #1 Student Achievement: Alief ISD will close the achievement gap to ensure all students reach their academic potential and improve student preparation for college and career.

❖ **Report Only**

- 11.3. Budget Update - Enrollment Update and Budget Impact (Charles Woods, Deputy Superintendent for Business Services)
Board Goal #5 Organizational Strength: Alief ISD will continue to improve the financial stability of the district.

❖ **Report Only**

Agenda Item # 12
Closed Executive Session

- 12.1. 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)
- 12.2. Deliberate the duties, responsibilities, evaluation, employment, and dismissal of personnel and officers, including the Board and Superintendent and as it pertains to any item listed on this notice/agenda. (Tex. Gov't Code § 551.074)

Item #13
Adjournment

- ❖ **Madam President Dr. Darlene Breaux adjourned the meeting by unanimous consent at 10:40 p.m. on Tuesday, December 16, 2025.**

Dr. Darlene Breaux, President

Janet Spurlock, Secretary

DATE APPROVED: **Tuesday, December 16, 2025.**

DATE SIGNED: _____

ALIEF INDEPENDENT SCHOOL DISTRICT

BOARD DOCUMENT

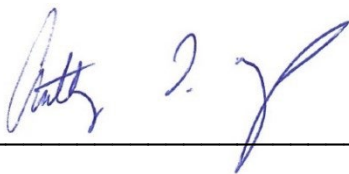
MEETING DATE: January 20, 2026

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

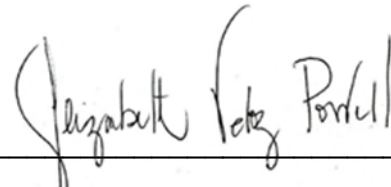
Board Goal #3 World Class Employment: Alief ISD will recruit, develop, and retain highly qualified and effective personnel.

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



Dr. Elizabeth Veloz-Powell
Deputy Superintendent
Human Resources and Professional
Learning

Alief New Hire Board Report

Meeting Date: January 20, 2026

Agenda Item: Personnel December 02, 2025 - January 08, 2026

The following personnel fulfill requirements for employment by local policy and state standards and are recommended for election for the 2025-2026 school year:

Position: BOONE ELEMENTARY Third Grade Bilingual

Applicant: BENAVIDEZ, JOHANNA

Experience: Previous experience at Alief ISD

Position: OLLE MIDDLE SCHOOL Middle School Math/Science

Applicant: BERNAL AGUILERA, ANGEL

Experience: No previous years of experience

Position: LIESTMAN ELEMENTARY Elementary English/Language Arts & Reading

Applicant: CANDELARIA, MERARIS

Experience: No previous years of experience

Position: REES ELEMENTARY Elementary Kindergarten

Applicant: CASTILLO, PATRICIA

Experience:

Position: HASTINGS HIGH SCHOOL High School Social Studies

Applicant: MEJIA, ALEJANDRO

Experience: No previous years of experience

Position: SNEED ELEMENTARY Elementary Art

Applicant: PEREIRA, VANESSA

Experience: No previous years of experience

Alief New Hire Board Report

Meeting Date: January 20, 2026

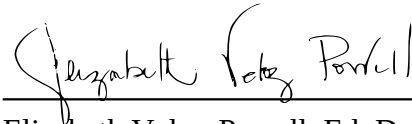
Agenda Item: Personnel December 02, 2025 - January 08, 2026

The following personnel fulfill requirements for employment by local policy and state standards and are recommended for election for the 2025-2026 school year:

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

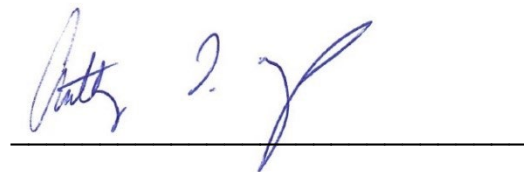
MEETING DATE: January 20, 2026

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

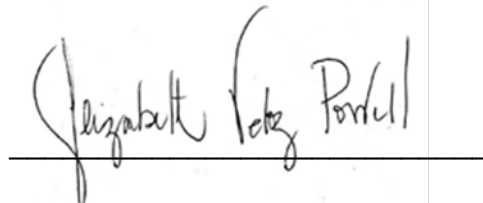
Board Goal #3 World Class Employment: Alief ISD will recruit, develop, and retain highly qualified and effective personnel.

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



Dr. Elizabeth Veloz-Powell
Deputy Superintendent
Human Resources and Professional
Learning

Alief Independent School District
Board Document

Meeting Date: January 20, 2026

Resignations: PERSONNEL December 02, 2025 - January 08, 2026

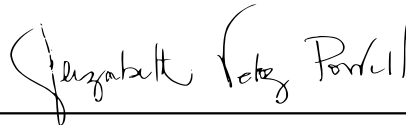
Letters of resignation have been recieved and accepted in the Human Resources Department from the following personnel:

FIERRO, YVONNE SNEED ELEMENTARY English/Language Arts	Retirement	Jun 01, 2026
MCCLOSKEY, MARIA YOUENS ELEMENTARY Bilingual	Retirement	Dec 19, 2025
MOLINA, MARTHA MARTIN ELEMENTARY Special Education	Personal Reason	Nov 18, 2025
SIMONS, MELISA OUTLEY ELEMENTARY Special Education	Personal Reason	Dec 19, 2025
VILLALBA, JOSEPH WAREHOUSE Administrator	Personal Reason	Dec 19, 2025

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 20, 2026

AGENDA ITEM: Consider Approval of Library Materials for Acquisition (Dr. Charles Garcia, Deputy Superintendent of Curriculum, Instruction, and School Leadership)

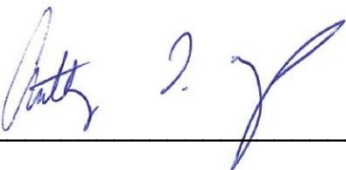
Board Goal #1 Student Achievement: Alief ISD will close the achievement gap to ensure all students reach their academic potential and improve student preparation for college and career.

Alief ISD librarians and staff reviewed and submitted library materials for procurement approval in accordance with the district's collection development policy. A list of these materials was posted for public review at least 30 days prior to the board's scheduled vote.

On December 3, 2025, the Alief ISD School Library Advisory Council (SLAC) approved the posted list and recommends Board approval of the requested materials.

In accordance with Board Policy EFB (Local), the Board shall consider the SLAC's recommended list of library materials that have been donated or proposed by the SLAC for procurement. Each Board member may propose changes before the Board takes action on the list of donated or proposed library materials. The Board shall either approve or reject the library materials that have been donated or proposed for procurement.

RECOMMENDATION: It is recommended that the Alief ISD Board of Trustees consider and approve the library materials that were posted for public review on November 19, 2025, and subsequently recommended for approval by the School Library Advisory Council on December 3, 2025.



Dr. Anthony T. Mays
Superintendent



Dr. Charles Garcia
Deputy Superintendent of Curriculum,
Instruction, and School Leadership

Alief ISD Library Material for Public Review

In accordance with SB13 all library materials with an ISBN that does not currently exist in Alief ISD library catalogs are subject to review.
New ISBNs are created for new book titles. New ISBNs are also created for each new binding, publisher, edition, cover art, etc. of existing titles.

The items in this list are for **New ISBNs** to be purchased by the indicated grade level and above

Title	Author	New ISBN(s)	Grade Level Audience
This Year, A Witch!	Abbott, Zoey	9781665956024	Elementary (PreK+)
Come, Bebe, Y De Miedo!	Abdo, Kenny	9798384920588	Elementary (PreK+)
El Papalote	Ada, Alma Flor	9781537911328	Elementary (PreK+)
Best Friends For Never Katie The Catsitter Vol. 2	Af Venable, Colleen	9780800018696	Elementary (PreK+)
Celulinda Y El Lobo Feroz	Alfie, Gabriela	9781668801383	Elementary (PreK+)
Celulinda Y El Lobo Ferozcellinda And The Big Bad Wolf	Alfie, Gabriela	9786075670591	Elementary (PreK+)
Dallas Cowboys	Alinas, Marv	9781503875180	Elementary (PreK+)
Philadelphia Eagles	Alinas, Marv	9781503875159	Elementary (PreK+)
Between Two Brothers	Allen, Crystal	9798318913747	Elementary (PreK+)
Rainbows And Halos	Allen, Stacy	9781503894433	Elementary (PreK+)
Perla And The Pirate	Allende, Isabel	9780593623626	Elementary (PreK+)
Perla Y El Pirata	Allende, Isabel	9780593623725	Elementary (PreK+)
Abuelos	Almada, Ariel Andras	9788418302909	Elementary (PreK+)
Pencil & Eraser. 2, Lost And Frown!	Alvarado, Jenny	9780593699812	Elementary (PreK+)
Monarch Butterflies	Amstutz, Lisa	9781645492849	Elementary (PreK+)
Super Spiders: Black Widow Spiders	Amstutz, Lisa J.	9978875884621	Elementary (PreK+)
Super Spiders: Cave Spiders	Amstutz, Lisa J.	9798875224690	Elementary (PreK+)
Super Spiders: Funnel-Web Spiders	Amstutz, Lisa J.	9798875224768	Elementary (PreK+)
Super Spiders: Trapdoor Spiders	Amstutz, Lisa J.	9798875224904	Elementary (PreK+)
Super Spiders: Wolf Spiders	Amstutz, Lisa J.	9798875224973	Elementary (PreK+)
Among The Stars #2	Anderson, Jodi Lynn	9781424293391	Elementary (PreK+)
The Ever After #1	Anderson, Jodi Lynn	9781424293407	Elementary (PreK+)
Warrior Princess #3	Anderson, Jodi Lynn	9781424293414	Elementary (PreK+)
G.O.A.T. Football Wide Receivers	Anderson, Josh	9798765610206	Elementary (PreK+)
Kansas City Chiefs	Anderson, Josh	9781503857803	Elementary (PreK+)
Miami Dolphins	Anderson, Josh	9781503857674	Elementary (PreK+)
Curious George At The Aquarium = Jorge El Curioso Visita El Acuario	Anderson, R. P.	9780605412934	Elementary (PreK+)
Carlota No Dice Ni Pio	András, Josã Carlos	9788418599279	Elementary (PreK+)
The World's Favorite You Tubers	Andrews, Stuart	9781546176312	Elementary (PreK+)
Tilingo, Tilingo : Rimas, Trabalenguas Y Adivinanzas Tradicionales	Andricain, Sergio	9781668858318	Elementary (PreK+)
How To Be A Roman Soldier	Andronik, Catherine	9798875226830	Elementary (PreK+)
How To Be An Ancient Greek Warrior	Andronik, Catherine	9798875226847	Elementary (PreK+)
Speak Up Santiago	Anta, Julio	9780800077433	Elementary (PreK+)
Speak Up, Santiago! : A Hillside Valley Graphic Novel	Anta, Julio	9780593651643	Elementary (PreK+)
Precious	Aponte, Carlos	9780593856802	Elementary (PreK+)
The Big Bad Snowy Day	Applebaum, Kirsty	9780800095864	Elementary (PreK+)
The Big Bad Snowy Day	Applebaum, Kirsty	9798887771922	Elementary (PreK+)
The Capture Animorphs Graphix Vol. 6	Applegate, K. A.	9780800070229	Elementary (PreK+)
The Encounter Animorphs Graphix Vol. 3	Applegate, K. A.	9780800026431	Elementary (PreK+)
The Encounter Animorphs Graphix Vol. 3	Applegate, K. A.	9780800026438	Elementary (PreK+)
The Invasion Animorphs Graphix Vol. 1	Applegate, K. A.	9780800010447	Elementary (PreK+)
The Visitor Animorphs Graphix Vol. 2	Applegate, K. A.	9780800010638	Elementary (PreK+)
The Message Animorphs Graphix Vol. 4	Applegate, K. A. And Grant, Michael	9780800048969	Elementary (PreK+)
The Predator Animorphs Graphix Vol. 5	Applegate, K. A. And Grant, Michael	9780800066079	Elementary (PreK+)
Perro Y Cachorro Salvan Al Mundo	Applegate, Katherine	9786075575490	Elementary (PreK+)
Pocket Bear	Applegate, Katherine	9780800095246	Elementary (PreK+)
Pocket Bear	Applegate, Katherine	9781250904362	Elementary (PreK+)
Something Like Home	Arango, Andrea Beatriz	9780800056100	Elementary (PreK+)
Los Olvidos De Alejandra	Arciniegas, Triunfo	9798368715124	Elementary (PreK+)
Los Olvidos De Alejandraforgetful Alejandraspanishspanish	Arciniegas, Triunfo	9786287593930	Elementary (PreK+)
Story Of Selena Quintanilla	Arjona, Gloria	9781638782346	Elementary (PreK+)
Los Osos Pardos (Brown Bears)	Arnold, Quinn	9798889895039	Elementary (PreK+)
Bomberos	Arnold, Tedd	9780800094652	Elementary (PreK+)

Porsche	Arrigo, August B.	9798896620266	Elementary (PreK+)
Ada And The Goat	Aubrey, Heidi	9780823450800	Elementary (PreK+)
Animales Bebes (Baby Animals)	Austen, Elizabeth	9780605983229	Elementary (PreK+)
Cash Splash #07	Avatar, Ari	9781424288250	Elementary (PreK+)
Dragon Pet #02	Avatar, Ari	9781424288205	Elementary (PreK+)
Lava Chase #04	Avatar, Ari	9781424288229	Elementary (PreK+)
Mega Shark #06	Avatar, Ari	9781424288243	Elementary (PreK+)
Monster Escape #1	Avatar, Ari	9781424288199	Elementary (PreK+)
Obby Challenge #3	Avatar, Ari	9781424288212	Elementary (PreK+)
Zombie Invasion #05	Avatar, Ari	9781424288236	Elementary (PreK+)
Jealous	Bach, Rachel	9798892000819	Elementary (PreK+)
Una Caja	Ballesteros, Marā -A Josa	9788418599682	Elementary (PreK+)
Como Hacer Enfadar A Mama Y A Papa	Ballin, Gabriella And Catala, Anna Aparicio	9788491456735	Elementary (PreK+)
Search For The Mermicorn #4	Bardhan-Quallen, Sudipta	9781424282173	Elementary (PreK+)
Seasick Sea Horse #3	Bardhan-Quallen, Sudipta	9781424282166	Elementary (PreK+)
The Catfish Club #2	Bardhan-Quallen, Sudipta	9781424282159	Elementary (PreK+)
The Scaredy Cat #1	Bardhan-Quallen, Sudipta	9781424282142	Elementary (PreK+)
Invisible Parade	Bardugo, Leigh	9780316295703	Elementary (PreK+)
Invisible Parade	Bardugo, Leigh And Picacio, John	9780847907113	Elementary (PreK+)
Turno De John	Barnett, Mac	9781536250046	Elementary (PreK+)
Brasil	Barry, James	9798889898986	Elementary (PreK+)
Puro Pelo Y El Perro Zombie	Bayona, Victoria	9798368715087	Elementary (PreK+)
Puro Pelo Y El Perro Zombiepuro Pelo And The Zombie Dogspanishspanish	Bayona, Victoria	9789875044982	Elementary (PreK+)
A New Sheriff In Town #3	Bean, Brett	9781424291885	Elementary (PreK+)
Kingdom Caper #1	Bean, Brett	9781424291861	Elementary (PreK+)
Medieval Mayhem #4	Bean, Brett	9781424291892	Elementary (PreK+)
Run, Monster, Run! #2	Bean, Brett	9781424291878	Elementary (PreK+)
Things That Go Bump In The Day	Beatty, Melinda	9780593616642	Elementary (PreK+)
Things That Go Bump In The Night	Beatty, Melinda	9780593616642	Elementary (PreK+)
Billie Jean Veta, Atleta	Beaty, Andrea	9798890984579	Elementary (PreK+)
Cinco Martas Listas	Bednarek, Justyna	9788419004208	Elementary (PreK+)
Across So Many Seas	Behar, Ruth	9780593323427	Elementary (PreK+)
Iron Man And Guardians..Galaxy	Behling Et Al., Steve	9798890338037	Elementary (PreK+)
The Monstrous Adventures Of Mummy Man And Waffles!	Behling, Steve	9780063308381	Elementary (PreK+)
Madeline	Bemelmans, Ludwig	9781413107395	Elementary (PreK+)
Madeline's Rescue	Bemelmans, Ludwig	9780758740854	Elementary (PreK+)
Una Tarde Super Increible	Benjamin, A. H.	9788418133213	Elementary (PreK+)
Burundi: De Espejos, Alturas Y Jirafas (Spanish)	Bernasconi, Pablo	9789876378932	Elementary (PreK+)
Hanukkah	Berne, Emma Carlson	9780800097134	Elementary (PreK+)
Hanukkah	Berne, Emma Carlson	9798217125395	Elementary (PreK+)
Lunar New Year	Berne, Emma Carlson	9780800097141	Elementary (PreK+)
Lunar New Year	Berne, Emma Carlson	9798217125432	Elementary (PreK+)
Ramadan And Eid Al-Fitr	Berne, Emma Carlson	9780800097158	Elementary (PreK+)
Ramadan And Eid Al-Fitr	Berne, Emma Carlson	9798217125456	Elementary (PreK+)
Calientito Por Dentro Y Por Fuera	Bigdelou, Ghazaleh	9798890632494	Elementary (PreK+)
Z Is For Moose	Bingham, Kelly L	9780063450134	Elementary (PreK+)
Library Of Unruly Treasures	Birdsall, Jeanne	9780525579045	Elementary (PreK+)
The Library Of Unruly Treasures	Birdsall, Jeanne	9780847907175	Elementary (PreK+)
Dino Trouble (Stage 1)	Bitt, Nate	9781424284382	Elementary (PreK+)
Dragon Flames (Stage 6)	Bitt, Nate	9781424284436	Elementary (PreK+)
Earth To Aliens (Stage 4)	Bitt, Nate	9781424284412	Elementary (PreK+)
Race To The Finish (Stage 5)	Bitt, Nate	9781424284429	Elementary (PreK+)
Robot Battle (Stage 3)	Bitt, Nate	9781424284405	Elementary (PreK+)
Zombie Invaders (Stage 2)	Bitt, Nate	9781424284399	Elementary (PreK+)
Cat On The Run In Hidden Layers!	Blabey, Aaron	9781546111832	Elementary (PreK+)
Los Tipos Malos En Cortar Por Lo Sano (The Bad Guys In Cut To The Chase) Los Tipos Malos (The Bad Guys) Vol. 13	Blabey, Aaron	9780800094805	Elementary (PreK+)
The Bad Guys In Alien Vs. Bad Guys #6	Blabey, Aaron	9781424269730	Elementary (PreK+)
The Bad Guys In Cut To The Chase #13	Blabey, Aaron	9781424282289	Elementary (PreK+)
The Bad Guys In Let The Games Begin! #17	Blabey, Aaron	9781424288052	Elementary (PreK+)

The Bad Guys In Look Who's Talking #18	Blabey, Aaron	9781424288069	Elementary (PreK+)
The Bad Guys In The Baddest Day Ever #10	Blabey, Aaron	9781424276134	Elementary (PreK+)
The Bad Guys In The Big Bad Wolf #9	Blabey, Aaron	9781424272280	Elementary (PreK+)
The Bad Guys In They'Re Bee-Hind You! #14	Blabey, Aaron	9781424282296	Elementary (PreK+)
The One?! #12	Blabey, Aaron	9781424278794	Elementary (PreK+)
Animal Attacks	Bolte Et Al., Mari	9798896592174	Elementary (PreK+)
Farm-Sitting Surprise	Bolte, Mari	9798875212055	Elementary (PreK+)
Una De Monstruosa Monster Storyspanish	Bonilla, Rocio	9788491427049	Elementary (PreK+)
Un Lobo Con Mucha Hambre	Borando, Silvia	9788417673499	Elementary (PreK+)
En Boca Cerrada No Entran Moscas : Refraneto Para Ninos Sabios	Borlasca, Hector	9798318908361	Elementary (PreK+)
The Last Comics On Earth. #2, Too Many Villains!	Brallier, Max	9780593526798	Elementary (PreK+)
Who Was Albert Einstein?	Brallier, Jess M.	9780605952270	Elementary (PreK+)
The Legend Of Graveyard Gruber	Brandon, D. J.	9781538384923	Elementary (PreK+)
Catstronauts : 3 : Space Station Situation	Brockington, Drew	9780316307543	Elementary (PreK+)
Catstronauts : 4 : Robot Rescue	Brockington, Drew	9780316307550	Elementary (PreK+)
Catstronauts : 5 : Slapdash Science	Brockington, Drew	9780316451253	Elementary (PreK+)
Catstronauts : 6 : Digital Disaster	Brockington, Drew	9780316451307	Elementary (PreK+)
Catstronauts. Cosmic Clutter	Brockington, Drew	9780316510479	Elementary (PreK+)
Catstronauts. Cosmic Clutter	Brockington, Drew	9780316510585	Elementary (PreK+)
Catstronauts. Cosmic Clutter	Brockington, Drew	9798368777542	Elementary (PreK+)
Catstronauts. Digital Disaster	Brockington, Drew	9780316307468	Elementary (PreK+)
Catstronauts. Mission Moon	Brockington, Drew	9780316307499	Elementary (PreK+)
Catstronauts. Race To Mars	Brockington, Drew	9781537915876	Elementary (PreK+)
Catstronauts. Robot Rescue	Brockington, Drew	9781725414082	Elementary (PreK+)
Catstronauts. Slapdash Science	Brockington, Drew	9781725414075	Elementary (PreK+)
Catstronauts. Space Station Situation	Brockington, Drew	9781549000669	Elementary (PreK+)
Catstronauts: Cosmic Clutter	Brockington, Drew	9780316510486	Elementary (PreK+)
Space Station Situation	Brockington, Drew	9780316307529	Elementary (PreK+)
Preparense!	Brosgol, Vera	9781713762546	Elementary (PreK+)
The Unofficial Guide To MarioKart	Brown, Jeremy	9781964487229	Elementary (PreK+)
Waiting For The Biblioburro = Esperando El Biblioburro	Brown, Monica	9780593808665	Elementary (PreK+)
The Wild Robot On The Island	Brown, Peter	9780316669467	Elementary (PreK+)
Best Friends Furever #1	Brown-Wood, Janay	9781424291144	Elementary (PreK+)
Dream Team #3	Brown-Wood, Janay	9781424291168	Elementary (PreK+)
Lost Pet Blues #2	Brown-Wood, Janay	9781424291151	Elementary (PreK+)
Recipe For Success #4	Brown-Wood, Janay	9781424291175	Elementary (PreK+)
The Fast And The Furriest #6	Brown-Wood, Janay	9781424293322	Elementary (PreK+)
Bad Kitty Supercat	Bruel, Nick	9781546177937	Elementary (PreK+)
Haiku, Ew! : Celebrating The Disgusting Side Of Nature	Brunelle, Lynn	9798765619100	Elementary (PreK+)
Dropbear	Bunting, Philip	9781623547264	Elementary (PreK+)
Danilo Was Here	Burgess, Tamika	9780063159662	Elementary (PreK+)
Danilo Was Here	Burgess, Tamika	9780847907137	Elementary (PreK+)
Just Kitten Around	Burgos, Hilda Eunice	9781250903778	Elementary (PreK+)
Cenicienta A La Pimienta	Burin, Gabriela	9781946071323	Elementary (PreK+)
Teenage Mutant Ninja Turtles Sunday Morning Adventures	Burnham, Erik	9798887244013	Elementary (PreK+)
Aphmau Searching For Home	Cacciatore, Michela	9780063466616	Elementary (PreK+)
Hello, Tobi!	Caceres, Andrea	9781536222807	Elementary (PreK+)
Hola, Tobi	Caceres, Andrea	9781536240788	Elementary (PreK+)
Ghost-Spider's Unbreakable Mission	Cadenhead, Mackenzie	9781424293360	Elementary (PreK+)
A Funny Thing Happened At The Museum...	Cal��, Davide	9781623109929	Elementary (PreK+)
Too Many Pigs And One Big Bad Wolf : A Counting Story	Cali, Davide	9780735269910	Elementary (PreK+)
Bebe A La Cazuela?	Campeiro, Giuditta Ana Zito, Francesco	9788491456100	Elementary (PreK+)
Cabeza, Hombros, Rodillas Y Deditos De Los Pies=Head, Shoulders, Knees And Toes	Canetti, Yanitzia	9781786286499	Elementary (PreK+)
Monstruo Verdegreen Monsterspanishspanish	Canizales	9788491424345	Elementary (PreK+)
Cavo	Cepeda, Joe	9780823449620	Elementary (PreK+)
Gecko Girl=Lagartijita	Chacon, Daniel	9798893750140	Elementary (PreK+)
Dragon On The Loose	Chan, Marty	9781459834217	Elementary (PreK+)
Wayward Travelers Squire & Knight Vol. 2	Chantler, Scott	9780800070724	Elementary (PreK+)
Dark Tricks #4	Chapman, Linda	9781424294428	Elementary (PreK+)
Dream Shield #11	Chapman, Linda	9781424294435	Elementary (PreK+)
Enchanted Mist #10	Chapman, Linda	9781424294442	Elementary (PreK+)

Hidden Charm #8	Chapman, Linda	9781424294459	Elementary (PreK+)
Mirror Magic #1	Chapman, Linda	9781424294466	Elementary (PreK+)
Moonlight Mischief #7	Chapman, Linda	9781424294473	Elementary (PreK+)
Mystic Forest #9	Chapman, Linda	9781424294480	Elementary (PreK+)
Night Shadows #5	Chapman, Linda	9781424294497	Elementary (PreK+)
Poison Potion #6	Chapman, Linda	9781424294503	Elementary (PreK+)
Power Gem #12	Chapman, Linda	9781424294510	Elementary (PreK+)
Secret Spell #3	Chapman, Linda	9781424294527	Elementary (PreK+)
Wish Trap #2	Chapman, Linda	9781424294534	Elementary (PreK+)
Top 10 Minecraft Enchantments: An Unofficial List	Chapman, Ty	9798765647530	Elementary (PreK+)
Top 10 Minecraft Items: An Unofficial List	Chapman, Ty	9798765647509	Elementary (PreK+)
Top 10 Minecraft Mods: An Unofficial List	Chapman, Ty	9798765647554	Elementary (PreK+)
Sparkles For Sunny: A Lunar New Year Story	Chen, Sylvia	9780593694626	Elementary (PreK+)
El Club De Las Baby-Sitters. 13,Que Mala Suerte, Mary Anne!	Cheng, Cynthia Yuan	9798318913655	Elementary (PreK+)
Dolphin's Cry For Help	Chin, Cherilyn	9798765619667	Elementary (PreK+)
El Gran Canon	Chin, Jason	9781668858271	Elementary (PreK+)
Hurricane	Chin, Jason	9780823458493	Elementary (PreK+)
¡El Rey Del Mundo!The King Of The World!Spanishenglish	Clanton, Ben	9788426149039	Elementary (PreK+)
This Journal Belongs To Little Red	Clark-Robinson, Moica	9780756587840	Elementary (PreK+)
Pangolins At Risk	Clay, Kathryn	9798875222030	Elementary (PreK+)
Ferrari	Colby, Jennifer	9781668911143	Elementary (PreK+)
Lamborghini	Colby, Jennifer	9781668911136	Elementary (PreK+)
Maserati	Colby, Jennifer	9781668911167	Elementary (PreK+)
Porsche	Colby, Jennifer	9781668911150	Elementary (PreK+)
Tesla	Colby, Jennifer	9781668911112	Elementary (PreK+)
Plan It : Conducting Short-Term And Long-Term Research	Coleman, Miriam	9780329936280	Elementary (PreK+)
Happy Friendsgiving	Colleen, Marcie	9780593649923	Elementary (PreK+)
Zombees	Colon, Justin	9781665922500	Elementary (PreK+)
Introducing Sandwina : The Strongest Woman In The World	Conrad, Vicki	9781662680151	Elementary (PreK+)
Introducing Sandwina: The Strongest Woman In The World!	Conrad, Vicki	9780800087296	Elementary (PreK+)
Un Grave Caso De Lengua Chivata	Cook, Julia	9788491457695	Elementary (PreK+)
A Change Is Gonna Come	Cooke, Sam	9781499816150	Elementary (PreK+)
Un Pacto Monstruoso	Copons, Jaume	9788411580816	Elementary (PreK+)
Lúarayspanishenglish	Coppo, Marianna	9788426148872	Elementary (PreK+)
Los Elefantes Viajeros : Un Viaje Para Buscar Y Encontrar Por Todo El Mundo	Cornet, Guillaume	9788417254926	Elementary (PreK+)
City Pals #8	Costa, Dela	9781424291793	Elementary (PreK+)
Deep In The Rain Forest #3	Costa, Dela	9781424291748	Elementary (PreK+)
Island Snow #6	Costa, Dela	9781424291779	Elementary (PreK+)
Marina's Turf #7	Costa, Dela	9781424291786	Elementary (PreK+)
Starry, Starry Ghost #4	Costa, Dela	9781424291755	Elementary (PreK+)
The Critter Caf�� #5	Costa, Dela	9781424291762	Elementary (PreK+)
The Secret Cabana #2	Costa, Dela	9781424291731	Elementary (PreK+)
Welcome To The Island #1	Costa, Dela	9781424291724	Elementary (PreK+)
Don't Push The Button! : Tons Of Love	Cotter, Bill	9781728277158	Elementary (PreK+)
Shuri Takes Control	Crawford, Terrance	9781424293384	Elementary (PreK+)
The Baby-Sitters Club. 18,Jessi Ramsey, Pet-Sitter	Crenshaw, Ellen T	9781338835588	Elementary (PreK+)
The Black Mambas	Crull, Kelly	9780847907250	Elementary (PreK+)
The Black Mambas	Crull, Kelly	9798765627259	Elementary (PreK+)
This Journal Belongs To Gretel A Hansel And Gretel Fractured Fairy Tale	Cruz, Jose	9798875213175	Elementary (PreK+)
This Journal Belongs To Mason E. Pig	Cruz, Jose	9780756587925	Elementary (PreK+)
This Journal Belongs To Snow White A Snow White And The Seven Dwarfs Fractured Fairy Tale	Cruz, Jose	9798875213014	Elementary (PreK+)
Caitlin Clark	Cucini, Sara	9798874517571	Elementary (PreK+)
Lebron James	Cucini, Sara	9798874504311	Elementary (PreK+)
Lionel Messi	Cucini, Sara	9798874504373	Elementary (PreK+)
Simone Biles	Cucini, Sara	9798874516390	Elementary (PreK+)
Ghost Stories To Scare Your Socks Off!	Dani, Michael, Sutton, Laurie S. , Harper, Benjamin , And Atwood, Megan	9781669012535	Elementary (PreK+)
Nell's Spells: & Zip! Zap!	Dale, Katie	9781728458793	Elementary (PreK+)
Marvel Spider-Man Where's Spidey?	D'Alonso, Marco	9798765411926	Elementary (PreK+)
The Easter Bunny Hop	D'Alia, Toni	9781761212376	Elementary (PreK+)

¡Pa Ca Tac!Clip Clop!Spanishspanish	Damiron, Anya	9788491426677	Elementary (PreK+)
Marvella Finds Her Magic	Daniels Taylor, Annette	9781538384435	Elementary (PreK+)
Marvella Is A Model!	Daniels Taylor, Annette	9781538384466	Elementary (PreK+)
Marvella Takes Flight	Daniels Taylor, Annette	9781538384497	Elementary (PreK+)
Clara Capybara	Darlison, Aleesah	9781761111952	Elementary (PreK+)
The Mushroom Of Doom	Davies, Becky	9781454961192	Elementary (PreK+)
Lemonade War, The Graphic Nvl.	Davies, Jacqueline	9798896592594	Elementary (PreK+)
Curiosidad Por Los Tiburones Ballena	Davies, Monika	9798892006880	Elementary (PreK+)
Curiosidad Por Los Tiburones Blancos	Davies, Monika	9798892006842	Elementary (PreK+)
Curiosidad Por Los Tiburones Martillo	Davies, Monika	9798892006859	Elementary (PreK+)
Curiosidad Por Los Tiburones Peregrinos	Davies, Monika	9798892006811	Elementary (PreK+)
Curious About Basking Sharks	Davies, Monika	9798892005012	Elementary (PreK+)
Curious About Whale Sharks	Davies, Monika	9798892005081	Elementary (PreK+)
Jokes For Thanksgiving	Davis, Jane R	9798318902215	Elementary (PreK+)
Por La Puerta De Los Elefantesthrough The Elephant Doorspanishfrench	De Blois, Helene	9788418552786	Elementary (PreK+)
Bebā© Ama A Mamāi = Baby Loves Mom	De La Vega, Chela	9781464220159	Elementary (PreK+)
Wepa = Wepa (Spanish)	De La Vega, J.	9781948066549	Elementary (PreK+)
La Golondrina	De Los Santos, Sonia	9781324082767	Elementary (PreK+)
Respira Conmigo: Cinco Cuentos	De Relajacion Guiadaasupirats, Agata	9788448859718	Elementary (PreK+)
Pete The Kitty And The Case Of The Hiccups	Dean, James	9781424293735	Elementary (PreK+)
Pete The Kitty And The Mermaid's Sandcastle	Dean, James	9781424293759	Elementary (PreK+)
Pete The Kitty And The Three Bears	Dean, Kim	9781424293780	Elementary (PreK+)
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Pete The Kitty Goes To The Doctor	Dean, Kim	9781424293742	Elementary (PreK+)
Pete The Kitty's Outdoor Art Project	Dean, Kim	9781424293766	Elementary (PreK+)
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Zapatos Para Leo	Deedy, Lauren Agra	9781546176480	Elementary (PreK+)
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Valeria	Del Mazo, Margarita	9788418302206	Elementary (PreK+)
El Dragón De Komodo (Komodo Dragon)	Dell, Pamela	9798889899235	Elementary (PreK+)
Llama Llama Extrana A Mama	Dewdney, Anna	9780593694039	Elementary (PreK+)
Llama Llama Holiday Drama	Dewdney, Anna	9780670011612	Elementary (PreK+)
Llama Llama Time To Share	Dewdney, Anna	9780670012336	Elementary (PreK+)
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Civil War, The	Dk	9798890330116	Elementary (PreK+)
Poisonous And Venomous Animals	Dk	9780800047283	Elementary (PreK+)
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Gabby Torres Gets A Billion Followers	Dominguez, Angela	9781250901378	Elementary (PreK+)
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Gabby Torres Is The Best Winner Ever	Dominguez, Angela	9798368779812	Elementary (PreK+)
The Story Factory	Dong, Jam	9781536230000	Elementary (PreK+)
Gabby Torres Get A Billion Followers	Doninguez, Angela	9780847907212	Elementary (PreK+)
Zorro E Hijo Colisteria	Donnelly, Paddy	9788491456407	Elementary (PreK+)
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En Busca De Mi Vozfinding My Voice	Dooley, Aoife	9788410260672	Elementary (PreK+)
Yo No Soy Tu Mamái Am Not Your Mommyspanishfrench	Dubuc, Marianne	9788426144409	Elementary (PreK+)
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Patas. 2,Melinda Necesita Espacio	Fairbairn, Nathan	9798318913693	Elementary (PreK+)
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Clock Striker, Volume 1, "I'm Gonna Be A Smith!". Book 3	Galadima, Issaka	9780760388587	Elementary (PreK+)
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Erik El Constructor De Sueñoserik The Dream Buildersspanishspanish	Gomez, Kike	9788494141157	Elementary (PreK+)
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Saved By The Smell	Lerner, Jarrett	9798368772349	Elementary (PreK+)
Saved By The Smell (My Mad Scientist Mom)	Lerner, Jarrett	9781665942973	Elementary (PreK+)
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Tape Escape	Macintosh, Cameron	9781538384619	Elementary (PreK+)
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Just Right	Maldonado, Torrey	9780593624975	Elementary (PreK+)
Just Right	Maldonado, Torrey	9798217280964	Elementary (PreK+)
Tiempo Extremo (Extreme Weather)	Malooof, Torrey	9780605983793	Elementary (PreK+)
El Jardin Venenoso De Millie Flor	Mandin, Christy	9788414061374	Elementary (PreK+)
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Tato Hace Un Amigo: Un Cuento Sobre La Sociabilidad	Maruyama, Jerrod	9798765400128	Elementary (PreK+)
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Venus! Fierce And Fabulous	Mcanulty, Stacy	9781250334473	Elementary (PreK+)
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Proxima Parada: Caribe (Next Stop: The Caribbean)	Mcdonnell, Ginger	9780605552999	Elementary (PreK+)
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Cat + Gamer. Volume 6	Nadatani, Wataru	9781506736655	Middle (Grade 7+)
Skip Beat! 50	Nakamura, Yoshiki	9781974752492	Middle (Grade 7+)
Skip Beat! 51	Nakamura, Yoshiki	9781974759026	Middle (Grade 7+)
Red Threads	Nguyen-Hayama, Ila	9781419763038	Middle (Grade 7+)
My Return To The Walter Boys	Novak, Ali	9798368745312	Middle (Grade 7+)
Dreams From My Father : A Story Of Race And Inheritance	Obama, Barack	9780385738736	Middle (Grade 7+)
Brisinger	Paolini, Christopher	9781516059041	Middle (Grade 7+)
The Dominion	Peterson, Doug	9781098256302	Middle (Grade 7+)
Spider-Man : Forever Young	Petrucha, Stefan	9781662037337	Middle (Grade 7+)
Spider-Man : Forever Young	Petrucha, Stefan	9781785659867	Middle (Grade 7+)
Spider-Man : Forever Young	Petrucha, Stefan	9781785659874	Middle (Grade 7+)
Hawkeye : Bishop Takes King	Poston, Ashley	9798217284825	Middle (Grade 7+)
Sense And Second-Degree Murder	Price, Tirzah	9781668810415	Middle (Grade 7+)
The Snips. #1,A Bad Buzz Day	Raul The Third	9780316528689	Middle (Grade 7+)
American Spirits : The Famous Fox Sisters And The Mysterious Fad That Haunted A Nation	Rosenstock, Barb	9781635928051	Middle (Grade 7+)
Boba : The Book Of Bubble Tea.	Rowlands, Caroline	9781804536711	Middle (Grade 7+)
The Lady And The Octopus : How Jeanne Villepreux-Power Invented	Staaf, Danna	9781666616477	Middle (Grade 7+)
The Lady And The Octopus : How Jeanne Villepreux-Power Invented	Staaf, Danna	9781670000000	Middle (Grade 7+)
Heroines, Rescuers, Rabbis, Spies : Unsung Women Of The Holocaust	Swartz, Sara Silberman	9781772602630	Middle (Grade 7+)
Chloe. 4,Rainy Day	Tessier, Greg	9781549036033	Middle (Grade 7+)
Chloe. 6,Green Thumb	Tessier, Greg	9781668805473	Middle (Grade 7+)
Chloe. 7,Truth & Dare	Tessier, Greg	9798368755472	Middle (Grade 7+)
Dragon Ball Z. 3	Toriyama, Akira	9781421520667	Middle (Grade 7+)
Dragon Ball Z. 4	Toriyama, Akira	9781421520674	Middle (Grade 7+)
Dragon Ball Z. 5	Toriyama, Akira	9781421520681	Middle (Grade 7+)
Dragon Ball Z. 7	Toriyama, Akira	9781421520704	Middle (Grade 7+)
Dragon Ball Z. 8	Toriyama, Akira	9781421520711	Middle (Grade 7+)
Dragon Ball Z. 9	Toriyama, Akira	9781421520728	Middle (Grade 7+)
Dragon Ball. 4	Toriyama, Akira	9781421520629	Middle (Grade 7+)
Dragon Ball. Vol. 1	Toriyama, Akira	9781421520599	Middle (Grade 7+)
Dragon Ball. Vol. 2	Toriyama, Akira	9781421520605	Middle (Grade 7+)
The Flip Side	Walz, Jason	9780593617991	Middle (Grade 7+)
Genesis Begins Again	Williams, Alicia	9781725485426	Middle (Grade 7+)

Amazing Immortals : A Guide To Gods And Goddesses Around The World	Williams, Dinah	9781419761904	Middle (Grade 7+)
The Masterful Cat Is Depressed Again, Today. 1	Yamada, Hitsuji	9781648276057	Middle (Grade 7+)
The Masterful Cat Is Depressed Again, Today. 3	Yamada, Hitsuji	9781638581178	Middle (Grade 7+)
The Masterful Cat Is Depressed Again, Today. 4	Yamada, Hitsuji	9781638582601	Middle (Grade 7+)
The Books Of Clash --Legendary Legends Of Legendary Achievery, Volume 6	Yang, Gene Luen	9798368794655	Middle (Grade 7+)
The Books Of Clash Volume 7 --Legendary Legends Of Legendary Achievery	Yang, Gene Luen	9798318910333	Middle (Grade 7+)
Dragon Ball Z. 6		9781421520698	Middle (Grade 7+)
Things Fall Apart	Achebe, Chinua	679446230	High (Grade 9+)
Children Of Virtue And Vengeance	Adeyemi, Tomi	9781516099931	High (Grade 9+)
Come As You Are : A Novel	Adler, Dahlia	9781250871695	High (Grade 9+)
Let's Get Lost	Alsaid, Adi	9781490635279	High (Grade 9+)
The Corruption Of Hollis Brown	Ancrum, K	9780063285859	High (Grade 9+)
Preciosa	Aponte, Carlos	9798217004720	High (Grade 9+)
Emma	Austen, Jane	9780593622476	High (Grade 9+)
Pride And Prejudice	Austen, Jane	9780593622452	High (Grade 9+)
Sense And Sensibility	Austen, Jane	9780593622469	High (Grade 9+)
Lessons In Power	Barnes, Jennifer Lynn	9798318911378	High (Grade 9+)
The Ruling Class	Barnes, Jennifer Lynn	9798318911361	High (Grade 9+)
The Same Backward As Forward	Barnes, Jennifer Lynn	9780316591225	High (Grade 9+)
Stan Lee : The Man Behind Marvel	Batchelor, Bob	9781442277816	High (Grade 9+)
Stan Lee : The Man Behind Marvel	Batchelor, Bob	9781538128435	High (Grade 9+)
Stan Lee : The Man Behind Marvel	Batchelor, Bob	9781977324016	High (Grade 9+)
Stan Lee : The Man Behind Marvel	Batchelor, Bob	9798765171219	High (Grade 9+)
Suck It In And Smile	Beaudoin-Masse, Laurence	9781773068107	High (Grade 9+)
The Education Of Kia Greer	Bennett, Alanna	9780593806104	High (Grade 9+)
Miedoso	Bernasconi, Pablo	9788448870010	High (Grade 9+)
Chancho El Rebelde	Blabey, Aaron	9781338874105	High (Grade 9+)
Of Flame And Fury	Bridge, Mikayla	9780374393427	High (Grade 9+)
Una Gran Nueva Amiga	Bridwell, Norman	9781338874150	High (Grade 9+)
The Bronte Sisters: Three Novels	Bronte	9780143105831	High (Grade 9+)
Bolitas De Masa	Brooke, Susan Rich	9798765401378	High (Grade 9+)
Peter Pan : (Spanish)	Candell, Arianna	9781538393383	High (Grade 9+)
Tasting Light : Ten Science Fiction Stories To Rewire Your Perceptions	Capetta, A R	9781536227093	High (Grade 9+)
Arm In Arm : The Grimke Sisters' Fight For Abolition And Women's Rights	Carpenter, Angelica Shirley	9798765627433	High (Grade 9+)
100 Things Avengers Fans Should Know & Do Before They Die	Casey, Dan	9781629370866	High (Grade 9+)
Fire (Graceling Realm, Book 2)	Cashore, Kristin	9780329861445	High (Grade 9+)
I Am The Swarm	Chewins, Hayley	9798217019281	High (Grade 9+)
The Exiled Queen (Seven Realms, Book 2)	Chima, Cinda Williams	9780329851897	High (Grade 9+)
Wish Upon A K-Star	Cho, Kat	9781368103015	High (Grade 9+)
Three Kisses, One Midnight	Chokshi, Roshani	9781250868619	High (Grade 9+)
Crimson Moth	Ciccarelli, Kristen	9788419501479	High (Grade 9+)
Crimson Moth : (Spanish)	Ciccarelli, Kristen	9788419848390	High (Grade 9+)
Heartless Hunter	Ciccarelli, Kristen	9780593864746	High (Grade 9+)
Rebel Witch	Ciccarelli, Kristen	9780593864760	High (Grade 9+)
Rebel Witch : (Spanish)	Ciccarelli, Kristen	9788419975751	High (Grade 9+)
Buenos Dias, Zorrito!	Clima, Gabriele	9788868909161	High (Grade 9+)
Un Dia Una Senora Se Trago Una Caracola!	Colandro, Lucille	9780545274128	High (Grade 9+)
Un Dia Una Senora Se Trago Una Cuchara!	Colandro, Lucille	9781339013190	High (Grade 9+)
Espada. The Will Of The Blade	Colazo, Anabel	9781637157596	High (Grade 9+)
Balada De Pajaros Cantores Y Serpientes (Hunger Games, Book 4)	Collins, Suzanne	9781668831298	High (Grade 9+)
Todos Revolvemos El Caldero	Coolidge, Misty Lee	9781518262937	High (Grade 9+)
The Marvel Classics Novels : X-Men And The Avengers : The Gamma	Cox, Greg	9781789093339	High (Grade 9+)
The Marvel Classics Novels : X-Men And The Avengers : The Gamma	Cox, Greg	9781789093346	High (Grade 9+)
Mi Abuela Es Una Bruja	Cuevas, Mayra	9798217024674	High (Grade 9+)
Edmund Kemper : The Co-Ed Killer	Cummings, Judy Dodge	9781098295332	High (Grade 9+)
Carlito's Butterfly = La Mariposa De Carlito	Delaunois, Angele	9781459840744	High (Grade 9+)
Oathbound	Deonn, Tracy	9781665951906	High (Grade 9+)
Spotted	Dieffendorf, Bekki	9798318905742	High (Grade 9+)
Spider-Man : The Venom Factor Omnibus	Duane, Diane	9781789094596	High (Grade 9+)

Spider-Man : The Venom Factor Omnibus	Duane, Diane	9781789094602	High (Grade 9+)
The Cia	Eberth, Kristin	9781682776599	High (Grade 9+)
The Ballerina Of Auschwitz	Eger, Edith Eva	9798368782454	High (Grade 9+)
Bull	Elliott, David	9781501966750	High (Grade 9+)
There's Nothing Like This : The Strategic Genius Of Taylor Swift	Evers, Kevin	9798892790178	High (Grade 9+)
Reid, Ava	Fable For The End Of The World	9780063211582	High (Grade 9+)
Arriba De Un Arbol = Up A Tree	Feldmann, Regina	9781039869318	High (Grade 9+)
Family I'm In	Flake, Sharon	9781546151661	High (Grade 9+)
The Life I'm In	Flake, Sharon	9781338739152	High (Grade 9+)
Silly Milly Y La Espeluznante Fiesta De Pijamas = Silly Milly And The Spooky	Friedman, Laurie	9781039818149	High (Grade 9+)
Vacas En La Casa = Cows In The House	Friedman, Laurie	9781039869301	High (Grade 9+)
Beyond The Board : The Untold Story Of The World's Most Daring Big Wave Surfer	Gabeira, Maya	9781419760020	High (Grade 9+)
Minivan Mix-Up : (Spanish)	Gaddis, Juliana	9781223187341	High (Grade 9+)
My Good Man	Gansworth, Eric	9781646142378	High (Grade 9+)
Marvel Classics Novels : X-Men : The Mutant Empire Omnibus	Golden, Christopher	9781789093322	High (Grade 9+)
Marvel Classics Novels : X-Men : The Mutant Empire Omnibus	Golden, Christopher	9781789093353	High (Grade 9+)
The Princess Bride : S. Morgenstern's Classic Tale Of True Love And High Adventure	Goldman, William	9780329683399	High (Grade 9+)
Molestos Por Los Insectos	Gravett, Emily	9788491457763	High (Grade 9+)
Buscando A Alaska	Green, John	9786076210796	High (Grade 9+)
Everything Is Tuberculosis : The History And Persistence Of Our Deadliest Infection	Green, John	9798217082407	High (Grade 9+)
Gaticornia : Nadie Es Perfecto	Hale, Shannon	9786073829106	High (Grade 9+)
La Pequena Gaticornia	Hale, Shannon	9786073826631	High (Grade 9+)
Traitor To The Throne	Hamilton, Alwyn	9781490691145	High (Grade 9+)
Summer I Turned Pretty	Han, Jenny	9781705056424	High (Grade 9+)
Seashell Key	Heuer, Lourdes	9781419767425	High (Grade 9+)
Astral Panic	Hicks, Katie	9781838742089	High (Grade 9+)
Los Ninos No Se Comen	Higgins, Ryan T	9788427216273	High (Grade 9+)
The Brilliant Healer's New Life In The Shadows. 1	Hishikawa, Sakaku	9781718337404	High (Grade 9+)
What Stalks Among Us	Hollowell, Sarah	9780063251816	High (Grade 9+)
Shades Of Rust And Ruin	Howard, A G	9781547608102	High (Grade 9+)
Surviving American History	Howard, Max	9781978595507	High (Grade 9+)
Who Is The Black Panther?	Hudlin, Reginald	9781785659485	High (Grade 9+)
Wish In A Tree	Hunt, Lynda Mullaly	9781524739683	High (Grade 9+)
Serpent Sea	Ibrahim, Maiya	9780593943625	High (Grade 9+)
Eyeshield 21 --Volume 9 --Hell Is For Devil Bats	Inagaki, Riichiro	9780329790189	High (Grade 9+)
Eyeshield 21. Vol. 2, The False Hero	Inagaki, Riichiro	9780329790233	High (Grade 9+)
X-Men : Days Of Future Past	Irvine, Alex	9781789092493	High (Grade 9+)
X-Men : Days Of Future Past	Irvine, Alex	9781789092509	High (Grade 9+)
X-Men : Days Of Future Past	Irvine, Alex	9781974977161	High (Grade 9+)
Breaking The Dark : A Jessica Jones Marvel Crime Novel	Jewell, Lisa	9781368090124	High (Grade 9+)
Eraser	Kang, Anna	9781503902589	High (Grade 9+)
Dream By The Shadows	Karlie, Logan	9780316587747	High (Grade 9+)
The Soccer 100	Kay, Oliver	9780063412675	High (Grade 9+)
The Running Man	King, Stephen	9781516096558	High (Grade 9+)
Rich Dad, Poor Dad : What The Rich Teach Their Kids About Money--That The Poor And Middle Class Do Not!	Kiyosaki, Robert T	9781612681122	High (Grade 9+)
Spider-Man : Kraven's Last Hunt	Kleid, Neil	9781789092479	High (Grade 9+)
Spider-Man : Kraven's Last Hunt	Kleid, Neil	9781789092486	High (Grade 9+)
Dps Only!	Kong, Xiao Tong "Velinxi"	9781524876494	High (Grade 9+)
Ay, Cuanto Daria!	Lazaro Leon, Georgina	9781543382235	High (Grade 9+)
His Mortal Demise	Le, Vanessa	9781250383389	High (Grade 9+)
The Last Bloodcarver	Le, Vanessa	9781250326102	High (Grade 9+)
The Girl With Big, Big Questions	Lee, Britney	9781506473789	High (Grade 9+)
Gambito De Los Ladrones	Lewis, Kayvion	9786073838702	High (Grade 9+)
Heist Royale	Lewis, Kayvion	9780593943144	High (Grade 9+)
Thieves' Gambit	Lewis, Kayvion	9780593744796	High (Grade 9+)
The Davenport	Marquis, Krystal	9780593634783	High (Grade 9+)
Marvel's Black Panther - Script To Page	Marvel	9781803360843	High (Grade 9+)
The Super Hero's Journey	Mcdonnell, Patrick	9781419769108	High (Grade 9+)

The Super Hero's Journey	Mcdonnell, Patrick	9798887070773	High (Grade 9+)
#Murdertrending	Mcneil, Gretchen	9781725413979	High (Grade 9+)
Elena Camps = Elena Va A Acampar : A Dual Edition Flip Book	Medina, Juana	9781536234053	High (Grade 9+)
Civil War	Moore, Stuart	9781785659584	High (Grade 9+)
Civil War	Moore, Stuart	9781785659591	High (Grade 9+)
Civil War	Moore, Stuart	9781974977048	High (Grade 9+)
Thanos : Death Sentence	Moore, Stuart	9781662030536	High (Grade 9+)
Thanos : Death Sentence	Moore, Stuart	9781789092424	High (Grade 9+)
Thanos : Death Sentence	Moore, Stuart	9781789092431	High (Grade 9+)
The X-Men : The Dark Phoenix Saga	Moore, Stuart	9781789090635	High (Grade 9+)
X-Men : The Dark Phoenix Saga	Moore, Stuart	9781662030574	High (Grade 9+)
Marvel's Spider-Man : Miles Morales : Wings Of Fury	Morris, Brittney	9781666538489	High (Grade 9+)
Marvel's Spider-Man : Miles Morales : Wings Of Fury	Morris, Brittney	9781789094862	High (Grade 9+)
Marvel's Spider-Man : Miles Morales : Wings Of Fury	Morris, Brittney	9781789097085	High (Grade 9+)
Las Tres Cerditas Y El Gran Lobo Dulce	Mueller, Jenna	9798384920205	High (Grade 9+)
Los Tres Cabritos Billy Blof	Mueller, Jenna	9798384920199	High (Grade 9+)
Principe Rana Y La Zoologa	Mueller, Jenna	9798384920151	High (Grade 9+)
Rapunzel Y Su Cabello Despeinado	Mueller, Jenna	9798384920168	High (Grade 9+)
Lost Souls Of Benzaiten	Murashige, Kelly	9781640000000	High (Grade 9+)
Lost Souls Of Benzaiten	Murashige, Kelly	9781641295758	High (Grade 9+)
Lost Souls Of Benzaiten	Murashige, Kelly	9798890000000	High (Grade 9+)
Lost Souls Of Benzaiten	Murashige, Kelly	9798892746571	High (Grade 9+)
Yomigaeri Tunnel	Murashige, Kelly	9798897567058	High (Grade 9+)
Monster	Myers, Walter Dean	9780739344514	High (Grade 9+)
Monster	Myers, Walter Dean	9781413108606	High (Grade 9+)
Discoveries In Astronomy	N/A	9781725351813	High (Grade 9+)
Engineering For The Future	N/A	9781725351844	High (Grade 9+)
Extraterrestrial Physics	N/A	9781725350199	High (Grade 9+)
Extreme Animals	N/A	9781725350403	High (Grade 9+)
The End Of The World	N/A	9781725351660	High (Grade 9+)
Unordinary Volume 1 (Spanish Edition)	N/A	9788419802361	High (Grade 9+)
The Silent Stars Go By	Nicholls, Sally	9781536227253	High (Grade 9+)
The Silent Stars Go By	Nicholls, Sally	9798212191791	High (Grade 9+)
Hamnet	O'Farrell, Maggie	9781713780281	High (Grade 9+)
Hamnet	O'Farrell, Maggie	9798217170999	High (Grade 9+)
The Demon And The Light	Oh, Axie	9781250853110	High (Grade 9+)
Fake Skating	Painter, Lynn	9781665921268	High (Grade 9+)
Avengers : Infinity War : Destiny Arrives	Palmer, Liza	9780593152591	High (Grade 9+)
The I Love You Book = El Libro De Los Te Amo	Parr, Todd	9780316566544	High (Grade 9+)
El Carnaval De Mi Bisabuela	Pastro, Joana	9781338798197	High (Grade 9+)
Bittersweet In The Hollow	Pearsall, Kate	9780593744529	High (Grade 9+)
Lies On The Serpent's Tongue	Pearsall, Kate	9780590000000	High (Grade 9+)
Lies On The Serpent's Tongue	Pearsall, Kate	9780593944707	High (Grade 9+)
Polvo Solar	Pena, Zeke	9798217003976	High (Grade 9+)
Veces, Yo Soy Todo Lo Que Necesito	Perdomo, Juliana	9781536223613	High (Grade 9+)
Captain America : Dark Designs	Petrucha, Stefan	9781789093483	High (Grade 9+)
Captain America : Dark Designs	Petrucha, Stefan	9781789093490	High (Grade 9+)
Captain America : Dark Designs	Petrucha, Stefan	9781974979523	High (Grade 9+)
The Symposium	Plato	143037536	High (Grade 9+)
Buscando Tu Voz : Una Nina Con Apraxia Ayuda A Su Nueva Amiga A Superar El	Powe, Jason	9781518263057	High (Grade 9+)
El Movimiento Correcto : Un Nino Autista Une A Su Clase Co El Ajedrez	Powe, Jason	9781518263071	High (Grade 9+)
A Matter Of Murder	Price, Tirzah	9780063278073	High (Grade 9+)
Baker Y Taylor : Buscando Al Presidente Acurrucos	Rodo, Candy	9781518263118	High (Grade 9+)
Baker Y Taylor : Despegan A La Ciudad Del Espacio	Rodo, Candy	9781518263156	High (Grade 9+)
Baker Y Taylor : En Busca Del Anillo Perdido	Rodo, Candy	9781518263132	High (Grade 9+)
Baker Y Taylor : Misterio De Los Gatos De La Biblioteca	Rodo, Candy	9781518263095	High (Grade 9+)
Man Made Monsters	Rogers, Andrea L	9781646142156	High (Grade 9+)
Man Made Monsters	Rogers, Andrea L	9781650000000	High (Grade 9+)
Fantastic Four : Full Circle	Ross, Alex	9781647007812	High (Grade 9+)
Fantastic Four : Full Circle	Ross, Alex	9798887073880	High (Grade 9+)
Eva And The Impossible Tin Can Telephone : (Spanish/English)	Roth, Victoria	9781948066785	High (Grade 9+)

There's No Such Thing As...Unicorns : (Spanish/English)	Rowland, Lucy	9781339043647	High (Grade 9+)
The House, The Ghost, And Me : (Spanish/English)	Ruiz, Tessa B H	9781962227186	High (Grade 9+)
Conectados!	Ryoo, Jean J	9780262551687	High (Grade 9+)
Aristoteles Y Dante Se Sumergen En Las Aguas Del Mundo	Saenz, Benjamin Alire	9786070780509	High (Grade 9+)
Aristotle And Dante Discover The Secrets Of The Universe	Saenz, Benjamin Alire	9781470370275	High (Grade 9+)
Pygmalion	Shaw, Bernard	9781489843975	High (Grade 9+)
El Gran Papel De Jeremy : El Lobo Malo Ayuda A Un Nino A Manejar Su	Silvestri, Matthew	9781518263033	High (Grade 9+)
Cuando Tu Ninera Es Una Bruja	Siqueira, Ana	9781534499621	High (Grade 9+)
My Heart Fills With Happiness = Mi Corazon Se Llena De Alegria	Smith, Monique Gray	9781459840683	High (Grade 9+)
You Hold Me Up = Tu Me Sostienes	Smith, Monique Gray	9781459840713	High (Grade 9+)
The Rose Bargain	Smith, Sasha Peyton	9780063372559	High (Grade 9+)
Nunca Conoci A Un Dragon Que No Me Gustara = I've Never Met A Dragon I	Smith, Sebastian	9781039869219	High (Grade 9+)
Duck And Cover	Snyder, Scott	9781506734972	High (Grade 9+)
Super Catarina Y Los Super Insectos	Soman, David	9780142425824	High (Grade 9+)
The Thrashers	Soto, Julie	9781250377173	High (Grade 9+)
Solo Brilla! Como Ser La Mejor Version De Ti Mismo	Sotomayor, Sonia	9798217039395	High (Grade 9+)
There's No Way I'd Die First	Springer, Lisa	9780593746721	High (Grade 9+)
Ant-Man : Natural Enemy	Starr, Jason	9781785659881	High (Grade 9+)
Ant-Man : Natural Enemy	Starr, Jason	9781785659898	High (Grade 9+)
Ant-Man : Natural Enemy	Starr, Jason	9781974979257	High (Grade 9+)
Every Borrowed Beat	Stewart, Erin	9780593710661	High (Grade 9+)
Black Widow : Forever Red	Stohl, Margaret	9781504660457	High (Grade 9+)
Black Widow : Red Vengeance	Stohl, Margaret	9781504777858	High (Grade 9+)
Divining The Leaves	Thakrar, Shveta	9780063255265	High (Grade 9+)
Thriving In College : Your Guide To Student Life	Thomas, Mercy	9781422249673	High (Grade 9+)
Honeysuckle And Bone	Tobias, Trisha	9781638931027	High (Grade 9+)
Honeysuckle And Bone	Tobias, Trisha	9798217297054	High (Grade 9+)
Hunter X Hunter. Volume 14	Togashi, Yoshihiro	9780329930516	High (Grade 9+)
Dragon Ball Z. Vol. 20	Toriyama, Akira	9781415600214	High (Grade 9+)
Venom : Lethal Protector	Tuck, James R	9781666538625	High (Grade 9+)
Venom : Lethal Protector	Tuck, James R	9781789090468	High (Grade 9+)
Venom : Lethal Protector	Tuck, James R	9781789090604	High (Grade 9+)
Emiko	Uegaki, Chieri	9798368783024	High (Grade 9+)
First Love Language	Valentine, Stefany	9780593750964	High (Grade 9+)
Este Libro Esta De Cabeza	Wage, Erin Rose	9798765401354	High (Grade 9+)
Clementine. Book Three	Walden, Tillie	9798318906602	High (Grade 9+)
Project Hail Mary	Weir, Andy	9781668859445	High (Grade 9+)
Spill Zone. 1	Westerfeld, Scott	9781549055072	High (Grade 9+)
Language Of Dragons 2	Williams, S.F	9780063353862	High (Grade 9+)
A Language Of Dragons	Williamson, S. F	9780063353848	High (Grade 9+)
Pretty Girl County	Wilson, Lakita	9798217074143	High (Grade 9+)
Wuthering Heights : The Graphic Novel : Quick Text Version	Wilson, Sean Michael	9781907127120	High (Grade 9+)
I Wish I Didn't Have To Tell You This : A Graphic Memoir	Yelchin, Eugene	9781536227321	High (Grade 9+)
And The River Drags Her Down	Yun, Jihyun	9798217158577	High (Grade 9+)
Isabel's Birthday Surprise : (Spanish/English)	Zapata, Debbie	9781433847509	High (Grade 9+)
Goth Girl, Queen Of The Universe	Zrull, Lindsay S	9781635830798	High (Grade 9+)

Subject: School Library Advisory Council Recommendation
Date: December 4, 2025

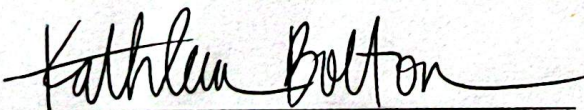
At the December 3, 2025 meeting of the Alief ISD School Library Advisory Council, council membership approved the list of materials proposed to procure for school libraries that were posted online for comment on November 19, 2025.

Vote Tally:

Member	In Attendance
Kathleen Bengochea Bolton	YAY
Ani Caloustian	YAY
Taeler Dirden	NOT IN ATTENDANCE
Lois Fulce	YAY
Jennyfer Perrill	YAY
Belinda Mays	YAY
Julie Torres	YAY

Motion has passed.

The Alief ISD School Library Advisory Council recommendation is granted for School Board approval to procure materials requested on November 19, 2025.



Kathleen Bolton

Alief ISD SLAC Chairperson

ALIEF INDEPENDENT SCHOOL DISTRICT

BOARD DOCUMENT

MEETING DATE: January 20, 2026

AGENDA ITEM: Consider Approval of a Resolution to Amend the Alief ISD District of Innovation Plan (Dr. Charles Garcia, Deputy Superintendent of Curriculum, Instruction, and School Leadership)

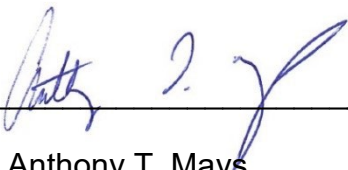
Board Goal #3 World Class Employment: Alief ISD will recruit, develop, and retain highly qualified and effective personnel.

Texas Education Code Chapter 12A authorizes school districts to adopt and amend a District of Innovation (DOI) Plan. Alief ISD's current DOI Plan is approved for the 2022–2023 through 2026–2027 school years.

In accordance with Texas Education Code §12A.007, the amendment to the current DOI Plan will allow limited exemptions from specified provisions of Texas Education Code Chapter 26A related to grievance procedures, while remaining subject to the authority of the Texas Commissioner of Education and the Texas Education Agency.

On December 18, 2025, the Education Improvement Council (EIC) reviewed the proposed resolution and unanimously approved the recommendation.

RECOMMENDATION: It is recommended that the Alief ISD Board of Trustees consider and approve the Resolution to amend the District of Innovation Plan as presented.



Dr. Anthony T. Mays
Superintendent



Dr. Charles Garcia
Deputy Superintendent of Curriculum,
Instruction, and School Leadership

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

WHEREAS, pursuant to 12A.001 and 12A.007 of the Texas Education Code the Alief Independent School District Board of Trustees wishes to begin the process for Alief ISD to amend the District's current District of Innovation Plan;

WHEREAS, a local innovation plan must provide for a comprehensive educational program for the district, which may include:

1. Innovative Curriculum
2. Instructional Methods
3. Community Participation
4. Governance of Campuses
5. Parental Involvement
6. Modification of the school day or year
7. Provisions regarding the district budget and sustainable program funding
8. Accountability and assessment measures that exceed the requirements of state and federal law; and
9. Any other innovations prescribed by the board of trustees;

WHEREAS, Alief ISD's current District of Innovation Plan is valid from the 2022-2023 School Year until the 2026-2027 School Year;

WHEREAS, Texas Education Code 12A.007 provides that local innovation plan may be amended if the action is approved by a vote of the district-level committee established under Texas Education Code section 11.251, or comparable committee if the district is exempt from that section, and the Board of Trustees in the same manner as required for initial adoption of local innovation plan under Texas Education Code 12A.005;

WHEREAS, the Board of Trustees is requesting that the District-level Committee review a possible amendment of the District's current District of Innovation Plan to include exemption from Texas Education Code §§ 26A.001(a)-(c) and (e), 26A.002, 26A.003, and 26A.004 and to consider other possible amendments which are legal and necessary to carry out the purpose of this Resolution;

WHEREAS, this exemption does not exclude the District from the requirements or authority of the Texas Commissioner of Education or the Texas Education Agency, including those set forth in § 26A.001(f), § 26A.001(h), and § 26A.001(i);

WHEREAS, the following requirements imposed by the Texas Education Code inhibit the District's Goals:

- Section 26A.001 allows complainants to amend their complaints and supplement the record at any point in the grievance process, thereby extending the grievance process and interfering with the administration's efforts to investigate and resolve the entire complaint at the lowest level possible.
- Section 26A.002 allows complainants up to 90 days to file a Level One complaint

and up to 20 days to file each appeal, thereby delaying the administration's opportunity to resolve a complaint close to the time of the event or decision about which the person is complaining. Section 26A.002 removes the ability for the AISD to dismiss a grievance based on timeliness;

WHEREAS, the District has established strong local policies and procedures for resolving grievances, and the District is committed to allowing complainants to seek redress for their grievances, within prompt and appropriate timelines;

WHEREAS, through the exemption of this chapter, (1) complainants will submit their grievances in a timely manner, (2) administrative efforts will be allocated most efficiently, and (3) the District may hear and respond to complaints more effectively;

WHEREAS, the exemption to § 26A.001(i) is limited to the following language in Section 26.011(a) which requires the board of trustees to adopt a grievance procedure "that complies with Chapter 26A." To effectuate the exemption discussed above for the Texas Education Code §§ 26A.001 – 26A.004, the District should also be exempt from the language in Section 26.011(a) "that complies with Chapter 26A."

WHEREAS, this exemption allows the District to maintain local control over its grievance policies, procedures, and process.

IT IS THEREFORE:

RESOLVED that the AISD's District of Innovation Plan be amended to include exemptions to Texas Education Code §§ 26A.001(a)-(c) and (e), 26A.002, 26A.003, and 26A.004.

CERTIFICATE FOR RESOLUTION

I hereby certify that the foregoing resolution was presented to the Board of Trustees of the Alief Independent School District during a scheduled Board Meeting on January __, 2026. A quorum of the Board of Trustees being then present, it was then duly moved and seconded that the resolution be adopted, and such resolution was then adopted according to the following vote:

Ayes: _____ Nays: _____ Abstentions: _____

To certify which, witness my hand and the official seal of the District this __ day of January 2026.

Dr. Darlene Breaux
President, Board of Trustees
Alief Independent School District

Ms. Janet Spurlock
Secretary, Board of Trustees
Alief Independent School District

ALIEF INDEPENDENT SCHOOL DISTRICT

BOARD DOCUMENT

MEETING DATE: January 20, 2026

AGENDA ITEM: Consider Approval of Budget Amendments for 2025-26
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 \$160,825 budget increases and decreases as noted below:

	Budget Increase/(Decrease)
	<u>Expenditure</u>
Year end timing adjustments	\$ 200
Safety related needs	25,000
Travel for AECHS mock trial	3,500
Ice maker for transportation department	8,381
Young Innovator Academy	96,010
TAP program schools' needs	26,000
Other	1,734
	<u>\$ 160,825</u>

The current month Capital Projects Funds net decrease is due to allocating \$478,287 of budget increases related to 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 30, 2025

100-General Funds

Estimated Revenue:		
Balance at beginning of period	489,582,497	
Proposed Amendments	6,680,335	
Balance at end of period		496,262,832
Expenditure Appropriations:		
Balance at beginning of period	487,877,707	
Proposed Amendments	6,841,160	
Balance at end of period		494,718,867
Current Period Increase (Decrease) to Fund Balance		(160,825)
Year-to-Date Increase (Decrease) to Fund Balance		\$ 1,543,965

206-Texas Support for Homeless Education Program

Estimated Revenue:		
Balance at beginning of period	193,370	
Proposed Amendments	-	
Balance at end of period		193,370
Expenditure Appropriations:		
Balance at beginning of period	193,370	
Proposed Amendments	-	
Balance at end of period		193,370
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -

211-ESEA Title I, Program Improvements

Estimated Revenue:		
Balance at beginning of period	69,612,897	
Proposed Amendments	-	
Balance at end of period		69,612,897
Expenditure Appropriations:		
Balance at beginning of period	69,612,897	
Proposed Amendments	-	
Balance at end of period		69,612,897
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -

Recap of Amendments

For the Month Ended December 30, 2025

224-IDEA B - Formula

Estimated Revenue:		
Balance at beginning of period	6,798,020	
Proposed Amendments	-	
Balance at end of period		6,798,020
Expenditure Appropriations:		
Balance at beginning of period	6,798,020	
Proposed Amendments	-	
Balance at end of period		6,798,020
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -

225-IDEA B - Preschool

Estimated Revenue:		
Balance at beginning of period	158,064	
Proposed Amendments	-	
Balance at end of period		158,064
Expenditure Appropriations:		
Balance at beginning of period	158,064	
Proposed Amendments	-	
Balance at end of period		158,064
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	32,320,000	
Proposed Amendments	-	
Balance at end of period		32,320,000
Expenditure Appropriations:		
Balance at beginning of period	33,719,999	
Proposed Amendments	-	
Balance at end of period		33,719,999
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ (1,399,999)

Recap of Amendments

For the Month Ended December 30, 2025

244-Vocational Education-Basic Grant

Estimated Revenue:		
Balance at beginning of period	649,500	
Proposed Amendments	-	
Balance at end of period		649,500
Expenditure Appropriations:		
Balance at beginning of period	649,500	
Proposed Amendments	-	
Balance at end of period		649,500
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -

255-Teacher and Principal Training and Recruiting

Estimated Revenue:		
Balance at beginning of period	6,996,970	
Proposed Amendments	-	
Balance at end of period		6,996,970
Expenditure Appropriations:		
Balance at beginning of period	6,996,970	
Proposed Amendments	-	
Balance at end of period		6,996,970
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	2,942,254	
Proposed Amendments	-	
Balance at end of period		2,942,254
Expenditure Appropriations:		
Balance at beginning of period	2,942,254	
Proposed Amendments	-	
Balance at end of period		2,942,254
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -

Recap of Amendments

For the Month Ended December 30, 2025

265-21st Century

Estimated Revenue:		
Balance at beginning of period	1,760,472	
Proposed Amendments	-	
Balance at end of period		1,760,472
Expenditure Appropriations:		
Balance at beginning of period	1,760,472	
Proposed Amendments	-	
Balance at end of period		1,760,472
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -

272-MAC

Estimated Revenue:		
Balance at beginning of period	120,000	
Proposed Amendments	-	
Balance at end of period		120,000
Expenditure Appropriations:		
Balance at beginning of period	70,924	
Proposed Amendments	-	
Balance at end of period		70,924
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ 49,076

288-School Violence Prevention Program

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

Recap of Amendments

For the Month Ended December 30, 2025

289-Misc. Federal Grants

Estimated Revenue:		
Balance at beginning of period	5,333,620	
Proposed Amendments	-	
Balance at end of period		5,333,620
Expenditure Appropriations:		
Balance at beginning of period	5,333,620	
Proposed Amendments	-	
Balance at end of period		5,333,620
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	6,512,496	
Proposed Amendments	-	
Balance at end of period		6,512,496
Expenditure Appropriations:		
Balance at beginning of period	6,512,496	
Proposed Amendments	-	
Balance at end of period		6,512,496
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	8,566,325	
Proposed Amendments	-	
Balance at end of period		8,566,325
Expenditure Appropriations:		
Balance at beginning of period	8,566,325	
Proposed Amendments	-	
Balance at end of period		8,566,325
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ -

Recap of Amendments

For the Month Ended December 30, 2025

482-Misc Local Grants

Estimated Revenue:		
Balance at beginning of period	1,157,998	
Proposed Amendments	22,180	
Balance at end of period		1,180,178
Expenditure Appropriations:		
Balance at beginning of period	1,157,998	
Proposed Amendments	22,180	
Balance at end of period		1,180,178
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	120,000	
Proposed Amendments	-	
Balance at end of period		120,000
Expenditure Appropriations:		
Balance at beginning of period	120,000	
Proposed Amendments	-	
Balance at end of period		120,000
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	44,997,368	
Proposed Amendments	-	
Balance at end of period		44,997,368
Expenditure Appropriations:		
Balance at beginning of period	46,386,096	
Proposed Amendments	-	
Balance at end of period		46,386,096
Current Period Increase (Decrease) to Fund Balance		-
Year-to-Date Increase (Decrease) to Fund Balance		\$ (1,388,728)

Recap of Amendments

For the Month Ended December 30, 2025

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	138,006	
Proposed Amendments	268	
Balance at end of period		138,274
Current Period Increase (Decrease) to Fund Balance		(268)
Year-to-Date Increase (Decrease) to Fund Balance		\$ (138,274)

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	639,407	
Proposed Amendments	1,047	
Balance at end of period		640,454
Current Period Increase (Decrease) to Fund Balance		(1,047)
Year-to-Date Increase (Decrease) to Fund Balance		\$ (640,454)

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	5,427,606	
Proposed Amendments	17,694	
Balance at end of period		5,445,300
Current Period Increase (Decrease) to Fund Balance		(17,694)
Year-to-Date Increase (Decrease) to Fund Balance		\$ (5,445,300)

Recap of Amendments

For the Month Ended December 30, 2025

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	8,875,976	
Proposed Amendments	29,479	
Balance at end of period		<u>8,905,455</u>
Current Period Increase (Decrease) to Fund Balance		(29,479)
Year-to-Date Increase (Decrease) to Fund Balance		<u>\$ (8,905,455)</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	23,815,298	
Proposed Amendments	80,085	
Balance at end of period		<u>23,895,383</u>
Current Period Increase (Decrease) to Fund Balance		(80,085)
Year-to-Date Increase (Decrease) to Fund Balance		<u>\$ (23,895,383)</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	14,132,241	
Proposed Amendments	45,644	
Balance at end of period		<u>14,177,885</u>
Current Period Increase (Decrease) to Fund Balance		(45,644)
Year-to-Date Increase (Decrease) to Fund Balance		<u>\$ (14,177,885)</u>

Recap of Amendments

For the Month Ended December 30, 2025

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	38,302,302	
Proposed Amendments	124,548	
Balance at end of period		<u>38,426,850</u>
Current Period Increase (Decrease) to Fund Balance		(124,548)
Year-to-Date Increase (Decrease) to Fund Balance		<u><u>\$ (38,426,850)</u></u>

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	15,934,168	
Proposed Amendments	52,018	
Balance at end of period		<u>15,986,186</u>
Current Period Increase (Decrease) to Fund Balance		(52,018)
Year-to-Date Increase (Decrease) to Fund Balance		<u><u>\$ (15,986,186)</u></u>

652-Capital Projects 2025

Estimated Revenue:		
Balance at beginning of period	-	
Proposed Amendments	-	
Balance at end of period		-
Expenditure Appropriations:		
Balance at beginning of period	41,267,354	
Proposed Amendments	124,273	
Balance at end of period		<u>41,391,627</u>
Current Period Increase (Decrease) to Fund Balance		(124,273)
Year-to-Date Increase (Decrease) to Fund Balance		<u><u>\$ (41,391,627)</u></u>

Recap of Amendments

For the Month Ended December 30, 2025

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	1,104,229	
Proposed Amendments	3,231	
Balance at end of period		1,107,460
Current Period Increase (Decrease) to Fund Balance		(3,231)
Year-to-Date Increase (Decrease) to Fund Balance		<u>\$ (1,107,460)</u>

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

Run for Fiscal Year/Dates: 2026		12/1/2025 - 12/31/2025		
Date	Account Code	Description	Amount	Amendment #
12/05/25	482-13-6299-00-826-6-99-ARG	Establish Art Resource Grant	15,000.00	122560001BA
12/05/25	482-00-5744-00-000-6-00-ARG	Establish Art Resource Grant	-15,000.00	122560001BA
12/12/25	482-00-5744-00-000-6-00-CWM	Cynthia Woods Mitchell Pavilio	-7,179.75	122560002BA
12/12/25	482-11-6299-00-113-6-11-CWM	Cynthia Woods Mitchell Pavilio	7,179.75	122560002BA
12/01/25	199-00-5755-00-102-9-00-000	Dep 11/21:Act 102 Sam's Club	-769.61	122580001BA
12/01/25	199-51-6121-00-772-9-99-000	CR017440 Maint Kings FB/C	960.00	122580001BA
12/01/25	199-51-6121-00-774-9-99-000	CR017440 Cust Kings FB/C	720.00	122580001BA
12/01/25	199-52-6121-00-717-9-99-000	CR017440 Police Kings FB/C	2,400.00	122580001BA
12/01/25	199-00-5755-00-003-9-00-000	Dep 11/21:Act 003 UIL Timing	-1,800.00	122580001BA
12/01/25	199-36-6299-79-982-9-91-000	CR017448 UIL Run Hou Timing	1,800.00	122580001BA
12/01/25	199-36-6343-01-102-9-99-000	CR017446 Fall Fest Concessions	769.61	122580001BA
12/01/25	199-00-5744-00-826-9-00-000	Dep 11/21:Donation CrussH FA	-150.00	122580001BA
12/01/25	199-11-6399-00-826-9-11-DNT	CR017441 CrussH Mobile FA	150.00	122580001BA
12/01/25	199-00-5743-00-000-9-00-000	Dep 11/21:Bldg Rent Kings FB/C	-4,080.00	122580001BA
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12/02/25	199-41-6497-00-730-9-99-TIA	Inc TIA Allotment / fees	218,500.00	122580002BA
12/02/25	199-11-6119-00-880-9-11-TIA	Inc TIA Allotment	6,381,500.00	122580002BA
12/02/25	199-00-5812-00-000-9-00-TIA	Inc TIA Allotment	-6,600,000.00	122580002BA
12/02/25	199-00-5812-00-000-9-00-TIA	Reclass from 5812-000	-1,500,000.00	122580002BA
12/02/25	199-00-5812-00-000-9-00-000	Reclass to 5812-TIA	1,500,000.00	122580002BA
12/03/25	199-36-6269-00-007-9-99-000	Venue 7 photo booth CR102785	200.00	122580004BA
12/08/25	199-41-6499-00-710-9-99-000	emp's vehicle damages @ CTE	324.25	122580006BA
12/08/25	199-11-6399-00-110-9-11-000	Trf for new phone @ Petrosky	-361.00	122580007BA
12/08/25	199-51-6399-00-723-9-99-000	Trf for new phone @ Petrosky	361.00	122580007BA
12/08/25	199-52-6399-00-772-9-99-000	Safety related expenses	25,000.00	122580008BA
12/08/25	199-36-6412-MT-012-9-99-000	Trf for AECHS Mock Trail	3,500.00	122580009BA
12/09/25	199-34-6319-00-713-9-99-000	Transp ice machine replacement	8,380.97	122580010BA

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

Run for Fiscal Year/Dates: 2026		12/1/2025 - 12/31/2025		
Date	Account Code	Description	Amount	Amendment #
12/09/25	199-41-6397-00-710-9-99-000	Packing suppl for All Girls Sc	310.00	122580011BA
12/10/25	199-41-6499-00-712-9-99-000	Christmas Luncheon/Meeting	1,100.00	122580012BA
12/15/25	644-81-6398-00-776-9-E2-000	est interest bdgt Nov25	267.31	122580013BA
12/15/25	645-81-6398-00-776-9-E3-000	est interest bdgt Nov25	1,047.69	122580013BA
12/15/25	646-81-6398-00-776-9-E4-000	est interest bdgt Nov25	17,693.60	122580013BA
12/15/25	647-81-6398-00-776-9-E5-000	est interest bdgt Nov25	29,479.45	122580013BA
12/15/25	648-81-6398-00-776-9-E6-000	est interest bdgt Nov25	80,084.51	122580013BA
12/15/25	649-81-6398-PA-776-9-F1-000	est interest bdgt Nov25	45,644.38	122580013BA
12/15/25	652-81-6398-PD-776-9-F4-000	est interest bdgt Nov25	18,454.62	122580013BA
12/15/25	650-81-6398-PB-776-9-F2-000	est interest bdgt Nov25	3,601.55	122580013BA
12/15/25	650-81-6398-PA-776-9-F2-000	est interest bdgt Nov25	120,946.40	122580013BA
12/15/25	651-81-6398-PB-776-9-F3-000	est interest bdgt Nov25	8,902.41	122580013BA
12/15/25	651-81-6398-PA-776-9-F3-000	est interest bdgt Nov25	43,115.96	122580013BA
12/15/25	699-81-6398-00-776-9-Y1-000	est interest bdgt Nov25	3,231.17	122580013BA
12/15/25	652-81-6398-PA-776-9-F4-000	est interest bdgt Nov25	105,818.91	122580013BA
12/15/25	199-11-6399-01-120-9-11-000	MOD 25-26-066 Hicks	-70.00	122580015BA
12/15/25	199-51-6319-00-772-9-99-056	MOD 25-26-066 Hicks	70.00	122580015BA
12/15/25	199-11-6249-01-007-9-11-000	MOD 25-26-068 HNGC	-1,150.00	122580016BA
12/15/25	199-51-6319-00-772-9-99-055	MOD 25-26-068 HNGC	1,150.00	122580016BA
12/15/25	199-11-6399-00-699-9-11-YIA	0	90,479.00	122580017BA
12/15/25	199-11-6396-00-699-9-11-YIA	0	17,845.00	122580017BA
12/15/25	199-11-6118-00-699-9-11-YIA	Inc budget - Young Innov. Acad	10,000.00	122580017BA
12/15/25	199-11-6299-00-699-9-11-YIA	Inc budget - Young Innov. Acad	-37,314.00	122580017BA
12/15/25	199-11-6299-00-699-9-11-YIA	Inc budget - Young Innov. Acad	5,000.00	122580017BA
12/15/25	199-11-6397-00-699-9-11-YIA	0	10,000.00	122580017BA
12/17/25	199-41-6499-00-730-9-99-TAP	incr TAP budget	8,000.00	122580019BA
12/17/25	648-81-6398-00-776-9-E6-000	AGS Marquee	-13,136.51	122580020BA
12/17/25	651-81-6625-PA-776-9-F3-J01	Inc B035779	48,575.51	122580020BA
12/17/25	651-81-6398-PA-776-9-F3-000	To J01 - Inc B035779	-48,575.51	122580020BA

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

Run for Fiscal Year/Dates: 2026		12/1/2025 - 12/31/2025		
Date	Account Code	Description	Amount	Amendment #
12/17/25	648-81-6626-00-776-9-E6-AGS	AGS Marquee	13,136.51	122580020BA
12/18/25	199-21-6399-49-880-9-99-000	MOD 25-26-099 Instruction	-197.00	122580024BA
12/18/25	199-51-6319-00-772-9-99-056	MOD 25-26-099 Instruction	197.00	122580024BA
12/18/25	199-21-6399-49-880-9-99-000	MOD 25-26-106 Instruction	-31.38	122580025BA
12/18/25	199-51-6319-00-772-9-99-056	MOD 25-26-106 Instruction	31.38	122580025BA
12/18/25	199-21-6129-00-865-9-99-000	support for TAP schools	18,000.00	122580027BA
12/18/25	199-00-5755-00-008-9-00-000	Dep 12/3:Act 008 WH ID supp	-199.56	122580029BA
12/18/25	199-00-5755-00-042-9-00-000	Dep 12/3:Act 042 Sam's Club	-102.60	122580029BA
12/18/25	199-11-6499-01-042-9-11-000	CR017466 Sam's Club	102.60	122580029BA
12/18/25	199-11-6397-01-008-9-11-000	CR017467 WH ID supp	199.56	122580029BA
12/18/25	199-00-5743-00-000-9-00-000	Dep 12/3:Bldg Rent Nova Church	-5,070.00	122580029BA
12/18/25	199-00-5743-00-000-9-00-000	Dep 12/3:Bldg Rent 1st Triumph	-170.00	122580029BA
12/18/25	199-52-6121-00-717-9-99-000	CR017464 Police Nova Church	2,730.00	122580029BA
12/18/25	199-51-6121-00-774-9-99-000	CR017464 Cust Nova Church	2,340.00	122580029BA
12/18/25	199-51-6121-00-774-9-99-000	CR017465 Cust 1st Triumph	170.00	122580029BA
12/18/25	199-00-5749-00-713-9-00-000	Dep 12/16: CIS FT Transp rfnd	-253.00	122580030BA
12/18/25	199-34-6311-00-713-9-99-000	CR017489 CIS FT Transp rfnd	253.00	122580030BA
12/18/25	199-00-5744-00-857-9-00-RUN	Dep 12/16: Driven Race-Walk	-335.00	122580030BA
12/18/25	199-00-5744-00-857-9-00-RUN	Dep 12/16: Driven Race-Walk	-225.00	122580030BA
12/18/25	199-00-5744-00-857-9-00-RUN	Dep 12/16: Driven Race-Walk	-457.87	122580030BA
12/18/25	199-00-5749-00-000-9-00-000	Dep 12/16:Lemons Auction	-55,694.00	122580030BA
12/18/25	199-00-5743-00-000-9-00-000	Dep 12/16:Bldg Rent Hope Clin	-60.00	122580030BA
12/18/25	199-00-5748-00-000-9-00-000	Dep 12/16: Lost Textbooks	-4,121.73	122580030BA
12/18/25	199-36-6499-00-857-9-99-RUN	CR017486 Driven Race Walk	335.00	122580030BA
12/18/25	199-36-6499-00-857-9-99-RUN	CR017486 Driven Race Walk	457.87	122580030BA
12/18/25	199-36-6499-00-857-9-99-RUN	CR017486 Driven Race Walk	225.00	122580030BA
12/18/25	199-11-6321-00-721-9-11-000	CR017469 Lemons Auction	55,694.00	122580030BA
12/18/25	199-41-6399-WN-880-9-99-DNT	CR017488 FFGA Wellness DNT	6,666.67	122580030BA
12/18/25	199-00-5744-WN-000-9-00-000	Dep 12/16: FFGA Wellness DNT	-6,666.67	122580030BA
12/18/25	199-11-6321-00-721-9-11-000	CR017487 Lost Textbooks	4,121.73	122580030BA
12/18/25	199-51-6121-00-774-9-99-000	CR017470 Cust Hope Clinic	60.00	122580030BA

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

Run for Fiscal Year/Dates: 2026		12/1/2025 - 12/31/2025		
Date	Account Code	Description	Amount	Amendment #
12/19/25	199-11-6126-00-199-9-23-000	to cover \$200 Dec stipend	-82,332.75	122580031BA
12/19/25	199-35-6119-00-714-9-99-000	to cover \$200 Dec stipend	4,000.00	122580031BA
12/19/25	199-35-6126-00-714-9-99-000	to cover \$200 Dec stipend	77,200.00	122580031BA
12/19/25	199-35-6141-00-714-9-99-000	to cover \$200 Dec stipend	1,132.75	122580031BA
12/03/25	199-51-6121-00-774-9-99-000	to corr BT039426	180.00	122580032BA
12/03/25	199-00-5743-00-000-9-00-000	to corr BT039426	-180.00	122580032BA
12/01/25	199-23-6499-01-111-9-99-000	Meals for Principals	100.00	BT039400
12/01/25	199-13-6499-01-111-9-99-000	Meals for Principals	-100.00	BT039400
12/01/25	482-13-6299-00-042-6-99-CTG	STEM Teacher stipend	-3,000.00	BT039408
12/01/25	482-11-6118-00-042-5-11-CTG	STEM Teacher stipend	3,000.00	BT039408
12/01/25	199-11-6394-TS-041-9-11-000	Staff Development Breakfast	-200.00	BT039409
12/01/25	199-13-6499-01-041-9-99-000	Staff Development Breakfast	90.00	BT039409
12/01/25	199-11-6294-01-041-9-11-000	Staff Development Breakfast	-90.00	BT039409
12/01/25	199-23-6395-00-041-9-99-000	Staff Development Breakfast	-400.00	BT039409
12/01/25	199-13-6499-01-041-9-99-000	Staff Development Breakfast	200.00	BT039409
12/01/25	199-11-6329-21-041-9-25-000	Staff Development Breakfast	-100.00	BT039409
12/01/25	199-11-6399-15-041-9-11-000	Staff Development Breakfast	-200.00	BT039409
12/01/25	199-13-6499-01-041-9-99-000	Staff Development Breakfast	500.00	BT039409
12/01/25	199-23-6411-00-041-9-99-000	Staff Development Breakfast	-500.00	BT039409
12/01/25	199-13-6499-01-041-9-99-000	Staff Development Breakfast	200.00	BT039409
12/01/25	199-13-6499-01-041-9-99-000	Staff Development Breakfast	200.00	BT039409
12/01/25	199-13-6499-01-041-9-99-000	Staff Development Breakfast	400.00	BT039409
12/01/25	199-33-6397-01-041-9-99-000	Staff Development Breakfast	-200.00	BT039409
12/01/25	199-13-6499-01-041-9-99-000	Staff Development Breakfast	100.00	BT039409
12/01/25	482-13-6299-00-042-6-99-CTG	STEM Teacher stipend	-3,000.00	BT039410
12/01/25	482-11-6118-00-042-5-11-CTG	STEM Teacher stipend	3,000.00	BT039410
12/02/25	199-11-6399-01-007-9-11-000	Adtl funds for CR102785	-200.00	BT039411
12/02/25	199-36-6269-00-007-9-99-000	Adtl funds for CR102785	200.00	BT039411

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

Run for Fiscal Year/Dates: 2026		12/1/2025 - 12/31/2025		
Date	Account Code	Description	Amount	Amendment #
12/02/25	199-11-6395-01-923-9-22-000	Team Leads stipend	-6,000.00	BT039412
12/02/25	199-13-6118-24-923-9-22-000	Team Leads stipend	6,000.00	BT039412
12/02/25	199-13-6118-24-923-9-22-000	Funds for Stipend	3,000.00	BT039413
12/02/25	199-11-6397-01-923-9-22-000	Funds for Stipend	-3,000.00	BT039413
12/02/25	199-11-6399-11-006-9-11-000	Registration for Tahperd - Cam	-280.00	BT039414
12/02/25	199-13-6411-11-006-9-99-000	Registration for Tahperd - Cam	280.00	BT039414
12/02/25	211-13-6329-00-142-6-30-000	Books	1,417.50	BT039415
12/02/25	211-11-6119-00-142-6-30-000	Books	-1,417.50	BT039415
12/02/25	199-13-6118-01-851-9-99-000	Adv. Aca. Curriculum Writer	400.00	BT039416
12/02/25	199-11-6118-01-851-9-11-000	Adv. Aca. Curriculum Writer	-400.00	BT039416
12/02/25	199-11-6399-01-007-9-11-000	For Adm supp PR180398	-94.91	BT039419
12/02/25	199-23-6399-01-007-9-99-000	For Adm supp PR180398	94.91	BT039419
12/03/25	199-36-6118-00-144-9-99-000	campus sponsor for extra. acti	1,200.00	BT039423
12/03/25	199-11-6397-01-144-9-11-000	campus sponsor for extra. acti	-1,200.00	BT039423
12/03/25	199-13-6499-01-001-9-99-000	Impact consultants CSA	-2,500.00	BT039425
12/03/25	199-23-6299-01-001-9-99-000	Impact consultants CSA	2,500.00	BT039425
12/03/25	199-11-6396-11-853-9-11-000	For Awards - Trophy	-80.00	BT039428
12/03/25	199-13-6498-11-853-9-99-000	For Awards - Trophy	80.00	BT039428
12/03/25	199-13-6411-01-143-9-99-000	money for dues	850.00	BT039429
12/03/25	199-23-6399-01-143-9-99-000	money for dues	-850.00	BT039429
12/03/25	199-36-6411-RO-838-9-99-DNT	Money for Travel	1,000.00	BT039431
12/03/25	199-11-6399-09-838-9-11-DNT	Money for Travel	-1,000.00	BT039431
12/03/25	199-36-6412-RO-838-9-99-DNT	Money for student travel	4,000.00	BT039432
12/03/25	199-11-6399-09-838-9-11-DNT	Money for student travel	-4,000.00	BT039432

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

Run for Fiscal Year/Dates: 2026		12/1/2025 - 12/31/2025		
Date	Account Code	Description	Amount	Amendment #
12/04/25	211-11-6394-00-002-6-30-000	Transfer to Technology	5,000.00	BT039433
12/04/25	211-13-6329-00-002-6-30-000	Transfer to Technology	-5,000.00	BT039433
12/04/25	211-11-6299-08-837-6-24-000	Texas A+ Function	6,000.00	BT039434
12/04/25	211-13-6299-08-837-6-24-000	Texas A+ Function	-6,000.00	BT039434
12/04/25	244-21-6411-24-859-6-22-000	Transfer funds to acct. ctat	-2,000.00	BT039436
12/04/25	244-31-6411-24-859-6-22-000	Transfer funds to acct. ctat	2,000.00	BT039436
12/04/25	211-23-6329-00-002-6-30-000	Transfer to Technology	-522.00	BT039439
12/04/25	211-11-6394-00-002-6-30-000	Transfer to Technology	522.00	BT039439
12/04/25	211-11-6394-00-002-6-30-000	Transfer to Technology	1,000.00	BT039443
12/04/25	211-31-6329-00-002-6-30-000	Transfer to Technology	-1,000.00	BT039443
12/05/25	199-36-6269-00-007-9-99-000	For CR102785photo booth rental	200.00	BT039454
12/05/25	199-11-6399-01-007-9-11-000	For CR102785photo booth rental	-200.00	BT039454
12/05/25	244-31-6411-24-859-6-22-000	Transfer for CTAT	100.00	BT039456
12/05/25	244-21-6411-24-859-6-22-000	Transfer for CTAT	-100.00	BT039456
12/05/25	199-11-6399-01-108-9-11-000	To Purchase Choir Shirts	-51.87	BT039459
12/05/25	199-36-6499-00-108-9-99-000	To Purchase Choir Shirts	51.87	BT039459
12/08/25	244-31-6411-24-859-6-22-000	Ctat payment	100.00	BT039463
12/08/25	244-21-6411-24-859-6-22-000	Ctat payment	-100.00	BT039463
12/08/25	199-13-6499-01-131-9-99-000	Add funds	500.00	BT039464
12/08/25	199-11-6399-01-131-9-11-000	Add funds	-500.00	BT039464
12/08/25	199-11-6118-00-008-9-11-CTU	Payroll budget no longer need1	-1,000.00	BT039465
12/08/25	199-12-6398-02-008-9-99-000	Payroll budget no longer need1	1,000.00	BT039465
12/08/25	211-11-6499-55-008-6-30-SNK	For Library Book order	-1,056.00	BT039466

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

Run for Fiscal Year/Dates: 2026		12/1/2025 - 12/31/2025		
Date	Account Code	Description	Amount	Amendment #
12/08/25	211-12-6328-00-008-6-30-000	For Library Book order	1,056.00	BT039466
12/08/25	211-13-6329-00-119-6-30-000	PD Books for Staff and Admin	123.50	BT039469
12/08/25	211-23-6329-00-119-6-30-000	PD Books for Staff and Admin	-123.50	BT039469
12/08/25	211-13-6411-00-112-6-30-000	Transfer for HB 1416 Comp. Co.	-690.00	BT039470
12/08/25	211-11-6118-00-112-6-30-000	Transfer for HB 1416 Comp. Co.	690.00	BT039470
12/08/25	211-23-6411-00-112-6-30-000	Transfer for HB 1416 Comp. Co.	-310.00	BT039470
12/08/25	211-11-6118-00-112-6-30-000	Transfer for HB 1416 Comp. Co.	310.00	BT039470
12/08/25	199-13-6499-09-046-9-99-000	Science Fair (refreshments)	31.42	BT039471
12/08/25	199-11-6499-09-046-9-11-000	Science Fair (refreshments)	-31.42	BT039471
12/09/25	199-61-6249-66-104-9-99-000	Warranty Purchase	154.78	BT039472
12/09/25	199-11-6396-01-104-9-11-000	Warranty Purchase	-154.78	BT039472
12/09/25	211-31-6399-64-003-6-30-000	TO COVER TECH PURCHASE	-5,000.00	BT039474
12/09/25	211-11-6395-00-003-6-30-000	TO COVER TECH PURCHASE	5,000.00	BT039474
12/09/25	199-11-6397-01-106-9-11-000	Transfer for tutorial payroll	-3,000.00	BT039477
12/09/25	199-23-6121-01-106-9-99-000	Transfer for tutorial payroll	3,000.00	BT039477
12/09/25	199-23-6291-01-106-9-99-000	For contracted service Po	-410.00	BT039478
12/09/25	199-11-6299-01-106-9-11-000	For contracted service Po	410.00	BT039478
12/09/25	199-23-6395-00-006-9-99-000	Toner Split 50/50	270.00	BT039479
12/09/25	199-11-6294-01-006-9-11-000	Toner Split 50/50	-270.00	BT039479
12/09/25	199-12-6495-02-003-9-99-000	Transfer for Dues	87.00	BT039480
12/09/25	199-13-6411-02-003-9-99-000	Transfer for Dues	-87.00	BT039480
12/09/25	199-11-6396-11-853-9-11-000	Money for Travel Expenses	-1,700.00	BT039483
12/09/25	199-13-6411-11-853-9-99-000	Money for Travel Expenses	1,700.00	BT039483
12/09/25	199-11-6396-01-001-9-11-000	Navigate PBIS Rewards Software	100.00	BT039484
12/09/25	199-23-6499-01-001-9-99-000	Navigate PBIS Rewards Software	-100.00	BT039484

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

Run for Fiscal Year/Dates: 2026		12/1/2025 - 12/31/2025		
Date	Account Code	Description	Amount	Amendment #
12/10/25	244-11-6497-24-859-6-22-000	Transfer funds for CTAT	-840.00	BT039485
12/10/25	244-13-6411-24-859-6-22-000	Transfer funds for CTAT	840.00	BT039485
12/10/25	244-11-6497-24-859-6-22-000	Transfer funds for CTAT	-585.00	BT039486
12/10/25	244-23-6411-24-859-6-22-000	Transfer funds for CTAT	585.00	BT039486
12/10/25	199-13-6299-08-852-9-99-ELM	FUSE Elementary Math	425.00	BT039488
12/10/25	199-11-6397-08-852-9-11-ELM	FUSE Elementary Math	-425.00	BT039488
12/10/25	199-11-6399-08-852-9-11-ELM	FUSE Elementary Math	-400.00	BT039488
12/10/25	199-13-6299-08-852-9-99-ELM	FUSE Elementary Math	400.00	BT039488
12/10/25	199-23-6395-00-006-9-99-000	Toner Split 50/50	220.00	BT039490
12/10/25	199-11-6397-01-006-9-11-000	Toner Split 50/50	-220.00	BT039490
12/10/25	211-13-6329-00-119-6-30-000	PD Books for Staff and Admin	100.00	BT039492
12/10/25	211-23-6329-00-119-6-30-000	PD Books for Staff and Admin	-100.00	BT039492
12/10/25	199-36-6499-00-108-9-99-000	Volleyball shirts	374.10	BT039495
12/10/25	199-11-6399-01-108-9-11-000	Volleyball shirts	-374.10	BT039495
12/10/25	199-31-6495-01-002-9-99-000	COUNSELOR MEMBERSHIP TXCA	1,400.00	BT039496
12/10/25	199-11-6495-01-002-9-11-000	COUNSELOR MEMBERSHIP TXCA	-1,400.00	BT039496
12/11/25	199-13-6118-08-880-9-99-000	Extra Duty Chambers math spec	1,500.00	BT039497
12/11/25	199-21-6129-PT-880-9-99-000	Extra Duty Chambers math spec	-1,500.00	BT039497
12/11/25	199-11-6398-25-106-9-11-000	For conference room chairs	500.00	BT039499
12/11/25	199-23-6495-01-106-9-99-000	For conference room chairs	-500.00	BT039499
12/11/25	199-11-6294-34-922-9-26-NHS	Funds needed for staff meeting	-581.25	BT039500
12/11/25	199-13-6499-00-922-9-99-000	Funds needed for staff meeting	581.25	BT039500
12/12/25	199-11-6299-00-014-9-11-AGS	Transfer for computer supply	-1,500.00	BT039508
12/12/25	199-23-6394-00-014-9-99-000	Transfer for computer supply	1,500.00	BT039508

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**Alief I.S.D.
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Run for Fiscal Year/Dates: 2026		12/1/2025 - 12/31/2025		
Date	Account Code	Description	Amount	Amendment #
12/12/25	199-36-6299-15-002-9-99-000	choir supplies	-200.00	BT039509
12/12/25	199-11-6399-15-002-9-11-000	choir supplies	200.00	BT039509
12/15/25	199-36-6494-01-006-9-99-000	Long Range Planning Bfk 20026	-500.00	BT039511
12/15/25	199-13-6499-01-006-9-99-000	Long Range Planning Bfk 20026	500.00	BT039511
12/15/25	199-11-6399-01-131-9-11-000	staff planning lunch/snacks	-1,000.00	BT039513
12/15/25	199-13-6499-01-131-9-32-000	staff planning lunch/snacks	1,000.00	BT039513
12/15/25	199-11-6399-01-119-9-11-000	Brunch for Long Range Planning	-2,150.00	BT039514
12/15/25	199-13-6499-01-119-9-99-000	Brunch for Long Range Planning	2,150.00	BT039514
12/16/25	199-13-6411-39-003-9-99-000	To pay for dues Harvard debate	-175.00	BT039517
12/16/25	199-36-6497-39-003-9-99-000	To pay for dues Harvard debate	175.00	BT039517
12/16/25	199-11-6495-39-003-9-11-000	To pay for dues Harvard debate	-900.00	BT039517
12/16/25	199-36-6497-39-003-9-99-000	To pay for dues Harvard debate	900.00	BT039517
12/16/25	199-13-6499-00-107-9-99-000	Long range planning breakfast	600.00	BT039518
12/16/25	199-11-6397-00-107-9-11-000	Long range planning breakfast	-600.00	BT039518
12/16/25	199-23-6399-01-007-9-99-000	Adtl funds for admin supplies	1,000.00	BT039519
12/16/25	199-11-6399-01-007-9-11-000	Adtl funds for admin supplies	-1,000.00	BT039519
12/16/25	199-12-6396-02-106-9-99-000	For Staar practice material	-200.00	BT039524
12/16/25	199-13-6499-01-106-9-99-000	For Staar practice material	-1,000.60	BT039524
12/16/25	199-12-6329-02-106-9-99-000	For Staar practice material	-200.00	BT039524
12/16/25	199-11-6329-01-106-9-11-000	For Staar practice material	200.00	BT039524
12/16/25	199-11-6329-01-106-9-11-000	For Staar practice material	1,000.60	BT039524
12/16/25	199-11-6329-01-106-9-11-000	For Staar practice material	200.00	BT039524
12/16/25	199-13-6499-01-120-9-99-000	Principal Breakfast	-140.00	BT039527
12/16/25	199-23-6499-00-120-9-99-000	Principal Breakfast	140.00	BT039527
12/17/25	199-11-6499-01-114-9-11-000	Christmas items for students	400.00	BT039529
12/17/25	199-36-6499-00-114-9-99-000	Christmas items for students	-400.00	BT039529

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

Run for Fiscal Year/Dates: 2026		12/1/2025 - 12/31/2025		
Date	Account Code	Description	Amount	Amendment #
12/17/25	199-36-6494-01-006-9-99-000	Long Range Planning Bfk 20026	-110.00	BT039530
12/17/25	199-13-6499-01-006-9-99-000	Long Range Planning Bfk 20026	110.00	BT039530
12/17/25	199-11-6399-01-043-9-11-000	Not enough money in the budget	-2,000.00	BT039531
12/17/25	199-13-6499-01-043-9-99-000	Not enough money in the budget	2,000.00	BT039531
12/17/25	199-53-6396-TL-711-9-99-000	Raptor Add On TYWLS	-1,275.66	BT039537
12/17/25	199-52-6396-TV-711-9-99-000	Raptor Add On TYWLS	1,275.66	BT039537
12/17/25	199-12-6328-02-118-9-99-000	from 6328 to 6329 for software	-1,500.00	BT039539
12/17/25	199-11-6329-01-118-9-11-000	from 6328 to 6329 for software	1,500.00	BT039539
12/17/25	199-11-6499-01-118-9-11-000	Nutrition Bill	-103.40	BT039540
12/17/25	199-36-6499-01-118-9-99-000	Nutrition Bill	103.40	BT039540
12/17/25	199-13-6299-14-826-9-99-000	Transfer for PD	500.00	BT039543
12/17/25	199-36-6299-14-826-9-99-000	Transfer for PD	-500.00	BT039543
12/18/25	199-13-6499-01-006-9-99-000	Long Range Planning Bfk 20026	25.00	BT039545
12/18/25	199-11-6395-01-006-9-11-000	Long Range Planning Bfk 20026	-25.00	BT039545
12/18/25	199-11-6394-TS-041-9-11-000	Registration fees	-500.00	BT039548
12/18/25	199-13-6411-01-041-9-99-000	Registration fees	500.00	BT039548
12/18/25	199-51-6399-00-002-9-99-CAP	Band Paint & ROTC redesign	2,249.15	BT039550
12/18/25	199-11-6399-01-002-9-11-000	Band Paint & ROTC redesign	-2,249.15	BT039550
12/19/25	199-36-6268-38-002-9-99-000	Cover Over budget - Theatre	75.00	BT039551
12/19/25	199-11-6399-38-002-9-11-000	Cover Over budget - Theatre	-75.00	BT039551
12/19/25	199-31-6399-01-102-9-99-000	Staff Snack Cart	-500.00	BT039553
12/19/25	199-23-6499-01-102-9-99-000	Staff Snack Cart	500.00	BT039553
12/19/25	199-11-6397-01-120-9-11-000	HAABSE Ceremony	-500.00	BT039554

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

Run for Fiscal Year/Dates: 2026		12/1/2025 - 12/31/2025		
Date	Account Code	Description	Amount	Amendment #
12/19/25	199-23-6499-00-120-9-99-000	HAABSE Ceremony	500.00	BT039554
12/19/25	199-11-6249-01-109-9-11-000	Misc Operating Expenses	-1,000.00	BT039555
12/19/25	199-13-6499-01-109-9-99-000	Misc Operating Expenses	1,000.00	BT039555
12/20/25	199-36-6497-38-002-9-99-000	Cover to over budget-theatre	4.82	BT039561
12/20/25	199-11-6399-01-002-9-11-000	Cover to over budget-theatre	-0.36	BT039561
12/20/25	199-36-6497-38-002-9-99-000	Cover to over budget-theatre	0.36	BT039561
12/20/25	199-11-6399-38-002-9-11-000	Cover to over budget-theatre	-4.82	BT039561

<u>Fund</u>	<u>Debits</u>	<u>Credits</u>	<u>Net (debits-credits)</u>
199	8,517,225.71	8,356,400.49	160,825.22
211	21,219.00	21,219.00	0.00
244	3,625.00	3,625.00	0.00
482	28,179.75	28,179.75	0.00
644	267.31	0.00	267.31
645	1,047.69	0.00	1,047.69
646	17,693.60	0.00	17,693.60
647	29,479.45	0.00	29,479.45
648	93,221.02	13,136.51	80,084.51
649	45,644.38	0.00	45,644.38
650	124,547.95	0.00	124,547.95
651	100,593.88	48,575.51	52,018.37
652	124,273.53	0.00	124,273.53
699	3,231.17	0.00	3,231.17

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ALIEF INDEPENDENT SCHOOL DISTRICT

BOARD DOCUMENT

MEETING DATE: January 20, 2026

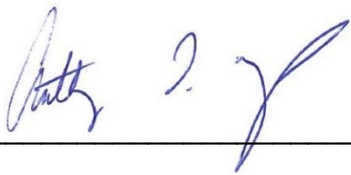
AGENDA ITEM: Reimagined Specialist Report (Dr. Elizabeth Veloz-Powell, Deputy Superintendent of Human Resources and Professional Learning)

Board Goal #3 World Class Employment: Alief ISD will recruit, develop, and retain highly qualified and effective personnel.

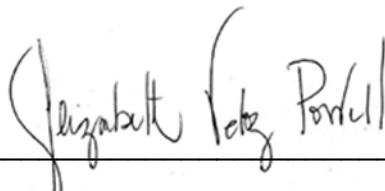
Presentation Summary:

This presentation will provide information detailing the district's plan to reimagine the Specialist role in response to enrollment trends, budget constraints, and strategic goals. This plan aligns with district priorities to maintain instructional quality while addressing fiscal realities and preparing for future needs. This restructuring aligns with maintaining instructional excellence and builds a pipeline for future leadership, ensuring the district is prepared for evolving needs.

Recommendation: Information item – no recommendation required.



Dr. Anthony T. Mays
Superintendent



Dr. Elizabeth Veloz-Powell
Deputy Superintendent of
Human Resources and Professional
Learning

Reimagined Specialist Updates

1-20-26

Agenda

Specialist Reimagine Update:

- Goals for Restructuring the Specialist Role
- Historical Enrollment/Budget Update
- Historical Staffing Reduction & District Comparison
- MCT Role
- Proposed Specialist Scorecard & Perception Surveys
- Draft Compensation Model
- Pipeline for Leadership
- Timeline and Upcoming Information

Goals

The District is focused on the following:

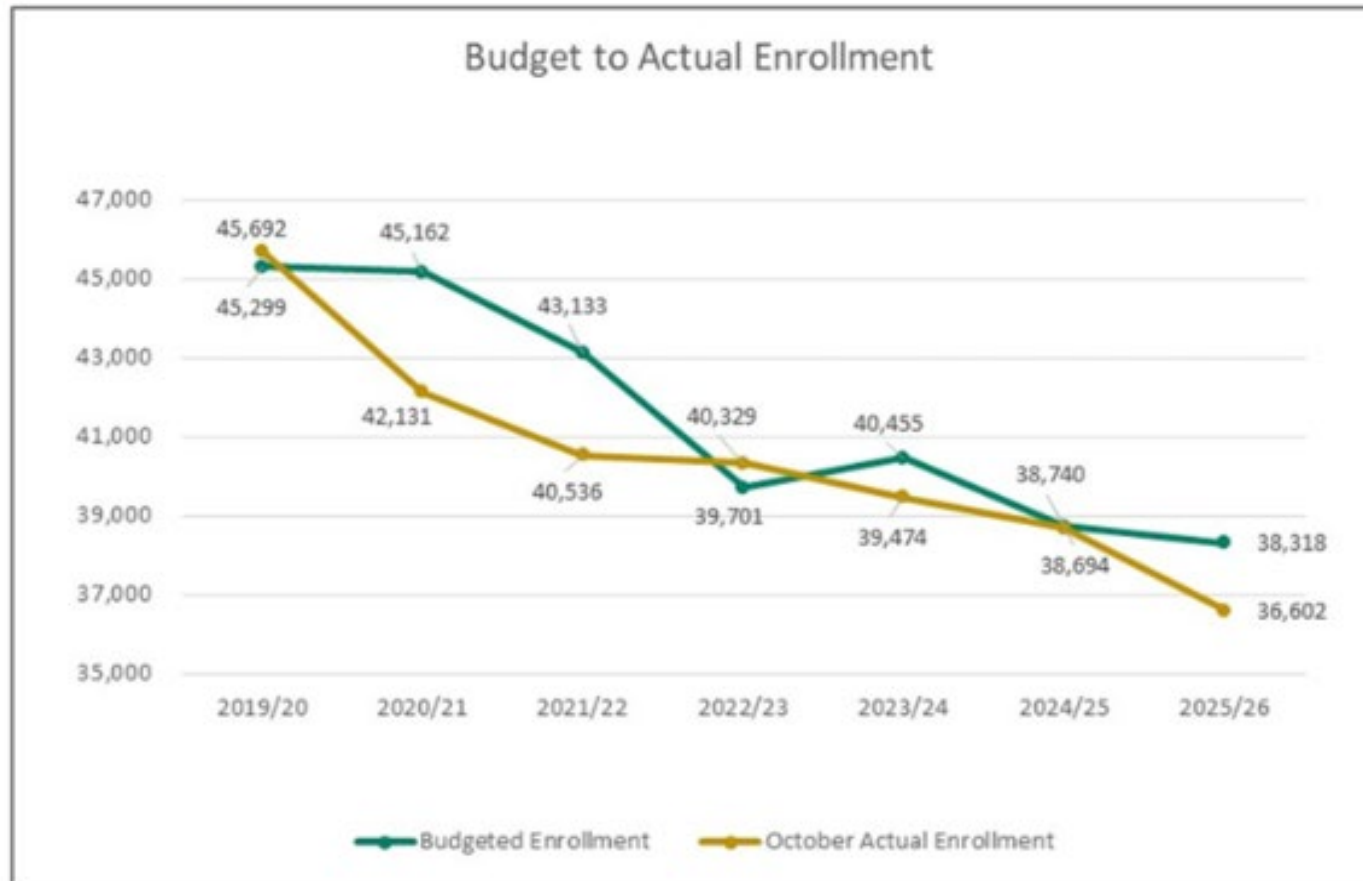
- Ensuring financial sustainability
- Optimizing resource allocation
- Right-sizing staffing to reflect current enrollment
- Redesigning the role to include providing first-line instruction with students
- Maintaining and enhancing instruction
- Realigning roles to meet strategic goals
- Adjusting to district current and future trends

Stakeholder Meetings

Stakeholder Meeting	Meeting Date(s)
Principal Advisory	•May 14,2025 •Nov. 19, 2025
Superintendent's STAC	•Oct. 20, 2025 •Dec. 9,2025
Executive Leadership Forum (ELF) / Principal Office Hours	•Nov. 20, 2025 •Dec. 8-9, 2025 •Jan. 9, 2026
Specialists Reimagined Committee	•Sep. 29, 2025 •Oct. 28, 2025 •Nov. 17, 2025 •Dec. 11, 2025
Specialist Meeting	•Dec. 8-9, 2025 •Jan. 13-14, 2026
Superintendent's Council	•Sept. 8, 2025

Historical Enrollment

Budget Update – 2025-26 Enrollment



Currently 1,716
students below 25-26
budgeted enrollment

Historical Staffing Reductions

The district began making budget cuts since the 23-24 SY. Please see the table display below.

School Year	Campus (Local Budget Cuts)	Non-Campus Local Budget Cuts)
23-24	\$4.3 Million	\$9 Million
24-25	n/a	\$1 Million
25-26	Previous cuts, VATRE, state funding allowed for a board approved raise without requiring the cutting of positions.	
26-27	\$17 Million deficit incurred due to loss of student enrollment (25-26 SY)	

Neighboring District Comparison

Districts	Specialist/ Content Coach Count	Type
Alief ISD	6 per elementary	• 5 Instructional - 2 Math, 2 LA, 1 Sci/Tech • 1 ESL
Cy-Fair ISD	2 per elementary 1 per core content @ MS	• K-5 campuses
Fort Bend ISD	2 per elementary	• Instructional Coaches @Title I campuses only (elementary level). • 2 coaches who support teachers and planning
Lamar CISD	2 per elementary	• 1 Instructional Coach • 1 EB Specialist
Pasadena ISD	2 per elementary	• 1 Reading • 1 Math
Aldine ISD	2 per elementary	• Instructional Coaches
Katy ISD	1- Coach per elementary 2 -Coaches per MS 1- Instr. specialist per HS	• Instructional specialists focus on instructional engagement, not content specific
Killeen ISD	1.5 per elementary	• Includes both campus instructional specialist and campus instructional coaches

Model Classroom Teacher Role

Direct – Teaching: 50% of the Instructional day

- **Direct Instruction as teacher of record**
- **Small group instruction for differentiated learning**

Data Analysis – Analyze data and facilitate informed protocol with teachers for actionable implementation

Model lesson delivery and demonstration teaching

- **Current and relevant teaching demonstration**
- **Opportunity for teacher observable instructional delivery**

Leading and co-facilitating PLC's (planning meetings) to build instructional capacity with teachers

- **Coaching instructional development and strong academic implementation**
- **Observing planned lessons to provide feedback**

Model Classroom Teacher Role

- Acts as an instructional leader on campus and demonstrates best teaching practices in the classroom.
- Spends a portion of the school day teaching, providing high-quality model lessons for others to learn from.
- Delivers strong, effective instruction and helps colleagues grow by offering professional development, real-time coaching, analyzing student data, and working collaboratively.
- Works closely with campus leaders to put Alief ISD's Instructional Framework and high-quality teaching materials into practice.
- Improves first-line instruction, ensures all students have equitable learning opportunities, and helps accelerate academic growth.

Proposed Specialist Scorecard						
Specialist Name: Jane Doe			Campus:		Alief Elementary	
Employee ID: 12345			Specialist Type:		Math (3-4)	
Specialist Observation		Teacher Perception (25-26)		Principal Perception (25-26)		
	Avg Rating (24-25)		Rating		Rating	
Instructional Skills	4.57	Accountability	4	Accountability	5	
Leadership	4.375	Support	5	Support	5	
Human Relation	5	Proficiency	3.7	Proficiency	4	
Communication	4.8	Professionalism	4.5	Professionalism	4.5	
AVG	4.68625	AVG	4.3	AVG	4.625	
Points Earned	9.3725 / 10 pts	Points Earned	17.2 / 20 pts	Points Earned	9.25 /10 pts	
Student % MEE (24-26)		Teacher Team Growth Scores		POINTS EARNED		
	24-25 BOY → EOY	25-26 BOY → MOY		Rating	Score A	
3rd iReady Math	44%	17%	3rd iReady Math	Below (2)	41.45 / 55	
4th iReady Math	56%	15%	4th iReady Math	Meets(3)	Score B	
4th Math STAAR VAM	45%		4th STAAR Math	Below (2)	79 / 145	
					SPECIALIST RANKING	
					Rank A	
					4	
					Rank B	
					7	
AVG	48%	16%	AVG	2.33	OVERALL Rank	
Points Earned	24 / 50 pts	15 / 25pts	Points Earned	14 / 30 pts		
Score Types						
Score A: This score is based on data from the 25-26 SY.						
Score B: This score is based on data from both the 24-25 and 25-26 SY.						

DRAFT Perception Surveys

Proposed Perception Surveys

- Teachers complete a perception survey
- Principal complete a perception survey
- These surveys will provide the data for the MCT scorecard
- The surveys will cover the following areas:
 - Accountability
 - Professionalism
 - Support
 - Proficiency

DRAFT Compensation Model

SY 25-26 : Planning Year

- Specialist Role transitioning to a Model Classroom Teacher (MCT)
- Reduced 48 elementary specialist positions (RLA and Math) for the 26-27 SY
- **Estimated cost reduction for the district: \$3,800,000**

SY 26-27: MCT Year 1 (Data Capture Year)

- **Estimated cost to district: \$1,000,000** (162 people)
- **Estimated savings to district: \$2,800,000**

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Campus Type	MCT Data Capture Stipend	Campuses
Tier 1 Campus MCT	\$15,000	Best, Collins, Klentzman
Tier 2 Campus MCT	\$13,000	Boone, Owens, Olle, Budewig
Non-Tiered Campus MCT	\$5,000	All other campuses

DRAFT Compensation Model

- **SY 27-28: MCT Year 2** (TIA eligible)
 - Opportunity for stackable income
 - MCTs can earn TIA allotments; **no cost to the district**

TIA Designation	Average Alief Pay
Acknowledge Designation	\$6,967
Recognized Designation	\$13,933
Exemplary Designation	\$25,222
Master Designation	>\$25,222 (TBD)

DRAFT Compensation Model

SY 27-28: MCT Year 2 (eligible for TIA Designation)

- MCTs at Tier 1 and 2 campuses can earn TIA allotments and additional funding (Local)
- **Estimated cost to district: \$202K**

MCT Tier	Tiered Campus Amount	Campuses	Estimated Cost to District
Tier 1	\$10,000	Best, Collins, Klentzman	\$90K (9 MCTs)
Tier 2	\$8,000	Boone, Owens, Olle, Budewig	\$112K (14 MCTs)

DRAFT Compensation Model

SY 27-28: MCT Year 2 (with TIA Designation)

- MCTs can earn additional funding (Local) based on their TIA Designation and campus location.
 - **Estimated cost to district: \$630K - \$800K**

Non-Tiered Campus Amount	Local Allotment Amount	
\$1,000 - \$2,000	Based on the Acknowledge Designation	157
\$2,000 - \$4,000	Based on the Recognized Designation	
\$3,000 - \$6,000	Based on the Exemplary Designation	
\$4,000 - \$8,000	Based on the Master Designation	

**Reducing 48 elementary specialist positions will save \$3.8 million. Starting in the 2026–2027 school year; however, stipends will cost the district about \$1 million annually instead.*

Proposed Incentive Pay Examples (Year 2)

(Non-Tiered Campus)

- **7-year Teacher Salary:**\$65,850
- **TIA Recognized:**\$10,500
- **Non-tiered Stipend:**\$3,000

Total: \$79,350

Additional stipends available:

- Master's Degree:\$500
- Bilingual Stipend :\$4500

(Tiered Campus)

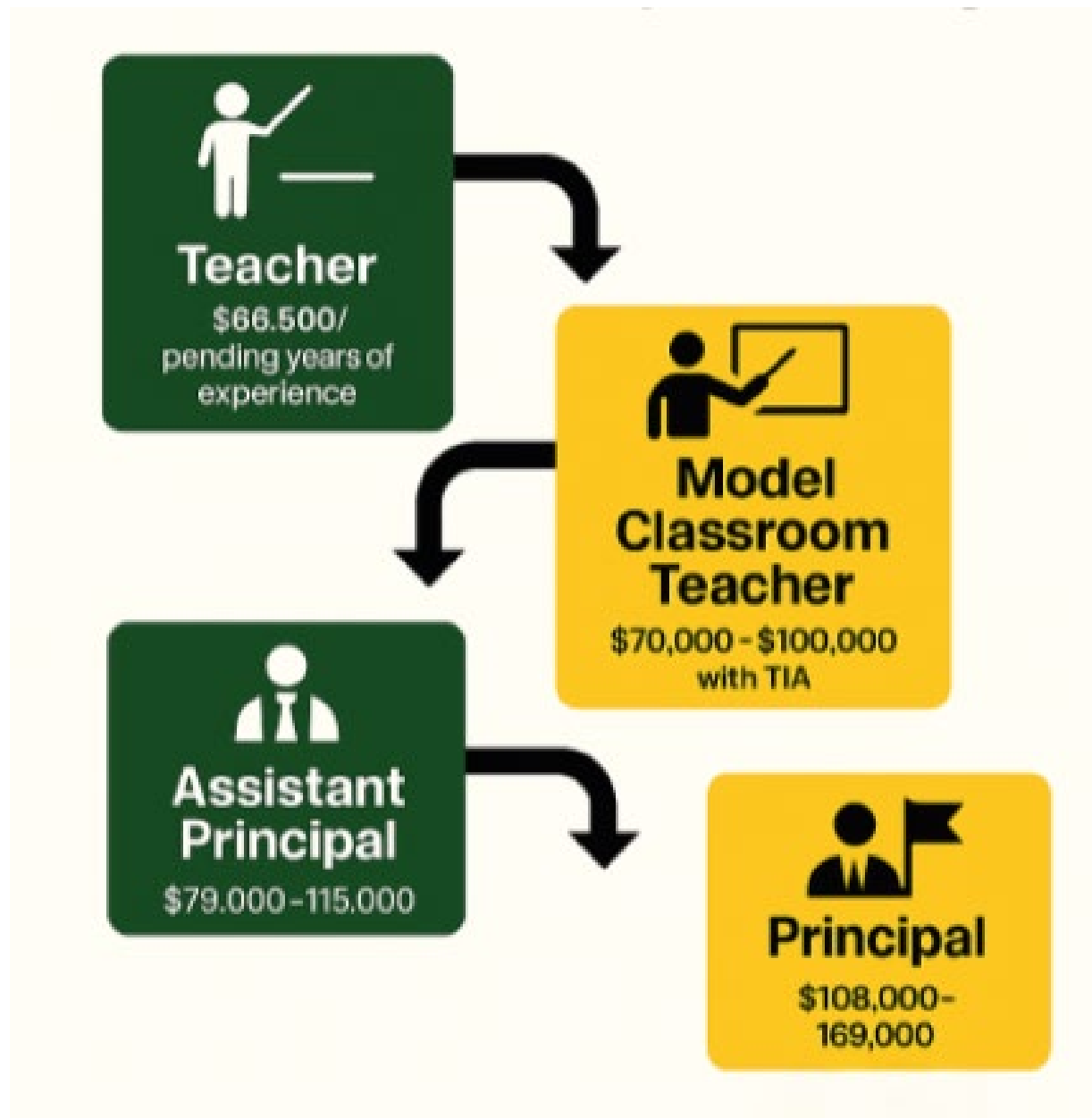
- **7-year Teacher Salary:**\$65, 850
- **TIA Recognized:**\$14,500
- **Tiered Stipend:**\$10,000

Total: \$90,350

Additional stipends available:

- Master's Degree:\$500
- Bilingual Stipend :\$4500

Pipeline for Leadership



Specialists Reimagined Timeline

Date	Task
December 8, 9	•Principal Virtual Office Hours •Share high level with specialists •Share FAQs, timeline, purpose of upcoming survey for 26–27 Decision
December 10	•Finalize scorecard matrix parameters and criteria
December 11	•Specialists Reimagined Committee Meeting (Virtual) •Share timeline, scorecard, job description, and criteria.
December 16	•Board Meeting Presentation – Budget Update will include Specialist Reimagined •Committee meeting with Superintendent Mays (Compensation, Scorecard, Timeline)
December 19	•Finalize the Perception Survey and share with the HR/ C&I Leadership Team
Week of January 5	•Principals will be pulled together for another update •Timeline, HR Survey, update on the Perception survey •Send out HR Survey for Principals/ District Leaders •Send out HR Survey for Specialists

Specialists Reimagined Timeline (continued)

Date	Task
January 6	•Specialists Reimagined Plan – in Board Book as a Non-Consent agenda item
January 13,14	•Specialists Meeting •Specialist Scorecard pay incentive will be reviewed •Reminder of HR survey (due Jan 16th)
January 15	•Launch Perception Surveys (Window Jan. 15 – 26 th)
January 16	•HR Survey due from Principals and Specialists
January 20	•Board Meeting Presentation
January 28	•Specialists Reimagined Committee Meeting
February– March	•Reallocations of Roles Support Planning •Notification to specialists of MCT ranking by Feb 27, 2025 •Staffing Planning meetings March 2–6
March – June	•PD supports 26–27 SY (Principals. MCTs)

Questions ???

ALIEF INDEPENDENT SCHOOL DISTRICT

BOARD DOCUMENT

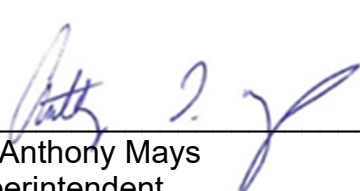
MEETING DATE: January 20, 2026

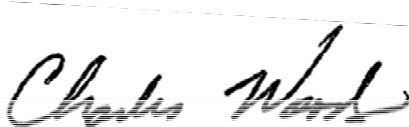
AGENDA ITEM: Consider Approval of the Annual Comprehensive Financial Report and Single Audit Report for the year ended August 31, 2025

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 20, 2026.

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

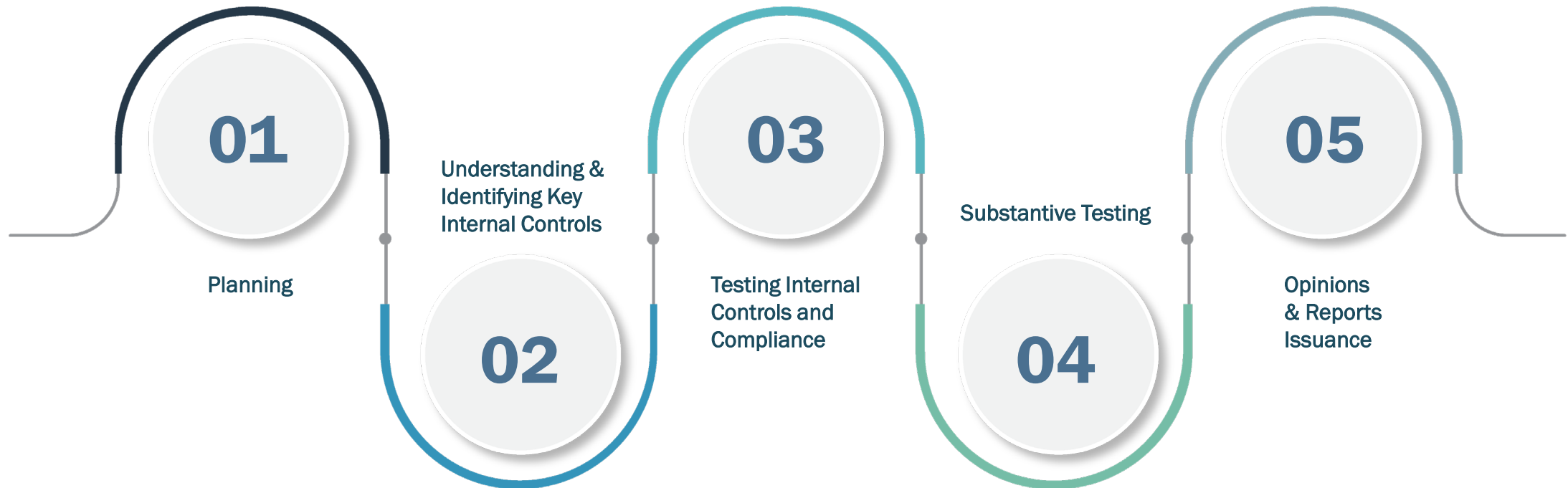
Financial Statement Audit and Federal Single Audit

ALIEF INDEPENDENT SCHOOL DISTRICT
FISCAL YEAR 2025

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THE AUDIT PROCESS



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PURPOSE OF THE AUDIT – THE OPINION ON THE REPORT



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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*
- Pages 13-15 of ACFR

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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
- Pages 1-2 of Single Audit Report

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FEDERAL SINGLE AUDIT REPORT

Clean Report



- Major Federal Programs:
 - 21st Century Learning Centers (21st CCLC)
 - Elementary and Secondary School Emergency Relief (ESSER)
 - Title II, 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.
- GASB Statement No. 101, *Compensated Absences*, implemented in FY 2025

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
- We concluded that management has a reasonable basis for significant judgments and estimates that impact the financial statements.

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REQUIRED COMMUNICATIONS

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

- 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

171

- 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.

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.

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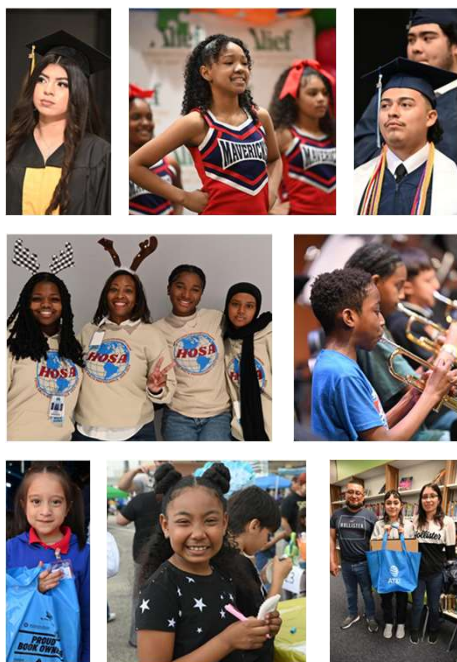
Major Issues Discussed with Management Prior to Retention

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

QUESTIONS?



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Accounting Department

Annual Comprehensive Financial Report & Single Audit Report¹⁷⁴ 2024-25

Liz Haven
Controller/Accounting Department



Revenues

Local	\$ 167,635,709
State	308,039,742
Federal	9,107,965

Total Revenues**484,783,416****Expenditures**

Instruction and Instruction Related Services	299,061,248
Instructional and School Leadership	36,189,050
Student Support Services	63,839,819
Administrative Support Services	12,583,729
Support Services - Non-Student Based	58,751,528
Ancillary Services	1,317,976
Debt Service	1,904,160
Facilities Acquisition and Construction	559,347
Intergovernmental Charges	2,024,986

Total Expenditures**476,231,843****Excess of Revenues Over Expenditures****8,551,573**

Other Financing Sources (Uses)

1,043,110

Net Change in Fund Balance**9,594,683**

Fund Balance at Beginning of Year

164,110,098

Restatements

254,360

Fund Balance at Beginning of Year, as Restated

164,364,458

Fund Balance at End of Year**\$ 173,959,141**

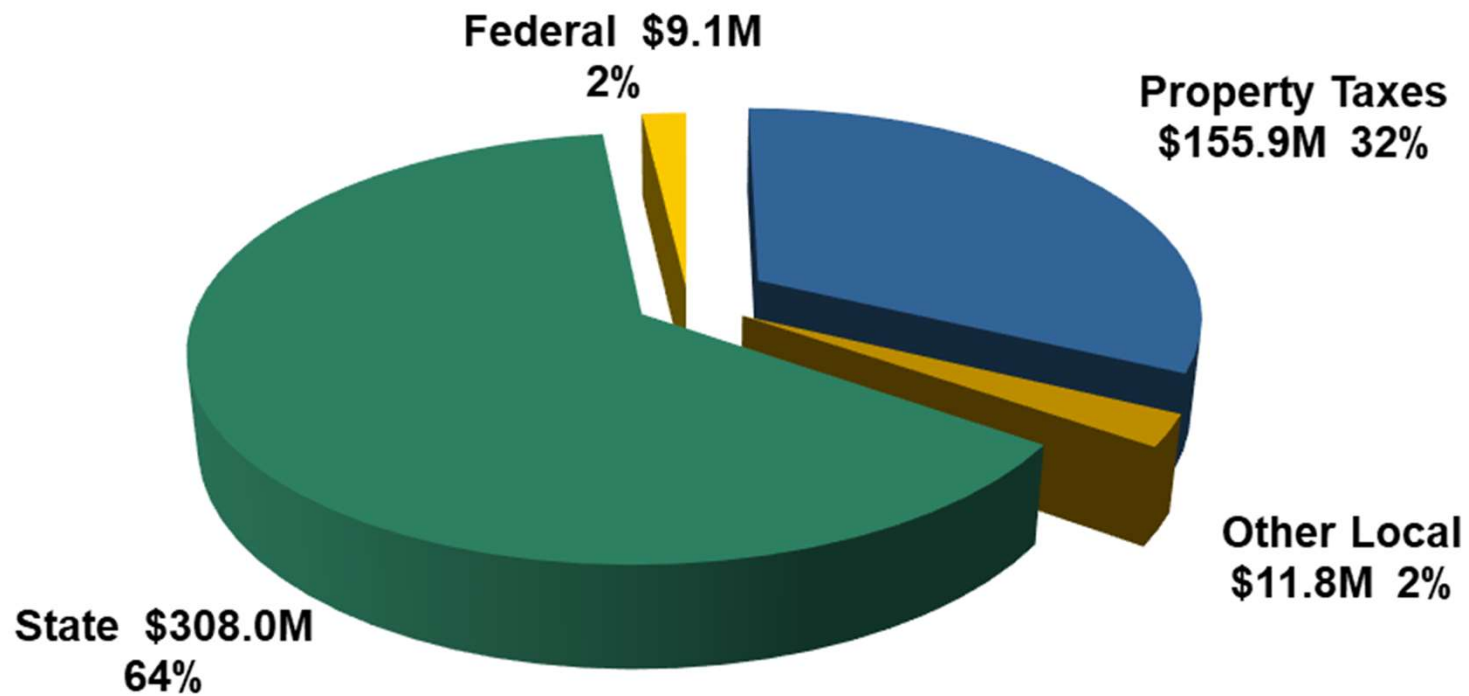
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

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General Fund

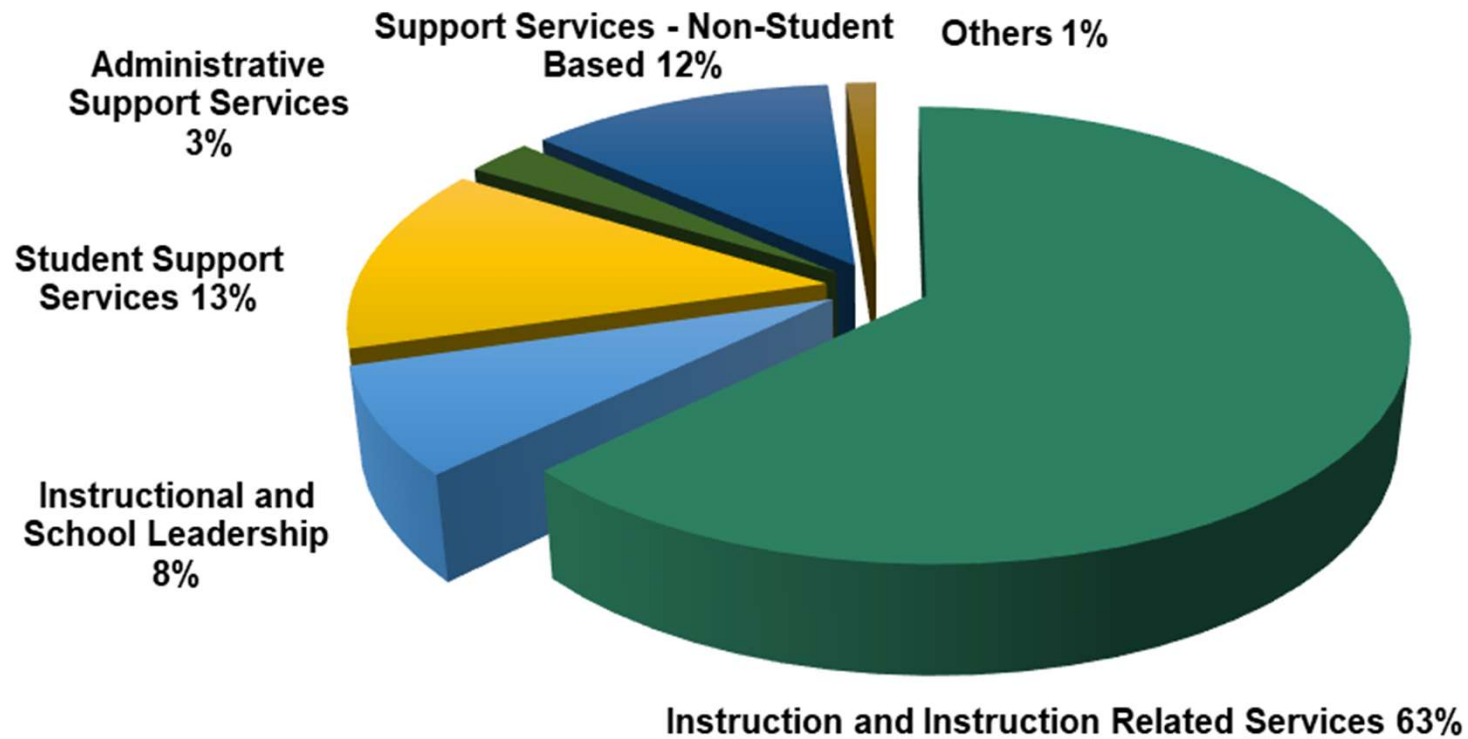
Revenues by Source



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General Fund

Expenditures by Major Fund



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General Fund

Fund Balance from Adopted Budget to Actual

	<u>Adopted Budget</u>	<u>Audited Actuals</u>	<u>Difference</u>
Surplus	<u>\$ 9,200,000</u>	<u>\$ 9,594,683</u>	<u>\$ 394,683</u>
Budgeted Ending Fund Balance	<u>\$ 173,310,098</u>	<u>\$ 173,959,141</u>	<u>\$ 649,043</u>

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What changed?

General Fund

Expenditures below (above) budget:

	Amount
Payroll	\$ (16,860,874)
Contracted services	(1,026,740)
Supplies and materials	506,181
Other operating costs	(472,607)
Debt service	504,903
Capital Outlay	(2,603,906)
	<u><u>\$ (19,953,043)</u></u>

Fund Balance and
Adopted Budget to
Actual

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Revenues above (below) budget:

Federal	\$ 785,542
State	22,512,219
Local	(3,093,145)
	<u><u>\$ 20,204,616</u></u>

General Fund

Fund Balance

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 \$26.0M

- Encumbrances \$1.1M
- Compensated absences \$11.4M
- Retention payments to employees \$1.1M
- Self-funded insurance \$6.0M
- Grant expenditures returning to general fund \$6.3M

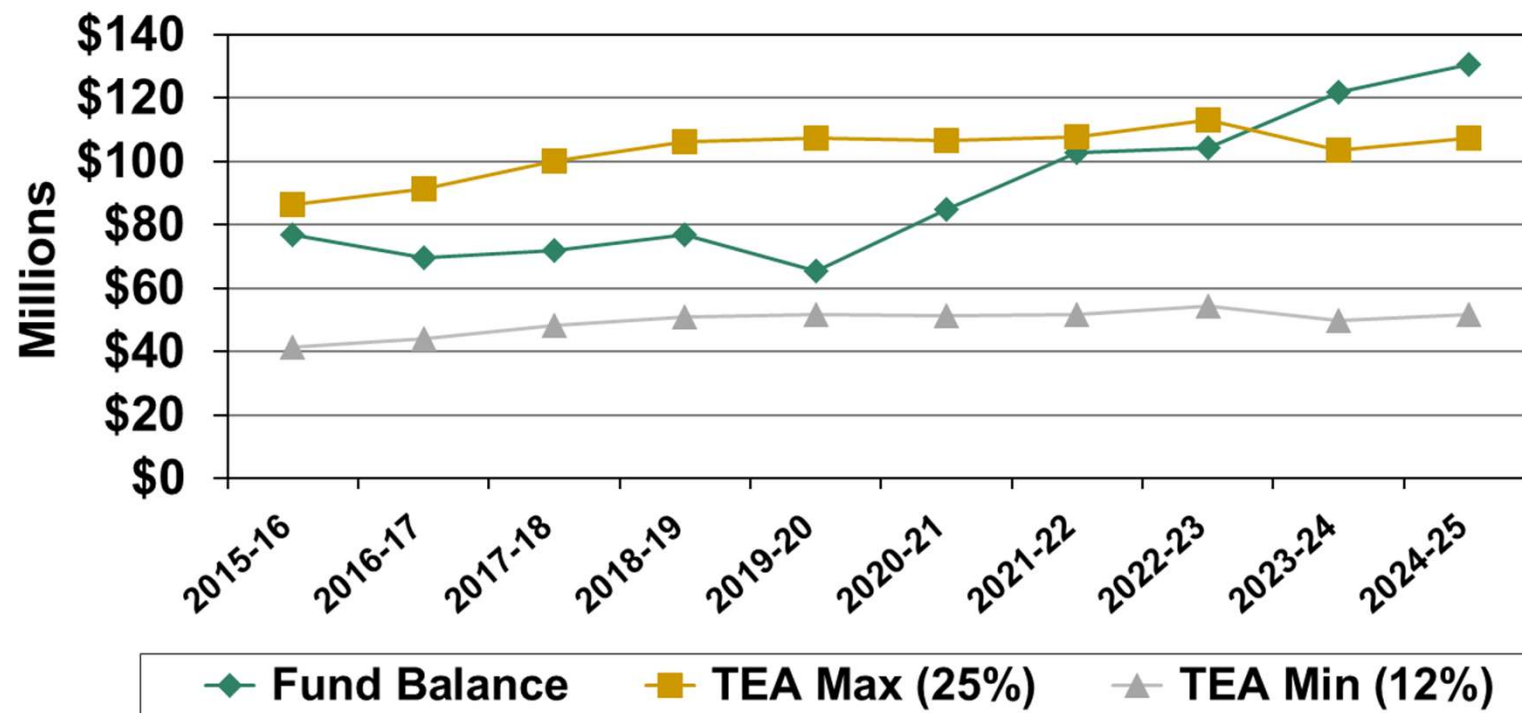
Unassigned \$130.8M

Total \$174.0M

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General Fund

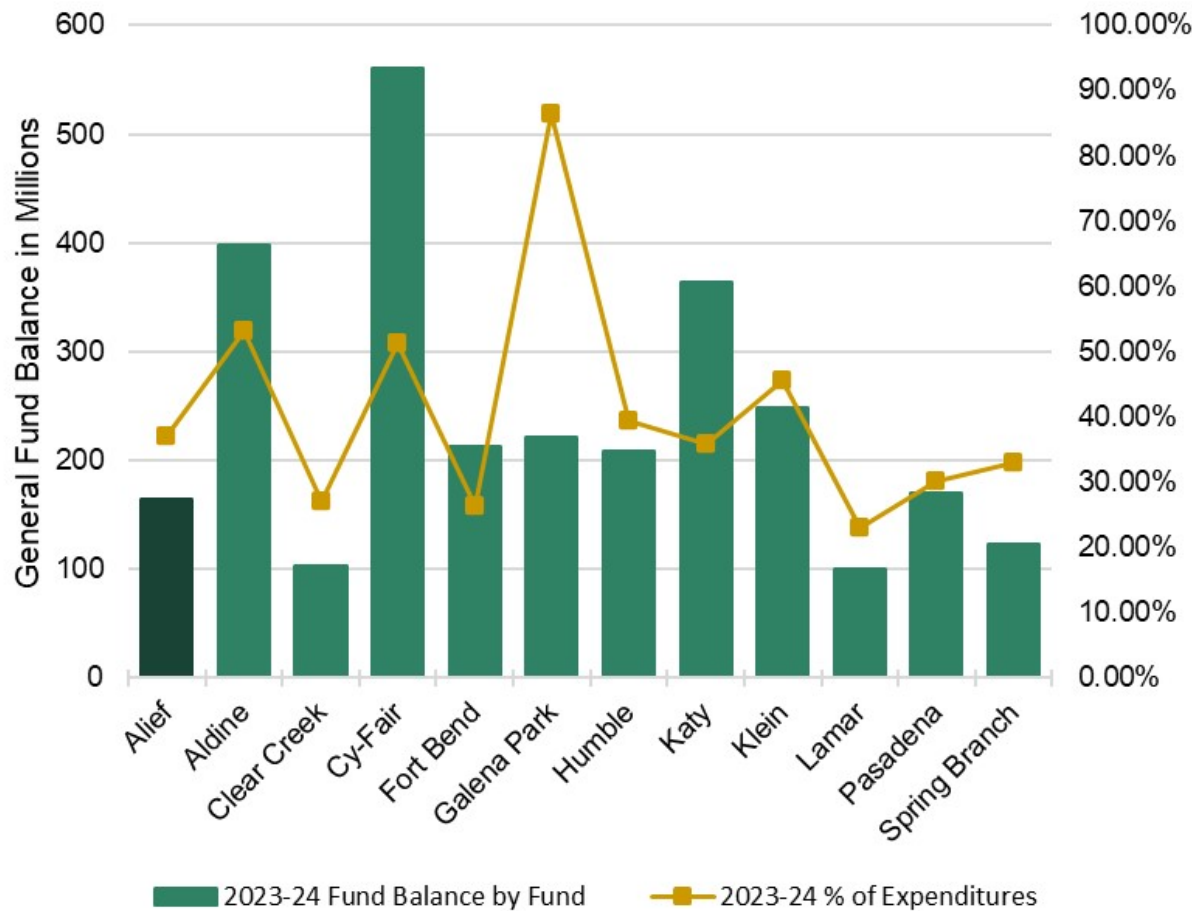
Unassigned Fund Balance



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General Fund

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



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Food Service Program

Revenues

Local	\$ 2,268,128
State	170,597
Federal	27,707,225

Total Revenues

30,145,950

Expenditures

Food Services	31,313,192
Facilities Acquisition & Construction	1,137,612

Total Expenditures

32,450,804

Excess of Revenues Over Expenditures

(2,304,854)

Other Financing Sources

74,510

Net Change in Fund Balance

(2,230,344)

Fund Balances at Beginning of Year

12,918,257

Fund Balances at End of Year

\$ 10,687,913

Statement of Revenues,
Expenditures, and
Changes in Fund
Balance

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Independent School District
THE SMART CHOICE

Debt Service Fund

Revenues

Local	\$ 39,132,681
State	3,857,117
Federal	808,085

Total Revenues

43,797,883

Expenditures

Principal on Long-Term Debt	26,920,000
Interest on Long-Term Debt	15,398,695
Bond Issuance Costs and Fees	8,811

Total Expenditures

42,327,506

Deficiency of Revenues Under Expenditures

1,470,377

Net Change in Fund Balances

1,470,377

Fund Balances at Beginning of Year

19,700,823

Fund Balances at End of Year

\$ 21,171,200

Statement of Revenues,
Expenditures, and
Changes in Fund
Balance

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Governmental Funds

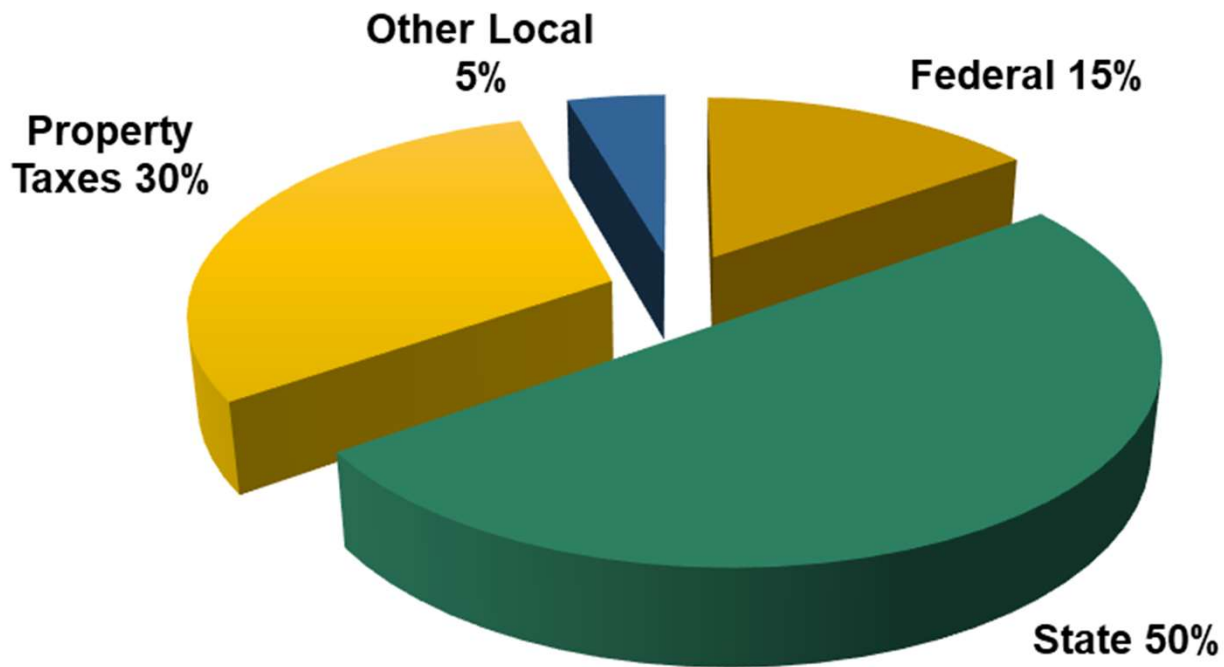
Statement of Revenues, Expenditures, and Changes in Fund Balances

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
Revenues					
Local	\$ 167,635,709	\$ 5,922,470	\$ 6,202,071	\$ 39,132,681	\$ 218,892,931
State	308,039,742	3,794,270	-	3,857,117	315,691,129
Federal	9,107,965	85,831,119	-	808,085	95,747,169
Total Revenues	484,783,416	95,547,859	6,202,071	43,797,883	630,331,229
Expenditures					
Instruction/Instruction Related Services	299,061,248	47,260,140	-	-	346,321,388
Instructional and School Leadership	36,189,050	2,755,709	-	-	38,944,759
Student Support Services	63,839,819	40,306,803	-	-	104,146,622
Administrative Support Services	12,583,729	329,737	-	-	12,913,466
Support Services - Non-Student Based	58,751,528	1,392,294	-	-	60,143,822
Other	5,806,469	5,805,099	38,794,175	42,327,506	92,733,249
Total Expenditures	476,231,843	97,849,782	38,794,175	42,327,506	655,203,306
Other Financing Sources	1,043,110	-	52,566,391	-	53,609,501
Net Change in Fund Balances	9,594,683	(2,301,923)	19,974,287	1,470,377	28,737,424
Fund Balances at Beginning of Year	164,110,098	15,234,099	129,262,960	19,700,823	328,307,980
Restatements	254,360	(254,360)	-	-	-
Fund Balances at Beginning of Year, as Restated	164,364,458	14,979,739	129,262,960	19,700,823	328,307,980
Fund Balances at End of Year	\$ 173,959,141	\$ 12,677,816	\$ 149,237,247	\$ 21,171,200	\$ 357,045,404

185

Governmental Funds

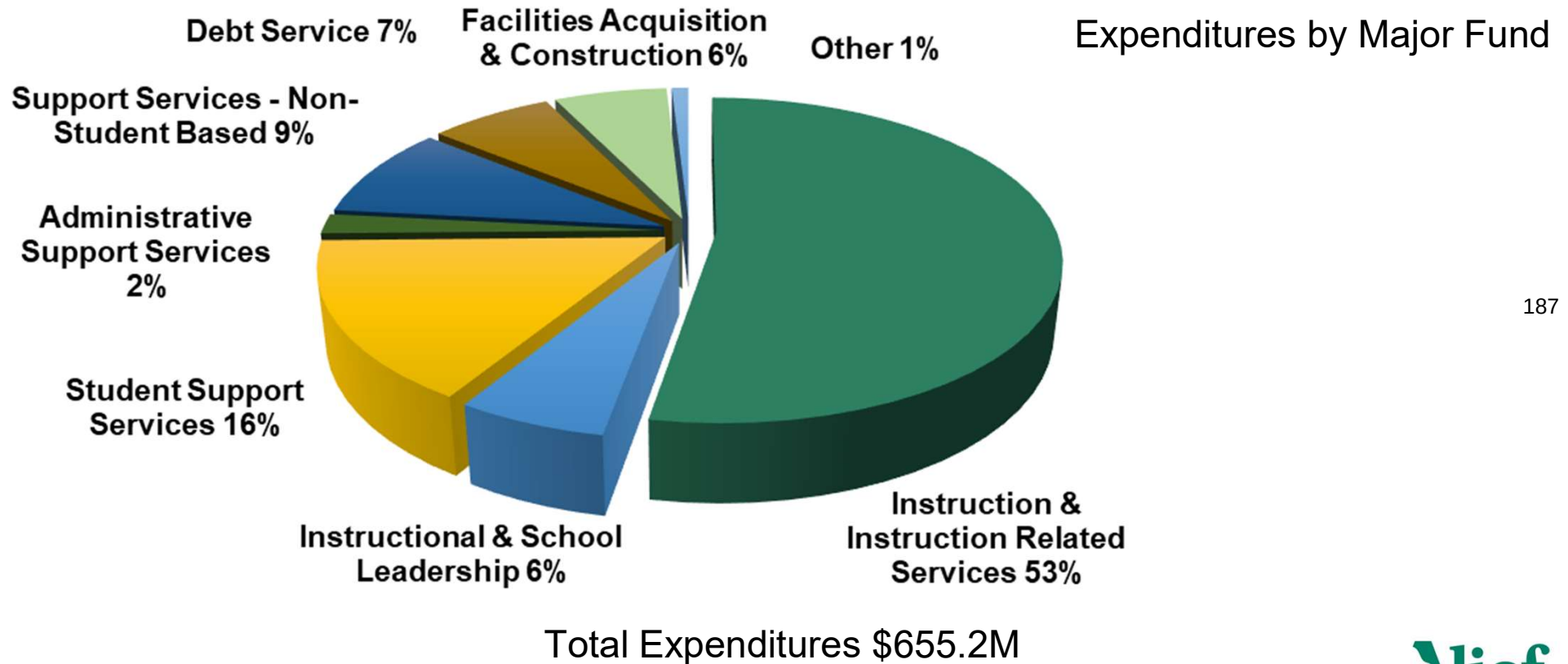
Revenues by Source



186

Total Revenues \$630.3M

Governmental Funds



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Governmental Funds

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**

How a Dollar is Spent in Alief

188

Governmental Funds

	<i>Alief</i>	<i>Aldine</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	57	51	59	62	54	52	57	63	61	58	57	57
Support Services	40	45	37	34	41	43	39	34	35	38	39	39
Library Resources	1	0	1	1	1	1	1	1	1	1	1	1
Instructional training and leadership	4	8	4	3	5	5	6	3	3	2	3	5
Campus Admin	5	6	5	5	5	6	5	5	6	6	7	5
Guidance counseling programs	5	5	5	5	5	4	6	5	6	4	5	6
Bus rides to/from school	4	5	3	3	3	4	2	3	3	4	3	2
Food Services	6	6	4	5	4	6	4	4	5	6	6	5
Extracurricular	3	1	4	2	3	2	3	3	3	3	2	2
Clean well maintained facilities and utilities	8	10	8	7	12	11	9	8	6	9	10	9
Security and nursing	3	3	3	2	3	3	3	2	2	3	2	3
Community and family outreach	1	1	0	1	0	1	0	0	0	0	0	1
District Admin	3	4	4	4	5	5	4	3	4	4	4	4
Total	100	100	100	100	100	100	100	100	100	100	100	100

How a Dollar is Spent per Student Compared with Area Districts (FY 2023-24)

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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

190



Internal Control and Compliance

No material weaknesses or significant deficiencies

No findings or questioned costs

Unmodified opinion on compliance for major programs

191

Question and Comments



192

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, 2025.

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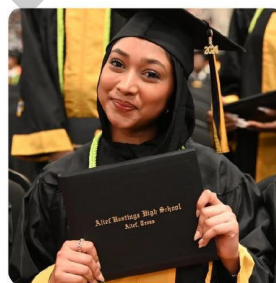
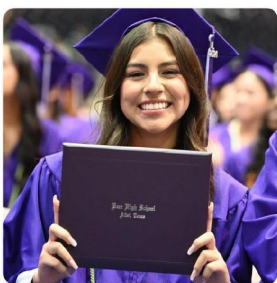
Alief

Independent School District

Preparing Students for Tomorrow – Caring for Them Today

Annual Comprehensive Financial Report

For the Year Ended
August 31, 2025



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

Alief Independent School District

Annual Comprehensive Financial Report *For the Year Ended August 31, 2025*

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

DRAFT

Alief Independent School District
Principal Officials and Advisors

Board of Trustees
as of August 31, 2025

<u>Board of Trustees</u>	<u>Length of Service</u>	<u>Term Expires</u>	<u>Occupation</u>
Dr. Darlene Breaux, President	8 Years	2025	Education Director
Mrs. Jennifer Key, Vice President	8 Years	2025	Retired Educator/Administrator
Mr. Rick Moreno, Secretary	18 Years	2027	Paramedic/Transfer Coordinator
Dr. Lily Truong, Assistant Secretary	10 Years	2027	Educational Consultant
Dr. Gregg Patrick, Member	4 Years	2025	Pastor
Mrs. Janet Spurlock, Member	4 Years	2025	Retired Principal
Ms. Ann Williams, Member	18 Years	2027	Educator

Administrative Officials
as of August 31, 2025

<u>Official</u>	<u>Position</u>	<u>Length of Service</u>
Dr. Anthony Mays	Superintendent of Schools	3 Years
Mr. Charles Woods	Deputy Superintendent for Business Services	35 Years
Dr. Elizabeth Veloz-Powell	Deputy Superintendent for Human Resources and Professional Learning	10 Years
Dr. Charles Garcia	Deputy Superintendent for Curriculum and Instruction	1 Year
Dr. Emily Littlefield	Chief Financial Officer	1 Year

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

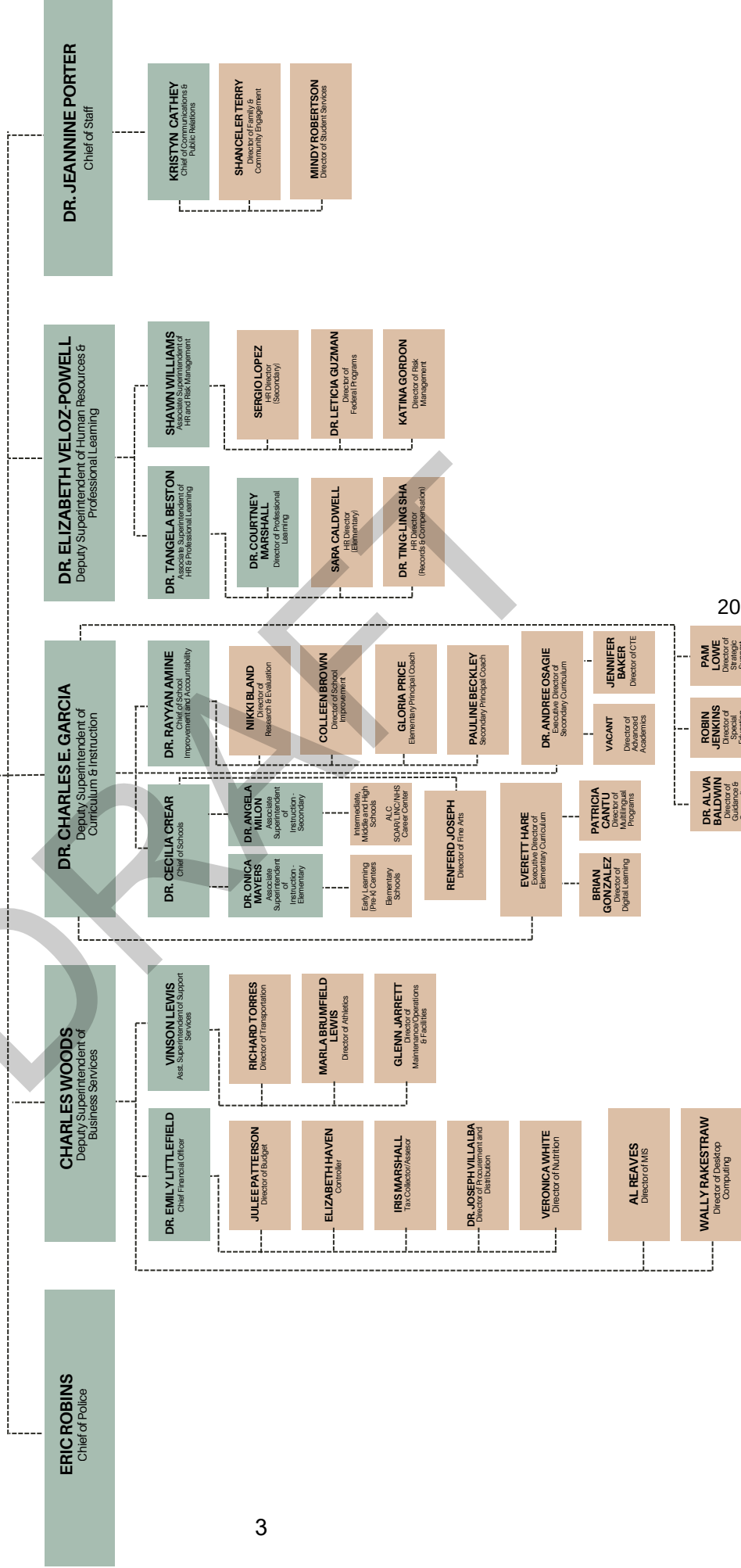
DISTRICT ORGANIZATIONAL CHART

ALIEF ISD BOARD OF TRUSTEES

Board Administrative Assistant: Sancionett Rose

Legal Counsel: Lisa McBride

DR. ANTHONY MAYS
Superintendent
Executive Assistant: Rachel Delafuente



January 20, 2026

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, 2025.

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, 2025, 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, 2025, 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 39.2 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 263,600 and employs 6,000 employees. These employees provide educational services for the 38,600 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.

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 mile 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 increased by .7% for tax year 2024, collected during the 2025 fiscal year. This was a change from the prior year's 4.1% decrease 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 District believes the continued growth of charter schools within and near the District's boundaries and lower birth rates has contributed to declining enrollment. The District has taken a more conservative approach to projections. In the 2022-23 school year 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. For 2024-25 school year our projection was a decrease of 734 students from the previous year actual, however the actual decrease of 864 students exceeded our projection by 130 students.

Factors Affecting Economic Condition and Planning (continued)

Long Range Planning

Annually the District prepares a Long-Range Plan which 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.

Additionally, this plan serves as a tool to assist in planning for the District's bond program. 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 the 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.

Budgeting and Relevant Financial Policies

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 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 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.

Major Initiatives and Accomplishments

The 2024-25 budget was developed to support the following goals of the District:

- 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.

The District continues to implement the 2021, \$522.3 million bond referendum approved by voters. These bond proceeds are being 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.

Major Initiatives and Accomplishments (continued)

Awards and Acknowledgements

Alief ISD continues to demonstrate strong instructional outcomes and measurable progress across state accountability, college readiness, and career preparation. In state accountability, the district earned an overall 75 (C) rating, with Domain 2B (Relative Performance) scoring a 76, reflecting positive performance when compared to peer districts with similar student demographics. Sixteen campuses improved their overall letter grade from the prior year, including multiple campuses making significant multi-letter grade gains. At the high school level, two campuses earned an “A” rating and two campuses earned a “B” rating.

Across the district, 19 campuses earned a total of 56 state distinctions, representing approximately 24% of all possible distinctions, in areas including academic achievement, student progress, closing the gaps, and postsecondary readiness.

Alief ISD also received notable national and statewide recognition for instructional excellence. Alief Early College High School was ranked the #1 Standout High School in Texas, and Kerr High School was ranked #2 Standout High School in Texas by Niche, with both campuses earning A+ overall ratings, highlighting strong academic outcomes and college-ready learning environments.

In Career and Technical Education, Alief ISD earned the District of Distinction designation from the Career and Technical Association of Texas (CTAT), recognizing exceptional commitment to CTE excellence, innovative programming, leadership, and industry partnerships. Additionally, the Marshall Center for Advanced Careers, which houses 17 CTE Programs of Study, was named a Houston Schools That Inspire recipient by Good Reason Houston, distinguishing it as one of only five Houston-area schools recognized for blending rigorous academics with industry-recognized certifications.

For the twenty-third 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, 2024. 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, 2024. 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 37 years.

Both the Certificate of Excellence and Certificate of Achievement are valid for a period of one year only. We believe our current report continues to conform to both programs’ requirements, and it will be submitted to the ASBO and GFOA again this year.

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 26 Texas school districts that received the MBA award for 2024-25 and the District will once again submit the 2025-26 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 has 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 awards for fifteen 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

Alief Independent School District

for its Annual Comprehensive Financial Report
for the Fiscal Year Ended August 31, 2024.

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'.

Ryan S. Stechschulte
President

A handwritten signature in black ink, reading 'James M. Rowan'.

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, 2024

Christopher P. Morill

Executive Director/CEO

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, 2025, at a meeting of the Board of Trustees of such school district on the 20th day of January 2026.

Signature of Board Secretary

Signature of Board President

Signatures

Financial Section

DRAFT

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, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of August 31, 2025, and the respective changes in financial position, 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.

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.

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 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 GAAS. In our opinion, the combining and individual fund statements and schedules and required Texas Education Agency 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 20, 2026 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Houston, Texas
January 20, 2026

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, 2025. 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 \$237,431,105 (net position).
- The District's net position increased \$30,622,413 as a result of this year's operations.
- The District's governmental funds reported combined ending fund balances of \$357,045,404. Approximately 37% of this total amount, \$130,771,235, 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 \$28,737,424.
- The General Fund ended the year with an unassigned fund balance of \$130,771,235 or 28% of the total general fund expenditures, the same percentage as last year.

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, grants or donations to the District, 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 41) 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, 2025	August 31, 2024	Increase/ (Decrease)
Assets			
Current and other assets	\$ 439,989,043	\$ 402,251,762	\$ 37,737,281
Capital assets	663,148,772	651,799,051	11,349,721
Total Assets	1,103,137,815	1,054,050,813	49,087,002
Total Deferred Outflows of Resources	79,143,890	99,186,522	(20,042,632)
Liabilities			
Current liabilities	53,568,070	46,931,536	6,636,534
Long-term liabilities	757,729,814	730,584,590	27,145,224
Total Liabilities	811,297,884	777,516,126	33,781,758
Total Deferred Inflows of Resources	133,552,716	164,127,176	(30,574,460)
Net Position			
Net investment in capital assets	351,805,901	345,801,296	6,004,605
Restricted	34,979,139	34,139,430	839,709
Unrestricted	(149,353,935)	(168,346,693)	18,992,758
Total Net Position	\$ 237,431,105	\$ 211,594,033	\$ 25,837,072

The District's total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by \$237,431,105. 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 \$351,805,901. 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 15%) represents resources that are subject to external restrictions on how they may be used.

Unrestricted net position reflects a deficit of \$149,353,935. 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 \$18,992,758 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 \$6,004,605 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)

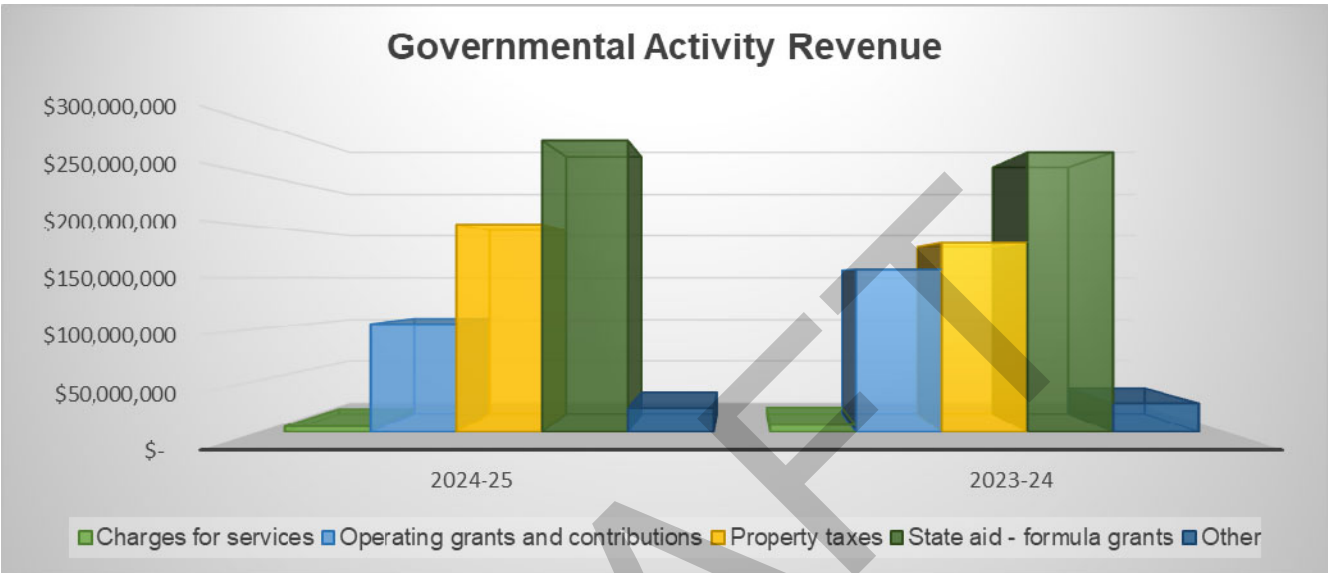
Government-Wide Financial Analysis (continued)

Governmental activities. Net position from operations of the District's governmental activities increased \$30,622,413.

Changes in Net Position			
	Governmental Activities		
	August 31, 2025	August 31, 2024	Increase/ (Decrease)
Revenues			
Program revenues:			
Charges for services	\$ 5,602,172	\$ 7,238,669	\$ (1,636,497)
Operating grants and contributions	105,369,905	158,031,476	(52,661,571)
General revenues:			
Property taxes	201,967,902	183,689,809	18,278,093
State aid - formula grants	282,615,002	271,249,793	11,365,209
Other	23,957,352	28,396,525	(4,439,173)
Total Revenues	619,512,333	648,606,272	(29,093,939)
Expenses			
Instruction	329,826,159	332,401,807	(2,575,648)
Instructional resources and media services	7,221,617	7,200,100	21,517
Curriculum and staff development	12,173,765	13,898,752	(1,724,987)
Instructional leadership	8,924,348	9,151,102	(226,754)
School leadership	28,507,349	28,892,565	(385,216)
Guidance, counseling and evaluation services	28,107,704	25,405,496	2,702,208
Social work services	964,482	1,607,686	(643,204)
Health services	7,143,997	7,863,075	(719,078)
Student transportation	23,495,449	24,082,742	(587,293)
Food services	33,601,097	33,970,887	(369,790)
Cocurricular/extracurricular activities	11,387,608	14,919,026	(3,531,418)
General administration	15,614,974	14,818,697	796,277
Facilities maintenance and operations	43,981,302	44,689,189	(707,887)
Security and monitoring services	8,734,387	8,159,010	575,377
Data processing services	4,930,661	4,553,379	377,282
Community services	3,635,811	5,065,331	(1,429,520)
Debt service - interest on long-term debt	17,072,320	16,512,093	560,227
Facilities planning	1,541,904	2,303,025	(761,121)
Payments related to shared services arrangements	365,643	423,489	(57,846)
Payments to JJAEP	216,000	228,997	(12,997)
Payments to appraisal districts	1,443,343	1,624,431	(181,088)
Total Expenses	588,889,920	597,770,879	(8,880,959)
Change in net position	30,622,413	50,835,393	(20,212,980)
Net position at beginning of year	211,594,033	160,758,640	50,835,393
Restatement - see note 21	(4,785,341)	-	(4,785,341)
Net position at beginning of year, as restated	206,808,692	160,758,640	46,050,052
Net Position at End of Year	\$ 237,431,105	\$ 211,594,033	\$ 25,837,072

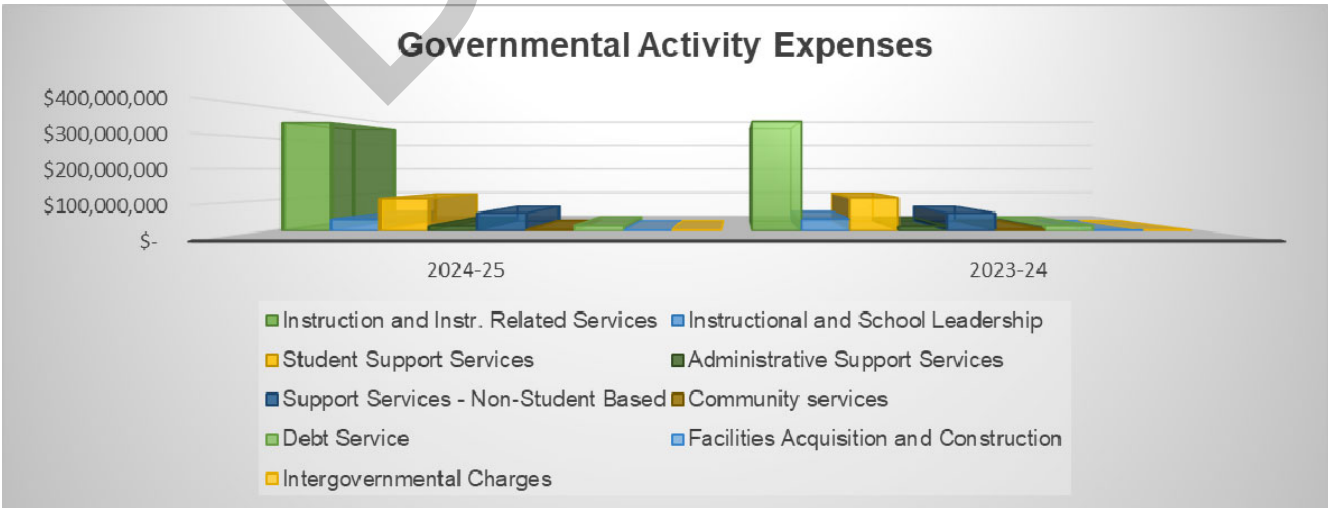
Government-Wide Financial Analysis (continued)

Revenues decreased by \$29,093,939 for the fiscal year ended August 31, 2025, primarily due to the end of COVID related grant funding. Investment earnings decreased \$3,654,959 from rising interest rates and larger cash balances. Operating grants and contributions decreased \$52,661,571 due to the end of COVID related grant funding. State aid for formula grants increased \$11,365,209, primarily due to additional state aid for tax exemptions for the elderly or disabled.



The total cost of all governmental activities this year was \$588,889,920 a decrease of \$8,880,959 from the previous year. The amount that the District's taxpayers paid for these activities through property taxes was \$201,967,902 or 34.3% of the total cost, a 3.6% increase from the prior year. The decrease in expenses is primarily due to the net effect of the ending of COVID related grant funding offset by inflationary increases and additional supplementary payroll payments to eligible staff to encourage employee retention during this time of nationwide teacher shortages.

59.3% of the District's expenses were expended for instruction and instructional related services, which is an increase of .2% from last year. 83.4% of the District's expenses were for direct student-based services, which is a decrease of .1% from last year.

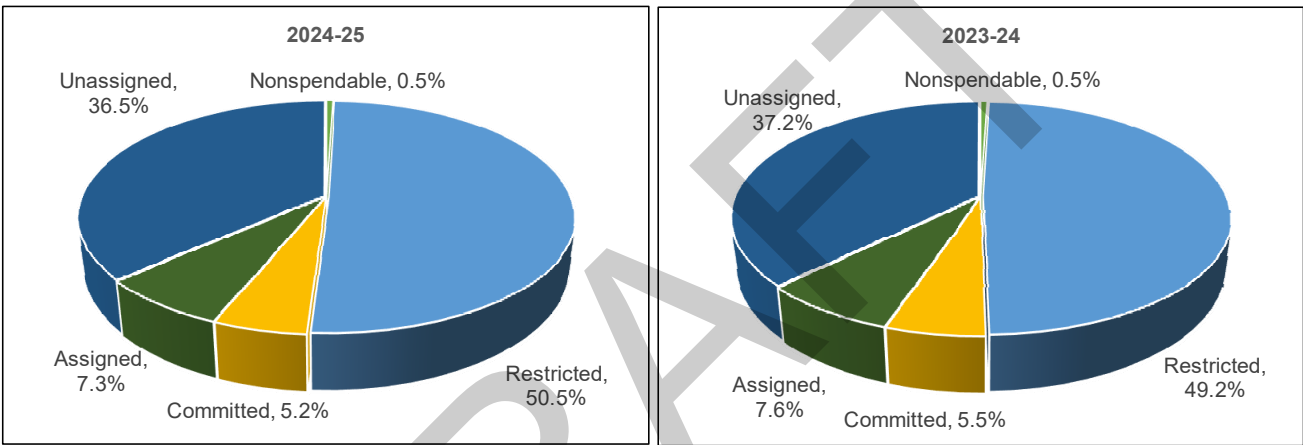


Financial Analysis of the District's Funds

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 current fiscal year end, the District's governmental funds reported combined fund balances of \$357,045,404, an increase of \$28,737,424 from last year. This increase is primarily due to the issuance of bonds to fund construction projects and increased property taxes related to the Voter Approved Tax Rate Election (VATRE). 36.6% of the total amount, \$130,771,235, 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 \$130,771,235, while the total fund balance was \$173,959,141. The fund balance of the general fund increased \$9.6 million from the previous year primarily due to increased property taxes related to the VATRE net of decreased indirect cost revenues from federal grant programs and decreased investment earnings. 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 27.5% of the total general fund expenditures, a .1% decrease from the previous year.

For 2024-25, the Board adopted a surplus general fund budget of \$9.2 million. Expenditures were \$20.0 million over original budget due to a districtwide retention supplement paid to employees in April, teacher signing and retention supplements, increase in anticipated Teacher Incentive Allotment payments, additional contributions to the self-funded health plan to cover increasing costs, and various increases in costs due to inflation, tariffs and cooling system repairs at multiple campuses. Local revenues were \$3.1 million less than the original budget due to decreasing interest rates and higher than expected property tax refundings. The general fund portion of the tax rate was \$.8426 for 2024-25, an increase of \$.0609 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 38,740. The actual enrollment was 130 lower than that estimated, this decrease was offset by increases for property tax value audits, increase in anticipated Teacher Incentive Allotment payments, and additional state aid for tax exemptions for the elderly or disabled, which contributed to a net increase in state revenue of \$22.5 million over the original budget.

The special revenue fund balance is restricted for those specific programs and decreased by \$2.3 million. Revenues decreased \$44.1 million from the prior year primarily due to ending of COVID federal funding, while expenditure only decreased by \$40.4 million.

Financial Analysis of the District's Funds (continued)

The debt service fund balance increased to \$21,171,200 and is reserved for the payment of the District's debt. The debt service portion of the tax rate was \$0.205 for 2024-25, remaining unchanged from the 2023-24 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 to minimize increases in the debt service tax rate.

Fund balance restricted for capital projects on August 31, 2025, was \$149,237,247. As a result of unspent bond proceeds in previous years, the fund began the year with \$129,262,960 in restricted fund balance. The Board approved an issuance of schoolhouse bonds with principal of \$49.4 million. The District spent \$38.8 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 the District's self-funded insurance programs. The health insurance fund experienced a decrease of \$6,188,262 in net position resulting in a balance of \$1,896,094 on August 31, 2025. The decrease was primarily due to increased claim amounts. The worker's compensation fund's net position decreased by \$813,277 resulting in an ending net position of \$35,689. The District changed to an insured plan in fiscal year 2024. The fund balance in this internal service fund is to cover any outstanding claims and the runoff of those required payments. During the year the District transferred \$900,000 of fund balance, which was in excess of estimated liabilities, to the general fund.

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 retention supplements, needs to support student instruction, contracted services to support special student populations, maintenance repairs and equipment, safety and security expenditures, and other unexpected expenditures.

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

- Revenue budget was increased by \$7.3 million based on projections updated throughout the year. The primary adjustments were for state revenue for prior year property value audits and additional state aid for tax exemptions for the elderly or disabled
- Revenue budget was increased by \$1.0 million for Teacher Incentive Allotment.
- Expenditure budget was increased by \$9.2 million for district-wide retention supplement.
- Expenditure budget was increased by \$7.3 million for teacher signing and retention supplements.
- Expenditure budget was increased by \$1.1 million for Teacher Incentive Allotment.
- Expenditure budget was increased by \$1.0 million for transfer to capital projects fund.
- Expenditure budget was increased by \$3.0 million for additional contributions to fund the self-insured health fund.

After revenue budgets and appropriations were adjusted as described, the District's general fund balance of \$173,959,141 differs from the final budgetary fund balance of \$153,386,098 reported in the budgetary comparison schedule. The expenditure variance of \$10.3 million is due to expenditures that were less than final budgeted amounts. Various expenditure categories came in under the adjusted budget, including payroll by \$1.1 million, contracted services by \$4.1 million, supplies and materials by \$2.7 million, and other expenditures by \$2.4 million.

Capital Assets and Debt Administration

Capital Assets

The District's investment in capital assets for its governmental activities as of August 31, 2025, amounts to \$663,148,772 (net of accumulated amortization and depreciation of \$546,989,179). 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 \$11,349,721. 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, 2025	August 31, 2024
Land	\$ 73,400,943	\$ 73,400,943
Buildings and improvements, net	537,404,953	529,839,631
Furniture and equipment, net	15,701,123	16,950,189
Grouped assets - furniture and equipment, net	11,968,641	3,096,693
Vehicles, net	12,645,130	13,957,910
Right-to-use lease assets, net	1,317,151	2,146,766
Right-to-use subscriptions, net	9,826,486	12,356,719
Construction in progress	884,345	50,200
Total Capital Assets (Net of Amortization and Depreciation)	\$ 663,148,772	\$ 651,799,051

Debt

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

Debt Summary		
	Governmental Activities	
	August 31, 2025	August 31, 2024
General obligation bonds	\$ 449,793,931	\$ 427,553,790
Compensated absences, as restated	13,296,027	10,578,928
Claims payable	6,492,337	7,251,398
Rebatable arbitrage	6,907,171	3,322,668
Right-to-use lease assets payable	566,948	1,179,397
Right-to-use subscriptions payable	1,780,958	2,750,118
Financed purchases	378,277	-
Net pension liability	172,169,994	201,442,701
Net OPEB liability	106,344,171	81,290,931
Total Long-Term Liabilities	\$ 757,729,814	\$ 735,369,931

Bonded Debt – The District's bonded debt increased by \$22.5 million at year-end. The District retired \$26,920,000 and issued \$49,410,000 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 \$29.3 million decrease in its portion of the TRS net pension liability.

OPEB – District's portion of the net OPEB liability increased \$25.1 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 2026 general fund budget and tax rate. The adopted budget is based on the following significant assumptions:

- Enrollment for 2024-25 was projected at 38,740, however actual enrollment at snapshot was 38,610. Projected enrollment for 2025-26 is 38,318, a decrease of 292 students from 2024-25 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 \$4.7 million in 2025-26 compared to the final 2024-25 general fund revenues. This is due to the increase in the basic allotment, and other targeted funding increases provided by the 89th Legislative session HB2.
- General fund expenditures for 2025-26 are budgeted at \$485.6 million, \$9.4 million higher than 2024-25 actual expenditures. This is due to mandate raises passed in HB2 and locally funded raises for all staff not included in the state mandated raises.
- The 2025-26 general fund budget adopted reflects a surplus budget that District intends to use to maintain cost of living increases for staff in future year.
- Tax compression was mandated by HB3 in 2019 and the 88th Legislature approved further compression yielding a general fund tax rate for 2025-26 of \$0.8022. 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 \$1.0072.

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.

Basic Financial Statements



Alief Independent School District
Statement of Net Position
August 31, 2025

Exhibit A-1

Data Control Codes		Primary Government Governmental Activities
Assets		
1110	Cash and cash equivalents	\$ 378,923,361
1120	Current investments	6,433,763
1225	Property taxes receivable, net	19,903,479
1240	Due from other governments	25,874,259
1250	Accrued interest	96,151
1290	Other receivables, net	2,713,696
1300	Inventories	2,360,412
1410	Prepaid expenses	22,298
	Capital assets, net of accumulated amortization and depreciation:	
1510	Land	73,400,943
1520	Buildings and improvements, net	537,404,953
1530	Furniture and equipment, net	15,701,123
1530	Vehicles, net	12,645,130
1540	Grouped assets - furniture and equipment, net	11,968,641
1550	Right-to-use lease assets, net	1,317,151
1550	Right-to-use subscriptions, net	9,826,486
1580	Construction in progress	884,345
1910	Long-term investments	3,661,624
1000	Total Assets	1,103,137,815
Deferred Outflows of Resources		
	Deferred charge on refunding	39,850
	Deferred outflows from pension activities	38,400,822
	Deferred outflows from OPEB activities	40,703,218
1700	Total Deferred Outflows of Resources	79,143,890
Liabilities		
2110	Accounts payable	16,783,606
2140	Interest payable	804,526
2150	Payroll deductions and withholdings	4,578,592
2160	Accrued wages payable	30,369,839
2180	Due to other governments	304
2300	Unearned revenue	1,031,203
	Noncurrent liabilities:	
2501	Due within one year	43,031,164
2502	Due in more than one year	436,184,485
2540	Net pension liability	172,169,994
2545	Net OPEB liability	106,344,171
2000	Total Liabilities	811,297,884
Deferred Inflows of Resources		
	Deferred inflows from pension activities	17,440,844
	Deferred inflows from OPEB activities	116,111,872
2600	Total Deferred Inflows of Resources	133,552,716
Net Position		
3200	Net investment in capital assets	351,805,901
	Restricted for:	
3820	Special revenue programs	10,834,338
3850	Debt service	24,144,801
3900	Unrestricted	(149,353,935)
	Total Net Position	\$ 237,431,105

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

Alief Independent School District
Statement of Activities
For the Year Ended August 31, 2025

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	\$ 329,826,159	\$ 1,066,108	\$ 44,164,233	\$ (284,595,818)
12	Instructional resources and media services	7,221,617	85,582	681,797	(6,454,238)
13	Curriculum and staff development	12,173,765	23,120	6,222,895	(5,927,750)
21	Instructional leadership	8,924,348	-	1,288,999	(7,635,349)
23	School leadership	28,507,349	71,286	1,636,993	(26,799,070)
31	Guidance, counseling and evaluation services	28,107,704	2,981	2,293,258	(25,811,465)
32	Social work services	964,482	-	488,440	(476,042)
33	Health services	7,143,997	1,248	347,265	(6,795,484)
34	Student transportation	23,495,449	-	835,541	(22,659,908)
35	Food services	33,601,097	1,614,239	29,398,049	(2,588,809)
36	Cocurricular/extracurricular activities	11,387,608	1,876,647	2,494,712	(7,016,249)
41	General administration	15,614,974	308	4,975,654	(10,639,012)
51	Facilities maintenance and operations	43,981,302	149,093	1,273,798	(42,558,411)
52	Security and monitoring services	8,734,387	343,042	475,715	(7,915,630)
53	Data processing services	4,930,661	-	108,734	(4,821,927)
61	Community services	3,635,811	368,518	2,168,831	(1,098,462)
72	Debt service - interest on long-term debt	17,072,320	-	5,164,316	(11,908,004)
81	Facilities planning	1,541,904	-	1,350,675	(191,229)
93	Payments related to shared services arrangements	365,643	-	-	(365,643)
95	Payments to JJAEP	216,000	-	-	(216,000)
99	Payments to appraisal districts	1,443,343	-	-	(1,443,343)
TG	Total Governmental Activities	\$ 588,889,920	\$ 5,602,172	\$ 105,369,905	(477,917,843)

**Data
Control
Codes**

General revenues:		
MT	Property taxes, levied for general purposes	166,958,944
DT	Property taxes, levied for debt service	35,008,958
SF	State aid - not restricted to specific programs	282,615,002
IE	Investment earnings	17,404,427
MI	Miscellaneous revenue	6,552,925
TR	Total general revenue	508,540,256
CN	Change in net position	30,622,413
	Net position at beginning of year	211,594,033
	Restatements	(4,785,341)
	Net position at beginning of year, as restated	206,808,692
	Net Position at End of Year	\$ 237,431,105

Alief Independent School District*Balance Sheet**Governmental Funds**August 31, 2025*

Data Control Codes		General Fund	Special Revenue Fund
	Assets		
1110	Cash and cash equivalents	\$ 192,849,803	\$ 13,375,299
1120	Current investments	-	-
	Receivables:		
1225	Property taxes receivable, net	16,205,758	-
1240	Due from other governments	15,481,391	10,392,868
1250	Accrued interest	-	-
1260	Due from other funds	5,263,403	-
1290	Other receivables, net	214,201	-
1300	Inventories	1,711,216	649,196
1910	Long-term investments	-	-
1000	Total Assets	\$ 231,725,772	\$ 24,417,363
	Liabilities		
2110	Accounts payable	\$ 7,681,272	\$ 915,172
2150	Payroll deductions and withholdings	4,578,592	-
2160	Accrued wages payable	29,111,050	3,111,285
2170	Due to other funds	-	6,871,542
2180	Due to other governments	-	304
2300	Unearned revenue	189,959	841,244
2000	Total Liabilities	41,560,873	11,739,547
	Deferred Inflows of Resources		
2600	Unavailable revenue - property taxes	16,205,758	-
	Total Deferred Inflows of Resources	16,205,758	-
	Fund Balances		
	Nonspendable:		
3410	Inventory	1,711,216	-
	Restricted for:		
3450	Grant funded programs	-	10,834,338
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	1,843,478
	Assigned:		
3590	Other	25,976,690	-
3600	Unassigned	130,771,235	-
	Total Fund Balances	173,959,141	12,677,816
	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 231,725,772	\$ 24,417,363

Capital Projects Fund	Debt Service Fund	Total Governmental Funds
\$ 155,893,442	\$ 9,371,523	\$ 371,490,067
-	6,433,763	6,433,763
-	3,697,721	19,903,479
-	-	25,874,259
-	96,151	96,151
-	1,608,139	6,871,542
-	-	214,201
-	-	2,360,412
-	3,661,624	3,661,624
<u>\$ 155,893,442</u>	<u>\$ 24,868,921</u>	<u>\$ 436,905,498</u>
\$ 6,656,195	\$ -	\$ 15,252,639
-	-	4,578,592
-	-	32,222,335
-	-	6,871,542
-	-	304
-	-	1,031,203
<u>6,656,195</u>	<u>-</u>	<u>59,956,615</u>
-	3,697,721	19,903,479
<u>-</u>	<u>3,697,721</u>	<u>19,903,479</u>
-	-	1,711,216
-	-	10,834,338
148,140,668	-	148,140,668
-	21,171,200	21,171,200
1,096,579	-	8,596,579
-	-	3,500,000
-	-	3,000,000
-	-	3,343,478
-	-	25,976,690
-	-	130,771,235
<u>149,237,247</u>	<u>21,171,200</u>	<u>357,045,404</u>
<u>\$ 155,893,442</u>	<u>\$ 24,868,921</u>	<u>\$ 436,905,498</u>



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, 2025

Exhibit C-2

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

Total fund balances - governmental funds balance sheet \$ 357,045,404

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. 663,148,772

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. 19,903,479

Addition of Internal Service Fund net position 1,931,783

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	38,400,822
Deferred inflows relating to TRS pension activities	(17,440,844)
Deferred charge on refunding	39,850
Deferred outflows relating to TRS Care OPEB activities	40,703,218
Deferred inflows relating to TRS CARE OPEB activities	(116,111,872)

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	(449,793,931)
Interest payable	(804,526)
Compensated absences	(11,443,531)
Rebatable arbitrage	(6,907,171)
Right-to-use lease assets payable	(566,948)
Right-to-use subscription assets payable	(1,780,958)
Financed purchases	(378,277)
Net pension liability	(172,169,994)
Net OPEB liability	(106,344,171)

Total net position - governmental activities \$ 237,431,105

Alief Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended August 31, 2025

Data Control Codes		General Fund	Special Revenue Fund
	Revenues		
5700	Local and intermediate sources	\$ 167,635,709	\$ 5,922,470
5800	State program revenues	308,039,742	3,794,270
5900	Federal program revenues	9,107,965	85,831,119
5020	Total Revenues	484,783,416	95,547,859
	Expenditures		
	Current:		
0011	Instruction	286,877,006	40,301,245
0012	Instructional resources and media services	5,897,738	698,838
0013	Curriculum and staff development	6,286,504	6,260,057
0021	Instructional leadership	7,801,506	1,388,214
0023	School leadership	28,387,544	1,367,495
0031	Guidance, counseling and evaluation services	27,641,637	1,969,732
0032	Social work services	548,369	481,307
0033	Health services	7,017,706	402,183
0034	Student transportation	20,771,690	612,195
0035	Food services	863,917	32,746,866
0036	Cocurricular/extracurricular activities	6,996,500	4,094,520
0041	General administration	12,583,729	329,737
0051	Facilities maintenance and operations	44,299,585	977,789
0052	Security and monitoring services	10,235,893	355,693
0053	Data processing services	4,216,050	58,812
0061	Community services	1,317,976	2,758,513
	Debt service:		
0071	Principal on long-term debt	1,758,747	510,911
0072	Interest on long-term debt	145,413	53,203
0073	Bond issuance costs and fees	-	-
	Capital outlay:		
0081	Facilities acquisition and construction	559,347	2,482,472
	Intergovernmental:		
0093	Payments related to shared services arrangements	365,643	-
0095	Payments to JJAEP	216,000	-
0099	Payments to appraisal districts	1,443,343	-
6030	Total Expenditures	476,231,843	97,849,782
1100	Excess (deficiency) of revenues over (under) expenditures	8,551,573	(2,301,923)
	Other Financing Sources		
7911	Issuance of bonds	-	-
7915	Operating transfers in	900,000	-
7916	Premium on issuance of bonds	-	-
7949	Issuance of loans and subscriptions	1,143,110	-
8911	Operating transfers out	(1,000,000)	-
7080	Total Other Financing Sources	1,043,110	-
1200	Net change in fund balances	9,594,683	(2,301,923)
0100	Fund balances at beginning of year	164,110,098	15,234,099
	Restatements	254,360	(254,360)
	Fund balances at beginning of year, as restated	164,364,458	14,979,739
3000	Fund Balances at End of Year	\$ 173,959,141	\$ 12,677,816

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

Capital Projects Fund	Debt Service Fund	Total Governmental Funds
\$ 6,202,071	\$ 39,132,681	\$ 218,892,931
-	3,857,117	315,691,129
-	808,085	95,747,169
6,202,071	43,797,883	630,331,229
-	-	327,178,251
-	-	6,596,576
-	-	12,546,561
-	-	9,189,720
-	-	29,755,039
-	-	29,611,369
-	-	1,029,676
-	-	7,419,889
-	-	21,383,885
-	-	33,610,783
-	-	11,091,020
-	-	12,913,466
-	-	45,277,374
-	-	10,591,586
-	-	4,274,862
-	-	4,076,489
-	26,920,000	29,189,658
-	15,398,695	15,597,311
396,391	8,811	405,202
38,397,784	-	41,439,603
-	-	365,643
-	-	216,000
-	-	1,443,343
38,794,175	42,327,506	655,203,306
(32,592,104)	1,470,377	(24,872,077)
49,410,000	-	49,410,000
1,000,000	-	1,900,000
2,156,391	-	2,156,391
-	-	1,143,110
-	-	(1,000,000)
52,566,391	-	53,609,501
19,974,287	1,470,377	28,737,424
129,262,960	19,700,823	328,307,980
-	-	-
129,262,960	19,700,823	328,307,980
\$ 149,237,247	\$ 21,171,200	\$ 357,045,404

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, 2025*

Exhibit C-4

Page 1 of 2

Net Change in Fund Balances - Total Governmental Funds (from C-3)	\$ 28,737,424
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.	(7,001,539)
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.	46,197,012
Amortization and depreciation are not recognized as an expense in governmental funds since it does not require the use of current financial resources.	(34,783,797)
Repayment and adjustments of bond principal, leases, loans and subscriptions payable are an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	29,266,442
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.	(51,566,391)
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.	(764,833)
Current year proceeds from financed purchases 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.	(378,277)
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.	8,267,469
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.	(2,717,099)

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, 2025*

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.

\$ 3,958

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

27,705

Bond premiums/discounts

2,406,250

Rebatable arbitrage

(3,584,503)

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

(38,262,398)

Deferred inflows decreased

4,301,690

Net pension liability decreased

29,272,707

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

18,192,061

Deferred inflows decreased

26,272,770

Net OPEB liability increased

(25,053,240)

Amounts recognized in the governmental fund basis and the statement of net position differ due to the sale or retirement of assets.

(63,494)

Change in Net Position of Governmental Activities

\$ 28,769,917

Alief Independent School District
Statement of Net Position
Proprietary Funds
August 31, 2025

Exhibit D-1

Data Control Codes		Governmental Activities Internal Service Funds
Assets		
	Current assets:	
1110	Cash and cash equivalents	\$ 7,433,294
1290	Other receivables	2,499,495
1400	Prepaid expenses	22,298
	Total current assets	9,955,087
1000	Total Assets	9,955,087
Liabilities		
	Current liabilities:	
2110	Accounts payable	1,530,967
2200	Accrued expenses	5,624,553
	Total current liabilities	7,155,520
	Noncurrent liabilities:	
	Claims payable	867,784
	Total noncurrent liabilities	867,784
2000	Total Liabilities	8,023,304
Net Position		
3900	Unrestricted net position	1,931,783
	Total Net Position	\$ 1,931,783

Alief Independent School District
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended August 31, 2025

Exhibit D-2

Data Control Codes		Governmental Activities
		Internal Service Funds
	Operating Revenues	
5754	Interfund charges for services	\$ 52,141,351
5749	Other	7,606,397
1000	Total Operating Revenues	<u>59,747,748</u>
	Operating Expenses	
6200	Purchased and contracted services	3,857,654
6400	Claims expenses	60,182,711
6400	Other operating expenses	2,174,025
2000	Total Operating Expenses	<u>66,214,390</u>
1200	Operating Loss	(6,466,642)
	Nonoperating Revenues	
7955	Investment earnings	365,103
7950	Total Nonoperating Revenues	<u>365,103</u>
	Other Uses	
8900	Transfers out	(900,000)
8900	Total Other Uses	<u>(900,000)</u>
1300	Change in net position	(7,001,539)
0100	Net position at beginning of year	8,933,322
3000	Net Position at End of Year	<u>\$ 1,931,783</u>

Alief Independent School District
Statement of Cash Flows
Proprietary Funds
For the Year Ended August 31, 2025

Exhibit D-3

	Governmental Activities Internal Service Funds
Cash Flows From Operating Activities	
Receipts from interfund charges for services	\$ 52,134,071
Receipts from insurance reimbursements	7,611,303
Payments to vendors for goods and services	(5,800,858)
Payments for claims	(61,375,239)
Net Cash Used for Operating Activities	(7,430,723)
Cash Flows From Noncapital Financing Activities	
Transfer to general fund	900,000
Net Cash Used for Noncapital Financing Activities	900,000
Cash Flows From Investing Activities	
Interest on investments	365,103
Net Cash Provided by Investing Activities	365,103
Net decrease in cash and cash equivalents	(6,165,620)
Cash and cash equivalents at beginning of year	15,398,914
Cash and Cash Equivalents at End of Year	\$ 9,233,294
Reconciliation of Operating Loss to Net Cash Used for Operating Activities:	
Operating loss	\$ (6,466,642)
Change in assets and liabilities:	
(Increase) in receivables	(1,526,395)
(Increase) in prepaid expenses	(22,298)
Increase in accounts payable	1,343,673
(Decrease) in accrued expenses	(1,165,582)
Increase in noncurrent claims payable	406,521
Net Cash Used for Operating Activities	\$ (7,430,723)

Data Control Codes		Custodial Fund
Assets		
1110	Cash and cash equivalents	\$ 435,370
Total Assets		<u>435,370</u>
Net Position		
3800	Restricted for student activities	435,370
Total Net Position		<u>\$ 435,370</u>

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Alief Independent School District
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended August 31, 2025

Exhibit E-2

Data Control Codes		Custodial Fund
	Additions	
	Contributions:	
5759	Revenues from student and staff activities	\$ 1,027,297
	Total Additions	<u>1,027,297</u>
	Deductions	
6400	Payments for student and staff activities	<u>1,011,990</u>
	Total Deductions	<u>1,011,990</u>
	Change in net position	15,307
	Net position at beginning of year	<u>420,063</u>
	Net Position at End of Year	<u>\$ 435,370</u>

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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 fund liabilities are 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 based on 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 on 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 revenue 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 funds:

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 the government-wide and proprietary fund financial statements and reported as an expense when consumed rather than when purchased. In the governmental fund financial statements prepaid expenditures are recorded as an expenditure when purchased rather than when consumed.

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:

Assets	Years
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 non-cancellable 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 terms; and 3) lease payments.

- The District uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the non-cancellable 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 leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

K. Subscription Based Information Technology Arrangements (SBITA)

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 (SBITA) (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 terms; 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 recognizes liabilities for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Compensated absences include unused vacation, sick leave, local personal leave and state personal leave that are earned by employees but not yet taken. The liability is measured using the employee's pay rate at each fiscal year end. The estimated liability for compensated absences 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. The liability for compensated absences includes salary-related benefits, where applicable.

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 net assets that applies to future periods and will not be recognized as 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).243

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 details of assigned fund balances are 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 Statement No. 101 “*Compensated Absences*”, which is effective for fiscal year ending August 31, 2025. The Statement requires governments to recognize a liability for compensated absences for leave that has not been used and leave that has been used but not yet paid. The liability is measured at the amount of cash payment or noncash settlement to be made for the use of leave. The District implemented this Statement as more fully described in Note 21 and the impact is reflected in the financial statements.

GASB Statement No. 102 “*Certain Risk Disclosures*”, requires governments to disclose information about risks related to a government’s vulnerabilities due to certain concentrations or constraints. The requirements of this Statement are effective for fiscal year ending August 31, 2025, and the District implemented the Statement. The Statement did not have a material impact on the financial statements.

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, 2025. 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, 2025, the District's cash and investment balances were as follows:

	Total Fair Value	Governmental Activities	Fiduciary Funds
Cash and Equivalents			
Cash and checking accounts	\$ 9,994,747	\$ 9,559,377	\$ 435,370
Texpool Investment Pool	120,399,354	120,399,354	-
LOGIC Investment Pool	122,981,680	122,981,680	-
Lone Star Investment Pool	125,982,950	125,982,950	-
Total Cash and Cash Equivalents	379,358,731	378,923,361	435,370
Investments			
U.S. Treasury bills	2,946,422	2,946,422	-
U.S. Agency obligations			
FHLB	1,009,718	1,009,718	-
Other US Government Agencies	6,139,247	6,139,247	-
Total U.S. Agency obligations	7,148,965	7,148,965	-
Total investments	10,095,387	10,095,387	-
Total Cash and Investments	\$ 389,454,118	\$ 389,018,748	\$ 435,370

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, 2025.

	Fair Value	Percent of Portfolio	Weighted Average Maturity (days)	Investment Rating	Fair Value Measurement Input Level
Texpool Investment Pool	\$ 120,399,354	32%	42	AAAm	
LOGIC Investment Pool	122,981,680	32%	51	AAAm	
Lone Star Investment Pool	125,982,950	33%	48	AAAf	
U.S. Treasury bills	2,946,422	1%	253	N/A	Level 2
U.S. Agency obligations					
FHLB	1,009,718	0%			Level 2
Other US Government Agencies	6,139,247	2%			Level 2
Total U.S. Agency obligations	7,148,965	2%	233	AA- - AAA	
Total Investments and Pools	\$ 379,459,371	100%			
Portfolio weighted average maturity			60		

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

There is \$4,569,634 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 \$10,185,000 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 holds all securities owned by the District.

As of August 31, 2025, the District's bank balance of \$8,897,408 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, 2025, is included in investment income as shown below:

Interest income	\$ 17,500,273
Net decrease in fair value of investments	(95,846)
Total Investment Income	\$ 17,404,427

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 2024-25 were \$.8426 and \$.0205, respectively, per \$100 of valuation. Based on an assessed valuation of approximately \$18.1 billion, the resulting tax levy, after exemptions and adjustments, was approximately \$198.6 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, 2025, consisted of the following:

	General Fund	Debt Service Fund	Totals
Delinquent taxes - Current year levy	\$ 2,645,827	\$ 693,865	\$ 3,339,692
Delinquent taxes - Prior years' levies	10,217,355	2,339,958	12,557,313
Delinquent Taxes Receivable	12,863,182	3,033,823	15,897,005
Receivable for penalties and interest	6,188,093	1,303,907	7,492,000
Total Property Taxes Receivable	19,051,275	4,337,730	23,389,005
Less allowance for uncollectible taxes	(2,845,517)	(640,009)	(3,485,526)
Net Property Taxes Receivable	\$ 16,205,758	\$ 3,697,721	\$ 19,903,479

Note 5 – Receivables Due From Other Governments

Receivables due from other government agencies on August 31, 2025, consisted of the following:

	Governmental Funds
Federal grant expenditure reimbursement passed through the state	\$ 9,502,037
Federal grant expenditure reimbursement from the federal agencies	96,111
State grant expenditure reimbursement from the state	885,664
State grant expenditure reimbursement passed through local agencies	81,994
State formula funding aid from the state	15,207,282
Local grant expenditure reimbursement from local agencies	101,171
	<u>\$ 25,874,259</u>

Note 6 – Interfund Receivables, Payables, and Transfers

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 did not clear 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, 2025, consisted of the following:

	Interfund Receivables	Interfund Payables
Governmental Funds		
General Fund	\$ 5,263,403	\$ -
Special Revenue Fund	-	6,871,542
Debt Service Fund	1,608,139	-
Total Governmental Funds	<u>\$ 6,871,542</u>	<u>\$ 6,871,542</u>

The following transfers were recorded during fiscal year ended August 31, 2025:

- A transfer of \$900,000 was made from the Workers' Compensation Internal Service Fund to the General Fund as this amount exceeded the anticipated outstanding claims and runoff of those required payments.
- A transfer of \$1,000,000 was made from the General Fund to the Capital Projects fund for various capital needs.

Note 7 – Capital Assets

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

	Balance August 31, 2024	Additions	Retirements and Transfers	Balance August 31, 2025
Capital assets, not being amortized/depreciated				
Land	\$ 73,400,943	\$ -	\$ -	\$ 73,400,943
Construction in progress	50,200	834,145	-	884,345
Total capital assets, not being amortized/depreciated	73,451,143	834,145	-	74,285,288
Capital assets, being amortized/depreciated				
Buildings and improvements	980,092,053	29,599,300	-	1,009,691,353
Furniture and equipment	51,838,952	2,575,301	(628,540)	53,785,713
Grouped assets - furniture and equipment	3,347,313	9,925,413	-	13,272,726
Vehicles	38,915,682	1,652,493	(1,993,948)	38,574,227
Right-to-use lease assets - equipment	4,072,244	-	(305,377)	3,766,867
Right-to-use subscription assets	16,907,624	1,610,360	(1,756,207)	16,761,777
Total capital assets being amortized/depreciated	1,095,173,868	45,362,867	(4,684,072)	1,135,852,663
Less accumulated amortization/depreciation for:				
Buildings and improvements	(450,252,422)	(22,033,978)	-	(472,286,400)
Furniture and equipment	(34,888,763)	(3,800,064)	604,237	(38,084,590)
Grouped assets - furniture and equipment	(250,620)	(1,053,465)	-	(1,304,085)
Vehicles	(24,957,772)	(2,926,083)	1,954,758	(25,929,097)
Right-to-use lease assets - equipment	(1,925,478)	(829,615)	305,377	(2,449,716)
Right-to-use subscription assets	(4,550,905)	(4,140,592)	1,756,206	(6,935,291)
Total accumulated amortization/depreciation	(516,825,960)	(34,783,797)	4,620,578	(546,989,179)
Total capital assets being amortized/depreciated, net	578,347,908	10,579,070	(63,494)	588,863,484
Governmental Activities Capital Assets, Net	\$ 651,799,051	\$11,413,215	\$ (63,494)	\$ 663,148,772

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

Governmental Activities	
Instruction	\$ 21,551,648
Instructional resources and media services	946,032
Curriculum & instructional staff development	229,504
Instructional leadership	268,112
School leadership	429,103
Guidance, counseling & eval. services	88,585
Health services	296,643
Student transportation	3,016,372
Food services	1,318,552
Extracurricular activities	777,540
Administrative and support services	3,248,989
Facilities maintenance and operations	993,583
Security and monitoring services	270,529
Data processing services	893,111
Community services	67,884
Facilities planning	387,610
Total Depreciation and Amortization Expense	\$ 34,783,797

Note 7 – Capital Assets (continued)

Construction in progress (CIP) and remaining commitments under related construction contracts on August 31, 2025, were as follows:

	Authorized Contract	Contract Expenditures	Total CIP	Remaining Commitment
Agriculture Science Center	\$ 12,734,249	\$ 467,995	\$ 467,995	\$ 12,266,254
Press Box	677,400	416,350	416,350	-
	<u>\$ 13,411,649</u>	<u>\$ 884,345</u>	<u>\$ 884,345</u>	<u>\$ 12,266,254</u>

Note 8 – Long-Term Liabilities

Long-term liabilities consist of bonds payable, compensated absences, claims payable, rebatable arbitrage, right-to-use lease assets payable, right-to-use subscriptions payable, financed purchases, net pension liability, and net OPEB liability. 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, 2025, follows:

	Balance August 31, 2024	Issued and Additions	Refunded and Retired	Balance August 31, 2025	Current Portion
Bonds	\$388,900,000	\$ 49,410,000	\$ (26,920,000)	\$ 411,390,000	\$ 28,605,000
Issuance premiums	38,653,790	2,156,391	(2,406,250)	38,403,931	-
Total bonds payable	<u>427,553,790</u>	<u>51,566,391</u>	<u>(29,326,250)</u>	<u>449,793,931</u>	<u>28,605,000</u>
Compensated absences *	10,578,928	2,717,099		13,296,027	4,022,760
Claims payable	7,251,398	60,616,178	(61,375,239)	6,492,337	5,624,553
Rebatable arbitrage	3,322,668	3,584,503	-	6,907,171	2,928,769
Right-to-use lease assets payable	1,179,397	-	(612,449)	566,948	561,655
Right-to-use subscriptions payable	2,750,118	764,833	(1,733,993)	1,780,958	1,204,040
Financed purchases	-	378,277	-	378,277	84,387
Net pension liability	201,442,701	-	(29,272,707)	172,169,994	-
Net OPEB liability	<u>81,290,931</u>	<u>28,235,863</u>	<u>(3,182,623)</u>	<u>106,344,171</u>	<u>-</u>
Governmental activities long-term liabilities	<u>\$735,369,931</u>	<u>\$147,863,144</u>	<u>\$ (125,503,261)</u>	<u>\$ 757,729,814</u>	<u>\$ 43,031,164</u>

* Compensated absences beginning balance was restated for implementation of GASB 101, and are reported as a net change for the year as allowed under the provisions of GASB 101, paragraph 30. See Note 21.

Note 8 – Long-Term Debt (continued)

Annual requirements to amortize all bonded debt outstanding as of August 31, 2025, follows:

Year Ending August 31,	Principal	Interest	Total
2026	\$ 28,605,000	\$ 15,961,504	\$ 44,566,504
2027	44,035,000	14,207,325	58,242,325
2028	26,465,000	12,526,393	38,991,393
2029	26,070,000	11,296,906	37,366,906
2030	26,065,000	10,105,811	36,170,811
2031-2035	128,865,000	35,138,375	164,003,375
2036-2040	96,705,000	14,125,251	110,830,251
2041-2045	34,580,000	2,477,300	37,057,300
	<u>\$ 411,390,000</u>	<u>\$ 115,838,865</u>	<u>\$ 527,228,865</u>
less current portion	28,605,000	15,961,504	44,566,504
	<u>\$ 382,785,000</u>	<u>\$ 99,877,361</u>	<u>\$ 482,662,361</u>

Bonded debt on August 31, 2025, is comprised of the following individual issues:

Description	Interest Rate %	Range of Maturities	Debt Outstanding
Unltd. tax schoolhouse bonds, QSCBs, Series 2010	5.2	2027	\$ 16,480,000
Unltd. tax schoolhouse & ref. bonds, Series 2013	2.00 - 4.00	2020-33	6,865,000
Unltd. tax refunding bonds, Series 2014	2.50 - 4.00	2020-27	1,265,000
Unltd. tax schoolhouse bonds, Series 2015	2.50 - 4.00	2020-35	4,700,000
Unltd. tax schoolhouse & ref. bonds, Series 2016	3.00 - 5.00	2020-36	32,670,000
Unltd. tax schoolhouse bonds, Series 2017	3.00 - 5.00	2020-37	45,000,000
Unltd. tax schoolhouse bonds, Series 2018	3.00 - 5.00	2020-38	17,105,000
Unltd. tax schoolhouse & ref. bonds, Series 2019	2.00 - 5.00	2020-39	36,330,000
Unltd. tax schoolhouse & ref. bonds, Series 2020	2.00 - 5.00	2021-40	38,850,000
Unltd. tax schoolhouse & ref. bonds, Series 2021	2.00 - 5.00	2022-41	46,255,000
Unltd. tax schoolhouse bonds, Series 2022	4.00 - 5.00	2023-42	24,925,000
Unltd. tax schoolhouse bonds, Series 2023	4.00 - 5.00	2024-43	64,940,000
Unltd. tax schoolhouse bonds, Series 2024	4.00 - 5.00	2025-44	26,595,000
Unltd. tax schoolhouse bonds, Series 2025	4.00 - 5.00	2025-44	49,410,000
Total bonds payable			<u>411,390,000</u>
Less current portion			(28,605,000)
Plus unamortized premiums on issuance			38,403,931
Total Long-Term Portion of Bonds Payable			<u>\$421,188,931</u>

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, 2025, the District issued \$49,410,000 in Unlimited Tax Schoolhouse Bonds. As of August 31, 2025, there is \$330,035,000 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 maturities of these agreements range from 12 to 15 months.

Note 8 – Long-Term Debt (continued)

The future principal and interest lease payments as of August 31, 2025, were as follows:

Year Ending August 31,	Principal	Interest	Total
2026	\$ 561,655	\$ 12,221	\$ 573,876
2027	5,293	66	5,359
	<u>\$ 566,948</u>	<u>\$ 12,287</u>	<u>\$ 579,235</u>
less current portion	561,655	12,221	573,876
Total Long-Term Portion of Lease Payable	<u>\$ 5,293</u>	<u>\$ 66</u>	<u>\$ 5,359</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 maturities of these arrangements range from 1 to 45 months.

The future principal and interest subscription payments as of August 31, 2025, were as follows:

Year Ending August 31,	Principal	Interest	Total
2026	\$ 1,204,040	\$ 135,316	\$ 1,339,356
2027	269,612	44,011	313,623
2028	159,806	23,319	183,125
2029	147,500	11,279	158,779
	<u>\$ 1,780,958</u>	<u>\$ 213,925</u>	<u>\$ 1,994,883</u>
less current portion	1,204,040	135,316	1,339,356
Total Long-Term Portion of Subscription Payable	<u>\$ 576,918</u>	<u>\$ 78,609</u>	<u>\$ 655,527</u>

The District has entered into financed purchase agreements for equipment. The assets for Financed Purchases are included with grouped assets – furniture and equipment in capital assets activity for governmental activities. The District is required to make annual payments at its incremental borrowing rate of 7.647% and matures in 45 months.

The future principal and interest financed purchases payments as of August 31, 2025, were as follows:

Year Ending August 31,	Principal	Interest	Total
2026	\$ 84,387	\$ 28,927	\$ 113,314
2027	90,840	22,474	113,314
2028	97,786	15,527	113,313
2029	105,264	8,050	113,314
	<u>\$ 378,277</u>	<u>\$ 74,978</u>	<u>\$ 453,255</u>
less current portion	84,387	28,927	113,314
Total Long-Term Portion of Financed Purchases	<u>\$ 293,890</u>	<u>\$ 46,051</u>	<u>\$ 339,941</u>

Note 9 – Revenues from Local Sources

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

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Totals
Property taxes	\$ 152,658,054	\$ -	\$ -	\$ 37,075,984	\$ 189,734,038
Penalties, interest, and other related tax income	3,194,374	-	-	772,022	3,966,396
Extracurricular activities	742,485	2,100,339	-	-	2,842,824
Food sales	-	1,526,936	-	-	1,526,936
Investment income	8,908,703	643,875	6,202,071	1,284,675	17,039,324
Tuition and fees	6,887	-	-	-	6,887
Other	2,125,206	1,651,320	-	-	3,776,526
	<u>\$ 167,635,709</u>	<u>\$5,922,470</u>	<u>\$6,202,071</u>	<u>\$ 39,132,681</u>	<u>\$218,892,931</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, 2025, follows:

Program or Source	Assistance Listing Number	Amount
Indirect Costs:		
Title I, Part A - Improving Basic Programs	84.010A	\$ 790,816
IDEA - B, Formula	84.027A	496,049
IDEA - B, Preschool	84.173A	6,490
Texas Education for Homeless Children and Youth	84.196A	3,476
National School Lunch Program	10.555	983,896
School Breakfast Program	10.553	264,381
Carl D. Perkins Career & Technology	84.048A	26,508
Nita M. Lowery 21st CCLC	84.287C	50,318
Title II Part A - Supporting Effective Instruction	84.367A	93,337
Title III Part A - A ELA	84.365A	78,876
COVID-19 ARP Homeless 1 - TEHCY Supplement	84.425W	10,052
COVID-19 ARP Homeless II	84.425W	10,548
COVID-19 ARPA ESSER III	84.425U	1,654,489
Title IV Part A, Subpart 1	84.424A	50,389
ROTC Program	N/A	303,251
SHARS - Medicaid Reimbursement Program	93.778	4,285,089
Total Federal Program Revenues in General Fund		<u>\$ 9,107,965</u>

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. 255

Note 11 – Defined Benefit Pension Plan (continued)**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 on the internet at <https://www.trs.texas.gov/learning-resources/publications>; by writing to TRS at attention Finance Division, PO Box 149676, Austin, TX, 78714-0185; or by calling 1-800-223-8778.

Benefits Provided

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

The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic post-employment benefit changes, including automatic 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. Accordingly, the 2023 Texas Legislature passed Senate Bill (SB) 10 and House Joint Resolution (HJR) 2 to provide eligible retirees with a one-time stipend and an ad hoc cost-of-living-adjustment (COLA).

One-Time Stipends

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

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

Cost-of-Living Adjustment

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

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

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

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.

Note 11 – Defined Benefit Pension Plan (continued)

Contributions (continued)

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.

<u>Contribution Rates</u>	<u>2024</u>	<u>2025</u>
Member (Employee)	8.25%	8.25%
Non-employer contributing agency (State)	8.25%	8.25%
District (Employer)	8.25%	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 contribution required for fiscal year 2025.

	<u>TRS Contributions</u>
	<u>Fiscal Year 2025</u>
Member (Employee)	\$ 28,499,965
Non-employer contributing agency (State)	18,631,106
District (Employer)	15,136,623

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.

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 1.9 percent of the member's salary beginning in fiscal year 2024, 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.

Note 11 – Defined Benefit Pension Plan (continued)

Actuarial Assumptions

The total pension liability in the August 31, 2023, actuarial valuation rolled forward to August 31, 2024 was determined using the following actuarial assumptions:

Valuation Date	August 31, 2023 rolled forward to August 31, 2024
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Long-term expected Investment Rate of Return	7.00%
Municipal Bond Rate	3.87% *
Last year ending August 31 in projection period (100 years)	2123
Inflation	2.30%
Salary Increases including inflation	2.95% to 8.95%
Ad hoc post-employment benefit changes	None

* The source for the rate is the Bond Buyers 20 Index which represents the estimated yield of a portfolio of 20 general obligation bonds maturing in 20 years based on a survey of municipal bond traders.

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

Discount Rate

A single discount rate of 7.00 percent was used to measure the total pension liability. The single discount rate was based on the expected rate of return on 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 9.54 percent of payroll in fiscal year 2025 and thereafter. This includes all employer and state contributions for active and rehired retirees.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all 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, 2024, are summarized below:

Asset Class	Target % Allocation **	Long-Term Expected Geometric Real Rate of Return ***	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
U.S.	18.0 %	4.4 %	1.0 %
Non-U.S. Developed	13.0	4.2	0.8
Emerging Markets	9.0	5.2	0.7
Private Equity *	14.0	6.7	1.2
Stable Value			
Government Bonds	16.0	1.9	0.4
Stable Value Hedge Funds	5.0	3.0	0.2
Absolute Return *	-	4.0	-
Real Return			
Real Estate	15.0	6.6	1.2
Energy, Natural Resources	6.0	5.6	0.4
Commodities	-	2.5	-
Risk Parity	8.0	4.0	0.4
Leverage			
Cash	2.0	1.0	-
Asset Allocation Leverage	(6.0)	1.3	(0.1)
Inflation Expectation			2.4
Volatility Drag ****			(0.7)
Expected Return	100.0 %		7.9 %

* Absolute Return includes Credit Sensitive Investments.

** Target allocations are based on FY2024 policy model.

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

**** 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	\$ 274,999,106	\$ 172,169,994	\$ 86,968,764

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

On August 31, 2025, the District reported a liability of \$172,169,994 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	\$ 172,169,994
State's proportionate share that is associated with the District	191,558,471
Total	\$ 363,728,465

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 net pension liability was measured as of August 31, 2023, and rolled forward to August 31, 2024 and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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, 2023, thru August 31, 2024.

On August 31, 2024, the employer's proportion of the collective net pension liability was 0.28186% which was a decrease of 0.01141% from its proportion measured as of August 31, 2023.

Changes since the Prior Actuarial Valuation

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

The Texas 2023 Legislature passed Senate Bill 10 (SB10), which provided a one-time stipend to certain retirees and variable ad hoc cost-of-living adjustments (COLA) to certain retirees in early fiscal year 2024. Due to its timing, the legislation and payments were not reflected in the August 31, 2023, actuarial valuation. Under rollforward method, an adjustment was made to reflect the legislation in the rolled forward liabilities for the current measurement year, August 31, 2024. SB 10 and House Joint Resolution 2 (HJR 2) of the 88th Regular Legislative Session appropriated payments of \$1.645 billion for one-time stipends and \$3.355 billion for COLAs. This appropriation is treated as a supplemental contribution and included in other additions. Since the Legislature appropriated funds for this one-time stipend and COLA, there was no impact on the Net Pension Liability of TRS.

For the year ended August 31, 2025, the District recognized pension expense of \$19,847,087. The District also recognized an additional on-behalf revenue and expense of \$22,894,439 representing the support provided by the state.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 9,489,775	\$ (1,344,220)
Changes of assumptions	8,889,505	(1,191,779)
Net difference between projected and actual earnings on pension plan investments	1,046,562	
Changes in proportion and differences between District contributions and proportionate share of contributions	3,838,357	(14,904,845)
District contributions subsequent to the measurement date	15,136,623	
Total Deferred Outflows/Inflows of Resources	\$ 38,400,822	\$ (17,440,844)

The \$15,136,623 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:

Year Ending August 31,	Amount
2026	\$ (2,538,501)
2027	15,802,559
2028	(498,050)
2029	(6,842,648)
2030	(100,005)
	\$ 5,823,355

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 on the internet at <https://www.trs.texas.gov/learning-resources/publications>; by writing to TRS at attention Finance Division, PO Box 149676, Austin, TX, 78714-0185; or by calling 1-800-223-8778.

Benefits Provided

TRS-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 2024. The following table shows contributions to the TRS-Care plan by type of contributor.

Contribution Rates	2024	2025
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.

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 2025
Active Employee	\$ 2,244,456
Non-employer contributing agency (State)	6,395,047
District (Employer)	3,049,287

Actuarial Assumptions

The actuarial valuation was performed as of August 31, 2023. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2024. The actuarial valuation 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, 2023, TRS pension actuarial valuation that was rolled forward to August 31, 2024: 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, 2023, rolled forward to August 31, 2024
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	3.87% as of August 31, 2024
Aging Factors	Based on the Society of Actuaries' 2013 Study "Health Care Costs - From Birth to Death"
Election Rates	Normal Retirement: 62% participation rate prior to age 65 and 25% participation rate 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 rate was 6.75% for non-Medicare retirees. For Medicare retirees, trend rates are higher in the first two years due anticipated growth but thereafter match those of non-Medicare retirees. The initial prescription drug trend rate was 7.25% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 11 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 3.87% was used to measure the total OPEB liability. This was a decrease of 0.26% in the discount rate from the previous year. Because the investments are held in cash and there is no intentional objective to advance fund the benefits, the Single Discount Rate is equal to the prevailing municipal bond rate.

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

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 (3.87%) in measuring the net OPEB liability.

	1% Decrease 2.87%	Current Single Discount Rate 3.87%	1% Increase 4.87%
District's proportional share of the net OPEB liability	\$ 126,341,845	\$ 106,344,171	\$ 90,185,750

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	\$ 86,601,539	\$ 106,344,171	\$ 132,070,789

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, 2023 to 4.13% as of August 31, 2024, accompanied by revised demographic and economic assumptions based on the TRS experience study.

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

On August 31, 2025, the District reported a liability of \$106,344,171 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	\$ 106,344,171
State's proportionate share that is associated with the District	133,247,804
Total	<u>\$ 239,591,975</u>

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

On August 31, 2024, the employer's proportion of the collective net OPEB liability was 0.35037% which was a decrease from its proportion measured as of August 31, 2023, of 0.01682%.

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

Changes Since the Prior Valuation

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

- The single discount rate changed from 4.13% as of August 31, 2023, to 3.87% as of August 31, 2024, accompanied by revised demographic and economic assumptions based on the TRS experience study.
- The tables used to model the impact of aging on the underlying claims were revised.

Changes of Benefit Terms Since the Prior Measurement Date

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

For the year ended August 31, 2025, the District recognized negative OPEB expense of \$19,441,591 which includes negative on-behalf expenses and revenue of \$17,319,755 for support provided by the State.

On August 31, 2025, 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	\$ 20,382,607	\$ (53,071,507)
Changes of assumptions	13,610,798	(34,698,873)
Net difference between projected and actual earnings on OPEB investments		(297,798)
Changes in proportion and differences between District contributions and proportionate share of contributions	3,660,526	(28,043,694)
District contributions subsequent to the measurement date	3,049,287	
Total Deferred Outflows/Inflows of Resources	\$ 40,703,218	\$ (116,111,872)

The \$3,049,287 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:

Year Ending August 31,	Amount
2026	\$ (19,130,184)
2027	(14,313,766)
2028	(16,196,366)
2029	(13,154,595)
2030	(8,507,264)
Thereafter	(7,155,766)
	\$ (78,457,941)

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, 2025, 2024, and 2023 the subsidy payments received by TRS-Care on behalf of the District are as follows:

Fiscal Year	Amount
2025	\$ 2,528,035
2024	1,884,010
2023	1,875,117

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. Prior to September 1, 2023, this was provided by 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.

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, 2025, are reflected as accrued expenses and claims payable. The liabilities include an amount for claims that have been incurred but were not reported until after August 31, 2025. 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 2025 and 2024 are as follows:

	Workers' Compensation		Health Insurance	
	2025	2024	2025	2024
Accrual, September 1	\$ 1,162,758	\$ 1,242,451	\$ 6,088,640	\$ 5,243,883
Current year estimates	(8,656)	285,164	60,624,834	57,214,507
Payments for claims	164,765	364,857	61,210,474	56,369,750
Accrual, August 31	<u>\$ 989,337</u>	<u>\$ 1,162,758</u>	<u>\$ 5,503,000</u>	<u>\$ 6,088,640</u>
Current Portion	<u>\$ 121,553</u>	<u>\$ 701,495</u>	<u>\$ 5,503,000</u>	<u>\$ 6,088,640</u>

Of the claims liability for Workers' Compensation Fund, \$867,784 is recorded as noncurrent liabilities.

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

2015-16	321	2020-21	195
2016-17	343	2021-22	284
2017-18	312	2022-23	267
2018-19	333	2023-24	266
2019-20	244	2024-25	270
Ten year average			284

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.

State personal 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 personal 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 personal days. 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.

Compensated absences represent leave for which employees of the District may receive compensation. These include vacation, state personal, and local sick leave. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 101, the District recognizes a liability for compensated absences under the following conditions:

- The leave is attributable to services already rendered.
- The leave accumulates and may be carried forward to future periods.
- It is more likely than not that the leave will be used for time off or otherwise compensated through cash or non-cash settlement.

As of August 31, 2025, the District recorded a total liability of 13.3 million for compensated absences.

The liability is measured using the pay rates in effect as of the reporting date and includes salary-related payments such as the employer's share of Medicare taxes.

The management of the District has assigned a portion of the fund balance in the General Fund to pay the estimated portion of compensated absences.

See note 21 for information on the implementation of GASB Statement No. 101.

Note 15 – Fund Balances

A summary of fund balance, as of August 31, 2025, for all governmental fund types follows:

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund
Nonspendable				
Inventories	\$ 1,711,216	\$ -	\$ -	\$ -
Restricted				
Food service operations	-	10,834,338	-	-
Authorized construction	-	-	148,140,668	-
Retirement of bonded indebtedness	-	-	-	21,171,200
	-	10,834,338	148,140,668	21,171,200
Committed				
Capital improvement to facilities	7,500,000	-	1,096,579	-
Technology equipment and buses	3,500,000	-	-	-
Self funded insurance	3,000,000	-	-	-
Federal sequestration	1,500,000	-	-	-
Campus activities		1,843,478	-	-
	15,500,000	1,843,478	1,096,579	-
Assigned				
Outstanding encumbrances	1,108,158	-	-	-
Compensated absences	11,443,532	-	-	-
Retention payments to employees	1,125,000	-	-	-
Self funded insurance	6,000,000	-	-	-
Grant expenditures returning to the General Fund	6,300,000	-	-	-
	25,976,690	-	-	-
Unassigned	130,771,235	-	-	-
Total Fund Balance	\$173,959,141	\$ 12,677,816	\$ 149,237,247	\$ 21,171,200

Outstanding encumbrances of the General Fund by major function on August 31, 2025, follows:

Instruction	\$ 296,154
Student support services	151,852
General administration	42,557
Facilities maintenance and operations	317,818
Other	299,777
Total Outstanding Encumbrances	\$ 1,108,158

Note 16 – Net Investment in Capital Assets

The net investment in capital assets on August 31, 2025, consists of the following:

Governmental activities capital assets, net of accumulated depreciation	\$ 663,148,772
Capital related debt:	
Bonds payable	(411,390,000)
Unamortized issuance premiums	(38,403,931)
Unspent schoolhouse bond proceeds	147,823,795
Right-to-use lease assets payable	(566,948)
Right-to-use subscription assets payable	(1,780,958)
Loan payable - financed purchase	(378,277)
Capital related deferred charge on refunding	39,850
Capital related accounts payable and retainage payable	(6,686,402)
Net Investment in Capital Assets	<u>\$ 351,805,901</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. As of August 31, 2025, the District has a rebatable arbitrage liability of \$6.9 million. 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 23% 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 \$427,009 were attributable to Alief ISD participation.

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 \$216,000 to place students in a JJAEP in 2024-25.

Note 21 – Adjustments and Restatements of Beginning Balances

During the current year, the District implemented GASB Statement No. 101, Compensated Absences. Implementation of this is a change in accounting principle. The effect of this change is summarized below.

The District also realized an error in the prior year reporting interfund payables and receivables between the general fund and the campus activity accounts reported in the special revenue fund. The effect of correcting this error is summarized below.

	Net Position/ Fund Balance 8/31/2024 as Previously Reported	Restatement - GASB 101 Implementation	Correction of Due To/From Other Funds	Net Position/ Fund Balance 8/31/2024 as Adjusted
Government-Wide				
Governmental activities	\$ 211,059,386	\$ (4,785,341)	\$ -	\$ 206,274,045
Total Government-Wide	<u>\$ 211,059,386</u>	<u>\$ (4,785,341)</u>	<u>\$ -</u>	<u>\$ 206,274,045</u>
Governmental Funds				
General fund	\$ 164,110,098	\$ -	\$ 254,360	\$ 164,364,458
Special revenue fund	15,234,099	-	(254,360)	14,979,739
Total Governmental Funds	<u>\$ 179,344,197</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 179,344,197</u>



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, 2025
With comparative actual balances for the Year Ended August 31, 2024

Control Codes		2025	
		Budgeted Amounts	
		Original	Final
	Revenues		
5700	Local and intermediate sources	\$ 170,728,854	\$ 170,183,489
5800	State program revenues	285,527,523	295,782,517
5900	Federal program revenues	8,322,423	8,322,423
5020	Total Revenues	<u>464,578,800</u>	<u>474,288,429</u>
	Expenditures		
	Current:		
0011	Instruction	277,130,086	290,047,000
0012	Instructional resources and media services	5,770,862	6,104,094
0013	Curriculum and staff development	6,103,166	6,464,899
0021	Instructional leadership	6,933,113	8,043,195
0023	School leadership	26,780,951	28,639,756
0031	Guidance, counseling and evaluation services	24,076,509	28,296,764
0032	Social work services	519,112	594,758
0033	Health services	7,254,283	7,307,089
0034	Student transportation	21,178,912	21,687,456
0035	Food services	60,000	909,410
0036	Cocurricular/extracurricular activities	6,655,375	7,689,090
0041	General administration	10,447,071	12,987,040
0051	Facilities maintenance and operations	43,629,537	45,905,558
0052	Security and monitoring services	9,981,323	10,723,817
0053	Data processing services	4,171,597	4,410,775
0061	Community services	878,133	1,480,454
	Debt service:		
0071	Principal on long-term debt	1,522,500	2,056,625
0072	Interest on long-term debt	145,413	145,413
	Capital outlay:		
0081	Facilities acquisition and construction	640,857	610,714
	Intergovernmental:		
0093	Payments related to shared services arrangements	400,000	400,000
0095	Payments to JJAEP	375,000	375,000
0099	Payments to appraisal districts	1,625,000	1,625,000
6030	Total Expenditures	<u>456,278,800</u>	<u>486,503,907</u>
1100	Excess (deficiency) of revenues over (under) expenditures	8,300,000	(12,215,478)
	Other Financing Sources (Uses)		
7911	Issuance of Bonds	900,000	900,000
7915	Transfers in	-	-
7949	Issuances of subscriptions	-	1,591,478
8911	Transfers out	-	(1,000,000)
7080	Total Other Financing Sources (Uses)	<u>900,000</u>	<u>1,491,478</u>
1200	Net change in fund balance	9,200,000	(10,724,000)
0100	Fund balances at beginning of year	164,110,098	164,110,098
	Restatements	-	-
	Fund balances at beginning of year, as restated	<u>164,110,098</u>	<u>164,110,098</u>
3000	Fund Balances at End of Year	<u>\$ 173,310,098</u>	<u>\$ 153,386,098</u>

See accompanying notes to the required supplementary information.

		2024
Actual Amounts	Variance With Final Budget -	Actual
\$ 167,635,709	\$ (2,547,780)	\$ 158,340,743
308,039,742	12,257,225	295,700,657
9,107,965	785,542	12,575,237
484,783,416	10,494,987	466,616,637
286,877,006	3,169,994	267,163,704
5,897,738	206,356	5,570,428
6,286,504	178,395	5,588,519
7,801,506	241,689	7,389,004
28,387,544	252,212	27,008,790
27,641,637	655,127	23,855,165
548,369	46,389	493,168
7,017,706	289,383	6,689,743
20,771,690	915,766	21,078,327
863,917	45,493	60,701
6,996,500	692,590	6,420,867
12,583,729	403,311	11,148,107
44,299,585	1,605,973	41,429,631
10,235,893	487,924	7,647,862
4,216,050	194,725	5,353,745
1,317,976	162,478	1,698,424
1,758,747	297,878	871,805
145,413	-	86,474
559,347	51,367	703,339
365,643	34,357	
216,000	159,000	228,997
1,443,343	181,657	1,624,431
476,231,843	10,272,064	442,111,231
8,551,573	20,767,051	24,505,406
-	(900,000)	-
900,000	900,000	-
1,143,110	(448,368)	-
(1,000,000)	-	1,303,104
1,043,110	(448,368)	1,303,104
9,594,683	20,318,683	25,808,510
164,110,098	-	138,301,588
254,360	254,360	-
164,364,458	254,360	138,301,588
\$ 173,959,141	\$ 20,573,043	\$ 164,410,098

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,*

	2024	2023	2022	2021
District's proportion of the net pension liability	0.2818569%	0.2932620%	0.3186734%	0.3001242%
District's proportionate share of the net pension liability	\$ 172,169,994	\$ 201,442,701	\$ 189,188,226	\$ 76,431,016
State's proportionate share of the net pension liability associated with the District	191,558,471	228,982,226	221,374,997	106,845,733
Total	<u>\$ 363,728,465</u>	<u>\$ 430,424,927</u>	<u>\$ 410,563,223</u>	<u>\$ 183,276,749</u>
District's covered payroll (for measurement year)	\$ 352,696,005	\$ 349,056,739	\$ 362,186,051	\$ 352,576,047
District's proportionate share of the net pension liability as a percentage of its covered payroll	48.82%	57.71%	52.24%	21.68%
Plan fiduciary net position as a percentage of the total pension liability (1)	77.51%	73.15%	75.62%	88.79%
Plan's net pension liability as a percentage of covered payroll (1)	102.39%	122.32%	112.72%	51.08%

(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.

2020	2019	2018	2017	2016	2015
0.3082986%	0.3171099%	0.3200680%	0.3459862%	0.3411265%	0.3342759%
\$ 165,118,434	\$ 164,843,644	\$ 182,744,598	\$ 110,627,732	\$ 128,906,649	\$ 118,162,081
<u>230,571,503</u>	<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>\$ 395,689,937</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>
\$ 354,018,430	\$ 331,525,555	\$ 332,946,322	\$ 332,855,824	\$ 326,483,230	\$ 308,954,860
46.64%	49.72%	54.89%	33.24%	39.48%	38.25%
75.54%	75.24%	73.74%	82.17%	78.00%	78.43%
110.36%	114.93%	126.11%	75.93%	92.75%	91.94%

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

	2025	2024	2023	2022
Contractually required contributions	\$ 15,136,623	\$ 15,861,173	\$ 15,070,581	\$ 14,867,214
Contributions in relation to the contractually required contributions	(15,136,623)	(15,861,173)	(15,070,581)	(14,867,214)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 345,302,815	\$ 352,696,005	\$ 349,056,739	\$ 362,186,051
Contributions as a percentage of covered payroll	4.38%	4.50%	4.32%	4.10%

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2021	2020	2019	2018	2017	2016
\$ 12,803,554	\$ 12,718,449	\$ 11,098,422	\$ 11,186,005	\$ 11,339,407	\$ 10,838,455
(12,803,554)	(12,718,449)	(11,098,422)	(11,186,005)	(11,339,407)	(10,838,455)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 352,576,047	\$ 354,018,430	\$ 331,525,555	\$ 332,946,322	\$ 332,855,824	\$ 326,483,230
3.63%	3.59%	3.35%	3.36%	3.41%	3.32%

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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,*

	2024	2023
District's proportion of the net OPEB liability	0.3503750%	0.3671958%
District's proportionate share of the net OPEB liability	\$ 106,344,171	\$ 81,290,931
State's proportionate share of the net OPEB liability associated with the District	133,247,804	98,090,003
Total	<u>\$ 239,591,975</u>	<u>\$ 179,380,934</u>
District's covered payroll (for measurement year)	\$ 352,696,005	\$ 349,056,739
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	30.15%	23.29%
Plan fiduciary net position as a percentage of the total OPEB liability (1)	13.70%	14.94%
Plan's net OPEB liability as a percentage of covered payroll (1)	67.98%	51.86%

(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.

2022	2021	2020	2019	2018	2017
0.3963748%	0.3892878%	0.3986414%	0.4047240%	0.4182803%	0.4123626%
\$ 94,908,001	\$ 150,165,708	\$ 151,541,590	\$ 191,398,931	\$ 208,851,168	\$ 179,321,045
115,772,851	201,188,583	203,635,571	254,326,368	273,727,920	250,843,962
<u>\$ 210,680,852</u>	<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>
\$ 362,186,051	\$ 352,576,047	\$ 354,018,430	\$ 331,525,555	\$ 332,946,322	\$ 332,855,824
26.20%	42.59%	42.81%	57.73%	62.73%	53.87%
11.52%	6.18%	4.99%	2.66%	1.57%	0.91%
59.10%	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,

	2025	2024	2023	2022
Contractually required contributions	\$ 3,049,287	\$ 3,182,479	\$ 3,185,147	\$ 3,255,118
Contributions in relation to the contractually required contributions	(3,049,287)	(3,182,479)	(3,185,147)	(3,255,118)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 345,302,815	\$ 352,696,005	\$ 349,056,739	\$ 362,186,051
Contributions as a percentage of covered payroll	0.88%	0.90%	0.91%	0.90%

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2021	2020	2019	2018	2017	2016
\$ 3,040,529	\$ 3,029,495	\$ 2,871,772	\$ 2,885,681	\$ 2,143,878	\$ 2,104,662
(3,040,529)	(3,029,495)	(2,871,772)	(2,885,681)	(2,143,878)	(2,104,662)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 352,576,047	\$ 354,018,430	\$ 331,525,555	\$ 332,946,322	\$ 332,855,824	\$ 326,483,230
0.86%	0.86%	0.87%	0.87%	0.64%	0.64%

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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 2025, General Fund appropriations increased by \$30.2 million.

Net Pension Liability and Net OPEB Liability

The following factors significantly affect trends in the amounts reported for the District's proportionate share of the Net Pension Liability and Net OPEB Liability.

Changes in Actuarial Assumptions and Inputs

Measurement Date	Net Pension Liability		Net OPEB Liability
	Discount Rate	Long-Term Expected Rate of Return	Discount Rate
August 31,			
2024	7.000%	7.000%	3.870%
2023	7.000%	7.000%	4.130%
2022	7.000%	7.000%	3.910%
2021	7.250%	7.250%	1.950%
2020	7.250%	7.250%	2.330%
2019	7.250%	7.250%	2.630%
2018	6.907%	7.250%	3.690%
2017	8.000%	8.000%	3.420%
2016	8.000%	8.000%	
2015	8.000%	8.000%	
2014	8.000%	8.000%	

Changes in Demographic and Economic Assumptions

Measurement Year 2024 – Net OPEB Liability

- Revised demographic and economic assumptions based on TRS experience study.
- Tables used to model the impact of aging on the underlying claims were revised.

Measurement Year 2023 – Net OPEB Liability:

- Revised demographic and economic assumptions based on TRS experience study.
- Lowered the participation rates and updated the healthcare trend rate assumption.

Measurement Year 2022 – Net OPEB Liability

- Lowered the participation rates and updated the healthcare trend rate assumption.

Net Pension Liability and Net OPEB Liability (continued)

Changes in Demographic and Economic Assumptions (continued)

Measurement Year 2021 – Net Pension Liability

- The State and employer contribution rate changed from 6.8% to 7.5%.
- The 1.5% public education employer contribution applied to just employers whose employees were not covered by OASDI in 2019, and it changed in 2020 to apply to all public schools, charter schools, and regional education centers irrespective of participation in OASDI.

Measurement Year 2020 – Net OPEB Liability

- Lowered the participation rates and updated the healthcare trend rate assumption.

Measurement Year 2019 – Net OPEB Liability

- The percentage of retirees who are assumed to have two-person coverage was lowered from 20 percent to 15 percent. In addition, the participation assumption for the surviving spouses of employees that die while actively employed was lowered from 20 percent to 10 percent.
- Lowered the participation rates and updated the healthcare trend rate assumption.

Measurement Year 2018 – Net Pension Liability and Net OPEB Liability

- Revised demographic and economic assumptions based on the TRS experience study.

Measurement Year 2018 – Net OPEB Liability

- Updated the healthcare trend rate assumption.

Changes in Benefit Terms

Measurement Year 2018 – Net Pension Liability

- Changes in benefit terms were made effective September 1, 2017, by the 85th Texas Legislature.

Other Changes

Measurement Year 2019 – Net Pension Liability

- With the enactment of SB 3 by the 2019 Texas Legislature, an assumption has been made about how this would impact future salaries. It is assumed that eligible active members will receive a \$2,700 increase in fiscal year 2020. This is in addition to the salary increase expected based on the actuarial assumptions.

Measurement Year 2018 – Net OPEB Liability

- Adjustments were made for retirees that were known to have discontinued their health coverage in fiscal year 2018.



Preparing Students for Tomorrow – Caring for Them Today

Other Supplementary Information



Combining and Individual Fund Statements and Schedules

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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, 2025**With comparative actual balances for the year ended August 31, 2024*

		2025	
Control Codes		Budgeted Amounts	
		Original	Final
Revenues			
5700	Local and intermediate sources	\$ 39,693,240	\$ 39,693,240
5800	State program revenues	3,561,231	3,561,231
5900	Federal program revenues	808,113	808,113
5020	Total Revenues	44,062,584	44,062,584
Expenditures			
Debt service:			
0071	Principal on long-term debt	27,890,000	27,890,000
0072	Interest on long-term debt	15,591,449	15,591,449
0073	Bond issuance costs and fees	50,000	34,603
6030	Total Expenditures	43,531,449	43,516,052
1200	Net change in fund balance	531,135	546,532
0100	Fund balances at beginning of year	19,700,823	19,700,823
3000	Fund Balances at End of Year	\$ 20,231,958	\$ 20,247,355

Actual Amounts	Variance With Final Budget -	2024
		Actual
\$ 39,132,681	\$ (560,559)	\$ 40,446,070
3,857,117	295,886	3,973,889
808,085	(28)	816,458
43,797,883	(264,701)	45,236,417
26,920,000	970,000	43,362,000
15,398,695	192,754	15,164,089
8,811	25,792	33,115
42,327,506	1,188,546	58,559,204
1,470,377	923,845	(13,322,787)
19,700,823	-	33,023,610
\$ 21,171,200	\$ 923,845	\$ 19,700,823



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, 2025**With comparative actual balances for the year ended August 31, 2024*

		2025	
Control Codes		Budgeted Amounts	
		Original	Final
Revenues			
5700	Local and intermediate sources	\$ 2,125,000	\$ 2,134,962
5800	State program revenues	125,000	125,000
5900	Federal program revenues	29,144,120	29,144,120
5020	Total Revenues	31,394,120	31,404,082
Expenditures			
0035	Food services	32,794,120	33,552,630
0081	Facilities acquisition and construction	1,500,000	1,137,612
6030	Total Expenditures	34,294,120	34,690,242
1100	Excess (deficiency) of revenues over (under) expenditures	(2,900,000)	(3,286,160)
Other Financing Sources			
7915	Operating transfers in	-	-
7080	Total Other Financing Sources	-	-
1200	Net change in fund balance	(2,900,000)	(3,286,160)
0100	Fund balances at beginning of year	12,918,257	12,918,257
3000	Fund Balances at End of Year	\$ 10,018,257	\$ 9,632,097

			2024		
Actual Amounts		Variance With Final Budget -	Actual		
\$	2,268,128	\$	133,166	\$	2,325,488
	170,597		45,597		129,832
	27,707,225		(1,436,895)		30,449,346
	30,145,950		(1,258,132)		32,904,666
	31,313,192		2,239,438		31,443,880
	1,137,612		-		389,053
	32,450,804		2,239,438		31,832,933
	(2,304,854)		981,306		1,071,733
	74,510		74,510		50,963
	74,510		74,510		50,963
	(2,230,344)		1,055,816		1,122,696
	12,918,257		-		11,795,561
\$	10,687,913	\$	1,055,816	\$	12,918,257



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, 2025

Exhibit I-1

Data Control Codes		Workers' Compensation	Health Insurance	Total Internal Service Funds
	Assets			
	Current assets:			
1110	Cash and cash equivalents	\$ 1,037,943	\$ 6,395,351	\$ 7,433,294
1290	Other receivables	-	2,499,495	2,499,495
1400	Prepaid expenses		22,298	22,298
	Total current assets	1,037,943	8,917,144	9,955,087
1000	Total Assets	1,037,943	8,917,144	9,955,087
	Liabilities			
	Current liabilities:			
2110	Accounts payable	12,917	1,518,050	1,530,967
2200	Accrued expenses	121,553	5,503,000	5,624,553
	Total current liabilities	134,470	7,021,050	7,155,520
	Noncurrent liabilities:			
	Claims payable	867,784	-	867,784
	Total noncurrent liabilities	867,784	-	867,784
2000	Total Liabilities	1,002,254	7,021,050	8,023,304
	Net Position			
3900	Unrestricted net position	35,689	1,896,094	1,931,783
	Total Net Position	\$ 35,689	\$ 1,896,094	\$ 1,931,783

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, 2025*

Data Control Codes		Workers' Compensation	Health Insurance	Total Internal Service Funds
	Operating Revenues			
5754	Interfund charges for services	\$ -	\$ 52,141,351	\$ 52,141,351
5749	Other	28,176	7,578,221	7,606,397
1000	Total Operating Revenues	28,176	59,719,572	59,747,748
	Operating Expenses			
6200	Purchased and contracted services	1,550	3,856,104	3,857,654
6400	Claims expenses	4,062	60,178,649	60,182,711
6400	Other operating expenses	-	2,174,025	2,174,025
2000	Total Operating Expenses	5,612	66,208,778	66,214,390
1200	Operating Income (Loss)	22,564	(6,489,206)	(6,466,642)
	Nonoperating Revenues			
7955	Investment earnings	64,159	300,944	365,103
7950	Total Nonoperating Revenues	64,159	300,944	365,103
	Other Uses			
8900	Transfers out	(900,000)	-	(900,000)
8900	Total Other Uses	(900,000)	-	(900,000)
1300	Change in net position	(813,277)	(6,188,262)	(7,001,539)
0100	Net position at beginning of year	848,966	8,084,356	8,933,322
3000	Net Position at End of Year	\$ 35,689	\$ 1,896,094	\$ 1,931,783

Alief Independent School District
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended August 31, 2025

Exhibit I-3

	Workers' Compensation	Health Insurance	Total Internal Service Funds
Cash Flows From Operating Activities			
Receipts from interfund charges for services	\$ -	\$ 52,134,071	\$ 52,134,071
Receipts from insurance reimbursements	28,176	7,583,127	7,611,303
Payments to vendors for goods and services	(13,534)	(5,787,324)	(5,800,858)
Payments for claims	(164,765)	(61,210,474)	(61,375,239)
Net Cash Used for Operating Activities	<u>(150,123)</u>	<u>(7,280,600)</u>	<u>(7,430,723)</u>
Cash Flows From Noncapital Financing Activities			
Transfer to general fund	900,000	-	900,000
Net Cash Used for Noncapital Financing Activities	<u>900,000</u>	<u>-</u>	<u>900,000</u>
Cash Flows From Investing Activities			
Interest on investments	64,159	300,944	365,103
Net Cash Provided by Investing Activities	<u>64,159</u>	<u>300,944</u>	<u>365,103</u>
Net decrease in cash and cash equivalents	814,036	(6,979,656)	(6,165,620)
Cash and cash equivalents at beginning of year	2,023,907	13,375,007	15,398,914
Cash and Cash Equivalents at End of Year	<u>\$ 2,837,943</u>	<u>\$ 6,395,351</u>	<u>\$ 9,233,294</u>
Reconciliation of Operating Income (Loss) to Net Cash Used for Operating Activities:			
Operating income (loss)	\$ 22,564	\$ (6,489,206)	\$ (6,466,642)
Change in assets and liabilities:			
(Increase) in receivables	-	(1,526,395)	(1,526,395)
(Increase) in prepaid expenses	-	(22,298)	(22,298)
Increase in accounts payable	734	1,342,939	1,343,673
(Decrease) in accrued expenses	(579,942)	(585,640)	(1,165,582)
Increase in noncurrent claims payable	406,521	-	406,521
Net Cash Used for Operating Activities	<u>\$ (150,123)</u>	<u>\$ (7,280,600)</u>	<u>\$ (7,430,723)</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, 2025

Fiscal Year	Tax Year	1	2	3		10
		Maintenance	Debt Service	Total	Assessed/ Appraised Value for School Tax Purposes	Beginning Balance 8/31/2024
2016 and prior	2015 and prior	Various	Various	Various	Various	\$ 1,271,934
2017	2016	\$ 1.1250	\$ 0.1800	\$1.3050	\$ 14,436,362,682	364,072
2018	2017	1.1250	0.2050	1.3300	14,972,841,053	547,531
2019	2018	1.1250	0.2050	1.3300	15,311,580,602	490,927
2020	2019	1.0391	0.2050	1.2441	16,153,773,973	495,127
2021	2020	0.9998	0.2050	1.2048	17,265,625,332	632,867
2022	2021	0.9998	0.2050	1.2048	17,406,268,260	723,601
2023	2022	0.9561	0.2050	1.1611	18,743,354,750	1,268,520
2024	2023	0.7817	0.2050	0.9867	17,978,055,424	2,920,287
2025	2024	0.8426	0.2050	1.0476	18,096,571,407	-
1000 Totals						<u>\$ 8,714,866</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 8/31/2025	99 Total Taxes Refunded Under Section 26.1115(c)
\$ -	\$ 19,973	\$ 3,075	\$ (302,330)	\$ 946,556	
-	10,321	1,651	(511)	351,589	
-	12,722	2,318	(895)	531,596	
-	17,382	3,167	(5,654)	464,724	
-	30,761	6,070	2,482	460,778	
-	142,256	29,178	140,628	602,061	
-	119,310	24,472	159,899	739,718	
-	(171,376)	(36,756)	162,387	1,639,039	
-	(3,020,062)	(792,008)	88,782	6,821,139	
180,459,010	157,085,771	38,221,664	18,188,230	3,339,805	
<u>\$ 180,459,010</u>	<u>\$ 154,247,058</u>	<u>\$ 37,462,831</u>	<u>\$ 18,433,018</u>	<u>\$ 15,897,005</u>	
Penalty and interest receivable on taxes				<u>7,492,000</u>	
Allowance for uncollectable taxes				<u>(3,485,526)</u>	
Property Taxes Receivable, Net per Governmental Fund Balance Sheet				<u>\$ 19,903,479</u>	
					<u>\$ 93,040</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.	\$ 53,840,035
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30)	\$ 24,342,778
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.	\$ 14,885,655
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PIC 25)	\$ 10,219,971

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.



Preparing Students for Tomorrow – Caring for Them Today

Financial Trends

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

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

	2025	2024	2023	2022
Governmental Activities:				
Net investment in capital assets	\$ 351,805,901	\$ 345,801,296	\$ 314,728,073	\$ 304,306,149
Restricted	34,979,139	34,139,430	45,883,140	39,863,161
Unrestricted	(149,353,935)	(168,346,693)	(199,852,573)	(227,888,398)
Total Governmental Activities				
Net Position	<u>237,431,105</u>	<u>211,594,033</u>	<u>160,758,640</u>	<u>116,280,912</u>
Primary Government:				
Net investment in capital assets	351,805,901	345,801,296	314,728,073	304,306,149
Restricted	34,979,139	34,139,430	45,883,140	39,863,161
Unrestricted	(149,353,935)	(168,346,693)	(199,852,573)	(227,888,398)
Total Primary Government				
Net Position	<u>\$ 237,431,105</u>	<u>\$ 211,594,033</u>	<u>\$ 160,758,640</u>	<u>\$ 116,280,912</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.

GASB Statement No. 101 was implemented for the year ended August 31, 2025.
2024 and prior were not restated for GASB 101.

Source: District Financial Statements

Table 1

2021	2020	2019	2018	2017	2016
\$ 289,308,633	\$ 286,246,172	\$ 282,464,670	\$ 277,853,365	\$ 270,014,752	\$ 261,270,334
30,712,471	29,910,008	29,682,241	26,777,037	27,773,083	26,158,223
(256,374,627)	(269,701,131)	(243,034,201)	(230,798,282)	26,975,434	47,452,583
63,646,477	46,455,049	69,112,710	73,832,120	324,763,269	334,881,140
289,308,633	286,246,172	282,464,670	277,853,365	270,014,752	261,270,334
30,712,471	29,910,008	29,682,241	26,777,037	27,773,083	26,158,223
(256,374,627)	(269,701,131)	(243,034,201)	(230,798,282)	26,975,434	47,452,583
<u>\$ 63,646,477</u>	<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>

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

	2025	2024	2023	2022
Expenses				
Governmental activities:				
Instruction	\$ 329,826,159	\$ 332,401,807	\$ 322,925,903	\$ 321,180,840
Instructional resources and media services	7,221,617	7,200,100	6,338,028	6,448,291
Curriculum and staff development	12,173,765	13,898,752	11,749,048	12,019,374
Instructional leadership	8,924,348	9,151,102	8,545,816	7,076,281
School leadership	28,507,349	28,892,565	29,093,784	27,796,561
Guidance, counseling, and evaluation services	28,107,704	25,405,496	24,544,564	22,523,612
Social work services	964,482	1,607,686	1,535,151	2,192,121
Health services	7,143,997	7,863,075	7,134,063	7,884,300
Student transportation	23,495,449	24,082,742	22,204,468	22,920,497
Food services	33,601,097	33,970,887	29,282,219	26,676,349
Cocurricular/extracurricular activities	11,387,608	14,919,026	15,663,304	12,824,718
General administration	15,614,974	14,818,697	14,170,594	15,823,195
Facilities maintenance and operations	43,981,302	44,689,189	42,831,677	37,209,371
Security and monitoring services	8,734,387	8,159,010	7,377,386	6,567,169
Data processing services	4,930,661	4,553,379	4,314,042	3,834,697
Community services	3,635,811	5,065,331	5,410,461	4,691,761
Debt service - interest on long-term debt	17,072,320	16,512,093	11,879,415	10,867,368
Facilities planning	1,541,904	2,303,025	1,658,770	2,059,502
Payments related to SSA	365,643	423,489	503,602	461,758
Payments to JJAEP	216,000	228,997	218,176	126,201
Payments to appraisal districts	1,443,343	1,624,431	1,570,623	1,519,291
Total Primary Government Expenses	588,889,920	597,770,879	568,951,094	552,703,257
Program Revenues				
Governmental activities:				
Charges for services:				
Instruction	1,066,108	1,380,818	905,823	172,484
Food services	1,614,239	1,624,906	1,574,291	1,025,149
Cocurricular/extracurricular activities	1,876,647	2,331,988	2,474,307	297,379
Other activities	1,045,178	1,900,957	1,763,944	922,396
Operating grants and contributions	105,369,905	158,031,476	143,835,985	156,620,332
Total Primary Government Program Revenues	110,972,077	165,270,145	150,554,350	159,037,740
Total Primary Government Net (Expense) / Revenue	(477,917,843)	(432,500,734)	(418,396,744)	(393,665,517)

2021	2020	2019	2018	2017	2016
\$ 336,694,839	\$ 369,471,030	\$ 343,692,220	\$ 210,680,241	\$ 323,339,010	\$ 323,595,850
6,278,424	6,630,207	6,259,287	4,260,558	6,014,371	6,038,741
10,501,353	11,383,189	11,585,018	7,104,042	10,306,912	9,846,015
7,252,395	7,526,941	6,659,739	3,778,615	6,121,757	5,923,828
30,678,447	32,459,654	30,797,304	18,955,036	29,227,302	29,192,617
24,339,175	24,939,502	23,253,221	14,864,150	21,707,641	21,803,257
892,728	916,300	863,224	499,619	798,169	767,330
7,470,763	9,292,877	7,619,484	4,619,996	6,100,445	5,934,561
18,561,258	20,099,638	21,145,693	14,558,943	18,037,089	17,468,065
21,155,713	25,317,338	30,417,392	24,461,496	27,396,057	27,729,179
7,732,743	8,913,180	10,667,819	8,936,595	11,251,353	11,126,399
15,795,407	13,673,857	14,612,640	10,497,468	12,028,568	11,663,942
38,798,840	43,576,471	38,671,219	35,452,396	38,023,090	37,494,956
7,069,335	7,879,435	7,549,429	4,655,532	6,463,237	6,383,575
4,010,611	4,081,597	3,893,457	2,975,205	3,883,204	3,892,917
3,882,190	3,732,839	3,708,433	2,463,453	3,636,526	3,626,540
10,107,477	9,157,802	8,643,564	8,309,075	7,343,896	5,366,245
-	-	-	-	-	-
583,740	682,517	687,588	602,700	622,872	429,721
34,049	201,990	220,201	158,281	217,875	183,010
1,502,789	1,525,294	1,518,323	1,468,656	1,365,922	1,308,740
553,342,276	601,461,658	572,465,255	379,302,057	533,885,296	529,775,488
2,279	16,538	148,398	768,684	541,839	340,813
107,937	1,604,789	2,261,953	2,410,989	2,623,686	3,023,312
1,174,248	2,560,599	4,154,732	3,782,946	3,693,271	3,358,206
1,058,394	2,316,625	1,914,857	1,106,999	1,144,374	1,220,090
142,103,301	133,838,968	129,720,192	13,437,364	104,904,606	109,011,544
144,446,159	140,337,519	138,200,132	21,506,982	112,907,776	116,953,965
(408,896,117)	(461,124,139)	(434,265,123)	(357,795,075)	(420,977,520)	(412,821,523)

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

	2025	2024	2023	2022
General Revenues and Other				
Changes in Net Position				
Governmental activities:				
Property taxes, levied for general purposes	\$ 166,958,944	\$ 145,351,765	\$ 175,049,177	\$ 169,928,159
Property taxes, levied for debt service	35,008,958	38,338,044	37,601,633	34,857,836
State aid - not restricted	282,615,002	271,249,793	220,805,645	227,164,659
Investment earnings	17,404,427	21,059,386	14,828,314	716,908
Miscellaneous revenue	6,552,925	7,337,139	12,007,716	13,632,390
Total Primary Government General Revenues	<u>508,540,256</u>	<u>483,336,127</u>	<u>460,292,485</u>	<u>446,299,952</u>
Total Primary Government Change in Net Position	<u>\$ 30,622,413</u>	<u>\$ 50,835,393</u>	<u>\$ 41,895,741</u>	<u>\$ 52,634,435</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

2021	2020	2019	2018	2017	2016
\$ 171,810,375	\$ 164,818,122	\$ 171,743,465	\$ 166,677,280	\$ 161,740,303	\$ 147,462,632
35,225,110	32,585,163	31,281,476	30,417,304	25,892,314	20,299,350
217,487,972	236,501,649	220,803,920	219,522,152	219,713,729	237,429,267
235,490	3,502,465	5,641,143	3,274,168	2,153,674	750,723
1,192,725	1,059,079	75,709	1,411,392	1,359,629	734,696
425,951,672	438,466,478	429,545,713	421,302,296	410,859,649	406,676,668
\$ 17,055,555	\$ (22,657,661)	\$ (4,719,410)	\$ 63,507,221	\$ (10,117,871)	\$ (6,144,855)

Alief Independent School District
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	2025	2024	2023	2022
General Fund				
Nonspendable	\$ 1,711,216	\$ 1,724,244	\$ 1,664,546	\$ 1,519,839
Committed	15,500,000	15,500,000	15,500,000	15,500,000
Assigned	25,976,690	24,824,018	16,725,213	6,776,060
Unassigned	130,771,235	122,061,836	104,411,829	102,994,479
Total General Fund	\$ 173,959,141	\$ 164,110,098	\$ 138,301,588	\$ 126,790,378
All Other Governmental Funds				
Restricted, reported in:				
Special Revenue Fund	\$ 10,834,338	\$ 13,151,400	\$ 11,812,167	\$ 8,129,346
Debt Service Fund	21,171,200	19,700,823	33,023,610	30,729,610
Capital Projects Fund	148,140,668	128,878,095	137,440,868	90,437,464
Committed, reported in:				
Special Revenue Fund	1,843,478	2,082,699	2,019,237	1,984,622
Capital Projects Fund	1,096,579	384,865	639,698	1,076,464
Total All Other Governmental Funds	\$ 183,086,263	\$ 164,197,882	\$ 184,935,580	\$ 132,357,506

Source: District Financial Statements

Table 3

2021	2020	2019	2018	2017	2016
\$ 1,396,988	\$ 2,115,127	\$ 871,283	\$ 942,860	\$ 863,136	\$ 907,959
15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000
7,258,824	8,140,898	6,930,740	5,791,983	6,095,663	6,244,603
84,869,263	65,365,918	76,994,579	71,761,614	69,532,132	76,691,984
<u>\$ 109,025,075</u>	<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>
\$ 814,273	\$ 1,799,912	\$ 5,298,734	\$ 5,531,956	\$ 6,700,383	\$ 5,995,704
28,671,541	27,034,228	23,408,583	20,289,957	20,158,506	19,199,352
102,882,259	78,785,804	61,822,856	34,888,263	60,477,843	56,785,438
1,796,387	1,725,528	1,688,294	1,478,248	1,269,213	1,259,813
1,258,510	1,676,277	2,486,356	3,710,210	4,808,028	8,740,462
<u>\$ 135,422,970</u>	<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>

Alief Independent School District
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	2025	2024	2023	2022
Revenues				
Local and intermediate sources	\$ 218,892,931	\$ 214,962,775	\$ 236,980,442	\$ 215,690,945
State program revenues	315,691,129	307,611,647	246,269,240	254,491,314
Federal program revenues	95,747,169	136,113,653	145,446,722	165,090,850
Total Revenues	630,331,229	658,688,075	628,696,404	635,273,109
Expenditures				
Current:				
Instruction	327,178,251	330,870,052	331,368,474	347,664,767
Instructional resources and media services	6,596,576	6,538,468	5,903,587	6,295,123
Curriculum and staff development	12,546,561	14,020,068	12,194,021	12,745,655
Instructional leadership	9,189,720	10,033,055	9,133,676	7,774,849
School leadership	29,755,039	29,469,789	31,086,320	30,286,664
Guidance, counseling, and evaluation services	29,611,369	26,153,057	26,161,634	24,602,518
Social work services	1,029,676	2,151,367	1,638,320	2,381,918
Health services	7,419,889	7,901,600	7,379,022	8,461,510
Student transportation	21,383,885	22,326,466	21,020,193	21,755,746
Food services	33,610,783	33,418,220	28,975,674	26,432,570
Cocurricular/extracurricular activities	11,091,020	15,610,338	15,610,699	12,965,078
General administration	12,913,466	11,743,619	11,291,754	12,966,112
Facilities maintenance and operations	45,277,374	44,905,578	43,497,373	38,687,666
Security and monitoring services	10,591,586	9,165,512	7,927,346	7,044,923
Data processing services	4,274,862	5,504,163	4,359,589	3,943,572
Community services	4,076,489	5,112,743	5,550,678	4,880,466
Debt service:				
Principal on long-term debt	29,189,658	45,188,555	26,257,712	24,709,957
Interest on long-term debt	15,597,311	15,411,527	13,863,856	12,912,630
Bond issuance costs and fees	405,202	290,639	473,797	406,951
Capital outlay:				
Facilities acquisition and construction	41,439,603	47,266,158	39,602,942	47,575,602
Intergovernmental:				
Payments related to SSA	365,643	423,489	503,602	461,757
Payments to JJAEP	216,000	228,997	218,176	126,201
Payments to appraisal districts	1,443,343	1,624,431	1,570,623	1,519,291
Total Expenditures	655,203,306	685,357,891	645,589,068	656,601,526
Excess (deficiency) of revenues over (under) expenditures	(24,872,077)	(26,669,816)	(16,892,664)	(21,328,417)

2021	2020	2019	2018	2017	2016
\$ 209,133,693	\$ 207,803,056	\$ 218,015,755	\$ 209,607,338	\$ 198,734,289	\$ 178,028,461
249,234,956	269,644,693	259,096,327	247,292,311	248,492,720	265,330,584
108,353,936	81,665,318	76,642,078	78,371,128	72,324,331	71,440,171
566,722,585	559,113,067	553,754,160	535,270,777	519,551,340	514,799,216
318,791,002	331,914,502	311,440,531	302,492,383	304,529,489	298,270,627
5,594,328	5,672,677	5,383,393	5,436,312	5,365,624	5,300,552
10,094,027	10,480,877	10,842,832	9,885,966	10,009,897	9,507,760
7,153,628	6,761,868	6,128,050	5,744,014	5,973,173	5,615,785
29,873,871	29,924,825	28,519,563	28,508,890	28,217,665	27,764,846
23,826,097	23,037,909	21,683,586	21,751,931	21,071,423	20,924,310
884,310	835,451	790,821	755,112	761,868	743,620
7,304,102	8,788,709	7,131,192	6,592,311	5,898,917	5,652,235
16,125,760	17,155,376	18,095,092	16,864,618	15,732,185	17,990,848
19,903,594	23,658,949	28,701,226	27,142,384	26,335,320	27,247,426
7,004,318	7,906,633	9,794,892	10,265,038	10,485,735	10,327,846
12,241,779	9,298,984	8,567,585	8,714,911	8,651,481	8,627,244
37,384,263	41,427,688	36,315,289	37,923,569	36,311,772	37,006,582
7,144,754	7,452,457	7,089,194	6,866,302	7,498,576	6,284,081
3,717,167	3,583,694	3,514,463	3,612,752	3,460,087	3,592,608
3,838,872	3,554,088	3,523,191	3,401,596	3,563,419	3,518,074
22,545,000	20,377,844	21,585,776	23,568,870	20,787,122	18,275,000
11,851,179	10,619,644	9,775,993	9,474,330	7,644,193	5,212,715
1,976,325	3,107,576	486,766	244,949	723,495	794,103
41,788,206	44,723,941	34,901,124	57,651,198	82,688,271	24,424,329
583,740	682,517	687,588	602,700	622,872	429,721
34,049	201,990	220,201	158,281	217,875	183,010
1,502,771	1,525,294	1,518,323	1,468,656	1,365,922	1,308,740
591,163,142	612,693,493	576,696,671	589,127,073	607,916,381	539,002,062
(24,440,557)	(53,580,426)	(22,942,511)	(53,856,296)	(88,365,041)	(24,202,846)

Alief Independent School District
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	2025	2024	2023	2022
Other Financing Sources (Uses)				
Issuance of bonds	\$ 49,410,000	\$ 27,995,000	\$ 72,160,000	\$ 29,335,000
Sale of real and personal property	-	-	-	2,147,548
Issuance of leases	-	-	244,376	2,506,694
Issuance of loans and subscriptions	1,143,110	1,303,104	378,775	-
Operating transfers in	1,900,000	-	-	-
Premium on issuance of bonds	2,156,391	2,442,524	8,198,797	2,039,010
Issuance of refunding bonds	-	-	-	-
Operating transfers out	(1,000,000)	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Total Other Financing Sources (Uses)	53,609,501	31,740,628	80,981,948	36,028,252
Net Change in Fund Balances	\$ 28,737,424	\$ 5,070,812	\$ 64,089,284	\$ 14,699,835
Debt Service as a Percentage of Noncapital Expenditures	7.35%	9.65%	6.65%	6.29%

Source: District Financial Statements

2021	2020	2019	2018	2017	2016
\$ 57,835,000	\$ 51,815,000	\$ 51,925,000	\$ 26,345,000	\$ 75,025,000	\$ 55,660,000
-	-	-	-	-	-
-	-	-	-	1,189,611	-
-	-	-	-	-	-
-	-	-	-	-	1,215,000
7,414,037	6,302,693	6,426,707	2,001,483	6,230,019	8,635,505
1,360,000	2,605,000	6,445,000	-	-	15,130,000
-	-	-	-	-	(1,215,000)
-	-	(6,747,862)	-	-	(16,777,904)
66,609,037	60,722,693	58,048,845	28,346,483	82,444,630	62,647,601
\$ 42,168,480	\$ 7,142,267	\$ 35,106,334	\$ (25,509,813)	\$ (5,920,411)	\$ 38,444,755
6.26%	5.46%	5.79%	6.19%	5.42%	4.59%

Revenue Capacity

These schedules contain information to help assess the factors affecting the District's most significant local revenue source, the property tax.

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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			
2025	\$ 22,016,449,630	\$ 1,693,801,782	\$ 5,613,680,005	\$ 18,096,571,407	\$ 1.0476
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

(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	2025	2024	2023	2022
Overlapping Rates:				
Beechnut MUD	\$ 0.5100	\$ 0.5340	\$ 0.5447	\$ 0.5800
Bissonnet MUD	0.4850	0.4850	0.4950	0.5300
Chelford City MUD	0.3130	0.3130	0.3130	0.3350
Chelford One MUD	0.4600	0.4600	0.4600	0.4600
Harris County (1)	0.6289	0.6087	0.5351	0.5863
Harris County MUD 120	0.4000	0.4000	0.4000	0.4280
Harris County MUD 147	0.4273	0.4306	0.4530	0.5157
Harris County MUD 158	0.3600	0.3540	0.3720	0.4200
Harris County MUD 359	0.0920	0.0920	0.0950	0.1200
Harris County MUD 372	0.1047	0.1050	0.1150	0.1675
Houston, City of	0.5192	0.5192	0.5192	0.5508
Houston City College System	0.0988	0.0962	0.0922	0.0991
Kingsbridge MUD	0.3800	0.3950	0.4200	0.4900
Mission Bend MUD 1	0.2170	0.2170	0.4200	0.2250
Mission Bend MUD 2	0.5300	0.5284	0.5527	0.6015
Renn Road MUD	0.5400	0.5400	0.5700	0.6900
West Harris County MUD 4	0.7440	0.7500	0.8540	0.9600
West Harris County MUD 6	0.1966	0.1950	0.2000	0.2300
West Keegans Bayou ID	0.0749	0.0769	0.0787	0.0860
Total Overlapping Rate	\$ 7.0814	\$ 7.0999	\$ 7.4896	\$ 8.0750
District Direct Rates:				
Maintenance & Operations	\$ 0.8426	\$ 0.7817	\$ 0.9561	\$ 0.9998
Debt Service	0.2050	0.2050	0.2050	0.2050
Total District Direct Rate	\$ 1.0476	\$ 0.9867	\$ 1.1611	\$ 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

2021	2020	2019	2018	2017	2016
\$ 0.5900	\$ 0.6000	\$ 0.6200	\$ 0.6500	\$ 0.7100	\$ 0.7200
0.5600	0.5600	0.5600	0.5700	0.5700	0.5700
0.3500	0.3650	0.3700	0.3900	0.4000	0.4250
0.4750	0.4900	0.4900	0.4900	0.5150	0.5350
0.6042	0.6170	0.6350	0.6350	0.6350	0.6350
0.4400	0.4550	0.4800	0.5000	0.5200	0.5800
0.5300	0.7000	0.5650	0.8100	0.8400	0.8900
0.4300	0.4600	0.4900	0.5320	0.5400	0.5500
0.1450	0.1450	0.1500	0.1600	0.1900	0.2600
0.1675	0.1600	0.1600	0.1600	0.1600	0.1650
0.5618	0.5680	0.5880	0.5841	0.5860	0.6010
0.1003	0.1003	0.1003	0.1003	0.1000	0.1020
0.5100	0.5500	0.5600	0.6000	0.6600	0.7100
0.2300	0.2380	0.2400	0.2580	0.2600	0.2780
0.6250	0.6250	0.6290	0.6685	0.7500	0.7970
0.7100	0.7100	0.7000	0.7000	0.7200	0.7500
1.0000	1.0000	1.0000	1.0000	1.0000	1.0800
0.2400	0.2500	0.2500	0.2500	0.3000	0.4000
0.0910	0.0940	0.0940	0.0940	0.0940	0.0950
<u>\$ 8.3598</u>	<u>\$ 8.6873</u>	<u>\$ 8.6813</u>	<u>\$ 9.1519</u>	<u>\$ 9.5500</u>	<u>\$ 10.1430</u>
\$ 0.9998	\$ 1.0391	\$ 1.1250	\$ 1.1250	\$ 1.1250	\$ 1.1250
0.2050	0.2050	0.2050	0.2050	0.1800	0.1550
<u>\$ 1.2048</u>	<u>\$ 1.2441</u>	<u>\$ 1.3300</u>	<u>\$ 1.3300</u>	<u>\$ 1.3050</u>	<u>\$ 1.2800</u>

Alief Independent School District
Principal Taxpayers
Current Year and Nine Years Ago

Table 7

Taxpayer	2025			2016		
	Assessed Value (1)	Rank	Percentage of Total Assessed Value (2)	Assessed Value (1)	Rank	Percentage of Total Assessed Value (3)
CenterPoint Energy Inc.	\$ 205,822,967	1	1.1 %	\$ 104,687,301	6	0.8 %
Shell Oil Co.	151,079,589	2	0.8	368,899,084	1	2.8
Redstone Houston I LLC	130,072,454	3	0.7			
Camden Property Trust	126,911,466	4	0.7	89,096,066	9	0.7
CHCA West Houston LP	120,630,164	5	0.7	87,626,289	10	0.7
FSP Westchase LLC	97,280,978	6	0.5	145,382,070	2	1.1
West 8 Investments/Residential	91,246,211	7	0.5	101,800,340	7	0.8
Columbia Texas Westchase/ Park Land LLC	79,293,890	8	0.4	145,190,071	3	1.1
G & I IX Artesian LP	78,447,498	9	0.4			
Wal Mart	75,676,649	10	0.4			
Jacobs Engineering Group Inc.				125,498,984	4	0.9
Woodbranch Millennium 2 LLC				110,993,967	5	0.8
Pinnacle Owner Corp.				99,736,795	8	0.7
Totals	<u>\$ 1,156,461,866</u>		<u>6.4 %</u>	<u>\$ 1,378,910,967</u>		<u>10.4 %</u>

(1) Assessed (taxable) value equals appraised value after exemptions

(2) Total assessed value equals: \$ 18,096,571,407

(3) Total assessed value equals: \$ 13,360,826,250

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
2025	\$ 198,647,145	\$195,307,435	98.3 %	\$ -	\$195,307,435	98.3 %
2024	181,335,977	184,011,861	101.5 %	(9,497,024)	174,514,837	98.4
2023	212,968,173	214,847,157	100.9	(3,518,025)	211,329,132	99.2
2022	205,235,498	206,846,561	100.8	(2,350,781)	204,495,780	99.6
2021	201,602,428	205,256,666	101.8	(4,256,299)	201,000,367	99.7
2020	197,225,660	198,700,220	100.7	(1,935,339)	196,764,881	99.8
2019	199,206,535	201,577,172	101.2	(2,835,472)	198,741,700	99.8
2018	195,613,743	196,826,567	100.6	(1,744,420)	195,082,147	99.7
2017	184,711,633	186,333,430	100.9	(1,973,384)	184,360,046	99.8
2016	169,126,527	169,208,730	100.0	(478,454)	168,730,276	99.8

(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.

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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	Loans Payable	Total Primary Government	Ratio of Debt to Assessed Value (1)	Debt per Student (2)
2025	\$449,793,931	\$ 566,948	\$ 1,780,958	\$378,277	\$452,520,114	2.50 %	\$ 11,720
2024	427,553,790	1,179,397	2,750,118	-	431,483,305	2.39	10,901
2023	442,886,973	1,829,650	2,679,914	-	447,396,537	2.39	11,094
2022	389,494,810	2,181,407	-	-	391,676,217	2.25	9,632
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	-	-	311,418,097	2.03	6,827
2018	276,516,129	608,619	-	-	277,124,748	1.85	5,979
2017	273,490,672	902,489	-	-	274,393,161	1.90	5,897
2016	214,561,655	-	-	-	214,561,655	1.61	4,535

(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)
2025	\$ 449,793,931	\$ 24,144,801	\$ 425,649,130	2.35 %	\$ 11,024
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

(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, 2025

Table 11

Taxing Authority	Gross Debt Outstanding	Percent Overlapping	Amount Overlapping
Overlapping:			
Beechnut MUD	\$ 3,265,000	100.00 %	\$ 3,265,000
Bissonnet MUD	13,555,000	100.00	13,555,000
Chelford City MUD	14,375,000	45.14	6,488,875
Chelford One MUD	16,895,000	100.00	16,895,000
Fort Bend Co MUD #30	106,985,000	0.04	42,794
Fort Bend Co WC&ID #2	173,020,000	0.10	173,020
Harris County	2,358,264,736	2.90	68,389,677
Harris County Dept. of Education	28,960,000	2.90	839,840
Harris County Flood Control District	963,805,000	2.90	27,950,345
Harris County Hospital District	867,820,000	2.90	25,166,780
Harris County MUD 120	10,850,000	100.00	10,850,000
Harris County MUD 158	9,340,000	100.00	9,340,000
Harris County MUD 359	3,220,000	100.00	3,220,000
Houston City College System	396,510,000	7.16	28,390,116
Houston, City of	3,438,180,000	4.70	161,594,460
Kingsbridge MUD	8,315,000	3.29	273,564
Mission Bend MUD 1	5,090,000	43.25	2,201,425
Mission Bend MUD 2	11,955,000	100.00	11,955,000
N Mission Glen MUD	13,070,000	0.74	96,718
Port of Houston Authority	406,509,397	2.90	11,788,773
Renn Road MUD	6,925,000	69.87	4,838,498
West Harris Co MUD #16	4,120,000	100.00	4,120,000
Total Net Overlapping Debt			<u>411,434,885</u>
Direct Debt:			
Alief Independent School District			<u>452,520,114</u>
Total Direct and Overlapping Debt			<u>\$ 863,954,999</u>

(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.

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Fiscal Year	Residential Units (1)	Average Assessed Value per Residential Unit (1)	Estimated Population (2)	Average Daily Attendance (3)	Unemployment Rate (4)
2025	44,212	\$ 253,215	263,614	34,700	4.9 %
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	281,359	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

(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

<u>Employer</u>	<u>2025</u>			<u>2016</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>
Memorial Hermann Health System	31,425	1	2.67 %	24,108	2	2.24 %
UT MDA Cancer Center	26,270	2	2.24	21,086	4	1.96
Amazon	24,000	3	2.04			
City of Houston	22,170	4	1.89			
Houston Methodist Hospital System	22,015	5	1.87	20,000	6	1.86
Harris County	19,920	6	1.70			
Exxon Mobil Corp.	16,740	7				
UT Health Houston	16,150	8	1.37			
Chevron Corp.	13,330	9	1.13			
United Airlines	13,200	10	1.12	14,941	8	1.39
Wal-Mart Stores, Inc.				37,000	1	3.43
H-E-B Grocery Co.				23,732	3	2.20
Kroger Co.				16,000	7	1.48
United Airlines				14,941	8	1.39
McDonald's Corp.				20,918	5	1.94
Shell Oil Co.				11,507	10	1.07
Schlumberger				12,069	9	1.12
Totals	<u>205,220</u>		<u>16.04 %</u>	<u>216,302</u>		<u>20.05 %</u>

Sources: 2025 - Harris County, Texas Economic Development
2016 - Houston Chronicle for Greater City of Houston area.

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.

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Alief Independent School District
Full-Time Equivalent District Employees by Position
Last Ten Fiscal Years

Position	2025	2024	2023	2022
Professional Staff				
Teachers	2,842	2,962	2,967	3,172
Support staff:				
Counselors	123	129	137	141
Educational Diagnosticians	76	44	46	44
Librarians	35	37	37	37
Nurses	46	47	45	45
Psychologists	2	19	21	15
Therapists	1	48	53	51
Other Support Staff	263	236	256	229
Total support staff	546	560	595	562
Administrators:				
Administrative/Instructional Officers	22	23	20	21
Assistant Principals	93	109	118	124
Assistant Superintendents	8	7	9	9
Principals	48	48	51	46
Superintendent	1	1	1	1
Teacher Supervisors	46	47	48	51
Total administrators	218	235	247	252
Total Professional Staff	3,606	3,757	3,809	3,986
Educational Aides	708	735	714	719
Auxiliary Staff	1,643	1,591	1,607	1,603
Total Employees	5,957	6,083	6,130	6,308

Source: Texas Education Agency website

Table 14

2021	2020	2019	2018	2017	2016
3,276	3,253	3,260	3,283	3,377	3,329
138	132	130	133	129	128
47	40	25	24	22	43
40	41	42	39	40	38
50	51	50	49	66	41
16	10	6	6	8	12
53	49	48	43	32	31
224	222	204	220	219	200
568	545	505	514	516	493
20	20	20	18	15	10
125	127	121	118	115	118
9	9	8	8	10	8
45	46	46	46	45	45
1	1	1	1	1	1
48	53	73	71	71	53
248	256	269	262	257	235
4,092	4,054	4,034	4,059	4,150	4,057
715	700	618	613	519	548
1,652	1,702	1,697	1,735	1,871	1,786
6,459	6,456	6,349	6,407	6,540	6,391

Alief Independent School District
Operating Statistics
Last Ten Fiscal Years

Fiscal Year	Enrollment	Average Daily Attendance	Operating Expenditures (1)	Cost per Student (ADA)	Percentage Change
2025	38,610	34,700	\$ 563,814,123	\$ 16,248	1.9 %
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

(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
\$ 588,889,920	\$ 16,971	1.0 %	2,842	13.6	86.3 %
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



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)		
2025	\$ 50,000 (3)	\$ 108,931	\$ 63,822	\$ 68,728	\$ 63,749
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

(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	2025	2024	2023	2022
High Schools:				
Hastings (1973)				
Square footage	496,243	496,243	496,243	496,243
Capacity	3,500	3,500	3,500	3,500
Enrollment	3,106	3,142	3,282	3,261
Elsik (1981)				
Square footage	506,830	506,830	506,830	506,830
Capacity	3,500	3,500	3,500	3,500
Enrollment	3,338	3,331	3,310	3,327
Taylor (2001)				
Square footage	503,000	503,000	503,000	503,000
Capacity	2,800	2,800	2,800	2,800
Enrollment	2,844	2,825	2,841	2,883
Kerr (1994)				
Square footage	156,260	156,260	156,260	156,260
Capacity	800	800	800	800
Enrollment	807	794	806	790
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	887	915	916	998
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	925	1,016	1,000	988
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	146	201	120	76
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	821	806	836	897
Olle (1974)				
Square footage	172,656	172,656	172,656	172,656
Capacity	1,225	1,225	1,225	1,225
Enrollment	1,025	1,041	1,076	1,066

2021	2020	2019	2018	2017	2016
496,243	496,243	496,243	496,243	495,243	495,243
3,500	3,500	3,500	3,500	3,500	3,500
3,563	3,510	3,461	3,422	3,436	3,266
506,830	506,830	506,830	506,830	505,830	505,830
3,500	3,500	3,500	3,500	3,500	3,500
3,490	3,606	3,559	3,552	3,498	3,400
503,000	503,000	503,000	503,000	502,000	502,000
2,800	2,800	2,800	2,800	2,800	2,800
2,967	3,111	3,118	3,210	3,227	3,079
156,260	156,260	156,260	156,260	122,682	122,682
800	800	800	800	800	800
809	791	796	806	804	809
190,572	190,572	190,572	190,572	190,572	190,572
1,800	1,800	1,800	1,800	1,800	1,800
1,052	1,105	867	997	966	1,005
190,572	190,572	190,572	190,572	190,572	190,572
1,800	1,800	1,800	1,800	1,800	1,800
1,011	1,101	1,051	1,019	1,053	1,081
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
15	109	150	130	146	173
216,000	216,000	216,000	216,000		
*	*	*	*		
*	*	*	*		
235,533	235,533	235,533	235,533	222,579	222,579
1,272	1,272	1,272	1,272	1,272	1,272
872	1,017	1,002	965	948	965
172,656	172,656	172,656	172,656	152,317	152,317
1,225	1,225	1,225	1,225	1,225	1,225
1,125	1,195	1,066	1,095	1,143	1,139

Alief Independent School District
School Building Information
Last Ten Fiscal Years

Building	2025	2024	2023	2022
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	763	809	807
Holub (1981)				
Square footage	186,457	186,457	186,457	186,457
Capacity	1,230	1,230	1,230	1,230
Enrollment	686	732	779	821
Albright (1983)				
Square footage	195,203	195,203	195,203	195,203
Capacity	1,272	1,272	1,272	1,272
Enrollment	945	987	1,056	1,120
O'Donnell (1993)				
Square footage	211,359	211,359	211,359	211,359
Capacity	1,345	1,345	1,345	1,345
Enrollment	1,214	1,210	1,253	1,328
Intermediate Schools:				
Owens (1994)				
Square footage	115,381	115,381	115,381	115,381
Capacity	1,250	1,250	1,250	1,250
Enrollment	809	730	870	814
Klentzman (1995)				
Square footage	112,693	112,693	112,693	112,693
Capacity	1,250	1,250	1,250	1,250
Enrollment	833	821	796	808
Youngblood (1996)				
Square footage	112,781	112,781	112,781	112,781
Capacity	1,250	1,250	1,250	1,250
Enrollment	864	862	868	844
Mata (1999)				
Square footage	112,570	112,570	112,570	112,570
Capacity	1,100	1,100	1,100	1,100
Enrollment	753	795	771	809
Miller (2000)				
Square footage	119,419	119,419	119,419	119,419
Capacity	1,300	1,300	1,300	1,300
Enrollment	793	789	781	826
Budewig (2003)				
Square footage	115,400	115,400	115,400	115,400
Capacity	1,250	1,250	1,250	1,250
Enrollment	1,054	1,117	1,100	1,156

2021	2020	2019	2018	2017	2016
205,468	205,468	205,468	205,468	191,540	191,540
1,280	1,280	1,280	1,280	1,280	1,280
846	890	1,003	989	898	995
186,457	186,457	186,457	186,457	171,442	171,442
1,230	1,230	1,230	1,230	1,230	1,230
847	919	900	923	887	867
195,203	195,203	195,203	195,203	174,145	174,145
1,272	1,272	1,272	1,272	1,272	1,272
1,162	1,152	1,190	1,150	1,099	1,200
211,359	211,359	211,359	211,359	192,655	192,655
1,345	1,345	1,345	1,345	1,345	1,345
1,347	1,396	1,381	1,320	1,259	1,264
115,381	115,381	115,381	115,381	112,693	112,693
1,250	1,250	1,250	1,250	1,250	1,250
932	1,030	980	1,074	1,104	1,129
112,693	112,693	112,693	112,693	112,693	112,693
1,250	1,250	1,250	1,250	1,250	1,250
904	950	989	1,063	1,056	1,046
112,781	112,781	112,781	112,781	110,093	110,093
1,250	1,250	1,250	1,250	1,250	1,250
921	1,047	1,054	1,047	1,113	1,074
112,570	112,570	112,570	112,570	111,226	111,226
1,100	1,100	1,100	1,100	1,100	1,100
872	950	884	822	829	875
119,419	119,419	119,419	119,419	119,419	119,419
1,300	1,300	1,300	1,300	1,300	1,300
888	971	965	939	923	923
115,400	115,400	115,400	115,400	115,400	115,400
1,250	1,250	1,250	1,250	1,250	1,250
1,222	1,350	1,338	1,288	1,225	1,192

Alief Independent School District
School Building Information
Last Ten Fiscal Years

Building	2025	2024	2023	2022
Elementary Schools:				
Youens (1965)				
Square footage	110,233	110,233	110,233	110,233
Capacity	990	990	990	990
Enrollment	675	660	717	723
Boone (1969)				
Square footage	115,282	115,282	115,282	115,282
Capacity	1,012	1,012	1,012	1,012
Enrollment	511	532	538	627
Martin (1970)				
Square footage	100,536	100,536	100,536	100,536
Capacity	1,012	1,012	1,012	1,012
Enrollment	654	712	707	787
Chambers (1971)				
Square footage	101,832	101,832	101,832	101,832
Capacity	924	924	924	924
Enrollment	559	563	562	499
Smith (1972)				
Square footage	115,419	115,419	115,419	115,419
Capacity	1,100	1,100	1,100	1,100
Enrollment	651	629	630	650
Mahanay (1973)				
Square footage	102,995	102,995	102,995	102,995
Capacity	990	990	990	990
Enrollment	499	560	592	538
Kennedy (1975)				
Square footage	101,570	101,570	101,570	101,570
Capacity	1,012	1,012	1,012	1,012
Enrollment	510	534	550	644
Chancellor (1977)				
Square footage	106,109	106,109	106,109	106,109
Capacity	1,078	1,078	1,078	1,078
Enrollment	707	714	718	745
Liestman (1978)				
Square footage	104,140	104,140	104,140	104,140
Capacity	968	968	968	968
Enrollment	514	559	611	702
Petrosky (1979)				
Square footage	102,829	102,829	102,829	102,829
Capacity	1,034	1,034	1,034	1,034
Enrollment	515	547	599	572
Heflin (1981)				
Square footage	85,964	85,964	85,964	85,964
Capacity	902	902	902	902
Enrollment	501	544	595	653
Cummings (1983)				
Square footage	91,822	91,822	91,822	91,822
Capacity	902	902	902	902
Enrollment	513	569	546	547

2021	2020	2019	2018	2017	2016
110,233 990 791	110,233 990 864	110,233 990 899	110,233 990 918	101,977 990 945	101,977 990 1,000
115,282 1,012 658	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
100,536 1,012 823	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
101,832 924 500	101,832 924 595	101,832 924 695	101,832 924 731	101,832 924 732	101,832 924 763
115,419 1,100 665	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
102,995 990 540	102,995 990 597	102,995 990 597	102,995 990 631	102,995 990 616	102,995 990 705
101,570 1,012 660	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
106,109 1,078 797	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
104,140 968 715	104,140 968 725	104,140 968 793	104,140 968 822	99,916 968 834	99,916 968 914
102,829 1,034 578	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
85,964 902 731	85,964 902 893	85,964 902 913	85,964 902 913	85,964 902 886	85,964 902 859
91,822 902 511	91,822 902 527	91,822 902 556	91,822 902 575	91,822 902 617	91,822 902 624

Alief Independent School District
School Building Information
Last Ten Fiscal Years

Building	2025	2024	2023	2022
Elementary Schools (continued):				
Rees (1984)				
Square footage	93,960	93,960	93,960	93,960
Capacity	968	968	968	968
Enrollment	526	555	559	522
Alexander (1984)				
Square footage	97,432	97,432	97,432	97,432
Capacity	990	990	990	990
Enrollment	609	703	677	646
Hearne (1987)				
Square footage	104,504	104,504	104,504	104,504
Capacity	990	990	990	990
Enrollment	675	683	695	816
Landis (1989)				
Square footage	105,867	105,867	105,867	105,867
Capacity	902	902	902	902
Enrollment	545	527	586	572
Sneed (1990)				
Square footage	123,711	123,711	123,711	123,711
Capacity	1,100	1,100	1,100	1,100
Enrollment	922	964	1,049	980
Best (1991)				
Square footage	107,604	107,604	107,604	107,604
Capacity	924	924	924	924
Enrollment	655	659	664	763
Outley (1994)				
Square footage	120,193	120,193	120,193	120,193
Capacity	1,122	1,122	1,122	1,122
Enrollment	863	883	843	950
Hicks (1996)				
Square footage	113,417	113,417	113,417	113,417
Capacity	1,210	1,210	1,210	1,210
Enrollment	645	677	740	712
Bush (1997)				
Square footage	111,881	111,881	111,881	111,881
Capacity	1,210	1,210	1,210	1,210
Enrollment	780	739	758	828
Collins (1999)				
Square footage	112,327	112,327	112,327	112,327
Capacity	1,166	1,166	1,166	1,166
Enrollment	788	801	796	806
Horn (2005)				
Square footage	110,800	110,800	110,800	110,800
Capacity	1,100	1,100	1,100	1,100
Enrollment	675	697	759	824
Holmquist (2007)				
Square footage	124,111	124,111	124,111	124,111
Capacity	1,040	1,040	1,040	1,040
Enrollment	782	757	773	811

2021	2020	2019	2018	2017	2016
93,960	93,960	93,960	93,960	92,424	92,424
968	968	968	968	968	968
500	573	582	602	611	679
97,432	97,432	97,432	97,432	92,424	92,424
990	990	990	990	990	990
636	697	719	809	798	806
104,504	104,504	104,504	104,504	97,400	97,400
990	990	990	990	990	990
808	963	949	991	1,009	1,006
105,867	105,867	105,867	105,867	104,523	104,523
902	902	902	902	902	902
632	745	743	800	850	899
123,711	123,711	123,711	123,711	116,991	116,991
1,100	1,100	1,100	1,100	1,100	1,100
952	1,060	1,087	1,122	1,075	1,138
107,604	107,604	107,604	107,604	104,532	104,532
924	924	924	924	924	924
733	804	754	854	832	894
120,193	120,193	120,193	120,193	94,967	94,967
1,122	1,122	1,122	1,122	1,122	1,122
977	1,152	1,144	1,215	1,168	1,132
113,417	113,417	113,417	113,417	111,881	111,881
1,210	1,210	1,210	1,210	1,210	1,210
668	714	756	782	813	866
111,881	111,881	111,881	111,881	111,881	111,881
1,210	1,210	1,210	1,210	1,210	1,210
803	923	870	874	870	960
112,327	112,327	112,327	112,327	112,327	112,327
1,166	1,166	1,166	1,166	1,166	1,166
868	920	931	969	1,059	1,103
110,800	110,800	110,800	110,800	110,800	110,800
1,100	1,100	1,100	1,100	1,100	1,100
804	927	936	996	1,097	1,136
124,111	124,111	124,111	124,111	121,423	121,423
1,040	1,040	1,040	1,040	1,040	1,040
936	1,121	1,162	1,130	1,151	1,204

Alief Independent School District
School Building Information
Last Ten Fiscal Years

Building	2025	2024	2023	2022
PreK Centers:				
Martinez (2022)				
Square footage	78,619	78,619	78,619	78,619
Capacity	535	535	535	535
Enrollment	335	385	398	**
Jefferson (2022)				
Square footage	80,557	80,557	80,557	80,557
Capacity	535	535	535	535
Enrollment	388	445	397	**

Source: District records

* Enrollment and capacity are included with the respective high school campus
 ** Opened in August, 2022, no official enrollment available

DRAFT

2021	2020	2019	2018	2017	2016

DRAFT

Alief ISD Map (all street addresses below are in Houston, Texas)
Mapa de Alief ISD (todas las direcciones de calles de abajo son en Houston, Texas)
Bản đồ Alief ISD (tất cả các địa chỉ đường phố dưới đây đều nằm trong phạm vi Houston, Texas)

PRE-K CENTERS
CENTRO DE PRE-K
TRUNG TÂM PRE-K

- 1 **Jefferson Early Learning Center**
14061 Bellaire, 77083
281-988-3515
- 2 **Martinez Early Learning Center**
10807 Boone Loop, 77099
281-988-3510

ELEMENTARY SCHOOLS
ESCUELAS PRIMARIAS
CÁC TRƯỜNG TIỂU HỌC

- 3 **Alexander Elementary School**
8500 Brookwulf, 77072
281-983-8300
- 4 **Best Elementary School**
10000 Centre Parkway, 77036
713-988-6445
- 5 **Boone Elementary School**
11400 Bissonnet, 77099
281-983-8308
- 6 **Bush Elementary School**
9730 Stroud, 77036
713-272-3220
- 7 **Chambers Elementary School**
10700 Carvel, 77072
281-983-8313
- 8 **Chancellor Elementary School**
4350 Boone, 77072
281-983-8318
- 9 **Collins Elementary School**
9829 Town Park, 77036
713-272-3250
- 10 **Cummings Elementary School**
10455 South Kirkwood, 77099
281-983-8328
- 11 **Hearne Elementary School**
13939 Rio Bonito, 77083
281-983-8333
- 12 **Heflin Elementary School**
3303 Synott, 77082
281-531-1144
- 13 **Hicks Elementary School**
8520 Hemlock Hill, 77083
281-983-8040
- 14 **Holmquist Elementary School**
15040 Westpark, 77082
281-988-3024
- 15 **Horn Elementary School**
10734 Bissonnet, 77099
281-988-3223
- 16 **Kennedy Elementary School**
10200 Huntington Place, 77099
281-983-8338
- 17 **Landis Elementary School**
10255 Spice, 77072
281-983-8343
- 18 **Liestman Elementary School**
7610 Synott, 77083
281-983-8348
- 19 **Mahanay Elementary School**
13215 High Star, 77083
281-983-8355
- 20 **Martin Elementary School**
11718 Hendon, 77072
281-983-8363
- 21 **Outley Elementary School**
12355 Richmond, 77082
281-584-0655
- 22 **Petrosky Elementary School**
6703 Winkleman, 77083
281-983-8366
- 23 **Rees Elementary School**
16305 Kensley, 77082
281-531-1444
- 24 **Smith Elementary School**
11300 Stancliff, 77099
281-983-8380

- 25 **Sneed Elementary School**
9855 Pagewood Lane, 77042
713-789-6979
- 26 **Youens Elementary School**
12141 High Star, 77072
281-983-8383

INTERMEDIATE SCHOOLS
ESCUELAS INTERMEDIAS
CÁC TRƯỜNG TRUNG HỌC ĐỂ NHI

- 27 **Budewig Intermediate School**
12570 Richmond, 77082
281-988-3200
- 28 **Klantzman Intermediate School**
11100 Stancliff, 77099
281-983-8477
- 29 **Mata Intermediate School**
9225 South Dairy Ashford, 77099
281-983-7800
- 30 **Miller Intermediate School**
15025 Westpark, 77082
281-531-3430
- 31 **Owens Intermediate School**
6900 Turtlewood, 77072
281-983-8466
- 32 **Youngblood Intermediate School**
8410 Dairy View, 77072
281-983-8020

MIDDLE SCHOOLS
ESCUELAS MEDIAS
CÁC TRƯỜNG PHỔ THÔNG CƠ SỞ

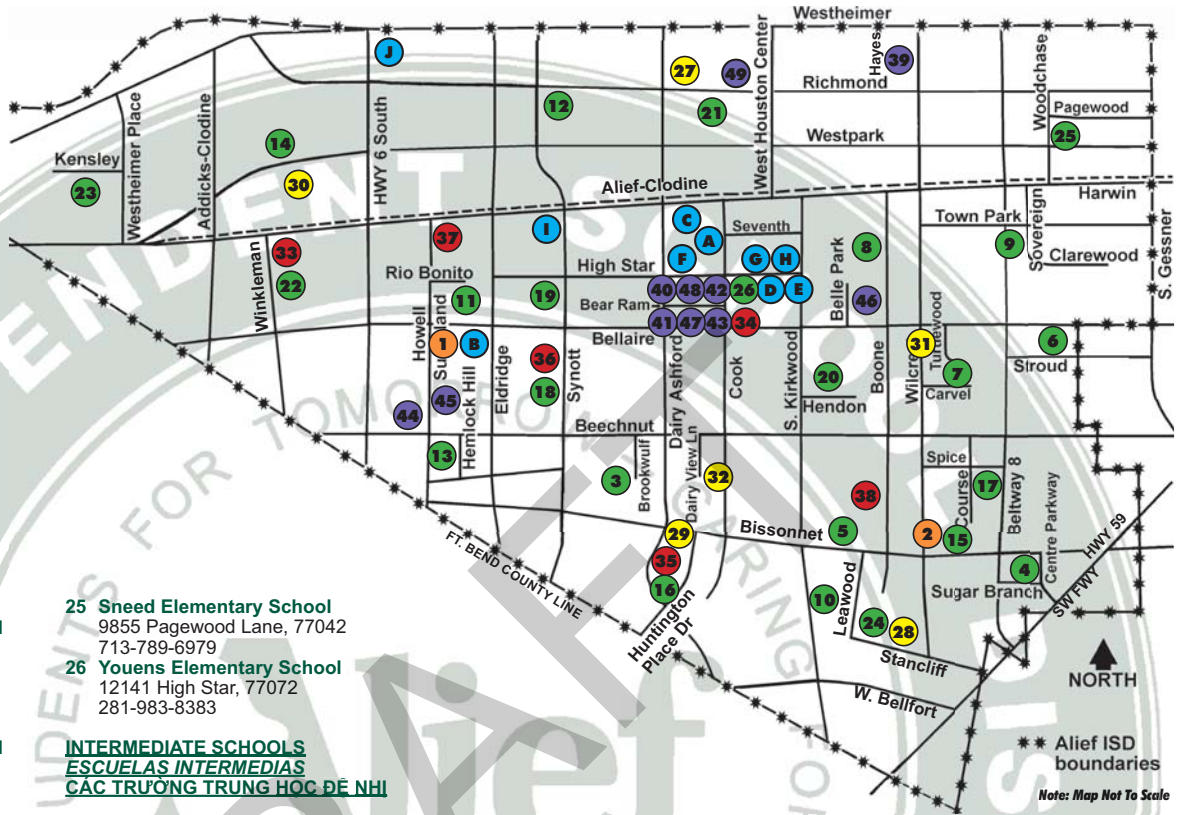
- 33 **Albright Middle School**
6315 Winkleman, 77083
281-983-8411
- 34 **Alief Middle School**
4415 Cook, 77072
281-983-8422
- 35 **Holub Middle School**
9515 South Dairy Ashford, 77099
281-983-8433
- 36 **Killough Middle School**
7600 Synott, 77083
281-983-8444
- 37 **O'Donnell Middle School**
14041 Alief Clodine, 77082
281-495-6000
- 38 **Oile Middle School**
9200 Boone, 77099
281-983-8455

HIGH SCHOOLS & PROGRAMS
ESCUELAS PREPARATORIAS
Y PROGRAMAS
CÁC TRƯỜNG TRUNG HỌC VÀ CÁC CHƯƠNG TRÌNH

- 39 **Alief Early College High School**
2811 A Hayes, 77082
281-988-3010
- 40 **Elsik High School**
12601 High Star, 77072
281-988-3150
- 41 **Elsik Ninth Grade Center**
6767 South Dairy Ashford, 77072
281-988-3239
- 42 **Hastings High School**
4410 Cook, 77072
281-988-3110
- 43 **Hastings Ninth Grade Center**
6750 Cook, 77072
281-988-3139
- 44 **Kerr High School**
8150 Howell Sugar Land, 77083
281-983-8484
- 45 **Taylor High School**
7555 Howell Sugar Land, 77083
281-988-3500
- 46 **Alief Learning Center**
4427 Belle Park, 77072
281-983-8000
- 47 **Crossroads**
12360 Bear Ram, 77072
281-988-3266
- 48 **SOAR/LINC/Night High School**
12501 High Star (Annex)
281-988-3499
- 49 **Center for Advanced Careers**
12160 Richmond, 77082
281-988-3550

SUPPORT FACILITIES
INSTALACIONES DE APOYO
CÁC CƠ SỞ TRỢ GIÚP

- A **Administration Building**
4250 Cook, 77072
- B **Alief Support Facility/Tax Office**
14051 Bellaire, 77083
- C **Crump Stadium & Athletic Facilities**
12321 Alief Clodine, 77082
- D **Maintenance Dept.**
12135 High Star, 77072
- E **MIS/Police Dept.**
12135 ½ High Star, 77072
- F **Ness Natatorium**
12400 High Star, 77072
- G **Printing Services/Warehouse**
12101 7th, 77072
- H **Purchasing**
12102 High Star, 77072
- I **Transportation**
6150 Synott, 77083
- J **Center for Talent Development**
14411 Westheimer, 77082



- Map Key**
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**ALIEF INDEPENDENT
SCHOOL DISTRICT**

SINGLE AUDIT REPORT

**For the Fiscal Year Ended
August 31, 2025**

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, 2025, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated January 20, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

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

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

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Houston, Texas
January 20, 2026

**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, 2025. The District’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District’s federal programs.

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, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated January 20, 2026, 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 20, 2026

ALIEF INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended August 31, 2025

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>

U.S. Department of Education

<i>NITA M. LOWEY 21ST CCLC</i>	84.287C
<i>Stronger OST</i>	84.287C
<i>Texas ACE HQ Summer Pilot</i>	84.287C
<i>Title II Part A - Supporting Effective Instruction State Grants</i>	84.367A
<i>COVID-19 ARP Homeless I - TEHCY Supplement</i>	84.425W
<i>COVID-19 ARP Homeless II</i>	84.425W
<i>COVID-19 ARP ESSER III</i>	84.425U

Dollar Threshold Considered Between Type A and Type B Federal Programs	\$2,710,522
Auditee qualified as low risk auditee?	Yes

ALIEF INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For the Year Ended August 31, 2025

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, 2025

(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	24610101101903	\$ 63,984
<i>Title I, Part A - Improving Basic Programs</i>	84.010A	25610101101903	23,390,386
<i>Title I, Part A - Improving Basic Programs</i>	84.010A	26610101101903	2,598,515
<i>Title I, 1003(A) ESF - Focused Support Grant</i>	84.010A	246101397110080	591,894
<i>Title I, 1003(A) ESF - Focused Support Grant</i>	84.010A	25610139101903	73,296
<i>Title I, School Action Fund Planning and Implementation</i>	84.010A	24610113101903	116,833
<i>Total ALN 84.010</i>			26,834,908
<i>IDEA - B, Formula</i>	84.027A	246600011019036000	278,514
<i>IDEA - B, Formula</i>	84.027A	256600011019036000	7,303,958
<i>IDEA - B, Formula</i>	84.027A	266600011019036000	1,105,325
<i>IDEA - B, Preschool</i>	84.173A	256610011019036610	82,326
<i>IDEA - B, Preschool</i>	84.173A	266610011019036610	7,378
<i>Total Special Education Cluster (84.027, 84.173)</i>			8,777,501
<i>Carl D. Perkins Career & Technology</i>	84.048A	24420006101903	82
<i>Carl D. Perkins Career & Technology</i>	84.048A	25420006101903	865,320
<i>Carl D. Perkins Career & Technology</i>	84.048A	26420006101903	66,589
<i>Total ALN 84.048</i>			931,991
<i>Texas Education for Homeless Children and Youth</i>	84.196A	244600057110003	129,609
<i>Texas Education for Homeless Children and Youth</i>	84.196A	254600057110033	121,866
<i>Total ALN 84.196</i>			251,475
<i>2023-2024 NITA M. LOWEY 21ST CCLC CYCLE 11 YEAR 3</i>	84.287C	246950307110003	725
<i>2024-2025 NITA M. LOWEY 21ST CCLC CYCLE 11 YEAR 4</i>	84.287C	256950307110003	1,545,424
<i>2025-2026 NITA M. LOWEY 21ST CCLC CYCLE 11 YEAR 4</i>	84.287C	266950307110003	100,266
<i>Stronger OST</i>	84.287C	246950367110002	64,926
<i>Texas ACE HQ Summer Pilot</i>	84.287C	256950407110001	25,000
Passed Through Harris County Department of Education:			
<i>2024-2054 NITA M. LOWEY 21ST CCLC CYCLE 11 YEAR 4</i>	84.287C	S287C130044	60,488
<i>Total ALN 84.287</i>			1,796,829
Passed Through Texas Education Agency:			
<i>Title III Part A-ELA</i>	84.365A	24671001101903	(956)
<i>Title III Part A-ELA</i>	84.365A	25671001101903	2,281,959
<i>Title III Part A-ELA</i>	84.365A	26671001101903	129,990
<i>TITLE III, PART A-IMMIGRANT</i>	84.365A	24671003101903	455
<i>TITLE III, PART A-IMMIGRANT</i>	84.365A	25671003101903	323,194
<i>Total ALN 84.365</i>			2,734,642
<i>Title II Part A - Supporting Effective Instruction State Grants</i>	84.367A	24694501101903	36,774
<i>Title II Part A - Supporting Effective Instruction State Grants</i>	84.367A	25694501101903	2,741,447
<i>Title II Part A - Supporting Effective Instruction State Grants</i>	84.367A	26694501101903	102,723
<i>Total ALN 84.367</i>			2,880,944
<i>Summer School LEP</i>	84.369A	69552402	146,100
<i>Title IV, Part A, Subpart 1</i>	84.424A	24680101101903	11,314
<i>Title IV, Part A, Subpart 1</i>	84.424A	25680101101903	1,560,067
<i>Title IV, Part A, Subpart 1</i>	84.424A	26680101101903	82,050
<i>Total ALN 84.424</i>			1,653,431

ALIEF INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2025

(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)			
COVID-19 ARP Homeless I - TEHCY Supplement	84.425W	215330017110003	60,356
COVID-19 ARP Homeless II	84.425W	21533002101903	22,808
COVID-19 ARP ESSER III	84.425U	21528001101903	14,355,855
Total ALN 84.425			14,439,019
Total U.S. Department of Education			60,446,840
U.S. Department of Agriculture			
Passed Through Texas Department of Agriculture:			
Cash Assistance:			
State Administrative Expenses	10.560	00514	165
Child and Adult Care Food Program	10.558	00514	1,152,825
Summer Feeding Program	10.559	00514	816,901
Non-Cash Assistance:			
National School Lunch Program - USDA Commodities	10.555	00514	2,262,780
Total Passed Through Texas Department of Agriculture			4,232,671
Passed Through Texas Education Agency:			
Cash Assistance:			
School Breakfast Program	10.553	71402501	5,403,211
National School Lunch Program	10.555	71302501	20,136,522
Total Passed Through Texas Education Agency			25,539,733
Total Child Nutrition Cluster (10.553, 10.555, 10.559)			28,619,414
Total U. S. Department of Agriculture			29,772,404
U.S. Department of Health and Human Services			
Passed Through Texas Health and Human Services Commission			
Medicaid Administrative Claiming	93.778	HHS000537900017	131,500
Total Medicaid Cluster (ALN 93.778)			131,500
Total U.S. Department of Health and Human Services			131,500
Total Expenditures of Federal Awards			\$ 90,350,744

ALIEF INDEPENDENT SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2025

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 15 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, 2025. 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, 2025****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	\$ 90,350,744
SHARS	4,285,089
United States Treasury Subsidy Payment - 2010 QSCBs	808,085
JROTC	303,251
Federal Program Revenues per Exhibit C-3	<u>\$ 95,747,169</u>

Note 4 - General Fund Expenditures

Federal awards reported in the general fund are summarized as follows:

SHARS	\$ 4,285,089
JROTC	303,251
Indirect Costs:	
Title I, Part A - Improving Basic Programs	790,816
IDEA Part B, Formula	496,049
IDEA Part B, Preschool	6,490
Texas Education for Homeless Children and Youth	3,476
Carl D. Perkins Career & Technology	26,508
Nita M. Lowey 21st Century CCLC	50,318
Title III, Part A - ELA	78,876
Title II Part A - Supporting Effective Instruction State Grants	93,337
Title IV, Part A, Subpart 1	50,389
COVID-19 ARP Homeless I - TEHCY Supplement	10,052
COVID-19 ARP Homeless II	10,548
COVID-19 - ARPA ESSER III	1,654,489
National School Lunch Program	983,896
School Breakfast Program	264,381
	<u>\$ 9,107,965</u>

ALIEF INDEPENDENT SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended August 31, 2025

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, 2025

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