Medina Valley ISD Trustees Board of

Medina Valley ISD Board of Trustees
Regular Meeting
{{Date }} at 6:30 PM
Ladera Elementary Cafeteria, 14750 W. Grosenbacher Rd., San Antonio, TX 78253

Notice is hereby given that on **January 18, 2022** the **Board of Trustees of the Medina Valley Independent School District** will hold a **Regular Board Meeting at 6:30 PM at {{Location: Meeting Location.}}** The subjects to be discussed are listed on the agenda which is attached to and made part of this notice.

Members of the public who desire to address the Board during Public Comments will need to sign up to speak prior to the start of the meeting by providing their name, and the topic they wish to address to the Board on the sign in sheet provided. At Regular Board Meetings the Board of Trustees shall permit public comment on any topic. At all other Board Meetings public comments will be limited to items on the agenda posted with the notice of the meeting. All public comments are limited to 5 minutes.

If it is determined that during the meeting an item on the agenda that can be legally discussed in closed session be removed from the open session and discussed in closed session, the board may elect to discuss such agenda item in closed session in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. Before convening into Closed Meeting the Presiding Officer will announce the time and identify the section or sections of this chapter under which the closed meeting is held. All final votes, actions, or decisions shall be taken in open meeting. The Presiding Officer will announce the date and time for the end of the Closed Meeting before resuming the Open Meeting.

If you have a disability, please advise the school district about special arrangements that may allow you to fully participate in this meeting by calling Medina Valley ISD at 830-931-2243.

For Medina Valley ISD Board of Trustees:

Emily Lorenz, Superintendent of Schools

Medina Valley ISD
Regular Meeting
January 18, 2022

I. **First Order of Business**

A Establish a Quorum

B Pledge of Allegiance to the Flag followed by a moment of silence

II. **Discussion and Possible Action Items**

A Independent Audit Report for 2020-2021 4

III. **Announcements/Communications/Presentations**

A School Board Recognition Presentations for School Board Appreciation Month 99

B Financial Briefing 100

C 2021 State of the District Report 112

D Superintendent Briefing 146

IV. **Public Comment**

At Regular Board Meetings the Board shall permit public comment on any topic. At all other Board Meetings public comments will be limited to items on the agenda posted with the notice of the meeting. All Public Comments are limited to 5 minutes.

V. **Discussion and Possible Action Items**

A **Consent Agenda Items**

1 Minutes of Regular Board Meeting on December 16, 2021 and Called Board Meeting on January 10, 2022 151

B Consider Northside Independent School District Regional Day School Program for the Deaf Shared Services Arrangement ("SSA") Agreement 158

C Consideration and possible action to select an Architect or Architects to provide design and construction administration for the District's 2022 Bond Projects and delegating authority to the Superintendent to negotiate and execute the final contract.

VI. **Closed Session**

A Personnel Matters (TX Govt. Code Section 551.074)

B Deliberation Regarding Real Property (TX Govt. Code Section 551.072)

VII. **Continued Discussion and Possible Action Items**

A Consider professional contract recommendations

B Consideration of future meeting dates

VIII. **Adjournment**

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED

AUGUST 31, 2021

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED AUGUST 31, 2020

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CERTIFICATE OF BOARD

Medina Valley Independent School District	Medina	163908
Name of School District	County	Co. Dist. Number

We, the undersigned, certify that the attached annual financial reports of the above-named school district were reviewed and (check one) _____ approved _____ disapproved for the year ended August 31, 2021 at a meeting of the Board of Trustees of such school district on the _____ of _____, 2022.

_____	_____
Signature of Board Secretary	Signature of Board President

If the Board of Trustees disapproved of the auditors' report, the reason(s) for disapproving it is(are):

(attach list as necessary)

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Medina Valley Independent School District
Castroville, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Medina Valley Independent School District, as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the Medina Valley Independent School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the 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 Medina Valley Independent School District, as of August 31, 2021, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund, Schedule of the District's Proportionate Share of the Net Pension Liability, Schedule of the District's Contributions for Pensions, Schedule of the District's Proportionate Share of the Net OPEB Liability, and Schedule of the District's Contributions for Other Post-Employment Benefits on pages 7-13 and 55-61 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Medina Valley Independent School District's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The Texas Education Agency requires School Districts to include certain information in the Annual Financial and Compliance Report in conformity with laws and regulations of the State of Texas. This information is in exhibits identified in the Table of Contents as J-1 through J-4. These schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2021 on our consideration of the Medina Valley Independent School 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 Medina Valley Independent School 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 Medina Valley Independent School District's internal control over financial reporting and compliance.

Coleman, Horton and Company, LLP

Uvalde, Texas
December 17, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

The annual financial report of Medina Valley Independent School District (the District) is presented in six sections, Management's Discussion and Analysis (this part), Basic Financial Statements, Required Supplementary Information, Combining and Other Statements, T.E.A. Required Schedules, and a federal section. This section of the District's annual financial report presents our discussion and analysis of the financial performance during the fiscal year ending August 31, 2021. Please read it in conjunction with the District's financial section, which follows.

Overview of the Basic Financial Statements

The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the District's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the District's operations in *more detail* than the government-wide statements.
    - The *governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.
    - *Proprietary fund* statements offer *short-* and *long-term* financial information about the activities the government operates on a cost reimbursement basis, such as self-insurance.
    - *Fiduciary fund* statements provide information about the financial relationships in which the District acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong.

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes *all* of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District's *net position* and how they have changed. Net position-the difference between the District's assets, deferred inflows, and liabilities, and deferred inflows 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 assess the overall health of the District, you need to consider additional nonfinancial factors, such as changes in the District's tax base and student enrollment.

The government-wide financial statements of the District include the *Governmental activities*. Most of the District's basic services are included here, such as instruction, extracurricular activities, curriculum and staff development, health services, and general administration. Property taxes and grants finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant *funds* not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The Board of Trustees establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The District has three kinds of funds:

- *Governmental funds* - Most of the District's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, then explain the relationship (or differences) between them.
- *Proprietary fund* - Services for which the District charges customers a fee is generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long- and short-term financial information.

  We use *internal service funds* to report activities that provide supplies and services for the District's other programs and activities-such as the District's Self Insurance Fund.
- *Fiduciary fund* - The District is the custodian, or *fiduciary*, for certain funds. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position. We exclude these activities from the District's government-wide financial statements because the District cannot use these assets to finance its operations.

Financial Highlights

* The District's combined net position was $9,120,305 at August 31, 2021, an increase of $3,843,696.

* During the year, the District's revenue was $77,822,677 as reflected below:

		Governmental Activities		
		Current Year	Prior Year	Change
a)	Taxes	$ 33,997,886	$ 31,058,070	$ 2,939,816
b)	State Aid	34,117,124	32,716,681	1,400,443
c)	Federal Aid	7,619,889	5,951,300	1,668,589
d)	Investment Earnings	76,242	1,012,894	(936,652)
e)	Other	2,011,536	1,525,940	485,596
	Total	$ 77,822,677	$ 72,264,885	$ 5,557,792

* During the year, the District's expenses were $73,978,981 as reflected below:

		Governmental Activities		
		Current Year	Prior Year	Change
a)	Instruction and instructional related	$ 39,418,429	$ 38,858,204	$ 560,225
b)	Instruction leadership/school leadership	4,796,286	4,573,185	223,101
c)	Guidance, social work, health, transportation	7,049,466	6,425,800	623,666
d)	Food services	4,191,487	4,185,763	5,724
e)	Extracurricular activities	1,887,318	1,790,545	96,773
f)	General administration	1,713,410	1,755,506	(42,096)
g)	Plant maintenance and security	7,314,832	6,883,500	431,332
h)	Data processing services	1,664,244	1,614,365	49,879
i)	Community services	168,113	253,382	(85,269)
j)	Debt service	5,292,655	5,386,472	(93,817)
k)	Capital outlay	83,831	769,396	(685,565)
l)	Intergovernmental changes	398,910	370,833	28,077
	Total Expenses	$ 73,978,981	$ 72,866,951	$ 1,112,030

* The District's combined net position was $9,120,305 at August 31, 2021, as reflected below:

	Governmental Activities		
	Current Year	Prior Year	Change
Current and other assets	$ 82,102,464	$ 53,029,938	$ 29,072,526
Capital and non-current assets	173,975,352	160,601,879	13,373,473
Total Assets	$ 256,077,816	$ 213,631,817	$ 42,445,999
Deferred resource outflow	$ 13,958,334	$ 14,444,890	$ (486,556)
Current liabilities	$ 5,302,803	$ 4,775,760	$ 527,043
Long term liabilities	241,116,399	207,344,559	33,771,840
Total Liabilities	$ 246,419,202	$ 212,120,319	$ 34,298,883
Deferred resource inflow	$ 14,496,643	$ 10,679,777	$ 3,816,866
Net position:			
Net investment in capital assets	$ 11,575,788	$ 10,941,276	$ 634,512
Restricted	4,282,899	2,309,297	1,973,602
Unrestricted	(6,738,382)	(7,973,962)	1,235,580
Total Net Position	$ 9,120,305	$ 5,276,611	$ 3,843,694

* Property tax rates were reduced by 7.9 cents for the year. The tax base increased during the past year by $337,706,259. The increase in the tax levy was $2,787,647.

* State program revenues increased for the year by $1,400,443.

* Federal program revenues increased by $1,668,589.

* Investment earnings decreased by $ 936,652.

Capital Assets and Debt Administration

Capital Assets

Net capital assets for the District at the end of the fiscal year August 31, 2021 amounted to $173,975,349. It is the District's policy to charge off as a current expenditure any purchases less than $5,000. The total capital assets recorded were land and its improvements, buildings, equipment, and vehicles as reflected below:

District's Capital Assets

	Governmental Activities		
	Current Year	Prior Year	Change
Land	$ 9,068,221	$ 6,668,329	$ 2,399,892
Buildings and improvements	172,990,394	162,786,423	10,203,971
Equipment	15,915,563	16,208,853	(293,290)
Construction in progress	30,271,333	24,625,676	5,645,657
Totals at historical cost	228,245,511	210,289,281	17,956,230
Total accumulated depreciation	(54,270,159)	(49,687,399)	(4,582,760)
Net capital assets	$ 173,975,352	$ 160,601,882	$ 13,373,470

Long-term Liabilities

For the year ended August 31, 2021, the District made bond debt principal payments of $4,845,000.

District's Long Term Liabilities

	Governmental Activities		
	Current Year	Prior Year	Change
Bonds payable	$ 190,617,932	$ 156,207,932	$ 34,410,000
Financing lease	241,680	317,029	(75,349)
Compensated absences	157,983	93,553	64,430
Sub-total	191,017,595	156,618,514	34,399,081
Accreted interest on capital appreciation bonds	1,074,959	900,465	174,494
Premium on bond issuance	17,227,805	15,238,147	1,989,658
Total Long-Term Liabilities	$ 209,320,359	$ 16,138,612	$ 193,181,747

Governmental Funds

Financial Highlights

At the close of the fiscal year ending August 31, 2021, the District's governmental funds reported a combined fund balance of $75,056,552. This compares to a combined fund balance of $46,453,200 at August 31, 2020. The significant increase is due to the issuance of new bonds of $39,255,000. The General Fund increased $2,794,559 as revenues were above original projections and expenditures were below original projections. The Debt Service Fund increased $1,475,879 as the property values increased.

Budgetary Highlights

In accordance with State law and generally accepted accounting standards, the District prepares an annual budget for the general fund, the food service special revenue fund, and the debt service fund. Special revenue funds have budgets approved by the funding agency and are amended throughout the year as required.

During the period ended August 31, 2021, the District amended its budget as required by State law and to reflect current levels of revenue and anticipated expenses. The General Fund budgeted revenues increased from an adopted budget amount of $53,644,143 to the final amended budget amount of $55,833,815. The General Fund's actual revenues were $57,149,148. The General Fund appropriations were less than the original budget by $755,832, but budget amendments were board approved throughout the year.

Economic Factors and Next Year's Budgets and Rates

The District's elected and appointed officials considered many factors when setting the fiscal year 2021-2022 budget and corresponding tax rates. One significant factor that came into play for the 2021-2022 budget was the opening of our fifth elementary. There is always a loss of efficiencies when opening a new campus as most of the support staff are new positions in the budget, but you also lose efficiencies with your classroom teacher positions. The school board and administration continue to stress the importance of maintaining competitive salaries in our region by continuing to reward district staff through increases in salary. The estimated increase in total revenue from the 2020-2021 adopted budget is approximately $8,043,733. The prior year revenues were budgeted very conservatively based on many unknowns following the Covid-19 pandemic. The 2021-2022 budget increased by $4,538,728 over last year's end of year actual revenues.

Competition for quality staff, student enrollment growth, and property valuations continue to be key factors in the development of the district's budget. Employee pay increases and increase in benefits continues to be a priority for the district, which was an estimated cost of $1,326,935.

The district adopted a General Fund budget with Revenues and Appropriations of $61,687,876 for a balanced budget. The Food Service Fund was adopted with Revenues of $5,011,087 and Appropriations of $4,488,351 for a surplus budget of $522,736. The Debt Service Fund was adopted with Revenues and Appropriations of $13,182,853 for a balanced budget.

The following factors were considered in establishing the District's budget for 2021-2022:

* For 2021-2022, the District's General Fund maintenance and operations tax rate increased by $.0007 to $.8720 and the district's Debt Service tax rate will decrease to $.47219. The district's total tax rate is $1.34419, the same as it was for the 2020-2021 fiscal year.
* The District's 2021-2022 General Fund budget included a projected enrollment increase of 865 students or 14.1% over the previous year's enrollment. The District's demographer has the district growing by more than 10% over the next 4 years.

- The District's net taxable value used for the 2021-2022 budget preparation increased approximately 19% from the previous year. Despite Covid 19 the district is in the top five in new housing starts and closings for our region. The district currently has over 25,000 future lots for development.
- The district added 74 new positions for the 2021-2022 fiscal year, at an estimated cost of $3,346,000.
- The District will be monitoring student attendance as this continues to be a concern with Covid-19.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Office at 8449 FM 471 S., Castroville, TX 78009.

BASIC FINANCIAL STATEMENTS

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
AUGUST 31, 2021

Data Control Codes		Primary Government: Governmental Activities
ASSETS		
1110	Cash and Cash Equivalents	$ 75,873,857
1220	Property Taxes - Delinquent	1,636,302
1230	Allowance for Uncollectible Taxes	(163,630)
1240	Due from Other Governments	4,734,778
1300	Inventories	21,157
	Capital Assets:	
1510	Land	9,068,221
1520	Buildings, Net	128,582,316
1530	Furniture and Equipment, Net	6,053,482
1580	Construction in Progress	30,271,333
1000	Total Assets	256.077.816
DEFERRED OUTFLOWS OF RESOURCES		
1705	Deferred Outflow Related to TRS Pension	6,834,445
1706	Deferred Outflow Related to TRS OPEB	7,123,889
1700	Total Deferred Outflows of Resources	13,958,334
LIABILITIES		
2110	Accounts Payable	916,917
2150	Payroll Deductions and Withholdings	404,283
2160	Accrued Wages Payable	3,546,557
2180	Due to Other Governments	6,136
2200	Accrued Expenses	282,410
2300	Unearned Revenue	146,500
	Noncurrent Liabilities:	
2501	Due Within One Year: Loans, Note, Leases, etc.	5,510,879
	Due in More than One Year:	
2502	Bonds, Notes, Leases, etc.	203,809,480
2540	Net Pension Liability (District's Share)	15,491,763
2545	Net OPEB Liability (District's Share)	16,304,277
2000	Total Liabilities	246,419,202
DEFERRED INFLOWS OF RESOURCES		
2605	Deferred Inflow Related to TRS Pension	2,557,733
2606	Deferred Inflow Related to TRS OPEB	11,938,910
2600	Total Deferred Inflows of Resources	14,496,643
NET POSITION		
3200	Net Investment in Capital Assets	11,575,788
	Restricted:	
3820	Restricted for Federal and State Programs	503,846
3850	Restricted for Debt Service	3,730,985
3870	Restricted for Campus Activities	40,617
3890	Restricted for Other Purposes	7,451
3900	Unrestricted	(6,738,382)
3000	Total Net Position	$ 9,120,305

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

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes		1	Program Revenues 3	4	Net (Expense) Revenue and Changes in Net Position 6
		Expenses	Charges for Services	Operating Grants and Contributions	Primary Gov. Governmental Activities
Primary Government:					
	GOVERNMENTAL ACTIVITIES:				
11	Instruction	$ 38,057,366	$ 78,348	$ 2,463,137	$ (35,515,881)
12	Instructional Resources and Media Services	589,676	-	-	(589,676)
13	Curriculum and Instructional Staff Development	771,387	-	135,769	(635,618)
21	Instructional Leadership	1,522,825	-	282,431	(1,240,394)
23	School Leadership	3,273,461	-	9,750	(3,263,711)
31	Guidance, Counseling, and Evaluation Services	2,297,683	-	244,279	(2,053,404)
32	Social Work Services	526,805	-	-	(526,805)
33	Health Services	849,737	-	79,829	(769,908)
34	Student (Pupil) Transportation	3,375,241	-	28,244	(3,346,997)
35	Food Services	4,191,487	295,438	3,770,244	(125,805)
36	Extracurricular Activities	1,887,318	213,102	-	(1,674,216)
41	General Administration	1,713,410	-	-	(1,713,410)
51	Facilities Maintenance and Operations	6,829,671	40,486	-	(6,789,185)
52	Security and Monitoring Services	485,161	-	-	(485,161)
53	Data Processing Services	1,664,244	-	-	(1,664,244)
61	Community Services	168,113	-	126,997	(41,116)
72	Debt Service - Interest on Long-Term Debt	5,111,117	-	-	(5,111,117)
73	Debt Service - Bond Issuance Cost and Fees	181,538	-	-	(181,538)
81	Capital Outlay	83,831	-	-	(83,831)
99	Other Intergovernmental Charges	398,910	-	-	(398,910)
⌈TP⌉	TOTAL PRIMARY GOVERNMENT:	$ 73,978,981	$ 627,374	$ 7,140,680	(66,210,927)

Data Control Codes	General Revenues:	
	Taxes:	
MT	Property Taxes, Levied for General Purposes	22,055,881
DT	Property Taxes, Levied for Debt Service	11,942,005
GC	Grants and Contributions not Restricted	35,492,924
IE	Investment Earnings	76,242
MI	Miscellaneous Local and Intermediate Revenue	487,571
TR	Total General Revenues	70,054,623
CN	Change in Net Position	3,843,696
NB	Net Position - Beginning	5,276,609
NE	Net Position - Ending	$ 9,120,305

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

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AUGUST 31, 2021

Data Control Codes		10 General Fund	50 Debt Service Fund	60 Capital Projects
	ASSETS			
1110	Cash and Cash Equivalents	$ 24,334,790	$ 3,700,760	$ 46,531,535
1220	Property Taxes - Delinquent	1,162,574	473,728	-
1230	Allowance for Uncollectible Taxes	(116,257)	(47,373)	-
1240	Due from Other Governments	3,644,558	-	-
1260	Due from Other Funds	297,206	-	-
1300	Inventories	6,863	-	-
1000	Total Assets	$ 29,329,734	$ 4,127,115	$ 46,531,535
	LIABILITIES			
2110	Accounts Payable	$ 360,442	$ -	$ 10,403
2150	Payroll Deductions and Withholdings Payable	404,283	-	-
2160	Accrued Wages Payable	3,340,777	-	-
2170	Due to Other Funds	-	-	-
2180	Due to Other Governments	-	6,136	-
2300	Unearned Revenue	-	-	-
2000	Total Liabilities	4,105,502	6,136	10,403
	DEFERRED INFLOWS OF RESOURCES			
2601	Unavailable Revenue - Property Taxes	971,711	389,994	-
2600	Total Deferred Inflows of Resources	971,711	389,994	-
	FUND BALANCES			
	Nonspendable Fund Balance:			
3410	Inventories	6,863	-	-
	Restricted Fund Balance:			
3450	Federal or State Funds Grant Restriction	-	-	-
3470	Capital Acquisition and Contractural Obligation	-	-	46,521,132
3480	Retirement of Long-Term Debt	-	3,730,985	-
	Committed Fund Balance:			
3510	Construction	4,000,000	-	-
3545	Other Committed Fund Balance	-	-	-
3600	Unassigned Fund Balance	20,245,658	-	-
3000	Total Fund Balances	24,252,521	3,730,985	46,521,132
4000	Total Liabilities, Deferred Inflows & Fund Balances	$ 29,329,734	$ 4,127,115	$ 46,531,535

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

Other Funds	Total Governmental Funds
$ 153,111	$ 74,720,196
-	1,636,302
-	(163,630)
1,090,220	4,734,778
-	297,206
14,294	21,157
$ 1,257,625	$ 81,246,009
$ 56,225	$ 427,070
-	404,283
205,780	3,546,557
297,206	297,206
-	6,136
146,500	146,500
705,711	4,827,752
-	1,361,705
-	1,361,705
-	6,863
503,846	503,846
-	46,521,132
-	3,730,985
-	4,000,000
48,068	48,068
-	20,245,658
551,914	75,056,552
$ 1,257,625	$ 81,246,009

	Total Fund Balances - Governmental Funds	$	75,056,552
1	The District uses internal service funds to charge the costs of self-insurance to appropriate functions in other funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. The net effect of this consolidation is to increase net position.		663,814
2	Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was $210,289,281, and the accumulated depreciation was $(49,687,399). In addition, long-term liabilities, including bonds payable of $(156,207,932), are not due and payable in the current period, and therefore are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to increase net position.		4,393,950
3	Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the 2021 capital outlays of $18,424,643 and bond debt principal payments of $4,845,000 is to increase net position.		23,269,643
4	The 2021 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.		(5,051,173)
5	Included in the items related to debt is the recognition of the District's proportionate share of the net pension liability required by GASB 68 in the amount of $(15,491,763), a deferred resource inflow of $(2,557,733), and a deferred resource outflow of $6,834,445. The net effect of this recognition is to decrease net position.		(11,215,051)
6	Included in the items related to debt is the recognition of the District's proportionate share of the net OPEB liability required by GASB 75 in the amount of $(16,304,277), a deferred resource inflow of $(11,938,910), and a deferred resource outflow of $7,123,889. The net effect of this recognition is to decrease net position.		(21,119,298)
7	Various other reclassifications and recognitions are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable taxes receivable of $1,361,705 as revenue, and recognizing the liabilities associated with maturing long-term debt interest of $(282,410). Also, recognizing accreted interest on capital appreciation bonds of $(1,074,959), bond issuance premium of $(17,227,805), accumulated local leave of $(157,983), financing lease of $(241,680), and bond proceeds of $(39,255,000). The net effect of these reclassifications and recognitions is to decrease net position.		(56,878,132)
19	**Net Position of Governmental Activities**	$	9,120,305

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

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes		10 General Fund	50 Debt Service Fund	60 Capital Projects
	REVENUES:			
5700	Total Local and Intermediate Sources	$ 22,661,265	$ 12,040,269	$ 36,795
5800	State Program Revenues	33,510,762	108,450	-
5900	Federal Program Revenues	977,121	-	-
5020	Total Revenues	57,149,148	12,148,719	36,795
	EXPENDITURES:			
	Current:			
0011	Instruction	31,428,803	-	-
0012	Instructional Resources and Media Services	531,608	-	-
0013	Curriculum and Instructional Staff Development	576,936	-	-
0021	Instructional Leadership	1,083,706	-	-
0023	School Leadership	2,917,335	-	-
0031	Guidance, Counseling, and Evaluation Services	1,839,969	-	-
0032	Social Work Services	477,454	-	-
0033	Health Services	683,193	-	-
0034	Student (Pupil) Transportation	2,953,508	-	-
0035	Food Services	79,197	-	-
0036	Extracurricular Activities	1,569,699	-	-
0041	General Administration	1,531,346	-	-
0051	Facilities Maintenance and Operations	6,296,333	-	-
0052	Security and Monitoring Services	406,740	-	-
0053	Data Processing Services	1,529,333	-	-
0061	Community Services	26,661	-	-
	Debt Service:			
0071	Principal on Long-Term Debt	-	4,845,000	-
0072	Interest on Long-Term Debt	-	5,825,300	-
0073	Bond Issuance Cost and Fees	-	2,540	178,998
	Capital Outlay:			
0081	Facilities Acquisition and Construction	23,858	-	18,201,604
	Intergovernmental:			
0099	Other Intergovernmental Charges	398,910	-	-
6030	Total Expenditures	54,354,589	10,672,840	18,380,602
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	2,794,559	1,475,879	(18,343,807)
	OTHER FINANCING SOURCES (USES):			
7911	Capital Related Debt Issued	-	-	39,255,000
7916	Premium or Discount on Issuance of Bonds	-	-	2,923,998
7080	Total Other Financing Sources (Uses)	-	-	42,178,998
1200	Net Change in Fund Balances	2,794,559	1,475,879	23,835,191
0100	Fund Balance - September 1 (Beginning)	21,457,962	2,255,106	22,685,941
3000	Fund Balance - August 31 (Ending)	$ 24,252,521	$ 3,730,985	$ 46,521,132

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

Other Funds	Total Governmental Funds
$ 404,511	$ 35,142,840
497,912	34,117,124
6,642,768	7,619,889
7,545,191	76,879,853
2,463,137	33,891,940
-	531,608
135,769	712,705
282,431	1,366,137
9,750	2,927,085
244,279	2,084,248
-	477,454
79,829	763,022
28,244	2,981,752
3,562,238	3,641,435
114,794	1,684,493
-	1,531,346
-	6,296,333
-	406,740
-	1,529,333
126,997	153,658
-	4,845,000
-	5,825,300
-	181,538
-	18,225,462
-	398,910
7,047,468	90,455,499
497,723	(13,575,646)
-	39,255,000
-	2,923,998
-	42,178,998
497,723	28,603,352
54,191	46,453,200
$ 551,914	$ 75,056,552

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2021

Total Net Change in Fund Balances - Governmental Funds	$	28,603,352
The District uses an internal service fund to charge the costs of self-insurance to appropriate functions in other funds. The change in net position of the internal service fund is reported with governmental activities. The net effect of this consolidation is to decrease net position.		(69,155)
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the 2021 capital outlays of $18,424,643 and bond debt principal payments of $4,845,000 is to increase net position.		23,269,643
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net position.		(5,051,173)
The reporting of GASB 68 for the current year resulted in the recognition of revenue of $1,407,887, and related expenses of $(2,806,450). The result of these items is to decrease net position.		(1,398,563)
The reporting of GASB 75 for the current year resulted in the recognition of revenue of $(511,296), and related expenses of $397,835. The result of these items is to decrease net position.		(113,461)
Various other reclassifications and recognitions are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing the change in unavailable tax revenue of $46,233, and recognizing the change in accrued bond interest of $(34,947). Also, recognizing the increase in accreted interest on capital appreciation bonds of $(174,494), bond issuance premium increase of $(1,989,658), the increase in accrued local leave of $(64,430), financing lease reduction of $75,349, and bond proceeds of $(39,255,000). The net effect of these reclassifications and recognitions is to decrease net position.		(41,396,947)
Change in Net Position of Governmental Activities	$	3,843,696

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

EXHIBIT D-1

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
AUGUST 31, 2021

	Governmental Activities - Total Internal Service Funds
ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 1,153,661
Total Assets	1,153,661
LIABILITIES	
Current Liabilities:	
Accounts Payable	486,355
Unearned Revenues	3,492
Total Liabilities	489,847
NET POSITION	
Unrestricted Net Position	663,814
Total Net Position	$ 663,814

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

EXHIBIT D-2

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2021

	Governmental Activities - Total Internal Service Funds
OPERATING REVENUES:	
Local and Intermediate Sources	$ 3,143,618
Total Operating Revenues	3,143,618
OPERATING EXPENSES:	
Payroll Costs	197,816
Professional and Contracted Services	3,014,957
Total Operating Expenses	3,212,773
Operating Income (Loss)	(69,155)
Total Net Position - September 1 (Beginning)	732,969
Total Net Position - August 31 (Ending)	$ 663,814

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

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2021

EXHIBIT D-3

	Governmental Activities - Total Internal Service Funds
Cash Flows from Operating Activities:	
Cash Received from Assessments - Other Funds	$ 3,143,618
Cash Payments for Insurance Claims	(2,942,122)
Net Cash Provided by Operating Activities	201,496
Net Increase in Cash and Cash Equivalents	201,496
Cash and Cash Equivalents at Beginning of Year	952,165
Cash and Cash Equivalents at End of Year	$ 1,153,661
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:	
Operating Income (Loss):	$ (69,155)
Effect of Increases and Decreases in Current Assets and Liabilities:	
Increase (decrease) in Accounts Payable	270,651
Net Cash Provided by Operating Activities	$ 201,496

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

EXHIBIT E-1

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
AUGUST 31, 2021

	Custodial Fund
ASSETS	
Cash and Cash Equivalents	$ 280,476
Total Assets	280,476
LIABILITIES	
Accounts Payable	13,352
Total Liabilities	13,352
NET POSITION	
Restricted for Campus Activities	267,124
Total Net Position	$ 267,124

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

EXHIBIT E-2

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY FUND NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2021

	Custodial Fund
ADDITIONS:	
Enterprising Services Revenue	$ 288,107
Total Additions	288,107
DEDUCTIONS:	
Supplies and Materials	270,549
Total Deductions	270,549
Change in Fiduciary Net Position	17,558
Total Net Position - September 1 (Beginning)	-
Prior Period Adjustment	249,566
Total Net Position - August 31 (Ending)	$ 267,124

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Medina Valley Independent School District (the "District") is a public educational agency operating under the applicable laws and regulations of the State of Texas. It is governed by a seven-member Board of Trustees (the "Board") elected by registered voters of the District. The District prepares its basic financial statements in conformity with Generally Accepted Accounting Principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB) and other authoritative sources identified in ***GASB Statement No. 76***; and it complies with the requirements of the appropriate version of Texas Education Agency's ***Financial Accountability System Resource Guide*** (the "Resource Guide") and the requirements of contracts and grants of agencies from which it receives funds.

Pensions. 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's 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.

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

Fair Value. Medina Valley Independent School District applies Government Accounting Standards Board (GASB) Statement No. 72, Fair Value Measurement and Application. GASB Statement No. 72 provides guidance for determining fair value measurement for reporting purposes and applying fair value to certain investments and disclosures related to all fair value measurements.

A. REPORTING ENTITY

The Board of Trustees (the "Board") is elected by the public and it has the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the District is a financial reporting entity as defined by the Governmental Accounting Standards Board (GASB) in its Statement No. 14, "The Financial Reporting Entity." There are no component units included within the reporting entity.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information on all of the Medina Valley Independent School District nonfiduciary activities with most of the interfund activities removed. *Governmental activities* include programs supported primarily by taxes, state foundation funds, grants, and other intergovernmental revenues.

The Statement of Activities demonstrates how other people or entities that participate in programs the District operates have shared in the payment of the direct costs. The "charges for services" column includes payments made by parties that purchase, use, or directly benefit from, goods or services provided by a given function or segment of the District. Examples include tuition paid by students not residing in the district, school lunch charges, etc. The "grants and contributions" column includes amounts paid by organizations outside the District to help meet the operational or capital requirements of a given function. Examples include grants under the Elementary and Secondary Education Act. If a revenue is not a program revenue, it is a general revenue used to support all of the District's functions. Taxes are always general revenues.

Interfund activities between governmental funds and proprietary funds appear as due to/due froms on the Governmental Fund Balance Sheet and the Proprietary Fund Statement of Net Position and as other resources and other uses on the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance and on the Proprietary Fund Statement of Revenues, Expenses and Changes in Fund Net Position. All interfund transactions between governmental funds and between governmental funds and internal service funds are eliminated on the government-wide statements. Interfund activities between governmental funds and fiduciary funds remain as due to/due froms on the government-wide Statement of Net Position.

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All other revenues and expenses are nonoperating.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

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

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

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest and principal on long-term debt, which is recognized when due. The District considers all revenues available if they are collectible within 60 days after year end.

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

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

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

D. FUND ACCOUNTING

The District reports the following major governmental funds:

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

2. **Debt Service Fund** - The District accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds in a debt service fund.

3. **Capital Projects Fund** - The proceeds from long-term debt financing and revenues and expenditures related to authorized construction and other capital asset acquisitions are accounted for in a capital projects fund.

Additionally, the District reports the following fund type(s):

Non-major Governmental Funds:

1. **Special Revenue Funds** - The District accounts for resources restricted to, or designated for, specific purposes by the District or a grantor in a special revenue fund. Most Federal and some State financial assistance is accounted for in a Special Revenue Fund, and sometimes unused balances must be returned to the grantor at the close of specified project periods.

Proprietary Funds:

2. **Internal Service Funds** - Revenues and expenses related to services provided to organizations inside the District on a cost reimbursement basis are accounted for in an internal service fund. The District's Internal Service Fund is the Workers' Compensation fund.

Fiduciary Funds:

3. **Custodial Funds** - The District accounts for resources held for others in a custodial capacity in custodial funds. The District's Custodial Fund is the Student Activity Account.

E. FUND BALANCE POLICY

The Medina Valley Independent School District reports fund balance for governmental funds in classifications based primarily on the extent to which the district is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The **nonspendable** classification represents assets that will be consumed or "must be maintained intact" and therefore will never convert to cash, such as inventories of supplies. Provisions of laws, contracts, and grants specify how fund resources can be used in the **restricted** classification. The nature of these two classifications precludes a need for a policy from the Board of Trustees. However, the Board has adopted fund balance policies for the three unrestricted classifications – committed, assigned, and unassigned.

From time to time, the Board of Trustees may commit fund balances by a majority vote in a scheduled meeting. The Board's commitment may be modified or rescinded by a majority vote in a scheduled meeting. Board commitments cannot exceed the amount of fund balance that is greater than the sum of nonspendable and restricted fund balances since that practice would commit funds that the district does not have. Commitments may be for facility expansion or renovation, program modifications, wage and salary adjustments, financial cushions, and other purposes determined by the Board.

The Board of Trustees may delegate authority to specified persons or groups to make assignments of certain fund balances by a majority vote in a scheduled meeting. The Board may modify or rescind its delegation of authority by the same action. The authority to make assignments shall be in effect until modified or rescinded by the Board by majority vote in a scheduled meeting. The Board has delegated this authority to the Superintendent or Assistant Superintendent for Business and Operations.

When the District incurs expenditures that can be made from either restricted or unrestricted balances, the expenditures should be charged to restricted balances. When the District incurs expenditures that can be made from either committed, assigned, or unassigned balances, the expenditures should be charged in the same order.

Nonspendable	
Inventories in the general fund	$ 6,863
Total Nonspendable	6,863
Restricted	
Capital acquisition	46,521,132
Debt service	3,730,985
Federal or state grants	503,846
Total Restricted	50,755,963
Committed	
Construction	4,000,000
Special revenue funds	48,068
Total Committed	4,048,068
Unassigned	20,245,658
Total Fund Balances	$ 75,056,552

F. OTHER ACCOUNTING POLICIES

1. The District reports inventories of supplies at cost including consumable custodial, maintenance, instructional, and office supplies. Inventories of supplies are recorded as expenditures when they are consumed rather when they are purchased. Although commodities are received at no cost, their fair market value is supplied by the Texas Department of Human Services and recorded revenue when received. When requisitioned, inventory is relived, and expenditures are charged.
2. Cash and cash equivalents includes cash and high liquid investments such as investment pools.
3. Unearned revenue accounted for on the balance sheet relates to excess funds received from funding sources over earned amounts.
4. The District provides risk management obligations by carrying appropriate insurance. Property and general liability insurance are obtained from a licensed insurer. Risk of loss is not retained by the District.
5. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.
6. The Data Control Codes refer to the account code structure prescribed by TEA in the ***Financial Accountability System Resource Guide***. Texas Education Agency requires school districts to display these codes in the financial statements filed with the Agency in order to ensure accuracy in building a Statewide data base for policy development and funding plans.
7. In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District's deferred outflows of resources consist of differences between expected and actual actuarial experience (pension & OPEB), changes in actuarial assumptions (pension & OPEB), differences between projected and actual investment earnings (pension & OPEB), change in proportion and differences between employer's contributions and the proportionate share of contributions (pension & OPEB), and contributions paid to TRS subsequent to the measurement date (pension & OPEB).
8. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has one type of item which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Uncollected property taxes which are assumed collectible are reported in this category on the balance sheet for governmental funds. They are not reported in this category on the government wide statement of net position. In the government wide financial statements, the District reports a deferred inflow of resources for differences between expected and actual actuarial experience (pension & OPEB), changes in actuarial assumptions (pension & OPEB), and changes in proportion and differences between employer's contributions and the proportionate share of contributions (pension).
9. In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums, discounts, and losses due to refunded bonds 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. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, 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.

10. Upon separation from the District, an employee in good standing who has ten or more years of employment in the District and who has accumulated 15 or more local leave days shall be paid one-third of the employee's daily rate of pay for the accrued and unused local leave days, up to a maximum of $5,000.

11. Capital assets, which include land, buildings, furniture, and equipment are reported in the applicable governmental column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

    Buildings, furniture and equipment of the District is depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings	40
Vehicles	8-15
Equipment	5-15

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. BUDGETARY DATA

The Board of Trustees adopts an "appropriated budget" for the General Fund, Debt Service Fund, and the Food Service Fund which is included in the Special Revenue Funds. The District is required to present the adopted and final amended budgeted revenues and expenditures for each of these funds. The District compares the final amended budget to actual revenues and expenditures. The General Fund Budget report appears in Exhibit G-1 and the other two reports appear in Exhibits J-2 and J-3.

The following procedures are followed in establishing the budgetary data reflected in the basic financial statements:

1. Prior to August 20, the District prepares a budget for the next succeeding fiscal year beginning September 1. The operating budget includes proposed expenditures and the means of financing them.

2. A meeting of the Board is then called for the purpose of adopting the proposed budget. At least ten days' public notice of the meeting must be given.

3. Prior to September 1, 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. Amendments are presented to the Board at its regular meetings. Each amendment must have Board approval. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after fiscal year end. Because the District has a policy of careful budgetary control, several amendments were necessary during the year.

4. Each budget is controlled by the budget coordinator at the revenue and expenditure function/object level. Budgeted amounts are as amended by the Board. All budget appropriations lapse at year end. A reconciliation of fund balances for both appropriated budget and nonappropriated budget special revenue funds is as follows:

	August 31, 2021 Fund Balance	
Appropriated Budget Funds - Food Service Special Revenue Funds	$	503,846
Nonappropriated Budget Funds		48,068
All Special Revenue Funds	$	551,914

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash and Cash Equivalents

District Policies and Legal and Contractual Provisions Governing Deposits

Custodial Credit Risk for Deposits - State law requires governmental entities to contract with financial institutions in which funds will be deposited to secure those deposits with insurance or pledged securities with a fair value equaling or exceeding the amount on deposit at the end of each business day. The pledged securities must be in the name of the governmental entity and held by the entity or its agent. Since the District complies with this law, it has no custodial credit risk for deposits.

At fiscal year-end, the District had funds on deposit of $1,975,406 in excess of FDIC coverage, fully secured by pledged securities of the depository bank.

District Policies and Legal and Contractual Provisions Governing Investments

Compliance with the Public Funds Investment Act

The **Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things, it requires a governmental entity to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity; (2) portfolio diversification; (3) allowable investments; (4) acceptable risk levels; (5) expected rates of return; (6) maximum allowable stated maturity of portfolio investments; (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio; (8) investment staff quality and capabilities; and (9) bid solicitation preferences for certificates of deposit.

Statutes authorize the entity to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas and its agencies, (2) guaranteed or secured certificates of deposit issued by state and national banks domiciled in Texas, (3) obligations of states, agencies, counties, cities and other political subdivisions of any state having been rated as to investment quality not less than an "A", (4) no load money market funds with a weighted average maturity of 90 days or less, (5) fully collateralized repurchase agreements, (6) commercial paper having a sated maturity of 270 days or less from the date of issuance and is not rated less than A-1 or P-1 by two nationally recognized credit rating agencies OR one nationally recognized credit agency and is fully secured by an irrevocable letter of credit, (7) secured corporate bonds rated now lower than "AA-" or the equivalent, (8) public funds investment pools, and (9) guaranteed investment contracts for bond proceeds investment only, with a defined

termination date and secured by U.S. Government direct or agency obligations approved by the Texas Public Funds Investment Act in an amount equal to the bond proceeds. The Act also requires the entity to have independent auditors perform test procedures related to investment practices as provided by the Act. Medina Valley Independent School District is in substantial compliance with the requirements of the Act and with local policies.

As of August 31, 2021, the District had the following investments, which are classified on the balance sheet as cash and cash equivalents:

			Maturity		
Investment Type	Credit Rating	Amount	Less than 1 Year	1-5 Years	10+ Years
External Investment Pools	AAAm	$ 73,702,947	$ N/A	$ -	$ -
Total		$ 73,702,947	$ -	$ -	$ -

Additional polices and contractual provisions governing deposits and investments of the Medina Valley Independent School District are specified below:

Credit Risk - To limit the risk that an issuer or other counterparty to an investment will not fulfill its obligations the District limits investments to those allowed by Government Code 2256. As of August 31, 2021, the District's investments were limited to investment pools.

Custodial Credit Risk for Investments - To limit the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in possession of an outside party. The District requires counterparties to register the securities in the name of the District's custodian and hand them over to the District or its designated agent. All of the securities are held by the District's agent.

Concentration of Credit Risk - To limit the risk of loss, the District's investment portfolio is diversified in terms of investment instruments, maturity schedule, and financial institutions.

Interest Rate Risk - To limit the risk that changes in interest rates will adversely affect the fair value of investments, the District's investment portfolio has various maturities.

Foreign Currency Risk for Investment - The District has no foreign currency investments.

Fair Value Measurement

The District categorizes its fair value measurements with the fair value hierarchy established by generally accepted accounting principles. 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 above 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.

		Fair Value Measurement Using Input:		
Investments	Amount	Level 1	Level 2	Level 3
External Investment Pools	$ 73,702,947	$ -	$ 73,702,947	$ -
Total	$ 73,702,947	$ -	$ 73,702,947	$ -

The investment pools used by the District are organized under the authority of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Funds Investment Act, Chapter 2256, Texas Government Code. The investment pools are public funds investment pools created to provide a safe environment for the placement of local government funds in authorized short-term investment.

The District's investment in investment pools, which are exempt from regulation by the Securities and Exchange Commission, have as one of their objectives the maintenance of stable net asset value of $1. The book value of the position in the pools is the same as the number of the shares in each pool; the market value of a share should approximately equal the book value of a share.

Lone Star Investment Pool (the Pool): The Pool's liquidity fund operates in a manner consistent with the SEC Rule 2a7 of the Investment Company Act of 1940, which allows the fund to use amortized cost rather than market value to report net assets to compute share prices. Accordingly, the fair value of the District's position in the Pool is the same as the value of the Pool's shares and does not include any unrealized gains and losses.

The Pool is governed by an eleven-member board of trustees (Board) made up of active participants in the Pool. The Board has the responsibility of adopting and monitoring compliance with the investment policy, appointing investment officers, overseeing the selection of an investment advisor, custodian, investment consultant, administrator, and other service providers. The Board is also responsible for monitoring performance of the Pool. Financial information for the Pool can be obtained by writing to Post Office Box 400, Austin, Texas, 78767-0400 or by calling 1-800-758-3927.

B. PROPERTY TAXES

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the District in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 31 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available (1) when they become due or past due and receivable within the current period, and (2) when they are expected to be collected during a 60-day period after the close of the school fiscal year.

C. DELINQUENT TAXES RECEIVABLE

Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible tax receivables within the General and Debt Service Funds are based on historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

D. INTERFUND BALANCES AND TRANSFERS

Interfund balances at August 31, 2021 consisted of the following amounts:

Due to General Fund From:	
Nonmajor funds	$ 297,206
Total Due to General Fund	$ 297,206

Interfund balances are primarily in support of payroll clearing and operating activities.

E. DISAGGREGATION OF RECEIVABLES AND PAYABLES

Receivables at August 31, 2021, were as follows:

	Property Taxes	Other Governments	Due From Other Funds	Other	Total Receivables
Governmental Activities:					
General Fund	$ 1,162,574	$ 3,644,558	$ 297,206	$	$ 5,104,338
Debt Service Fund	473,728	-	-	-	473,728
Capital Projects	-	-	-		-
Nonmajor Governmental Funds	-	1,090,220	-		1,090,220
Total Governmental Activities	$ 1,636,302	$ 4,734,778	$ 297,206	$ -	$ 6,668,286
Amount not scheduled for collection during subsequent year	$ 163,630	$ -	$ -	$ -	$ 163,630

Payables at August 31, 2021, were as follows:

	Accounts Payables	Salaries and Benefits	Due to Other Funds	Due to Other Governments	Other	Total Payables
Governmental Activities:						
Governmental Fund- General Fund	$ 360,442	$ 3,745,060	$	$ -	$ -	$ 4,105,502
Debt Service Fund	-	-	-	6,136	-	6,136
Capital Projects Funds	10,403	-		-	-	10,403
Nonmajor Governmental Funds	56,225	205,780	297,206	-	-	559,211
Total Governmental Activities	$ 427,070	$ 3,950,840	$ 297,206	$ 6,136	$ -	$ 4,681,252
Proprietary Fund- Internal Service Fund	$ -	$ -	$ -	$ -	$ 322,540	$ 322,540
Amount not scheduled for payment during subsequent year	$ -	$ -	$ -	$ -	$ 322,540	$ 322,540

F. CAPITAL ASSET ACTIVITY

Capital asset activity for the year ended August 31, 2021 was as follows:

	Beginning Balance	Reclassifications and Additions	Reclassifications and Deletions	Ending Balance
Governmental Activities:				
Land	$ 6,668,329	$ 2,399,892	$ -	$ 9,068,221
Buildings and improvements	162,786,423	20,488	10,183,483	172,990,394
Equipment	16,208,853	175,123	(468,413)	15,915,563
Construction in progress	24,625,676	15,829,140	(10,183,483)	30,271,333
Total at historical cost	210,289,281	18,424,643	(468,413)	228,245,511
Less accumulated depreciation			-	
Buildings and improvements	(40,361,124)	(4,046,954)	-	(44,408,078)
Equipment	(9,326,275)	(1,004,219)	468,413	(9,862,081)
Total accumulated depreciation	(49,687,399)	(5,051,173)	468,413	(54,270,159)
Governmental activities capital assets, net	$ 160,601,882	$ 13,373,470	$ -	$ 173,975,352

Depreciation expense was charged to governmental activities as follows:

Instruction	$	2,678,892
Instructional resources and media services		43,560
Curriculum and instructional staff development		38,782
Instructional leadership		81,413
School leadership		222,216
Guidance, counseling and evaluation services		111,227
Social work services		28,088
Health services		60,907
Student (pupil) transportation		302,929
Food services		417,709
Extracurricular activities		155,512
General administration		133,021
Facilities maintenance and operations		583,130
Security and monitoring services		71,608
Data processing services		118,846
Community services		3,333
Total Depreciation Expense	$	5,051,173

G. BONDS PAYABLE

Bonded indebtedness of the District is reflected in the Statement of Net Position, and current requirements for principal and interest expenditures are accounted for in the Debt Service Fund. The bonds mature serially and term through the year 2049, with interest rates of 2.0% to 5.0%.

A summary of changes in bonds payable for the year ended August 31, 2021 is as follows:

Description	Interest Rate Payable	Amounts Original Issue	Interest Current Year	Payable Amounts Outstanding 9/1/2020	Issued	Retired/ Refunded	Amounts Outstanding 8/31/2021	Amounts Due Within One Year
Unlimited Tax Refunding Bonds Series 2014	2.00% - 4.00%	6,937,932	147,000	6,937,932	-	-	6,937,932	-
Unlimited Tax Refunding Bonds Series 2015	2.00% - 4.00%	8,665,000	333,650	8,525,000	-	-	8,525,000	-
Unlimited Tax Refunding Bonds Series 2015A	2.00% - 4.00%	6,800,000	132,625	4,380,000	-	535,000	3,845,000	545,000
Unlimited Tax Refunding Bonds Series 2016	2.00% - 5.00%	22,079,220	738,550	19,445,000	-	2,105,000	17,340,000	2,215,000
Unlimited Tax School Building Bonds, Series 2016	2.00% - 4.00%	71,080,000	2,822,200	71,080,000	-	130,000	70,950,000	90,000
Unlimited Tax School Building Bonds, Series 2019	2.25% - 5.00%	47,035,000	1,651,275	45,840,000	-	2,075,000	43,765,000	525,000
Unlimited Tax School Building Bonds, Series 2021	2.25% - 5.00%	39,255,000	-	-	39,255,000	-	39,255,000	1,900,000
Totals			$ 5,825,300	$ 156,207,932	$ 39,255,000	$ 4,845,000	$ 190,617,932	$ 5,275,000

On May 4, 2019, voters of the District approved the issuance of $107,000,000 of Unlimited Tax School Building Bonds by the Medina Valley Independent School District for school facilities and the levying of a tax in payment thereof. As of August 31, 2021, $86,290,000 of the bonds have been issued.

Debt service requirements are as follows:

Year Ended August 31,	Principal	Interest	Total Requirements
2022	$ 5,275,000	$ 6,777,853	$ 12,052,853
2023	6,042,246	7,123,429	13,165,675
2024	3,676,072	7,009,903	10,685,975
2025	3,737,934	6,945,916	10,683,850
2026	4,073,795	7,193,992	11,267,787
2027-2031	26,582,885	29,758,215	56,341,100
2032-2036	32,670,000	23,664,625	56,334,625
2037-2041	39,560,000	16,776,000	56,336,000
2042-2046	47,765,000	8,573,700	56,338,700
2047-2050	21,235,000	1,801,950	23,036,950
Total	$ 190,617,932	$ 115,625,583	$ 306,243,515

There are a number of limitations and restrictions contained in the general obligation bond indenture. Management has indicated that the District is in compliance with all significant limitations and restrictions at August 31, 2021.

H. FINANCING LEASES

On February 29, 2020, the District entered into a financing lease agreement with Intech Southwest Services for the purchase of technology equipment which is authorized under the code section 34.009 of the Texas Education Code. Financing leases are reflected in the Statement of Net Assets, and current requirements for principal interest expenditures are accounted for in the General Fund.

A summary of changes in financing leases payable for the year ended August 31, 2021 is as follows:

Description	Date of Issue	Maturity	Interest Rate	Interest Current Year	Amounts Outstanding 9/1/2020	Issued	Retired	Amounts Outstanding 8/31/2021	Amounts Due Within One Year
Technology Equipment	2/29/2020	2/29/2024	3.38%	$ 10,715	$ 317,029	$ -	$ 75,349	$ 241,680	$ 77,896
Totals				$ 10,715	$ 317,029	$ -	$ 75,349	$ 241,680	$ 77,896

Annual payments are as follows:

Year Ended August 31,	Principal	Interest	Total Requirements
2022	$ 77,896	$ 8,169	$ 86,065
2023	80,529	5,536	86,065
2024	83,251	2,814	86,065
2025	-	-	-
Total	$ 241,676	$ 16,518	$ 258,194

I. CHANGES IN LONG-TERM LIABILITIES

Long-term activities for the year ended August 31, 2021, was as follows:

	Balance 9/1/2020	Additions	Retirement	Balance 8/31/2021	Due Within One Year
Governmental Activities:					
Bonds	$ 156,207,932	$ 39,255,000	$ 4,845,000	$ 190,617,932	$ 5,275,000
Financing lease	317,029	-	75,349	241,680	77,896
Compensated absences	93,553	89,312	24,882	157,983	157,983
Total Governmental Activities	156,618,514	39,344,312	4,945,231	191,017,595	5,510,879
Accreted interest on capital Appreciation Bonds, Series 2014	900,465	174,494	-	1,074,959	-
Bond Premium, Refunding Series 2014	1,988,371	-	142,027	1,846,344	-
Bond Premium, Refunding Series 2015	882,810	-	70,625	812,185	-
Bond Premium, Refunding Series 2015A	348,451	-	42,667	305,784	-
Bond Premium, Refunding Series 2016	2,519,094	-	185,455	2,333,639	-
Bond Premium, Series 2015	6,431,489	-	293,452	6,138,037	-
Bond Premium, Series 2019	3,067,932	-	105,791	2,962,141	-
Bond Premium, Series 2021	-	2,923,998	94,323	2,829,675	-
Totals	$ 172,757,126	$ 42,442,804	$ 5,879,571	$ 209,320,359	$ 5,510,879

On October 15, 2015, the District issued $6,800,000 of Unlimited Tax Refunding Bonds, Series 2015A. The proceeds of the bonds were used for refunding certain maturities of the 2006 Series Bonds. The Series 2006 maturities of February 15, 2019 through February 15, 2031 totaling $7,405,000, with an average interest rate of 4.238% were refunded by the 2015A Series Bonds with an average interest rate of 2.064%. The cash flow savings to the District as a result of this refunding was $1,849,588. The net present value savings is $1,187,498. The proceeds of the refunding bonds were used to purchase U.S. Government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for certain debt service payments on the Series 2006 bonds through 2031. As a result, those portions of the Series 2006 Bonds were considered defeased and the liability for those bonds has been removed from the District's long-term debt accounting group. The defeased Series 2006 bonds are callable on August 15, 2025.

On March 1, 2016, the District issued $22,079,220 of Unlimited Tax Refunding Bonds, Series 2016. The proceeds of the bonds were used for refunding certain maturities of the 2007 Series Bonds. The Series 2007 maturities of February 15, 2019 through February 15, 2037 totaling $22,079,220, with an average interest rate of 4.999% were refunded by the 2017 Series Bonds with an average interest rate of 3.097%. The cash flow savings to the District as a result of this refunding was $8,009,466. The net present value savings is $4,901,874. The proceeds of the refunding bonds were used to purchase U.S. Government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for certain debt service payments on the Series 2007 bonds through 2037. As a result, those portions of the Series 2007 Bonds were considered defeased and the liability for those bonds has been removed from the District's long-term debt accounting group. The defeased Series 2007 bonds are callable on February 15, 2026.

J. COMMITMENTS UNDER LEASES

Commitments under operating (noncapitalized) lease agreements for equipment provide for minimum future rental payments as of August 31, 2021, as follows:

Year Ended August 31,	
2022	$ 97,477
2023	97,477
2024	95,575
2025	
Total Minimum Rentals	$ 290,529
Rental Expenditures for Fiscal Year 2021	$ 246,253

K. ACCUMULATED UNPAID VACATION AND LEAVE BENEFITS

The State of Texas has created a minimum personal leave program consisting of five days per year leave with no limit on accumulation and transferability among districts for every teacher regularly employed in Texas public schools.

Each district's local Board of Education is required to establish a leave plan. Local school districts may provide additional leave beyond the state minimum. Medina Valley Independent School District provides that upon separation from the District, an employee in good standing who has ten or more years of employment in the District and who has accumulated 15 or more local leave days shall be paid one-third of the employee's daily rate of pay for the accrued and unused local leave days, up to a maximum of $5,000. This liability has been recorded in the General Long-term Debt account group.

L. DEFINED BENEFIT PENSION PLAN

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

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

Pension Plan Fiduciary Net Position. Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately issued Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the Internet at https://www.trs.texas.gov/TRS Documents/cafr_2020.pdf ; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698, or by calling (512) 542-6592.

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

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

In May, 2019, the 86th Texas Legislature approved the TRS Pension Reform Bill (Senate Bill 12) that provides for gradual contribution increases from the state, participating employers and active employees to make the pension fund actuarially sound. This action causing the pension fund to be actuarially sound, allowed the legislature to approve funding for a 13th check in September 2019. All eligible members retired as of December 31, 2018 received an extra annuity check in either the matching amount of their monthly annuity or $2,000, whichever was less.

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

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2020 thru 2025.

Contributions Rates

	2020	2021
Member	7.7%	7.7%
Non-Employer Contributing Entity (State)	7.5%	7.5%
Employers	7.7%	7.5%

District's 2021 FY Employer Contributions	$ 1,302,160
District's 2021 FY Member Contributions	$ 3,158,029
Measurement Year NECE On-Behalf Contributions	$ 2,216,084

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).

As the non-employer contributing entity for public education, 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 including public 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.

In addition to the employer contributions listed above, there is an additional surcharge an employer is subject to.

* All public schools, charter schools, and regional educational service centers must contribute 1.5 percent of the member's salary beginning in fiscal year 2020, gradually increasing to 2 percent in fiscal year 2025.
* When employing a retiree of the Teacher Retirement System the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.

Actuarial Assumptions.

The total pension liability in the August 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	August 31, 2019 rolled forward to August 31, 2020
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Market Value
Single Discount Rate	7.25%
Long-term Expected Rate	7.25%
Municipal Bond Rate as of August 2020	2.33%. Source for the rate is the Fixed Income Market Data/Yield Curve/Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index."
Last year ending August 31 in Projection Period (100 years)	2119
Inflation	2.30%
Salary Increases	3.05% to 9.05% including inflation
Ad Hoc Post-Employment Benefit Changes	None

The actuarial methods and assumptions used in the determination of the total pension liability assumptions are the same assumptions used in the actuarial valuation as of August 31, 2019. For a full description of these assumptions please see the actuarial valuation report dated November 14, 2019.

Discount Rate. A single discount rate of 7.25 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 7.25 percent. The projection of cash flows used to determine the 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 8.50 percent of payroll in fiscal year 2020 gradually increasing to 9.55 percent of payroll over the next several years. 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 expected rate of return on pension plan investments is 7.25 percent. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the Systems target asset allocation as of August 31, 2020 are summarized below:

Asset Class	Target Allocation* %	Long-Term Expected Geometric Real Rate of Return**	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
USA	18.00%	3.90%	0.99%
Non-U.S. Developed	13.00%	5.10%	0.92%
Emerging Markets	9.00%	5.60%	0.83%
Private Equity	14.00%	6.70%	1.41%
Stable Value			
Government Bonds	16.00%	-0.70%	-0.05%
Absolute Return (Including Credit Sensitive Investments)	0.00%	1.80%	0.00%
Stable Value Hedge Funds	5.00%	1.90%	0.11%
Real Return			
Real Estate	15.00%	4.60%	1.02%
Energy, Natural Resources and Infrastructure	6.00%	6.00%	0.42%
Commodities	0.00%	0.80%	0.00%
Risk Parity			
Risk Parity	8.00%	3.00%	0.30%
Asset Allocation Leverage			
Cash	2.00%	-1.50%	-0.03%
Asset Allocation Leverage	-6.00%	-1.30%	0.08%
Inflation Expectation			2.00%
Volatility Drag***			-0.67%
Total	**100%**		**7.33%**

* *Target allocations are based on the FY2020 policy model.*

** *Capital Market Assumptions come from Aon Hewitt (as of 08/31/2020).*

*** *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 7.25 percent, and what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25 percent) or one percentage point higher (8.25 percent) than the current rate.

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
District's proportionate share of the net pension liability:	$23,888,024	$15,491,763	$8,669,988

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At August 31, 2021, the District reported a liability of $15,491,764 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	$ 15,491,763
State's proportionate share that is associated with the District	28,765,959
Total	$ 44,257,722

The net pension liability was measured as of August 31, 2019 and rolled forward to August 31, 2020 and the 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, 2019 thru August 31, 2020.

At August 31, 2020 the employer's proportion of the collective net pension liability was 0.00289252326% which was a decrease of 0.0016292867% from its proportion measured as of August 31, 2019.

Changes Since the Prior Actuarial Valuation

There were no changes in assumptions since the prior measurement date.

For the year ended August 31, 2021, the District recognized pension expense of $3,459,906 and revenue of $3,459,906 for support provided by the State in the Government Wide Statement of Activities.

At August 31, 2021, the District reported its proportionate share of the TRS 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 actuarial experience	$ 28,286	$ 432,334
Changes in actuarial assumptions	3,594,641	1,528,416
Net difference between projected and actual investment earnings	313,618	-
Changes in proportion and differences between the employer's contributions and the proportionate share of contributions	1,595,740	596,983
Contributions paid to TRS subsequent to the measurement date	1,302,160	-
Total	$ 6,834,445	$ 2,557,733

The net amounts of the employer's balances of deferred outflows and inflows (not including the deferred contribution paid subsequent to the measurement date) of resources related to pensions will be recognized in pension expense as follows:

Measurement year ended August 31:	Pension Expense Amount
2022	$ 878,404
2023	1,028,319
2024	935,544
2025	371,293
2026	(201,944)
Thereafter	(37,063)

M. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS

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

OPEB Plan Fiduciary Net Position. Detail information about the TRS-Care's fiduciary net position is available in the separately issued TRS Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at https://www.trs.texas.gov/TRS Documents/cafr2020.pdf; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Components of the net OPEB liability of the TRS-Care plan as of August 31, 2020 are as follows:

Net OPEB Liability	Total
Total OPEB Liability	$ 40,010,833,815
Less: Plan fiduciary net position	(1,996,317,932)
Net OPEB liability	$ 38,014,515,883
Net position as a percentage of total OPEB liability	4.99%

Benefits Provided. TRS-Care provides health insurance coverage to retirees from public and 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 Monthly Premium Rates

	Medicare	Non-Medicare
Retiree*	$ 135	$ 200
Retiree and Spouse	529	689
Retiree* and Children	468	408
Retiree and Family	1,020	999

*or surviving spouse

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

Texas Insurance Code, section 1575.202 establishes the state's contribution rate, which is 1.25 percent of the employee's salary. Section 1575.203 establishes the active employee's rate, which is .75 percent of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25 percent or not more than 0.75 percent of the salary of each active employee of the public school. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by type of contributor.

Contributions Rates

	2020	**2021**
Active Employee	0.65%	0.65%
Non-Employer Contributing Entity (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/private Funding Remitted by Employers	1.25%	1.25%

District's 2021 FY Employer Contributions	$ 348,626
District's 2021 FY Member Contributions	$ 266,584
Measurement Year NECE On-Behalf Contributions	$ 438,048

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to (regardless of whether or not they participate in the TRS Care OPEB program). When employers hire a TRS retiree, they are required to pay to TRS-Care, a monthly surcharge of $535 per retiree.

TRS-Care received supplemental appropriations from the State of Texas as the Non-Employer Contributing Entity in the amount of $230.8 million in fiscal year 2020 to maintain premiums and benefit levels in the 2020-2021 biennium.

Actuarial Assumptions.

The actuarial valuation was performed as of August 31, 2019. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2020. 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. All of the demographic assumptions, including rates of retirement, termination, and disability, and most of the economic assumptions, including general inflation and salary increases, used in the OPEB valuation were identical to those used in the respective TRS pension valuation. The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2017.

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, 2019 TRS pension actuarial valuation that was rolled forward to August 31, 2020:

Rates of Mortality	General Inflation
Rates of Retirement	Wage Inflation
Rates of Termination	Expected Payroll Growth
Rates of Disability Incidence	

The active mortality rates were based on 90 percent of the RP-2014 Employee Mortality Tables for males and females, with full generational mortality using Scale BB. The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables, with full generational projection using the ultimate improvement rates from the most recently published scale (U-MP).

Additional Actuarial Methods and Assumptions:

Valuation Date	August 31, 2019 rolled forward to August 31, 2020
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	2.33% as of August 31, 2020
Aging Factors	Based on plan specific experience
Election Rates	Normal Retirement: 65% participaiton prior to age 65 and 40% participation after age 65. 25% of pre-65 retirees are assumed to discontinue coverage at age 65.
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Salary Increases	3.05% to 9.05% including inflation
Ad Hoc Post-Employment Benefit Changes	None

Discount Rate. A single discount rate of 2.33 percent was used to measure the total OPEB liability. There was a decrease of .30 percent in the discount rate since the previous year. Because the plan is essentially a pay-as-you-go plan, the single discount rate is equal to the prevailing municipal bond rate. The projection of cash flows used to determine the discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, the municipal bond rate was used for the long-term rate and was applied to all periods of projected benefit payments to determine the total OPEB liability.

The source of the municipal bond rate is the Fidelity "20-year Municipal GO AA Index" as of August 31, 2020 using the fixed income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

Sensitivity of the Net OPEB Liability:

Discount Rate Sensitivity Analysis. The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1 percentage point lower than and 1 percentage point higher than the discount rate that was used (2.33%) in measuring the Net OPEB Liability.

	1% Decrease in Discount Rate (1.33%)	Discount Rate (2.33%)	1% Increase in Discount Rate (3.33%)
District's proportionate share of the Net OPEB Liability:	$19,565,096	$16,304,277	$13,728,699

Healthcare Cost Trend Rates Sensitivity Analysis. The following schedule shows the impact of the OPEB liability if healthcare trend rate that 1 percentage point less than and 1 percentage point greater than the health trend rates assumed.

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's proportionate share of the Net OPEB Liability:	$13,318,506	$16,304,277	$20,280,903

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs. At August 31, 2021, the District reported a liability of $16,304,277 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	$ 16,304,277
State's proportionate share that is associated with the District	21,909,041
Total	$ 38,213,318

The Net OPEB Liability was measured as of August 31, 2019 and rolled forward to August 31, 2020 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The employer's proportion of the Net OPEB Liability was based on the employer's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2019 thru August 31, 2020.

At August 31, 2020 the employer's proportion of the collective Net OPEB Liability was 0.0428896096% compared to 0.0395511946% as of August 31, 2019.

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 (TOL) since the prior measurement period:

1. The discount rate changed from 2.63 percent as of August 31, 2019 to 2.33 percent as of August 31, 2020. This change increased the Total OPEB Liability.
2. The participation rate for post-65 retirees was lowered from 50 percent to 40 percent. This change lowered the Total OPEB Liability.
3. The ultimate health care trend rate assumption was lowered from 4.50 percent to 4.25 percent as a result of Congress' repeal of the excise (Cadillac) tax on high-cost employer health plans in December 2019. This change lowered the Total OPEB Liability.

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, 2021, the District recognized OPEB expense of $152,128 and revenue of $152,128 for support provided by the State.

At August 31, 2021, 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 actuarial experience	$ 853,686	$ 7,461,671
Changes in actuarial assumptions	1,005,635	4,477,239
Net difference between projected and actual investment earnings	5,298	-
Changes in proportion and differences between the employer's contributions and the proportionate share of contributions	4,910,644	-
Contributions paid to TRS subsequent to the measurement date	348,626	-
Total	$ 7,123,889	$ 11,938,910

The net amounts of the employer's balances of deferred outflows and inflows (not including the deferred contribution paid subsequent to the measurement date) of resources related to OPEBs will be recognized in OPEB expense as follows:

Year ended August 31:	OPEB Expense Amount	Balance of Deferred Outflows (Deferred Inflows)
2022	$ (988,626)	$ (4,175,021)
2023	(989,334)	(3,185,687)
2024	(989,739)	(2,195,948)
2025	(989,628)	(1,206,320)
2026	(554,136)	(652,184)
Thereafter	(652,184)	-

N. MEDICARE PART D - ON BEHALF PAYMENTS

The Medicare Prescription Drug, Improvement and Modernization Act of 2003, which was effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. Payments made on behalf of the Medina Valley Independent School District for fiscal years 2019, 2020, and 2021 were $111,991, $184,955, and $181,103 respectively.

O. LITIGATION

The District is occasionally involved in litigation in the general course of business. Attorneys for the District indicate that the Medina Valley Independent School District has pending or threatened litigation as of August 31, 2021. No provision has been made in these financial statements regarding these matters.

P. GENERAL FUND FEDERAL SOURCE REVENUES

Federally financed programs are generally accounted for in the Special Revenue Funds of the District, except for certain federal programs which are accounted for in the General Fund as prescribed by the TEA. The District recognized in the General Fund such revenues for the year ended August 31, 2021, from federal sources as follows:

Program or Source	Amount
ROTC	$ 77,862
SHARS	538,445
Indirect Costs	273,711
COVID-19 Funds	87,103
Total:	$ 977,121

Q. INTERNAL SERVICE FUNDS

Workers Compensation Program

During the year ended August 31, 2021, employees of the Medina Valley Independent School District were covered by a self-funded workers' compensation program. All administrative costs were paid to a third-party administrator acting on behalf of the District. The contract between the Medina Valley Independent School District and the Administrator is renewable September 1, 2021, and terms of coverage and cost are included in the contractual provisions.

The District, through a self-funded program, was protected with a specific retention limit of $1,000,000 and an aggregate limit of $5,000,000 per statute through Texas Educational Insurance Association and Midwest Employers Casualty Company, commercial insurers licensed or eligible to do business in Texas in accordance with the Texas Insurance Code.

Estimates of claims payable and of claims incurred, but not reported at year end are reflected as other long-term debt of the Proprietary Fund.

Changes in the balances of claims liabilities during the past year are as follows:

	Year Ended August 31, 2021	Year Ended August 31, 2020
Unpaid claims, beginning of the year	$ 219,196	$ 131,721
Incurred claims (including IBNR'S)	465,336	206,454
Claim payments	(198,177)	(118,979)
Unpaid claims, end of fiscal year	$ 486,355	$ 219,196

R. UNEARNED REVENUE

Unearned revenue at year end consisted of the following:

	Special Revenue Fund
State Entitlements	$ 146,500
Federal	-
Other	-
Total Unearned Revenue	$ 146,500

S. RECEIVABLES FROM OTHER GOVERNMENTS

The District participates in a variety of federal and state programs from which it receives grants to partially or fully finance certain activities. In addition, the District receives entitlements from the State through the School Foundation and Per Capita Programs. Amounts due from federal and state governments as of August 31, 2021, are summarized below. All federal grants shown below are passed through the TEA and are reported on the combined financial statements as Due from Other Governments.

Fund	State Entitlements	Federal Grants	Other	Total
General	$ 3,644,558	$ -	$ -	$ 3,644,558
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Special Revenue	232	1,089,988	-	1,090,220
Total	$ 3,644,790	$ 1,089,988	$ -	$ 4,734,778

T. REVENUE FROM LOCAL AND INTERMEDIATE SOURCES

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

	General Fund	Debt Service Fund	Capital Projects Fund	Special Revenue Funds	Total
Property Taxes	$ 22,051,223	$ 11,900,430	$ -	$ -	$ 33,951,653
Penalties, Interest and Other Tax-related Income	270,724	121,512	-	-	392,236
Investment Income	29,914	9,131	36,795	402	76,242
Food Sales	-	-	-	295,438	295,438
Co-curricular Student Activities	111,682	-	-	97,920	209,602
Other	197,722	9,196	-	10,751	217,669
Total	$ 22,661,265	$ 12,040,269	$ 36,795	$ 404,511	$ 35,142,840

U. PRIOR PERIOD ADJUSTMENT

During fiscal year 2021, the district adopted GASB Statement No. 84 for Accounting and Reporting for Fiduciary Activities. Adoption of GASB No. 84 required a prior period adjustment to report the effect of GASB No. 84 retroactively. The amount of the prior period adjustment in the fiduciary funds is $249,566 with a restated beginning net position of $249,566.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT G-1

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes		Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
		Original	Final		
	REVENUES:				
5700	Total Local and Intermediate Sources	$ 21,186,077	$ 22,532,456	$ 22,661,265	$ 128,809
5800	State Program Revenues	31,983,066	32,585,053	33,510,762	925,709
5900	Federal Program Revenues	475,000	716,306	977,121	260,815
5020	Total Revenues	53,644,143	55,833,815	57,149,148	1,315,333
	EXPENDITURES:				
	Current:				
0011	Instruction	31,087,462	31,937,462	31,428,803	508,659
0012	Instructional Resources and Media Services	521,698	596,698	531,608	65,090
0013	Curriculum and Instructional Staff Development	666,022	636,022	576,936	59,086
0021	Instructional Leadership	1,220,908	1,120,908	1,083,706	37,202
0023	School Leadership	2,774,561	2,969,561	2,917,335	52,226
0031	Guidance, Counseling, and Evaluation Services	1,765,040	1,895,040	1,839,969	55,071
0032	Social Work Services	451,229	511,229	477,454	33,775
0033	Health Services	581,614	716,614	683,193	33,421
0034	Student (Pupil) Transportation	3,586,985	3,091,985	2,953,508	138,477
0035	Food Services	44,247	104,247	79,197	25,050
0036	Extracurricular Activities	1,686,975	1,681,975	1,569,699	112,276
0041	General Administration	1,582,333	1,582,333	1,531,346	50,987
0051	Facilities Maintenance and Operations	6,700,000	6,400,000	6,296,333	103,667
0052	Security and Monitoring Services	345,297	520,297	406,740	113,557
0053	Data Processing Services	1,590,567	1,590,567	1,529,333	61,234
0061	Community Services	25,483	45,483	26,661	18,822
	Capital Outlay:				
0081	Facilities Acquisition and Construction	75,000	75,000	23,858	51,142
	Intergovernmental:				
0095	Payments to Juvenile Justice Alternative Ed. Prg.	5,000	5,000	-	5,000
0099	Other Intergovernmental Charges	400,000	505,000	398,910	106,090
6030	Total Expenditures	55,110,421	55,985,421	54,354,589	1,630,832
1200	Net Change in Fund Balances	(1,466,278)	(151,606)	2,794,559	2,946,165
0100	Fund Balance - September 1 (Beginning)	21,457,962	21,457,962	21,457,962	-
3000	Fund Balance - August 31 (Ending)	$ 19,991,684	$ 21,306,356	$ 24,252,521	$ 2,946,165

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED AUGUST 31, 2021

	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018
District's Proportion of the Net Pension Liability (Asset)	0.028925233%	0.030554519%	0.027719505%
District's Proportionate Share of Net Pension Liability (Asset)	$ 15,491,763	$ 15,883,194	$ 15,257,488
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	28,765,959	23,053,745	22,173,892
Total	$ 44,257,722	$ 38,936,939	$ 37,431,380
District's Covered Payroll	$ 38,890,409	$ 33,359,165	$ 28,928,414
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	39.83%	47.61%	52.74%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.54%	75.24%	73.74%

Note: GASB Codification, Vol. 2, P20.183 requires that the information on this schedule be data from the period corresponding with the periods covered as of the measurement dates of August 31, 2020 for year 2021, August 31, 2019 for year 2020, August 31, 2018 for year 2019, August 31, 2017 for year 2018, August 31, 2016 for year 2017, August 31, 2015 for year 2016 and August 31, 2014 for year

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

FY 2018 Plan Year	FY 2017 Plan Year	FY 2016 Plan Year	FY 2015 Plan Year 2014
0.025814144%	0.0254971%	0.0252151%	0.0159954%
$ 8,253,973	$ 9,634,958	$ 8,913,202	$ 4,272,592
12,608,345	14,616,892	12,770,773	10,574,503
$ 20,862,318	$ 24,251,850	$ 21,683,975	$ 14,847,095
$ 26,672,860	$ 25,143,936	$ 22,692,173	$ 20,540,125
30.95%	38.32%	39.28%	20.80%
82.17%	78.00%	78.43%	83.25%

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR PENSIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR FISCAL YEAR 2021

	2021	2020	2019
Contractually Required Contribution	$ 1,302,160	$ 1,190,560	$ 1,068,148
Contribution in Relation to the Contractually Required Contribution	(1,302,160)	(1,190,560)	(1,068,148)
Contribution Deficiency (Excess)	$ -	$ -	$ -
District's Covered Payroll	$ 41,013,400	$ 38,890,409	$ 33,359,165
Contributions as a Percentage of Covered Payroll	3.17%	3.06%	3.20%

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

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

2018	2017	2016	2015
$ 933,445	$ 846,037	$ 810,106	$ 746,629
(933,445)	(846,037)	(810,106)	(746,629)
$ -	$ -	$ -	$ -
$ 28,928,414	$ 26,672,860	$ 25,143,936	$ 22,692,173
3.23%	3.17%	3.22%	3.29%

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED AUGUST 31, 2021

	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017
District's Proportion of the Net Liability (Asset) for Other Postemployment Benefits	0.04288961%	0.039551195%	0.035670433%	0.032843168%
District's Proportionate Share of Net OPEB Liability (Asset)	$ 16,304,277	$ 18,704,245	$ 17,810,573	$ 14,282,262
State's Proportionate Share of the Net OPEB Liability (Asset) Associated with the District	21,909,041	24,853,757	24,578,727	20,722,653
Total	$ 38,213,318	$ 43,558,002	$ 42,389,300	$ 35,004,915
District's Covered Payroll	$ 38,890,409	$ 33,359,165	$ 28,928,414	$ 26,672,860
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	41.92%	56.07%	61.57%	53.55%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	4.99%	2.66%	1.57%	0.91%

Note: GASB Codification, Vol. 2, P50.238 states that the information on this schedule should be determined as of the measurement date. Therefore the amounts reported for FY 2021 are for the measurement date of August 31, 2020. The amounts for FY 2020 are for the measurement date of August 31, 2019. The amounts for FY 2019 are for the measurement date August 31, 2018. The amounts for FY 2018 are based on the August 31, 2017 measurement date.

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

EXHIBIT G-5

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR OTHER POSTEMPLOYMENT BENEFITS (OPEB)
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR FISCAL YEAR 2021

	2021	2020	2019	2018
Contractually Required Contribution	$ 348,626	$ 326,898	$ 280,673	$ 245,953
Contribution in Relation to the Contractually Required Contribution	(348,626)	(326,898)	(280,673)	(245,953)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -
District's Covered Payroll	$ 41,013,400	$ 38,890,409	$ 33,359,165	$ 28,928,414
Contributions as a Percentage of Covered Payroll	0.85%	0.84%	0.84%	0.85%

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

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

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED AUGUST 31, 2021

A. Notes to Schedules for the TRS Pension

Changes of Benefit terms.

In May 2019, the 86th Texas legislature approved the TRS Pension Reform Bill (SB12) that provides for gradual contribution increases from the state, participating employers, and active employees to make the pension fund actuarially sound. The increases immediately made the pension fund actuarially sound, and the legislature approved funding for a 13th check.

All eligible members retired as of December 31, 2018, received an extra annuity check in September 2019 in either the matching amount of their monthly annuity payment or $2,000, whichever was less.

Changes of Assumptions.

There were no changes in assumptions since the prior measurement date.

B. Notes to Schedules for the TRS OPEB Plan

Changes in Benefit.

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

Changes in Assumptions.

The following assumptions, methods, and plan changes which are specific to TRS-Care were updated from the prior year's report:

- The discount rate changed from 2.64 percent as of August 31, 2019 to 2.33 percent as of August 31, 2020. This change increased the Total OPEB Liability.
- The participation rate for post-65 retirees was lowered from 50 percent to 40 percent. This change lowered the Total OPEB Liability.
- The ultimate health care trend assumption was lowered from 4.50 percent to 4.25 percent as a result of Congress' repeal of the excise (Cadillac) tax on high-cost employer health plans in December 2019. This change lowered the Total OPEB Liability.

COMBINING AND OTHER STATEMENTS

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AUGUST 31, 2021

Data Control Codes		205 Head Start	206 ESEA Title X, Pt.C Homeless	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula
	ASSETS				
1110	Cash and Cash Equivalents	$ (52,436)	$ (2,015)	$ (68,380)	$ (91,832)
1240	Due from Other Governments	52,436	2,015	161,843	185,983
1300	Inventories	-	-	-	-
1000	Total Assets	$ -	$ -	$ 93,463	$ 94,151
	LIABILITIES				
2110	Accounts Payable	$ -	$ -	$ -	$ -
2160	Accrued Wages Payable	-	-	58,164	52,332
2170	Due to Other Funds	-	-	35,299	41,819
2300	Unearned Revenue	-	-	-	-
2000	Total Liabilities	-	-	93,463	94,151
	FUND BALANCES				
	Restricted Fund Balance:				
3450	Federal or State Funds Grant Restriction	-	-	-	-
	Committed Fund Balance:				
3545	Other Committed Fund Balance	-	-	-	-
3000	Total Fund Balances	-	-	-	-
4000	Total Liabilities and Fund Balances	$ -	$ -	$ 93,463	$ 94,151

225 IDEA - Part B Preschool	226 IDEA - Part B Discretionary	240 National Breakfast and Lunch Program	244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	266 ESSER -School Emergency Relief	277 Coronavirus Relief Fund CARES
$ (2,723)	$ -	$ 518,173	$ (1,715)	$ (59,244)	$ (2,855)	$ (404)	$ -
2,723	-	273,179	3,690	74,014	2,855	23,895	-
-	-	-	-	-	-	-	-
$ -	$ -	$ 791,352	$ 1,975	$ 14,770	$ -	$ 23,491	$ -
$ -	$ -	$ 549	$ -	$ 14,770	$ -	$ -	$ -
-	-	95,284	-	-	-	-	-
-	-	191,673	1,975	-	-	23,491	-
-	-	-	-	-	-	-	-
-	-	287,506	1,975	14,770	-	23,491	-
-	-	503,846	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	503,846	-	-	-	-	-
$ -	$ -	$ 791,352	$ 1,975	$ 14,770	$ -	$ 23,491	$ -

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AUGUST 31, 2021

Data Control Codes		281 Prior Purchase Program	282 ESSER III	289 Title IV Part A Subpart 1	385 Visually Impaired SSVI
	ASSETS				
1110	Cash and Cash Equivalents	$ -	$ (282,614)	$ (20,221)	$ -
1240	Due from Other Governments	-	282,614	24,741	-
1300	Inventories	-	-	-	-
1000	Total Assets	$ -	$ -	$ 4,520	$ -
	LIABILITIES				
2110	Accounts Payable	$ -	$ -	$ -	$ -
2160	Accrued Wages Payable	-	-	-	-
2170	Due to Other Funds	-	-	2,949	-
2300	Unearned Revenue	-	-	1,571	-
2000	Total Liabilities	-	-	4,520	-
	FUND BALANCES				
	Restricted Fund Balance:				
3450	Federal or State Funds Grant Restriction	-	-	-	-
	Committed Fund Balance:				
3545	Other Committed Fund Balance	-	-	-	-
3000	Total Fund Balances	-	-	-	-
4000	Total Liabilities and Fund Balances	$ -	$ -	$ 4,520	$ -

392 Non-Ed. Community Based Support	397 Advanced Placement Incentives	410 State Instructional Materials	426 TX Educator Excellence Award	427 Math Achievement Academy	429 Other State Special Revenue Funds	461 Campus Activity Funds	462 Foundation Grants
$ -	$ -	$ 130,403	$ -	$ -	$ -	$ 81,523	$ 2,117
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ -	$ -	$ 130,403	$ -	$ -	$ -	$ 81,523	$ 2,117
$ -	$ -	$ -	$ -	$ -	$ -	$ 40,906	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	130,403	-	-	-	-	-
-	-	130,403	-	-	-	40,906	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	40,617	2,117
-	-	-	-	-	-	40,617	2,117
$ -	$ -	$ 130,403	$ -	$ -	$ -	$ 81,523	$ 2,117

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AUGUST 31, 2021

Data Control Codes		488 Personal Protection Equipment	495 Donations Gifts	Total Nonmajor Governmental Funds
	ASSETS			
1110	Cash and Cash Equivalents	$ -	$ 5,334	$ 153,111
1240	Due from Other Governments	232	-	1,090,220
1300	Inventories	14,294	-	14,294
1000	Total Assets	$ 14,526	$ 5,334	$ 1,257,625
	LIABILITIES			
2110	Accounts Payable	$ -	$ -	$ 56,225
2160	Accrued Wages Payable	-	-	205,780
2170	Due to Other Funds	-	-	297,206
2300	Unearned Revenue	14,526	-	146,500
2000	Total Liabilities	14,526	-	705,711
	FUND BALANCES			
	Restricted Fund Balance:			
3450	Federal or State Funds Grant Restriction	-	-	503,846
	Committed Fund Balance:			
3545	Other Committed Fund Balance	-	5,334	48,068
3000	Total Fund Balances	-	5,334	551,914
4000	Total Liabilities and Fund Balances	$ 14,526	$ 5,334	$ 1,257,625

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes		205 Head Start	206 ESEA Title X, Pt.C Homeless	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula
	REVENUES:				
5700	Total Local and Intermediate Sources	$ -	$ -	$ -	$ -
5800	State Program Revenues	-	-	-	-
5900	Federal Program Revenues	153,571	12,448	722,954	1,025,433
5020	Total Revenues	153,571	12,448	722,954	1,025,433
	EXPENDITURES:				
	Current:				
0011	Instruction	153,571	11,328	607,856	530,043
0013	Curriculum and Instructional Staff Development	-	1,120	27,980	-
0021	Instructional Leadership	-	-	-	280,843
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling, and Evaluation Services	-	-	-	214,547
0033	Health Services	-	-	-	-
0034	Student (Pupil) Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0061	Community Services	-	-	87,118	-
6030	Total Expenditures	153,571	12,448	722,954	1,025,433
1200	Net Change in Fund Balance	-	-	-	-
0100	Fund Balance - September 1 (Beginning)	-	-	-	-
3000	Fund Balance - August 31 (Ending)	$ -	$ -	$ -	$ -

225 IDEA - Part B Preschool	226 IDEA - Part B Discretionary	240 National Breakfast and Lunch Program	244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	266 ESSER -School Emergency Relief	277 Coronavirus Relief Fund CARES
$ -	$ -	$ 295,840	$ -	$ -	$ -	$ -	$ -
-	-	16,659	-	-	-	-	-
14,494	177,573	3,753,585	36,410	103,376	7,599	3,404	-
14,494	177,573	4,066,084	36,410	103,376	7,599	3,404	-
14,494	149,329	-	36,410	-	7,599	3,404	-
-	-	-	-	103,376	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	28,244	-	-	-	-	-	-
-	-	3,562,238	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
14,494	177,573	3,562,238	36,410	103,376	7,599	3,404	-
-	-	503,846	-	-	-	-	-
-	-	-	-	-	-	-	-
$ -	$ -	$ 503,846	$ -	$ -	$ -	$ -	$ -

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes		281 Prior Purchase Program	282 ESSER III	289 Title IV Part A Subpart 1	385 Visually Impaired SSVI
	REVENUES:				
5700	Total Local and Intermediate Sources	$ -	$ -	$ -	$ -
5800	State Program Revenues	-	-	-	2,672
5900	Federal Program Revenues	288,419	282,614	60,888	-
5020	Total Revenues	288,419	282,614	60,888	2,672
	EXPENDITURES:				
	Current:				
0011	Instruction	288,419	260,914	56,707	2,672
0013	Curriculum and Instructional Staff Development	-	-	2,593	-
0021	Instructional Leadership	-	-	1,588	-
0023	School Leadership	-	9,750	-	-
0031	Guidance, Counseling, and Evaluation Services	-	3,637	-	-
0033	Health Services	-	8,313	-	-
0034	Student (Pupil) Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0061	Community Services	-	-	-	-
6030	Total Expenditures	288,419	282,614	60,888	2,672
1200	Net Change in Fund Balance	-	-	-	-
0100	Fund Balance - September 1 (Beginning)	-	-	-	-
3000	Fund Balance - August 31 (Ending)	$ -	$ -	$ -	$ -

392 Non-Ed. Community Based Support	397 Advanced Placement Incentives	410 State Instructional Materials	426 TX Educator Excellence Award	427 Math Achievement Academy	429 Other State Special Revenue Funds	461 Campus Activity Funds	462 Foundation Grants
$ -	$ -	$ -	$ -	$ -	$ -	$ 97,920	$ 3,500
39,879	-	302,488	-	700	63,998	-	-
-	-	-	-	-	-	-	-
39,879	-	302,488	-	700	63,998	97,920	3,500
-	-	302,488	-	-	37,903	-	-
-	-	-	-	700	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	26,095	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	111,494	1,383
39,879	-	-	-	-	-	-	-
39,879	-	302,488	-	700	63,998	111,494	1,383
-	-	-	-	-	-	(13,574)	2,117
-	-	-	-	-	-	54,191	-
$ -	$ -	$ -	$ -	$ -	$ -	$ 40,617	$ 2,117

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes		488 Personal Protection Equipment	495 Donations Gifts	Total Nonmajor Governmental Funds
	REVENUES:			
5700	Total Local and Intermediate Sources	$ -	$ 7,251	$ 404,511
5800	State Program Revenues	71,516	-	497,912
5900	Federal Program Revenues	-	-	6,642,768
5020	Total Revenues	71,516	7,251	7,545,191
	EXPENDITURES:			
	Current:			
0011	Instruction	-	-	2,463,137
0013	Curriculum and Instructional Staff Development	-	-	135,769
0021	Instructional Leadership	-	-	282,431
0023	School Leadership	-	-	9,750
0031	Guidance, Counseling, and Evaluation Services	-	-	244,279
0033	Health Services	71,516	-	79,829
0034	Student (Pupil) Transportation	-	-	28,244
0035	Food Services	-	-	3,562,238
0036	Extracurricular Activities	-	1,917	114,794
0061	Community Services	-	-	126,997
6030	Total Expenditures	71,516	1,917	7,047,468
1200	Net Change in Fund Balance	-	5,334	497,723
0100	Fund Balance - September 1 (Beginning)	-	-	54,191
3000	Fund Balance - August 31 (Ending)	$ -	$ 5,334	$ 551,914

T.E.A. REQUIRED SCHEDULES

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
FISCAL YEAR ENDED AUGUST 31, 2021

Last 10 Years August 31		(1) Tax Rates Maintenance	(2) Tax Rates Debt Service	(3) Assessed/Appraised Value for School Tax Purposes
2012	and prior years	Various	Various	$ Various
2013		1.040000	0.380000	1,037,773,521
2014		1.040000	0.380000	1,149,612,816
2015		1.040000	0.348200	1,240,688,373
2016		1.040000	0.348200	1,361,944,460
2017		1.040000	0.399200	1,509,279,947
2018		1.040000	0.399200	1,670,823,505
2019		1.040000	0.399200	1,936,124,861
2020		0.970000	0.455000	2,167,759,625
2021	(School year under audit)	0.873100	0.472890	2,505,465,884
1000	TOTALS			

(10) Beginning Balance 9/1/2020	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 8/31/2021
$ 423,833	$ -	$ 13,058	$ 3,254	$ (190,961)	$ 216,560
27,760	-	4,829	1,764	124	21,291
35,120	-	5,839	2,133	119	27,267
40,602	-	5,855	1,942	366	33,171
82,416	-	12,309	4,094	148	66,161
87,554	-	17,693	6,771	3,297	66,387
131,725	-	35,968	13,786	1,469	83,440
198,393	-	45,383	17,392	(38,419)	97,199
547,362	-	176,767	81,799	(63,888)	224,908
-	33,678,222	21,730,826	11,758,356	610,878	799,918
$ 1,574,765	$ 33,678,222	$ 22,048,527	$ 11,891,291	$ 323,133	$ 1,636,302

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes		Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
		Original	Final		
	REVENUES:				
5700	Total Local and Intermediate Sources	$ 777,629	$ 264,988	$ 295,840	$ 30,852
5800	State Program Revenues	-	16,659	16,659	-
5900	Federal Program Revenues	1,795,926	3,592,174	3,753,585	161,411
5020	Total Revenues	2,573,555	3,873,821	4,066,084	192,263
	EXPENDITURES:				
	Current:				
0035	Food Services	2,573,555	3,671,938	3,562,238	109,700
6030	Total Expenditures	2,573,555	3,671,938	3,562,238	109,700
1200	Net Change in Fund Balances	-	201,883	503,846	301,963
0100	Fund Balance - September 1 (Beginning)	-	-	-	-
3000	Fund Balance - August 31 (Ending)	$ -	$ 201,883	$ 503,846	$ 301,963

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes		Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
		Original	Final		
	REVENUES:				
5700	Total Local and Intermediate Sources	$ 12,290,706	$ 12,290,706	$ 12,040,269	$ (250,437)
5800	State Program Revenues	119,594	119,594	108,450	(11,144)
5020	Total Revenues	12,410,300	12,410,300	12,148,719	(261,581)
	EXPENDITURES:				
	Debt Service:				
0071	Principal on Long-Term Debt	4,920,349	4,845,000	4,845,000	-
0072	Interest on Long-Term Debt	5,836,016	7,545,300	5,825,300	1,720,000
0073	Bond Issuance Cost and Fees	1,653,935	20,000	2,540	17,460
6030	Total Expenditures	12,410,300	12,410,300	10,672,840	1,737,460
1200	Net Change in Fund Balances	-	-	1,475,879	1,475,879
0100	Fund Balance - September 1 (Beginning)	2,255,106	2,255,106	2,255,106	-
3000	Fund Balance - August 31 (Ending)	$ 2,255,106	$ 2,255,106	$ 3,730,985	$ 1,475,879

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT

STATE COMPENSATORY EDUCATION AND BILINGUAL EDUCATION PROGRAM EXPENDITURES

FOR THE YEAR ENDED AUGUST 31, 2021

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	Does the LEA have written policies and procedures for its state compensatory education program?	Yes
AP3	List the total state allotment funds received for state compensatory education programs during the district's fiscal year.	$4,233,044
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year.	$2,755,674

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	Does the LEA have written policies and procedures for its bilingual education program?	Yes
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	$192,263
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25,35)	$141,731

REPORTS ON

INTERNAL CONTROLS, COMPLIANCE

AND

FEDERAL AWARDS

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

To the Board of Trustees
Medina Valley Independent School District
Castroville, Texas

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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Medina Valley Independent School District, as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the Medina Valley Independent School District's basic financial statements and have issued our report thereon dated December 17, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Medina Valley Independent School District's internal control over financial reporting (internal control) to determine the 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 Medina Valley Independent School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Medina Valley Independent School 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 may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Coleman, Horton and Company, LLP

Uvalde, Texas
December 17, 2021

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

To the Board of Trustees
Medina Valley Independent School District
Castroville, Texas

Report on Compliance for Each Major Federal Program

We have audited the Medina Valley Independent School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Medina Valley Independent School District's major federal programs for the year ended August 31, 2021. The Medina Valley Independent School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Medina Valley Independent School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Medina Valley Independent School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Medina Valley Independent School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the Medina Valley Independent School District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2021.

Report on Internal Control over Compliance

Management of the Medina Valley Independent School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Medina Valley Independent School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Medina Valley Independent School District's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Coleman, Horton and Company, LLP

Uvalde, Texas
December 17, 2021

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2021

A. Summary of the Auditor's Results

1. Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Control deficiency(ies) identified?	___ Yes	_X_ No
Control deficiency(ies) identified that are not considered to be material weakness?	___ Yes	_X_ None reported
Noncompliance material to financial statements noted?	___ Yes	_X_ No

2. Federal Awards

Internal control over major programs:		
Control deficiency(ies) identified?	___ Yes	_X_ No
Control deficiency(ies) identified that are not considered to be material weakness?	___ Yes	_X_ None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with section 200.56 of the Uniform Guidance?	___ Yes	_X_ No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
CFDA #84.027	IDEA - Part B, Formula
CFDA #84.027A	IDEA - Part B, High Cost
CFDA #84.173	IDEA - Part B, Preschool

Dollar threshold used to distinguish between type A and type B programs:	$750,000	
Auditee qualified as low-risk auditee?	_X_ Yes	___ No

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2021

B. Financial Statement Findings

-------None noted-------

C. Federal Award Findings and Questioned Costs

-------None noted-------

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2021

Finding/Status

-------None noted-------

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED AUGUST 31, 2021

-------Not applicable-------

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2021

(1) FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	(2) Federal Assistance Listing No.	(3) Pass-Through Entity Identifying Number	(4) Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed Through State Department of Education			
ESEA, Title I, Part A - Improving Basic Programs	84.010A	21610101163908	$ 635,867
ESEA, Title I, Part A - Improving Basic Programs	84.010A	22610101163908	87,087
Total Assistance Listing Number 84.010A			722,954
*IDEA - Part B, Formula	84.027	206600011639086600	27,290
*IDEA - Part B, Formula	84.027	216600011639086600	945,810
*IDEA - Part B, Formula	84.027	226600011639086600	52,333
*IDEA - Part B, Discretionary	84.027	216600121639086677	177,573
Total Assistance Listing Number 84.027			1,203,006
Total Special Education Cluster (IDEA)			1,217,500
Career and Technical - Basic Grant	84.048	21420006163908	36,410
*IDEA - Part B, Preschool	84.173	216610011639086611	14,494
ESEA, Title X, Part C -Homeless Children	84.196	295662109	12,448
Title III, Part A - English Language Acquisition	84.365A	350442112	2,536
Title III, Part A - English Language Acquisition	84.365A	350442212	5,063
Total Assistance Listing Number 84.365A			7,599
ESEA, Title II, Part A, Teacher Principal Training	84.367A	20694501163908	80,232
ESEA, Title II, Part A, Teacher Principal Training	84.367A	21694501163908	23,144
Total Assistance Listing Number 84.367A			103,376
COVID-19 ESSER Fund I	84.425D	20521001163908	3,404
COVID-19 ESSER Fund II	84.425D	52102135	288,419
COVID-19 ESSER Fund III	84.425U	21528001163908	282,614
Total Assistance Listing Number 84.425			574,437
Title IV, Part A, Subpart 1	84.424A	20680101163908	13,431
Title IV, Part A, Subpart 1	84.424A	21680101163908	47,457
Total Assistance Listing Number 84.424A			60,888
Total Passed Through State Department of Education			2,735,612
TOTAL U.S. DEPARTMENT OF EDUCATION			2,735,612
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through State Department of Education			
Head Start	93.600	205457103	153,571
Total Passed Through State Department of Education			153,571
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			153,571

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2021

(1) FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	(2) Federal Assistance Listing No.	(3) Pass-Through Entity Identifying Number	(4) Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed Through the State Department of Agriculture			
*School Breakfast Program	10.553	71402001	772,516
*National School Lunch Program - Cash Assistance	10.555	71302001	2,709,280
*National School Lunch Prog. - Non-Cash Assistance	10.555	N/A	271,789
Total Assistance Listing Number 10.555			2,981,069
Total Child Nutrition Cluster			3,753,585
Total Passed Through the State Department of Agriculture			3,753,585
TOTAL U.S. DEPARTMENT OF AGRICULTURE			3,753,585
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 6,642,768

*Clustered Programs.
The above amounts do not include receipts for SHARS of $538,445, ROTC of $77,862, Indirect Costs of $273,714, and COVID-19 funds of $87,103, which are included as federal revenue in the general fund.

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT

NOTES ON ACCOUNTING POLICIES FOR FEDERAL AWARDS

FOR YEAR ENDED AUGUST 31, 2021

- For all Federal programs, the District uses the fund types specified in Texas Education Agency's ***Financial Accountability System Resource Guide***. Special revenue funds are used to account for resources restricted to, or designated for, specific purposes by a grantor. Federal and state financial assistance generally is accounted for in a Special Revenue Fund.

- 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. All Federal grant funds were accounted for in a Special Revenue Fund or, in some instances, in the General Fund, which are Governmental Fund type funds.

  With this measurement focus, only current assets and current liabilities and the fund balance are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used for the Governmental Fund types. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on General Long-Term Debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

  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.

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

- CFDA numbers for commodity assistance are the CFDA numbers of the programs under which USDA donated the commodities.

- Indirect cost reimbursement for federal programs for this fiscal year was received in the amount of $273,714.

SCHOOLS FIRST QUESTIONNAIRE

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT

Fiscal Year 2021

SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement?	No
SF3	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If there was a warrant hold not cleared in 30 days, then not timely.)	Yes
SF4	Was the school district issued a warrant hold? (Yes even if cleared within 30 days.)	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Govenment Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules in effect at the fiscal year end?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year end.	$1,704,959

STATE OF TEXAS
OFFICE OF THE GOVERNOR

In Texas, we place immense value in our youth. We protect them, guide them, and prepare them for a successful future because we know they are the next generation of leaders for our state and nation. We also understand the key role education plays in young people's lives. School districts across Texas have continued to dedicate time and resources to ensure Texas students receive a rigorous and well-rounded education that will serve as the foundation upon which their dreams will be turned into reality.

School boards are an integral fabric woven into the tapestry of the Texas education system. They work with parents, education professionals, and community members to create successful learning environments for our students. Our school boards continue to be instrumental as they tackle new challenges for Texas public schools and serve the ever-evolving needs of our students.

Texans know they can count on their school board members, along with other dedicated school administration officials, to create opportunities to discuss important issues, develop innovative solutions, and empower educators while remaining focused on their students' futures.

At this time, I encourage all Texans to recognize and honor the work and successes of our school board members who play an important role in the education of students across the state. By continuing to support our children's education, we will ensure a better and brighter future for the Lone Star State.

Therefore, I, Greg Abbott, Governor of Texas, do hereby proclaim January 2022 to be

School Board Recognition Month

in Texas and urge the appropriate recognition whereof.

In official recognition whereof,
I hereby affix my signature this the
8th day of November, 2021.

Governor of Texas

DECEMBER 2021
MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
GENERAL FUND FINANCIAL STATEMENT

Estimated Revenues	Original Budget	Current Budget	Current Period Actual	YTD Actual	Estimated Revenue/ Encumbrance	Total Estimated Rev/Expense	Balance	Current Year Percent Recognized	Prior Year Percent Recognized
5700 Local Revenues	$ 26,409,029	$ 26,409,029	$ 13,949,661	$16,188,942	$ -	$ 16,188,942	$ (10,220,087)	61.30%	56.01%
5800 State Program Revenues	**$ 34,153,847**	**$ 34,153,847**	**$ -**	**$14,204,625**	**$ -**	**$ 14,204,625**	**$ (19,949,222)**	**41.59%**	**43.35%**
5900 Federal Revenues	$ 1,125,000	$ 1,125,000	$ 41,040	$ 90,592	$ -	$ 90,592	$ (1,034,408)	8.05%	19.10%
Total Revenues	**$ 61,687,876**	**$ 61,687,876**	**$ 13,990,701**	**$30,484,159**	**$ -**	**$ 30,484,159**	**$(31,203,717)**	**49.42%**	**48.15%**
Proposed Appropriations									
11 Instruction	$ 35,644,742	$ 35,644,742	$ 2,750,174	$11,550,090	$ 22,140,429	$ 33,690,519	$ 1,954,223	32.40%	33.01%
12 Media Services	**$ 618,711**	**$ 618,711**	**$ 32,144**	**$ 140,598**	**$ 263,237**	**$ 403,835**	**$ 214,876**	**22.72%**	**35.78%**
13 Staff Development	$ 831,301	$ 831,301	$ 49,207	$ 249,801	$ 317,303	$ 567,104	$ 264,197	30.05%	31.56%
21 Instruct. Leadership	**$ 838,867**	**$ 838,867**	**$ 58,221**	**$ 239,906**	**$ 463,032**	**$ 702,939**	**$ 135,928**	**28.60%**	**28.10%**
23 School Leadership	$ 3,214,638	$ 3,214,638	$ 240,789	$ 1,026,242	$ 1,973,283	$ 2,999,524	$ 215,113	31.92%	34.09%
31 Counseling	**$ 2,452,309**	**$ 2,452,309**	**$ 211,867**	**$ 780,329**	**$ 1,626,288**	**$ 2,406,617**	**$ 45,692**	**31.82%**	**33.22%**
32 Social Work Services	$ 658,837	$ 658,837	$ 40,715	$ 176,933	$ 347,810	$ 524,743	$ 134,094	26.86%	32.67%
33 Health Services	**$ 642,758**	**$ 642,758**	**$ 62,128**	**$ 266,515**	**$ 498,064**	**$ 764,579**	**$ (121,821)**	**41.46%**	**38.20%**
34 Student Transportation	$ 3,726,221	$ 3,726,221	$ 785,224	$ 1,768,700	$ 2,077,760	$ 3,846,460	$ (120,239)	47.47%	29.18%
35 Food Service	**$ 45,000**	**$ 45,000**	**$ -**	**$ -**	**$ 45,000**	**$ 45,000**	**$ -**	**0.00%**	**64.63%**
36 Extracurricular Activities	$ 2,020,263	$ 2,020,263	$ 123,897	$ 611,387	$ 915,750	$ 1,527,137	$ 493,126	30.26%	27.99%
41 General Admin	**$ 1,843,421**	**$ 1,843,421**	**$ 183,585**	**$ 725,493**	**$ 1,037,150**	**$ 1,762,643**	**$ 80,778**	**39.36%**	**33.68%**
51 Maint. Operations	$ 6,676,793	$ 6,676,793	$ 479,080	$ 2,438,983	$ 3,037,083	$ 5,476,066	$ 1,200,727	36.53%	30.99%
52 Security/Monitoring	**$ 581,689**	**$ 581,689**	**$ 98,294**	**$ 154,853**	**$ 314,471**	**$ 469,324**	**$ 112,365**	**26.62%**	**33.38%**
53 Data Processing	$ 1,452,641	$ 1,452,641	$ 398,497	$ 829,745	$ 636,131	$ 1,465,875	$ (13,234)	57.12%	42.82%
61 Community Services	**$ 24,686**	**$ 24,686**	**$ 965**	**$ 3,338**	**$ 6,253**	**$ 9,591**	**$ 15,095**	**13.52%**	**34.69%**
81 Facilities Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	3.21%
95 JJAEP	**$ 5,000**	**$ 5,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,000**	**0.00%**	**0.00%**
99 Intergovernmental	$ 410,000	$ 410,000	$ 106,709	$ 210,122	$ 195,775	$ 405,897	$ 4,103	51.25%	48.94%
Totals	**$ 61,687,876**	**$ 61,687,876**	**$ 5,621,494**	**$21,173,034**	**$ 35,894,820**	**$ 57,067,854**	**$ 4,620,022**	**34.32%**	**32.78%**

Current Year Estimated Surplus/Deficit	**$ -**	**$ -**
Beginning Fund Balance	$ 24,252,521	$ 24,252,521
Est. Ending Fund Balance	$ 24,252,521	$ 24,252,521

DECEMBER 2021
MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
GENERAL FUND FINANCIAL STATEMENT

Object	Current Budget	Current Period Actuals	YTD Actuals	Estimated Encumbrance	Total Estimated Expense	Balance	Current YTD % Recongized	Prior YTD % Recongized
6100 - Wages and Benefits	**$ 51,944,280**	**$ 3,998,532**	**$16,953,269**	**$ 33,757,761**	**$ 50,711,030**	**$ 1,233,250**	**32.64%**	**33.60%**
6200 - Contracted Services	$ 3,965,119	$ 487,961	$ 1,220,750	$ 1,310,081	$ 2,530,831	$ 1,434,288	30.79%	25.72%
6300 - Supplies and Materials	**$ 3,390,722**	**$ 566,013**	**$ 1,520,487**	**$ 670,048**	**$ 2,190,535**	**$ 1,200,187**	**44.84%**	**31.83%**
6400 - Travel and Miscellaneous	$ 1,402,045	$ 47,957	$ 827,497	$ 118,033	$ 945,530	$ 456,515	59.02%	50.05%
6600 - Capital Outlay	**$ 985,711**	**$ 521,030**	**$ 651,034**	**$ 38,895**	**$ 689,929**	**$ 295,782**	**66.05%**	**5.39%**
TOTAL	**$ 61,687,877**	**$ 5,621,493**	**$21,173,037**	**$ 35,894,818**	**$ 57,067,855**	**$ 4,620,022**	**34.32%**	**32.78%**

DECEMBER 2021
MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
FOOD SERVICE FUND FINANCIAL STATEMENT

	Estimated Revenues	Original Budget	Current Budget	Current Period Actual	YTD Actual	Balance	Current Year Percent Recognized	Prior Year Percent Recognized
5700	Local and Intermediate Revenues	$ 363,270	$ 363,270	$ 29,379	$ 166,472	$ 196,798	45.83%	44.45%
5800	**State Program Revenues**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**0.00%**
5900	Federal Revenues	$ 4,647,817	$ 4,647,817	$ 360,652	$ 1,922,035	$ 2,725,782	41.35%	51.35%
	Total Revenues	**$ 5,011,087**	**$ 5,011,087**	**$ 390,031**	**$ 2,088,507**	**$ 2,922,580**	**41.68%**	**50.77%**
	Proposed Appropriations							
11	**Instruction**							
12	Instructional Resourcesand Media Services							
13	**Curriculum and Instructional Staff Development**							
21	Instructional Leadership							
23	**School Leadership**							
31	Guidance, Counseling and Evaluation Services							
32	**Social Work Services**							
33	Health Services							
34	**Student Transportation**							
35	Food Service	$ 4,488,351	$ 4,488,351	$ 361,767	$ 1,470,420	$ 3,017,931	32.76%	**44.99%**
36	**Extracurricular Activities**							
41	General Administration							
51	**Facilities Maintenance and Operations**							
52	Security and Monitoring Services							
53	**Data Processing Services**							
61	Community Services							
81	**Facilities Acquisition and Construction**							
95	Payments to JJAEP							
99	**Other Intergovernmental**							
	Totals	**$ 4,488,351**	**$ 4,488,351**	**$ 361,767**	**$ 1,470,420**	**$ 3,017,931**	**32.76%**	**44.99%**

Current Year Estimated Surplus/Deficit	**$ 522,736**	**$ -**
Beginning Year Fund Balance	**$ 503,846**	$ -
Projected End of Year Fund Balance	**$ 1,026,582**	$ -

DECEMBER 2021
MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT
INTEREST SINKING FUND FINANCIAL STATEMENT

	Estimated Revenues	Original Budget	Current Budget	Current Period Actual	YTD Actual	Balance	Current Year Percent Recognized	Prior Year Percent Recognized
5700	Local and Intermediate Revenues	$13,182,853	$ 13,182,853	$7,542,661	$ 8,674,323	$ 4,508,530	65.80%	51.02%
5800	**State Program Revenues**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**93.87%**
5900	Federal Revenues	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
	Total Revenues	**$13,182,853**	**$ 13,182,853**	**$7,542,661**	**$ 8,674,323**	**$ 4,508,530**	**65.80%**	**51.43%**
	Proposed Appropriations							
11	Instruction							
12	**Instructional Resourcesand Media Services**							
13	Curriculum and Instructional Staff Development							
21	**Instructional Leadership**							
23	School Leadership							
31	**Guidance, Counseling and Evaluation Services**							
32	Social Work Services							
33	**Health Services**							
34	Student Transportation							
35	**Food Service**							
36	Extracurricular Activities							
41	**General Administration**							
51	Facilities Maintenance and Operations							
52	**Security and Monitoring Services**							
53	Data Processing Services							
61	**Community Services**							
71	Debt Service	$13,182,853	$ 13,182,853	$ 850	$ 1,250	$ 13,181,603	0.01%	**0.00%**
81	**Facilities Acquisition and Construction**							
95	Payments to JJAEP							
99	**Other Intergovernmental**							
	Totals	**$13,182,853**	**$ 13,182,853**	**$ 850**	**$ 1,250**	**$13,181,603**	**0.01%**	**0.00%**

Current Year Estimated Surplus/Deficit	**$ -**	**$ -**
Beginning Year Fund Balance	**$ 3,730,985**	**$ 3,730,985**
Projected End of Year Fund Balance	$ 3,730,985	$ 3,730,985

Check Register for December 2021

Distribution Fund	Check Date	Vendor Name	Transaction Amount
1992	12/02/2021	ALOE SOFTWARE GROUP LLC	$2,850.00
1992	12/02/2021	BILL MILLERS BAR-B-Q	$1,512.60
1992	12/02/2021	HOME DEPOT CREDIT SERVICES	$706.18
1992	12/02/2021	KYRISH TRUCK CENTERS OF SA LLC	$129.78
1992	12/02/2021	MEDINA COUNTY TAX OFFICE	$67.50
1992	12/02/2021	NCS PEARSON, INC /AIMS WEB	$7,153.90
1992	12/02/2021	SAM'S CLUB DIRECT	$100.08
1992	12/02/2021	SAN ANTONIO ZOO	$776.00
1992	12/02/2021	TRIPLE-S STEEL SUPPLY INC.	$351.98
1992	12/02/2021	WHATABURGER	$1,239.58
1992	12/02/2021	COMMERCIAL KITCHEN REPAIR INC	$3,210.23
1992	12/02/2021	ELITE TRANSPORTATION	$4,400.00
1992	12/02/2021	FASST SPORTS	$4,223.50
1992	12/02/2021	FOLLETT SCHOOL SOLUTIONS, INC	$162.00
1992	12/02/2021	GATEWAY PRINTING & OFFICE SUPPLY	$454.49
1992	12/02/2021	HABY'S ALSATIAN BAKERY	$309.16
1992	12/02/2021	HIGH SCHOOL MUSIC SERVICE INC	$6,369.98
1992	12/02/2021	MEDICAL WHOLESALE, INC.	$2,409.66
1992	12/02/2021	RIO MEDINA TRUCK & AUTOMOTIVE, LLC	$199.62
1992	12/02/2021	SAN ANTONIO FOOD BANK	$616.61
1992	12/02/2021	SCHOLASTIC BOOK FAIRS-10 (BUYBOARD)	$7,183.36
1992	12/02/2021	TEXAS LOCK & DOOR CLOSER, INC.	$959.52
1992	12/02/2021	AMAZON CAPITAL SERVICES, INC	$8,362.61
1992	12/02/2021	BARTLETT COCKE GENERAL CONTRACTORS	$76,450.58
1992	12/02/2021	BLUEBONNET DSD IRVING, INC.	$1,212.72
1992	12/02/2021	BORDEN DAIRY	$20,532.78
1992	12/02/2021	DEMCO INC.	$232.26
1992	12/02/2021	DUMAS HARDWARE COMPANY	$1,560.00
1992	12/02/2021	EASTBAY INC.	$5,675.50
1992	12/02/2021	EDUCATION GALAXY, LLC.	$4,000.00
1992	12/02/2021	LORI LYNN GILL	$31.46
1992	12/02/2021	MUSIC THEATRE INTERNATIONAL, INC	$82.00
1992	12/02/2021	NEARPOD	$11,637.00
1992	12/02/2021	OTC BRANDS, INC	$242.55
1992	12/02/2021	QUILL CORPORATION	$2,290.48
1992	12/02/2021	SKILLS USA, INC	$528.00
1992	12/02/2021	SMITHPRINT II INC	$225.00
1992	12/02/2021	TEXAS SCOTTISH RITE HOSPITAL	$7,345.00
1992	12/02/2021	YANCEY WATER SUPPLY CORP	$2,104.45
1992	12/02/2021	BWI COMPANIES, INC.	$43.32
1992	12/02/2021	CESAR TERRAZAS JR	$1,162.00
1992	12/02/2021	FERGUSON ENTERPRISES	$627.11
1992	12/02/2021	H-E-B GROCERY COMPANY	$547.02
1992	12/02/2021	LOWMAN CONSULTING LLC	$1,700.00
1992	12/02/2021	OFFICE DEPOT INC	$1,476.79
1992	12/02/2021	QUADIENT, INC	$763.29
1992	12/02/2021	THE GOLF CLUB OF TEXAS PARTNERS,LLC	$1,000.00
1992	12/02/2021	TMEA REGION XI BAND DIVISION	$492.00
1992	12/02/2021	ALBERT L RIOJAS JR	$2,000.00
1992	12/02/2021	AMERICAN ASSOCIATION OF NOTARIES	$96.90

1992	12/02/2021	CENTERPOINT ENERGY	$1,556.59
1992	12/02/2021	CERTIPORT, INC	$3,640.00
1992	12/02/2021	CHICK-FIL-A AT SEGUIN RD. FSR	$224.00
1992	12/02/2021	EWELL EDUCATIONAL SERVICES, INC	$1,268.00
1992	12/02/2021	EWING IRRIGATION PRODUCTS, INC	$61.99
1992	12/02/2021	HARDIE'S FRESH FOODS	$4,787.71
1992	12/02/2021	INTECH SOUTHWEST SERVICES, LLC	$3,250.00
1992	12/02/2021	J.W. PEPPER AND SON, INC.	$52.00
1992	12/02/2021	JDSA I, LTD.	$923.00
1992	12/02/2021	KURZ & CO.	$3,966.05
1992	12/02/2021	MVISD-TRANSPORTATION DEPT	$17,425.20
1992	12/02/2021	TEXAS DEPT OF PUBLIC SAFETY	$156.00
1992	12/02/2021	THE SHERWIN-WILLIAMS CO	$71.96
1992	12/02/2021	WALMART	$1,422.98
1992	12/02/2021	WASTE MANAGEMENT OF TEXAS, INC	$7,868.95
1992	12/02/2021	WESTERN PSYCHOLOGICAL SERVICES	$5,079.80
1992	12/02/2021	DIRECTV	$82.61
1992	12/02/2021	EDUCATION SERVICE CENTER REGION XX	$32,578.50
1992	12/02/2021	MOY TARIN RAMIREZ ENGINEERS, LLC	$810.00
1992	12/02/2021	MVISD-FOOD SERVICE DEPT	$391.95
1992	12/02/2021	SELENA MADRIGAL VIERA	$29.68
1992	12/02/2021	SERVICE INDUSTRIAL, INC.	$633.48
1992	12/02/2021	SYSCO USA I, INC./SYSCO CENTRAL TX	$3,567.31
1992	12/02/2021	TEPSA	$634.00
1992	12/02/2021	TEXAS BLUEBONNET AWARD	$15.00
1992	12/02/2021	TRACTOR SUPPLY CO	$429.29
1992	12/02/2021	UNIFIRST HOLDINGS, INC.	$46.50
1992	12/02/2021	AL'S GOURMET NUTS	$4,282.50
1992	12/02/2021	AT&T	$1,253.15
1992	12/02/2021	BAKER DISTRIBUTING CO	$1,108.19
1992	12/02/2021	BRENDA LEE RENKEN	$82.32
1992	12/02/2021	FAMILY PARTS COMPANY INC	$969.82
1992	12/02/2021	GULF COAST PAPER CO INC	$581.93
1992	12/02/2021	INSCO DISTRIBUTING INC	$83.31
1992	12/02/2021	INTEGRATED SYSTEMS CORPORATION	$10,223.33
1992	12/02/2021	JEAN'S RESTAURANT SUPPLY	$14.52
1992	12/02/2021	JT ADVERTISING & GRAPHICS	$240.00
1992	12/02/2021	MIRACLYN ANDERSON	$500.00
1992	12/02/2021	PRUDENT PUBLISHING CO. INC.	$69.93
1992	12/02/2021	SCANTRON CORPORATION	$40.96
1992	12/02/2021	STARFALL EDUCATION	$270.00
1992	12/02/2021	THE PROPHET CORP	$556.20
1992	12/02/2021	TORNADO TOURS INC	$6,000.00
1992	12/02/2021	W W GRAINGER INC	$498.54
1992	12/02/2021	ALLSTREAM BUSINESS US, LLC	$936.74
1992	12/02/2021	CASTROVILLE TRUE VALUE	$77.72
1992	12/02/2021	CED INC/COLUMBIA ELECTRIC SUPPLY	$1,539.50
1992	12/02/2021	DOMINO'S PIZZA #8029	$212.50
1992	12/02/2021	JANAL WHOLESALE CO.	$247.50
1992	12/02/2021	MATERA PAPER COMPANY, INC	$9,844.07
1992	12/02/2021	MOSYLE CORPORATION	$4,455.00
1992	12/02/2021	RUFFNECK WEAR INC.	$5,385.00

1992	12/02/2021	SHELBY L COOK	$148.80
1992	12/02/2021	STAPLES CONTRACT & COMM, LLC	$152.20
1992	12/02/2021	VIVROUX SPORTING GOODS	$1,960.00
8632	12/03/2021	MEDINA VALLEY I.S.D.	$274,760.00
8632	12/06/2021	TEACHER RETIREMENT SYSTEM	$524,920.34
1992	12/07/2021	MORPHO TRUST USA, INC.	$49.25
1992	12/09/2021	AMERI-FORM, INC.	$752.50
1992	12/09/2021	BANNERS PLUS	$15.00
1992	12/09/2021	DOUG STEINERT	$49.60
1992	12/09/2021	GABRIEL CARY	$55.77
1992	12/09/2021	GLOBAL TRNG ACADEMY INC	$600.00
1992	12/09/2021	H-E-B GROCERY COMPANY	$834.36
1992	12/09/2021	INTEGRATED COMMUNICATIONS TECH. LP	$7,969.70
1992	12/09/2021	JT ADVERTISING & GRAPHICS	$164.00
1992	12/09/2021	JUAN CARLOS RODRIGUEZ	$435.26
1992	12/09/2021	LORI LYNN GILL	$330.36
1992	12/09/2021	MEDINA ELECTRIC COOPERATIVE, INC.	$596.56
1992	12/09/2021	POSITIVE PROMOTIONS, INC	$1,058.20
1992	12/09/2021	SYSCO USA I, INC./SYSCO CENTRAL TX	$1,981.87
1992	12/09/2021	TEXAS ASSOC SCH BUS OFFICIALS	$1,165.00
1992	12/09/2021	TYLER TECHNOLOGIES, INC	$2,655.00
1992	12/09/2021	AHI ENTERPRISES, LLC	$1,816.00
1992	12/09/2021	AMBUTECH	$43.38
1992	12/09/2021	ASSESSMENT INTERVENTION MGMT, LLC	$4,160.00
1992	12/09/2021	CHRISTINE A OROZCO	$51.40
1992	12/09/2021	COWBOY CLEANERS INC	$1,200.00
1992	12/09/2021	CRESTLINE SPECIALTIES CO, INC	$286.00
1992	12/09/2021	INTECH SOUTHWEST SERVICES, LLC	$9,524.00
1992	12/09/2021	JACOB A PINON	$91.00
1992	12/09/2021	JOHNSON CONTROLS INC.	$310.49
1992	12/09/2021	KURZ & CO.	$2,665.27
1992	12/09/2021	LONGHORN BUS SALES, LLC	$521,030.00
1992	12/09/2021	MEDINA COUNTY APPRAISAL DIST	$89,063.08
1992	12/09/2021	MEDINA COUNTY TREASURER	$56,570.41
1992	12/09/2021	MVISD-TRANSPORTATION DEPT	$868.90
1992	12/09/2021	NATIONAL SCHOOL BOARDS ASSOCIATION	$595.00
1992	12/09/2021	QUILL CORPORATION	$3,299.05
1992	12/09/2021	SAN ANTONIO WATER SYSTEM	$3,957.42
1992	12/09/2021	SCIENCE OLYMPIAD	$199.00
1992	12/09/2021	SKYWARD INC.	$274,635.00
1992	12/09/2021	SUSAN JAIME COFFEE DEV CONSULTANT	$531.00
1992	12/09/2021	TELLUS EQUIPMENT SOLUTIONS, LLC	$2,043.34
1992	12/09/2021	W W GRAINGER INC	$881.69
1992	12/09/2021	WALMART	$497.53
1992	12/09/2021	WASTE MANAGEMENT OF TEXAS, INC	$450.25
1992	12/09/2021	DIXIE FLAG AND BANNER COMPANY	$253.16
1992	12/09/2021	DUSTIN WAYNE HURLEY	$25.00
1992	12/09/2021	FAMILY PARTS COMPANY INC	$2,363.42
1992	12/09/2021	HARDIE'S FRESH FOODS	$4,980.54
1992	12/09/2021	HOME DEPOT CREDIT SERVICES	$2,045.92
1992	12/09/2021	J.W. PEPPER AND SON, INC.	$538.83
1992	12/09/2021	RANDY L NEUMAN	$20.00

1992	12/09/2021	ROSALINDA E DE LEON	$45.19
1992	12/09/2021	SAN ANTONIO BELTING & PULLEY CO INC	$458.45
1992	12/09/2021	SELENA MADRIGAL VIERA	$19.60
1992	12/09/2021	SERVICE INDUSTRIAL, INC.	$295.54
1992	12/09/2021	WILSON LANGUAGE TRAINING CORP	$408.35
1992	12/09/2021	BANDERA ISD	$1,235.00
1992	12/09/2021	CASTROVILLE TRUE VALUE	$189.68
1992	12/09/2021	CED INC/COLUMBIA ELECTRIC SUPPLY	$2,824.58
1992	12/09/2021	EDUCATION SERVICE CENTER REGION XX	$83,412.60
1992	12/09/2021	HAYDAY, INC/CTWP	$1,094.23
1992	12/09/2021	HIGH SCHOOL MUSIC SERVICE INC	$810.80
1992	12/09/2021	HONDO ANVIL HERALD	$44.00
1992	12/09/2021	HOUGHTON MIFFLIN HARCOURT	$521.10
1992	12/09/2021	MATERA PAPER COMPANY, INC	$8,414.40
1992	12/09/2021	MEDICAL WHOLESALE, INC.	$487.25
1992	12/09/2021	NCS PEARSON, INC /AIMS WEB	$442.52
1992	12/09/2021	QUADIENT FINANCE USA, INC	$3,000.00
1992	12/09/2021	STAPLES CONTRACT & COMM, LLC	$349.33
1992	12/09/2021	TEX ASSN OF SCHOOL BOARDS-TASB, INC	$66.00
1992	12/09/2021	WELDERS SUPPLY CO	$13.00
1992	12/09/2021	WHATABURGER	$314.83
1992	12/09/2021	CDW GOVERNMENT, INC.	$1,154.58
1992	12/09/2021	DAKOTA PREMIUM HARDWOOD	$749.10
1992	12/09/2021	DON JOHNSTON, INC	$388.80
1992	12/09/2021	FOLLETT SCHOOL SOLUTIONS, INC	$505.63
1992	12/09/2021	ISC ACQUISITION CORP.	$712.85
1992	12/09/2021	LEGO EDUCATION	$1,413.60
1992	12/09/2021	MVISD-FOOD SERVICE DEPT	$467.35
1992	12/09/2021	ROBBINS PROPANE GAS CO	$220.00
1992	12/09/2021	TEACHER SYNERGY, LLC	$188.00
1992	12/09/2021	TEXAS BLUEBONNET AWARD	$15.00
1992	12/09/2021	TRACTOR SUPPLY CO	$863.74
1992	12/09/2021	UNIFIRST HOLDINGS, INC.	$46.50
1992	12/09/2021	WEX BANK	$285.25
1992	12/09/2021	ACCELERATE LEARNING INC.	$598.50
1992	12/09/2021	APPLE INC.	$141.99
1992	12/09/2021	AXIOM COMMERCIAL CONSTRUCTION, LLC.	$1,300.00
1992	12/09/2021	BILL MILLERS BAR-B-Q	$55.30
1992	12/09/2021	BLOOMS & BLOSSOMS FLORAL SHOPPE,LTD	$35.00
1992	12/09/2021	BLUEBONNET DSD IRVING, INC.	$691.68
1992	12/09/2021	BORDEN DAIRY	$9,367.86
1992	12/09/2021	DEANAN PRODUCTS,INC/GOURMET POPCORN	$400.00
1992	12/09/2021	DELIAS TAMALES	$599.40
1992	12/09/2021	DOMINO'S	$153.49
1992	12/09/2021	EWING IRRIGATION PRODUCTS, INC	$673.01
1992	12/09/2021	KENNETH MICHAEL ROHRBACH	$189.12
1992	12/09/2021	LAKESHORE LEARNING MATERIALS	$361.77
1992	12/09/2021	LOWE'S HOME IMPROVEMENT	$1,666.21
1992	12/09/2021	ROYCE GROFF OIL CO INC	$22,418.09
1992	12/09/2021	SAM'S CLUB DIRECT	$383.25
1992	12/09/2021	SCHOLASTIC BOOK FAIRS-10 (BUYBOARD)	$3,756.85
1992	12/09/2021	SCHOOL SPECIALTY, LLC	$217.18

1992	12/09/2021	SONOVA USA INC.	$1,624.85
1992	12/09/2021	STUDICA INC.	$4,200.00
1992	12/09/2021	TAQUERIA SAN JUAN #2	$70.15
1992	12/09/2021	WALSH GALLEGOS TREVINO KYLE & ROBIN	$5,848.67
1992	12/09/2021	BULL'S EYE BRANDS INC.	$12,301.34
1992	12/09/2021	CESAR TERRAZAS JR	$58.86
1992	12/09/2021	CITY OF LACOSTE WATER DEPT	$1,523.22
1992	12/09/2021	DELICIOUS TAMALES	$195.00
1992	12/09/2021	FITNESS FINDERS INC	$383.83
1992	12/09/2021	GULF COAST PAPER CO INC	$7,301.64
1992	12/09/2021	HEARST NEWSPAPERS, LLC	$407.44
1992	12/09/2021	JULIANNA'S RESTAURANT	$1,800.00
1992	12/09/2021	KYRISH TRUCK CENTERS OF SA LLC	$188.76
1992	12/09/2021	LARRY WUNSCH & ASSOCIATES INC	$1,656.81
1992	12/09/2021	QEP PROFESSIONAL BOOKS	$575.00
1992	12/09/2021	SCHOOLKIDZ.COM LLC	$1,639.35
1992	12/09/2021	SCOTT STEIN	$1,100.00
1992	12/09/2021	TCASE - TX CO OF ADMIN OF SPEC EDUC	$1,665.00
1992	12/09/2021	U-HAUL CORPORATE SALES	$305.64
1992	12/09/2021	ACE MART RESTAURANT SUPPLY CO,INC	$11,526.42
1992	12/09/2021	ALTEX ELECTRONICS, LTD	$7,761.00
1992	12/09/2021	AMAZON CAPITAL SERVICES, INC	$7,187.72
1992	12/09/2021	ANISSA N. MOORE	$700.00
1992	12/09/2021	CARLOS PONCE	$280.00
1992	12/09/2021	CISCO SYSTEMS, INC	$212.00
1992	12/09/2021	COMMERCIAL KITCHEN REPAIR INC	$1,396.55
1992	12/09/2021	CUSTOMINK, LLC	$1,605.42
1992	12/09/2021	EASTBAY INC.	$82.00
1992	12/09/2021	GATEWAY PRINTING & OFFICE SUPPLY	$1,330.52
1992	12/09/2021	HSI WORKPLACE COMPLIANCE SOLUTIONS	$5,720.00
1992	12/09/2021	INSCO DISTRIBUTING INC	$1,270.86
1992	12/09/2021	KR ACQUISITIONS, LLC	$357.52
1992	12/09/2021	LABATT INSTITUTIONAL SUPPLY CO	$98,953.71
1992	12/09/2021	N2Y LLC	$421.12
1992	12/09/2021	OTC BRANDS, INC	$55.13
1992	12/09/2021	PIONEER DRAMA SERVICE, INC	$258.00
1992	12/09/2021	RIO MEDINA TRUCK & AUTOMOTIVE, LLC	$576.55
1992	12/09/2021	SAS/SAN ANTONIO SHOEMAKERS	$259.00
1992	12/10/2021	MORPHO TRUST USA, INC.	$49.25
1992	12/13/2021	AHR'S FLOWER SHOP	$425.00
1992	12/13/2021	BEXAR COUNTY APPRAISAL DISTRICT	$17,646.00
1992	12/13/2021	BILL MILLERS BAR-B-Q	$627.95
1992	12/13/2021	CHICK-FIL-A, POTRANCO RD	$632.45
1992	12/13/2021	DOMINO'S PIZZA	$190.99
1992	12/13/2021	DONNA INDEPENDENT SCHOOL DISTRICT	$765.62
8632	12/13/2021	EXPERT PAY	$2,149.03
1992	12/13/2021	HOME DEPOT CREDIT SERVICES	$180.69
1992	12/13/2021	LEAD4WARD, LLC	$490.00
1992	12/13/2021	NATIONAL RESTAURANT ASSN SOLUTIONS,	$3,960.00
1992	12/13/2021	NEARPOD	$2,340.00
1992	12/13/2021	NELCO	$109.15
1992	12/13/2021	NORTH EAST ISD ATHLETICS	$102.00

1992	12/13/2021	ROYCE GROFF OIL CO INC	$329.00
1992	12/13/2021	SAM'S CLUB DIRECT	$46.32
1992	12/13/2021	SCARBOROUGH SPECIALTIES, INC.	$2,694.46
1992	12/13/2021	SCHOLASTIC BOOK FAIRS-10 (BUYBOARD)	$5,116.75
1992	12/13/2021	SMITHPRINT II INC	$1,054.00
1992	12/13/2021	TEXAS FUTURE PROBLEM SOLVING PGM	$535.00
1992	12/13/2021	THE MASTER TEACHER, INC.	$345.00
1992	12/13/2021	THE UNIVERSITY OF TX AT AUSTIN, UIL	$175.00
1992	12/13/2021	TRIPLE-S STEEL SUPPLY INC.	$1,714.27
1992	12/13/2021	A TWO Z GRAPHICS	$2,325.00
1992	12/13/2021	CAPIT LEARNING	$4,040.00
1992	12/13/2021	DEAN'S CUSTOM UPHOLSTERY	$300.00
1992	12/13/2021	DOUGLAS C. BOLDT	$600.00
1992	12/13/2021	ELITE TRANSPORTATION	$2,200.00
1992	12/13/2021	GENESIS SCREEN PRINTING	$696.00
1992	12/13/2021	HAYDAY, INC/CTWP	$20,021.91
1992	12/13/2021	HIGH SCHOOL MUSIC SERVICE INC	$991.52
1992	12/13/2021	HONDO ISD	$400.00
1992	12/13/2021	MATERA PAPER COMPANY, INC	$2,770.13
1992	12/13/2021	MEDICAL WHOLESALE, INC.	$108.45
1992	12/13/2021	RIVERSIDE INSIGHTS	$3,807.50
1992	12/13/2021	STAPLES CONTRACT & COMM, LLC	$334.94
1992	12/13/2021	SWANK MOVIE LICENSING USA	$563.00
1992	12/13/2021	TELLUS EQUIPMENT SOLUTIONS, LLC	$882.68
1992	12/13/2021	TEX ASSN OF SCHOOL BOARDS-TASB, INC	$11,000.00
1992	12/13/2021	TEXAS LOCK & DOOR CLOSER, INC.	$286.00
1992	12/13/2021	THE GOLF CLUB OF TEXAS PARTNERS,LLC	$1,323.20
1992	12/13/2021	WHATABURGER	$725.50
1992	12/13/2021	AUTOMATED LOGIC-TEXAS, INC	$9,768.00
1992	12/13/2021	CAMBRIA SUITES MCALLEN CONVENTION	$313.92
1992	12/13/2021	CUSTOMINK, LLC	$1,152.70
1992	12/13/2021	HABY'S ALSATIAN BAKERY	$51.03
1992	12/13/2021	H-E-B GROCERY COMPANY	$963.16
1992	12/13/2021	JOE HERRERA	$105.00
1992	12/13/2021	KRYSTLE RENE WELLS	$75.00
1992	12/13/2021	RAYMOND SIFUENTES	$520.00
1992	12/13/2021	SOUTH TEXAS SCHOOL FURNITURE, INC	$5,515.00
1992	12/13/2021	TEXAS ASSOC SCH BUS OFFICIALS	$370.00
1992	12/13/2021	TMEA/TEXAS MUSIC EDUCATORS ASSN	$110.00
1992	12/13/2021	TX COMMISSION ON ENVIRONMENTAL QUAL	$612.75
8632	12/13/2021	BROADWAY NATIONAL BANK	$216,324.42
1992	12/13/2021	DOGGETT FREIGHTLINER OF SOUTH TEXAS	$151.00
1992	12/13/2021	DPC INDUSTRIES, INC.	$20.00
1992	12/13/2021	FLASHER EQUIPMENT CO / FLASHER LTD	$3,060.00
1992	12/13/2021	HOUGHTON MIFFLIN HARCOURT	$383.60
1992	12/13/2021	INTECH SOUTHWEST SERVICES, LLC	$800.00
1992	12/13/2021	JOSEPH SEGOVIA	$350.00
1992	12/13/2021	MEDINA COUNTY TREASURER	$31,106.46
1992	12/13/2021	QUILL CORPORATION	$69.34
1992	12/13/2021	ST. MARY'S UNIVERSITY MUSIC DEPT.	$235.00
1992	12/13/2021	TRINITY UNIVERSITY	$220.00
1992	12/13/2021	WALMART	$1,185.95

1992	12/13/2021	ALBERT L RIOJAS JR	$2,000.00
1992	12/13/2021	BUSH'S CHICKEN	$192.00
1992	12/13/2021	CASTROVILLE TRUE VALUE	$674.48
1992	12/13/2021	CDW GOVERNMENT, INC.	$43,532.88
1992	12/13/2021	EDUCATION SERVICE CENTER REGION XX	$16,431.00
1992	12/13/2021	EMALY SANTIAGO	$70.00
1992	12/13/2021	GAYLORD TEXAN HOTEL	$340.26
1992	12/13/2021	HONDO ANVIL HERALD	$44.00
1992	12/13/2021	MAX-ABILITY INC	$2,617.00
1992	12/13/2021	MOBILE DEFENDERS, LLC.	$816.81
1992	12/13/2021	MVISD-FOOD SERVICE DEPT	$188.00
1992	12/13/2021	NATIONAL CHEERLEADERS ASSOCIATION	$575.00
1992	12/13/2021	PANDA EXPRESS	$733.30
1992	12/13/2021	SA THERAPY IN MOTION INC	$9,602.00
1992	12/13/2021	TEXAS BLUEBONNET AWARD	$75.00
1992	12/13/2021	TRACTOR SUPPLY CO	$157.92
1992	12/13/2021	USPS-POSTMASTER	$1,000.00
1992	12/13/2021	212 ATHLETICS	$225.00
1992	12/13/2021	AMAZON CAPITAL SERVICES, INC	$8,601.86
1992	12/13/2021	BLOOMS & BLOSSOMS FLORAL SHOPPE,LTD	$110.00
1992	12/13/2021	BLUEBONNET DSD IRVING, INC.	$603.60
1992	12/13/2021	BORDEN DAIRY	$8,937.94
1992	12/13/2021	CARLOS PONCE	$1,600.00
7712	12/13/2021	CLAIMS ADMINISTRATIVE SERVICES, INC	$8,931.00
1992	12/13/2021	DUMAS HARDWARE COMPANY	$844.00
1992	12/13/2021	FAMILY PARTS COMPANY INC	$100.36
1992	12/13/2021	FIESTA FLAMBEAU PARADE ASSOC., INC.	$50.00
1992	12/13/2021	HARDIE'S FRESH FOODS	$4,640.66
1992	12/13/2021	MARION ISD	$375.00
1992	12/13/2021	MEDINA GLASS LLC	$457.00
1992	12/13/2021	OTC BRANDS, INC	$90.02
1992	12/13/2021	SERVICE INDUSTRIAL, INC.	$285.05
1992	12/13/2021	SOUTHWEST HIGH SCHOOL	$700.00
1992	12/13/2021	STUDICA INC.	$942.00
1992	12/13/2021	TAQUERIA SAN JUAN #2	$65.40
1992	12/13/2021	WAUKESHA-PEARCE INDUSTRIES INC.	$1,253.00
1992	12/13/2021	WESTERN PSYCHOLOGICAL SERVICES	$1,449.00
1992	12/13/2021	WOODCRAFT/WOODTOOLS OF TEXAS, LTD	$151.96
1992	12/13/2021	ABECEDARIAN	$44.50
1992	12/13/2021	AT&T	$2,694.05
1992	12/13/2021	BIG KAHUNA FUNDRAISING	$867.02
1992	12/13/2021	CPS ENERGY	$72,866.14
1992	12/13/2021	DOUBLETREE SUITES BY HILTON AUSTIN	$1,270.79
1992	12/13/2021	EWELL EDUCATIONAL SERVICES, INC	$270.00
1992	12/13/2021	GULF COAST PAPER CO INC	$32,524.33
1992	12/13/2021	KURZ & CO.	$2,543.37
1992	12/13/2021	KYRISH TRUCK CENTERS OF SA LLC	$16,435.51
1992	12/13/2021	MAURICE SIMS	$90.00
1992	12/13/2021	METROSTUDY, INC	$5,750.00
1992	12/13/2021	MVISD-TRANSPORTATION DEPT	$1,201.80
1992	12/13/2021	NATIONAL FFA ASSOCIATION	$74.50
1992	12/13/2021	O'REILLY AUTO PARTS	$34.99

1992	12/13/2021	RUSH TRUCK CENTERS OF TEXAS, LP	$225.00
1992	12/13/2021	SAN ANTONIO ISD	$530.00
1992	12/13/2021	SAN ANTONIO TESTING LABORATORY, INC	$75.00
1992	12/13/2021	SOUTHERN TIRE MART, LLC	$3,300.00
1992	12/13/2021	SOUTHWASTE DISPOSAL LLC	$724.50
1992	12/13/2021	STEVEN W. ANDERSON	$85.00
1992	12/13/2021	TEXAS HIGH SCHOOL POWERLIFTING ASSN	$75.00
1992	12/13/2021	TEXAS HS WOMEN'S POWERLIFTING ASSN	$75.00
1992	12/13/2021	THE SHERWIN-WILLIAMS CO	$106.72
1992	12/13/2021	TX-STAR SPEECH-LANGUAGE SVCS CORP	$3,076.25
1992	12/13/2021	W W GRAINGER INC	$141.83
1992	12/13/2021	ALAMO TRUCK ACCESSORIES	$530.00
1992	12/13/2021	ASW ENTERPRISES, LLC.	$90.00
1992	12/13/2021	CASTROVILLE UTILITY SYSTEM	$12,512.23
1992	12/13/2021	CETC, LLC	$294.00
1992	12/13/2021	DERKSEN PORTABLE BUILDINGS	$13,922.00
1992	12/13/2021	DIRECTV	$82.61
1992	12/13/2021	FASST SPORTS	$2,566.80
1992	12/13/2021	GATEWAY PRINTING & OFFICE SUPPLY	$117.92
1992	12/13/2021	GLAXOSMITHKLINE, LLC	$606.38
1992	12/13/2021	HEXCO INC.	$1,398.50
1992	12/13/2021	IMAGERY GRAPHIC SYSTEMS INC.	$209.85
1992	12/13/2021	JT ADVERTISING & GRAPHICS	$50.00
1992	12/13/2021	JUAN CARLOS RODRIGUEZ	$50.00
1992	12/13/2021	LABATT INSTITUTIONAL SUPPLY CO	$31,597.61
1992	12/13/2021	LOWE'S HOME IMPROVEMENT	$807.96
1992	12/13/2021	SYSCO USA I, INC./SYSCO CENTRAL TX	$2,379.78
8632	12/13/2021	TEACHER RETIREMENT SYSTEM	$45,012.00
1992	12/13/2021	TESSA ROSE GREGORY	$244.00
1992	12/13/2021	US BANK NAT'L ASSOCIATION	$850.00
1992	12/13/2021	WENGER CORPORATION	$469.66
8632	12/30/2021	BROADWAY NATIONAL BANK	$211,838.22
8632	12/30/2021	EXPERT PAY	$2,149.03

Medina Valley ISD

2021 STATE-OF-THE-DISTRICT REPORT

Presented at the January 18, 2022 School Board Meeting

State Accountability

While STAAR testing did occur in the Spring of 2021, neither districts nor campuses were given accountability ratings. Also, distinction designations were not awarded.

All districts and campuses received a rating of:

Not Rated: Declared State of Disaster.

Texas Education Agency
2021 Accountability Ratings Overall Summary
MEDINA VALLEY ISD (163908) - MEDINA COUNTY

Not Rated: Declared State of Disaster

TEA
Texas Education Agency

Medina Valley High School



Enrollment 1,936 students (as of 12/17/21)



Mr. Tanner Lange
Principal

School Year 2018-19
MEDINA VALLEY H S

Grades Served 9-12 **Student Enrollment Details** 1,550 Students Enrolled **District** MEDINA VALLEY ISD
Address 8365 F M 471 S, CASTROVILLE, TX 78009

CHANGE OVER TIME

HOW WELL DID THIS SCHOOL PERFORM OVERALL?

A

92 out of 100

This shows how well this school prepared students for success, both in school and after high school in college, a career, or the military.

CHANGE OVER TIME

2017-18	2018-19
Met Standard	**A**
89 out of 100	**92** out of 100

This section showcases annually the overall grade of this campus to showcase their improvement over time. The overall grade is based on performance in the three domains listed below.

OVERALL PERFORMANCE DETAILS

STUDENT ACHIEVEMENT

A

93 out of 100

Student Achievement shows how much students know and are able to do at the end of the school year.

SCHOOL PROGRESS

B

89 out of 100

School Progress shows how students perform over time and how that growth compares to similar schools.

CLOSING THE GAPS

B

88 out of 100

The Closing the Gaps domain tells us how well different populations of students in a district are performing.

WHERE DID THIS SCHOOL PERFORM EXCEPTIONALLY WELL?

- ✓ ACADEMIC ACHIEVEMENT IN SCIENCE
- ✓ TOP 25%: COMPARATIVE ACADEMIC GROWTH
- ✗ ACADEMIC ACHIEVEMENT IN MATHEMATICS
- ✓ POST-SECONDARY READINESS
- ✓ ACADEMIC ACHIEVEMENT IN ENGLISH LANGUAGE ARTS/READING
- ✓ TOP 25%: COMPARATIVE CLOSING THE GAPS
- ✗ ACADEMIC ACHIEVEMENT IN SOCIAL STUDIES

2018-2019 Accountability Rating

Loma Alta Middle School



Enrollment 725 students (as of 12/17/21)



Mr. Joseph Guidry
Principal

School Year 2018-19

MEDINA VALLEY LOMA ALTA MIDDLE

TEA

Student Enrollment Details 692 Students Enrolled **District** MEDINA VALLEY ISD **Address** 266 CR 381, SAN ANTONIO, TX 78253

CHANGE OVER TIME

HOW WELL DID THIS SCHOOL PERFORM OVERALL?

B

86 out of 100

This shows how well this school prepared students for success, both in school and after high school in college, a career, or the military.

CHANGE OVER TIME

2017-18	2018-19
None	B
out of 100	86 out of 100

This section showcases annually the overall grade of this campus to showcase their improvement over time. The overall grade is based on performance in the three domains listed below.

OVERALL PERFORMANCE DETAILS

STUDENT ACHIEVEMENT

B

85 out of 100

Student Achievement shows how much students know and are able to do at the end of the school year.

SCHOOL PROGRESS

B

86 out of 100

School Progress shows how students perform over time and how that growth compares to similar schools.

CLOSING THE GAPS

B

86 out of 100

The Closing the Gaps domain tells us how well different populations of students in a district are performing.

WHERE DID THIS SCHOOL PERFORM EXCEPTIONALLY WELL?

- ✗ ACADEMIC ACHIEVEMENT IN SCIENCE
- ✓ TOP 25%: COMPARATIVE ACADEMIC GROWTH
- ✗ ACADEMIC ACHIEVEMENT IN MATHEMATICS
- ✓ POST-SECONDARY READINESS
- ✓ ACADEMIC ACHIEVEMENT IN ENGLISH LANGUAGE ARTS/READING
- ✓ TOP 25%: COMPARATIVE CLOSING THE GAPS
- ✗ ACADEMIC ACHIEVEMENT IN SOCIAL STUDIES

2018-2019 Accountability Rating

Medina Valley Middle School



Enrollment 887 students (as of 12/17/21)



Mrs. Lesli Solis
Principal

School Year 2018-19
MEDINA VALLEY MIDDLE

TEA

Grades Served 6-8 **Student Enrollment Details** 609 Students Enrolled **District** MEDINA VALLEY ISD
Address 8395 F M 471 S, CASTROVILLE, TX 78009

CHANGE OVER TIME

HOW WELL DID THIS SCHOOL PERFORM OVERALL?

B

80 out of 100

This shows how well this school prepared students for success, both in school and after high school in college, a career, or the military.

CHANGE OVER TIME

2017-18	2018-19
Met Standard	**B**
80 out of 100	**80** out of 100

This section showcases annually the overall grade of this campus to showcase their improvement over time. The overall grade is based on performance in the three domains listed below.

OVERALL PERFORMANCE DETAILS

STUDENT ACHIEVEMENT

B

82 out of 100

Student Achievement shows how much students know and are able to do at the end of the school year.

SCHOOL PROGRESS

B

84 out of 100

School Progress shows how students perform over time and how that growth compares to similar schools.

CLOSING THE GAPS

C

72 out of 100

The Closing the Gaps domain tells us how well different populations of students in a district are performing.

WHERE DID THIS SCHOOL PERFORM EXCEPTIONALLY WELL?

- ✕ ACADEMIC ACHIEVEMENT IN SCIENCE
- ✕ TOP 25%: COMPARATIVE ACADEMIC GROWTH
- ✓ ACADEMIC ACHIEVEMENT IN MATHEMATICS
- ✓ POST-SECONDARY READINESS
- ✕ ACADEMIC ACHIEVEMENT IN ENGLISH LANGUAGE ARTS/READING
- ✕ TOP 25%: COMPARATIVE CLOSING THE GAPS
- ✕ ACADEMIC ACHIEVEMENT IN SOCIAL STUDIES

2018-2019 Accountability Rating

Potranco Elementary School



Enrollment 726 students (as of 12/17/21)



Mrs. Sandy Bermea
Principal

School Year 2018-19
POTRANCO EL

TEA

Grades Served PK-5 **Student Enrollment Details** 692 Students Enrolled **District** MEDINA VALLEY ISD
Address 190 CR 381 S, SAN ANTONIO, TX 78253

CHANGE OVER TIME

HOW WELL DID THIS SCHOOL PERFORM OVERALL?

A

92 out of 100

This shows how well this school prepared students for success, both in school and after high school in college, a career, or the military.

CHANGE OVER TIME

2017-18	2018-19
Met Standard	**A**
86 out of 100	**92** out of 100

This section showcases annually the overall grade of this campus to showcase their improvement over time. The overall grade is based on performance in the three domains listed below.

OVERALL PERFORMANCE DETAILS

STUDENT ACHIEVEMENT

B

88 out of 100

Student Achievement shows how much students know and are able to do at the end of the school year.

SCHOOL PROGRESS

B

83 out of 100

School Progress shows how students perform over time and how that growth compares to similar schools.

CLOSING THE GAPS

A

100 out of 100

The Closing the Gaps domain tells us how well different populations of students in a district are performing.

WHERE DID THIS SCHOOL PERFORM EXCEPTIONALLY WELL?

- ✗ ACADEMIC ACHIEVEMENT IN SCIENCE
- ✓ TOP 25%: COMPARATIVE ACADEMIC GROWTH
- ✗ ACADEMIC ACHIEVEMENT IN MATHEMATICS
- ✗ POST-SECONDARY READINESS
- ✓ ACADEMIC ACHIEVEMENT IN ENGLISH LANGUAGE ARTS/READING
- ✓ TOP 25%: COMPARATIVE CLOSING THE GAPS

2018-2019 Accountability Rating

Luckey Ranch Elementary School



Enrollment 699 students (as of 12/17/21)



Mrs. Georgia Neuman
Principal

School Year 2018-19
LUCKEY RANCH EL

Student Enrollment Details 726 Students Enrolled **District** MEDINA VALLEY ISD **Address** 12045 LUCKEY RIVER, SAN ANTONIO, TX 78252

CHANGE OVER TIME

HOW WELL DID THIS SCHOOL PERFORM OVERALL?

A

90 out of 100

This shows how well this school prepared students for success, both in school and after high school in college, a career, or the military.

CHANGE OVER TIME

2017-18	2018-19
None	A
out of 100	90 out of 100

This section showcases annually the overall grade of this campus to showcase their improvement over time. The overall grade is based on performance in the three domains listed below.

OVERALL PERFORMANCE DETAILS

STUDENT ACHIEVEMENT

B

83 out of 100

Student Achievement shows how much students know and are able to do at the end of the school year.

SCHOOL PROGRESS

B

86 out of 100

School Progress shows how students perform over time and how that growth compares to similar schools.

CLOSING THE GAPS

A

100 out of 100

The Closing the Gaps domain tells us how well different populations of students in a district are performing.

WHERE DID THIS SCHOOL PERFORM EXCEPTIONALLY WELL?

- ✓ ACADEMIC ACHIEVEMENT IN SCIENCE
- ✓ TOP 25%: COMPARATIVE ACADEMIC GROWTH
- ✓ ACADEMIC ACHIEVEMENT IN MATHEMATICS
- ✓ POST-SECONDARY READINESS
- ✓ ACADEMIC ACHIEVEMENT IN ENGLISH LANGUAGE ARTS/READING
- ✓ TOP 25%: COMPARATIVE CLOSING THE GAPS

2018-2019 Accountability Rating

LaCoste Elementary School



Enrollment 613 students (as of 12/17/21)



Mrs. Elizabeth Vera
Principal

School Year 2018-19
LACOSTE EL

TEA

Grades Served EE-5 **Student Enrollment Details** 527 Students Enrolled **District** MEDINA VALLEY ISD
Address P O BOX 280, LACOSTE, TX 78039

CHANGE OVER TIME

HOW WELL DID THIS SCHOOL PERFORM OVERALL?

B

86 out of 100

This shows how well this school prepared students for success, both in school and after high school in college, a career, or the military.

CHANGE OVER TIME

2017-18	2018-19
Met Standard	**B**
86 out of 100	**86** out of 100

This section showcases annually the overall grade of this campus to showcase their improvement over time. The overall grade is based on performance in the three domains listed below.

OVERALL PERFORMANCE DETAILS

STUDENT ACHIEVEMENT

B

86 out of 100

Student Achievement shows how much students know and are able to do at the end of the school year.

SCHOOL PROGRESS

B

87 out of 100

School Progress shows how students perform over time and how that growth compares to similar schools.

CLOSING THE GAPS

B

83 out of 100

The Closing the Gaps domain tells us how well different populations of students in a district are performing.

WHERE DID THIS SCHOOL PERFORM EXCEPTIONALLY WELL?

- ✓ ACADEMIC ACHIEVEMENT IN SCIENCE
- ✗ TOP 25%: COMPARATIVE ACADEMIC GROWTH
- ✗ ACADEMIC ACHIEVEMENT IN MATHEMATICS
- ✓ POST-SECONDARY READINESS
- ✓ ACADEMIC ACHIEVEMENT IN ENGLISH LANGUAGE ARTS/READING
- ✓ TOP 25%: COMPARATIVE CLOSING THE GAPS

2018-2019 Accountability Rating

Castroville Elementary School



Enrollment 603 students (as of 12/17/21)



Mr. Ken Center
Principal

School Year 2018-19
CASTROVILLE EL

TEA

Grades Served PK-5 **Student Enrollment Details** 627 Students Enrolled **District** MEDINA VALLEY ISD
Address 1000 MADRID, CASTROVILLE, TX 78009

CHANGE OVER TIME

HOW WELL DID THIS SCHOOL PERFORM OVERALL?

A

94 out of 100

This shows how well this school prepared students for success, both in school and after high school in college, a career, or the military.

CHANGE OVER TIME

2017-18	2018-19
Met Standard	**A**
92 out of 100	**94** out of 100

This section showcases annually the overall grade of this campus to showcase their improvement over time. The overall grade is based on performance in the three domains listed below.

OVERALL PERFORMANCE DETAILS

STUDENT ACHIEVEMENT

A

91 out of 100

Student Achievement shows how much students know and are able to do at the end of the school year.

SCHOOL PROGRESS

A

90 out of 100

School Progress shows how students perform over time and how that growth compares to similar schools.

CLOSING THE GAPS

A

100 out of 100

The Closing the Gaps domain tells us how well different populations of students in a district are performing.

WHERE DID THIS SCHOOL PERFORM EXCEPTIONALLY WELL?

- ✓ ACADEMIC ACHIEVEMENT IN SCIENCE
- ✗ TOP 25%: COMPARATIVE ACADEMIC GROWTH
- ✗ ACADEMIC ACHIEVEMENT IN MATHEMATICS
- ✓ POST-SECONDARY READINESS
- ✗ ACADEMIC ACHIEVEMENT IN ENGLISH LANGUAGE ARTS/READING
- ✓ TOP 25%: COMPARATIVE CLOSING THE GAPS

2018-2019 Accountability Rating

Ladera Elementary School



Enrollment 614 students (as of 12/17/21)



Mrs. Shelly Guinn
Principal

STAAR Data

	Approaches (Passing)	Meets	Masters
3rd Grade Reading	State 68 Region 64 Medina Valley 78 (+10,+14)	State 38 Region 36 Medina Valley 48 (+10,+12)	State 19 Region 18 Medina Valley 21 (+2,+3)
3rd Grade Math	State 61 Region 56 Medina Valley 73 (+12,+17)	State 30 Region 25 Medina Valley 38 (+8,+13)	State 14 Region 12 Medina Valley 17 (+3,+5)
4th Grade Reading	State 63 Region 59 Medina Valley 78 (+15,+19)	State 36 Region 33 Medina Valley 49 (+13,+16)	State 18 Region 15 Medina Valley 23 (+5,+8)
4th Grade Math	State 58 Region 51 Medina Valley 73 (+15,+22)	State 35 Region 28 Medina Valley 47 (+12,+19)	State 21 Region 16 Medina Valley 30 (+9,+14)
4th Grade Writing	State 53 Region 48 Medina Valley 71 (+18,+23)	State 26 Region 23 Medina Valley 38 (+12,+15)	State 8 Region 7 Medina Valley 13 (+5,+6)
5th Grade Reading	State 72 Region 69 Medina Valley 82 (+10,+13)	State 45 Region 42 Medina Valley 53 (+8,+11)	State 30 Region 27 Medina Valley 36 (+6,+9)
5th Grade Math	State 69 Region 64 Medina Valley 84 (+15,+20)	State 43 Region 38 Medina Valley 57 (+14,+19)	State 24 Region 20 Medina Valley 35 (+11,+15)

STAAR Data

5th Grade Science	State 61 Region 56 Medina Valley 77 (+16,+19)	State 30 Region 25 Medina Valley 56 (+26,+31)	State 12 Region 9 Medina Valley 32 (+13,+24)
6th Grade Reading	State 61 Region 58 Medina Valley 73 (+12,+15)	State 31 Region 28 Medina Valley 41 (+10,+13)	State 14 Region 12 Medina Valley 19 (+5,+7)
6th Grade Math	State 66 Region 60 Medina Valley 79 (+13,+19)	State 34 Region 29 Medina Valley 49 (+15,+20)	State 14 Region 11 Medina Valley 23 (+9,+12)
7th Grade Reading	State 68 Region 66 Medina Valley 83 (+15,+17)	State 44 Region 41 Medina Valley 59 (+15,+18)	State 25 Region 22 Medina Valley 38 (+13,+16)
7th Grade Math	State 54 Region 47 Medina Valley 80 (+26,+33)	State 25 Region 20 Medina Valley 51 (+26,+31)	State 11 Region 8 Medina Valley 25 (+14,+17)
7th Grade Writing	State 61 Region 56 Medina Valley 72 (+11,+16)	State 31 Region 27 Medina Valley 40 (+9,+13)	State 9 Region 7 Medina Valley 11 (+2,+4)
8th Grade Reading	State 72 Region 69 Medina Valley 88 (+16,+18)	State 45 Region 42 Medina Valley 63 (+18,+21)	State 21 Region 19 Medina Valley 27 (+6,+8)
8th Grade Math	State 60 Region 53 Medina Valley 74 (+14,+21)	State 35 Region 28 Medina Valley 47 (+12,+19)	State 10 Region 6 Medina Valley 13 (+3,+7)

STAAR Data

8th Grade Science	State 67 Region 63 Medina Valley 81 (+14,+18)	State 42 Region 38 Medina Valley 56 (+14,+18)	State 23 Region 20 Medina Valley 32 (+9,+12)
8th Grade Social Studies	State 56 Region 54 Medina Valley 73 (+17,+19)	State 27 Region 25 Medina Valley 46 (+19,+21)	State 13 Region 11 Medina Valley 24 (+11,+13)
Algebra I EOC	State 72 Region 65 Medina Valley 75 (+3,+10)	State 41 Region 32 Medina Valley 39 (-2,+7)	State 23 Region 18 Medina Valley 21 (-2,+3)
Biology EOC	State 81 Region 80 Medina Valley 92 (+11,+12)	State 54 Region 52 Medina Valley 70 (+16,+18)	State 22 Region 20 Medina Valley 35 (+13,+15)
ELA I EOC	State 66 Region 64 Medina Valley 73 (+7,+9)	State 50 Region 48 Medina Valley 55 (+5,+7)	State 12 Region 11 Medina Valley 11 (-1,0)
ELA II EOC	State 70 Region 70 Medina Valley 81 (+11,+11)	State 57 Region 57 Medina Valley 67 (+10,+10)	State 11 Region 10 Medina Valley 8 (-3,-2)
US History EOC	State 88 Region 87 Medina Valley 96 (+8,+9)	State 69 Region 68 Medina Valley 80 (+11,+12)	State 43 Region 42 Medina Valley 48 (+5,+6)

Ladera Elementary Ribbon Cutting











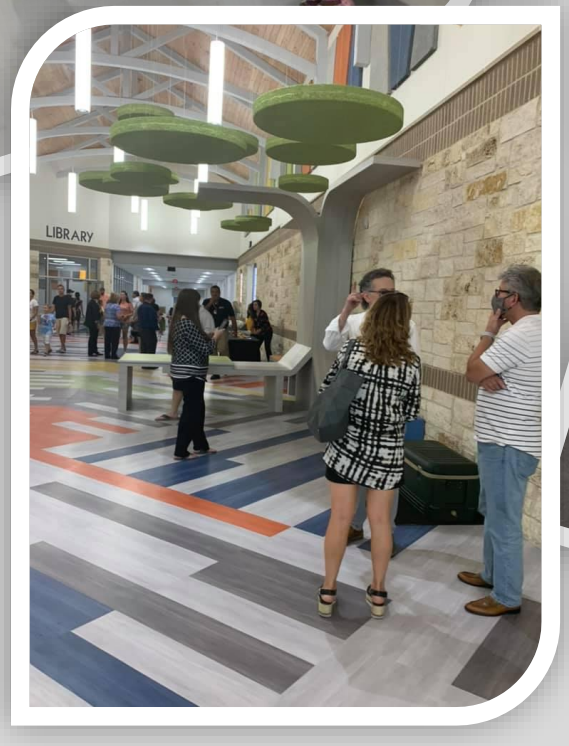


Ladera Elementary Ribbon Cutting





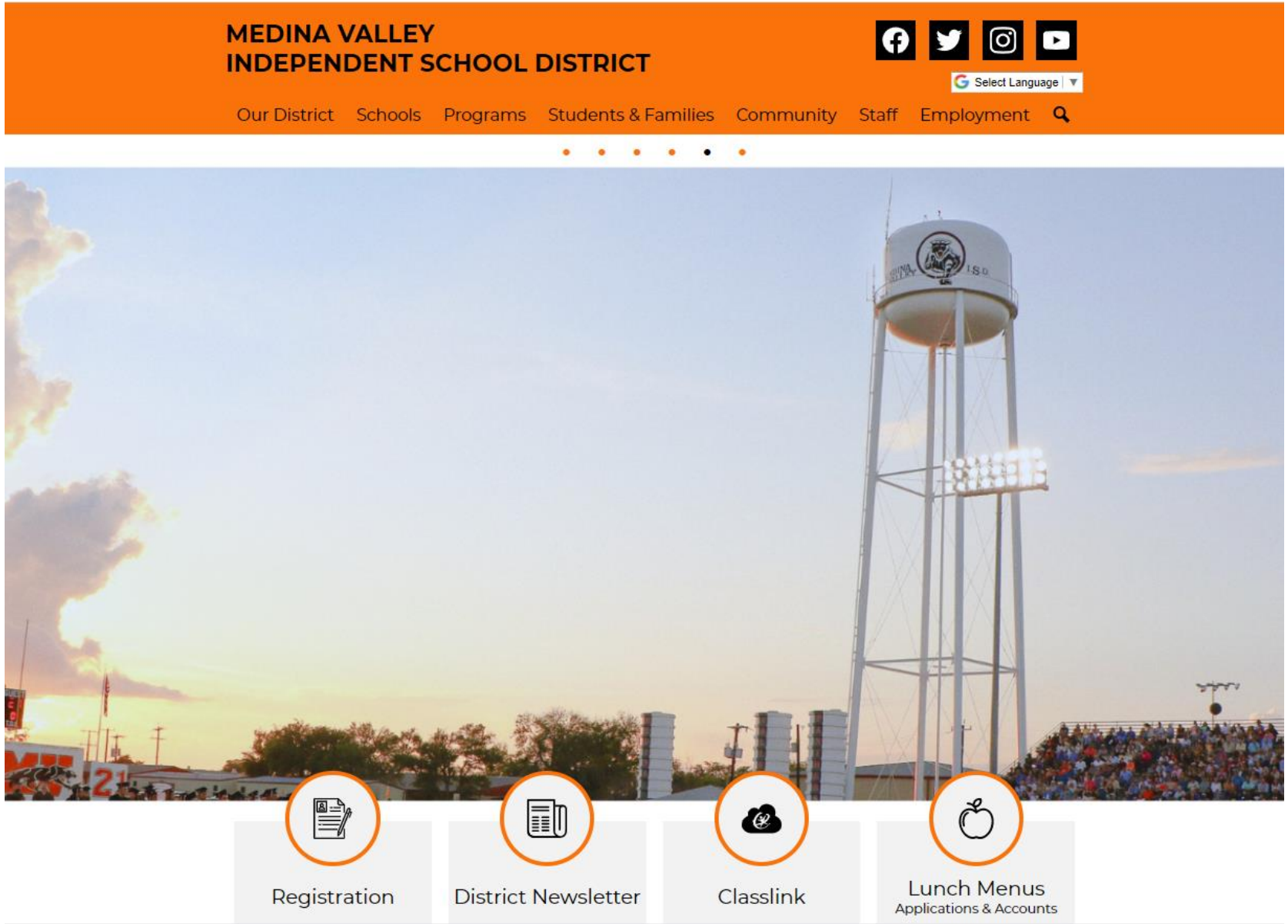








New District Website



KENS 5 EXCEL Award Winner



Lynli Jones
Castroville Elementary

KENS5 ALL-STAR STUDENT 2021-2022



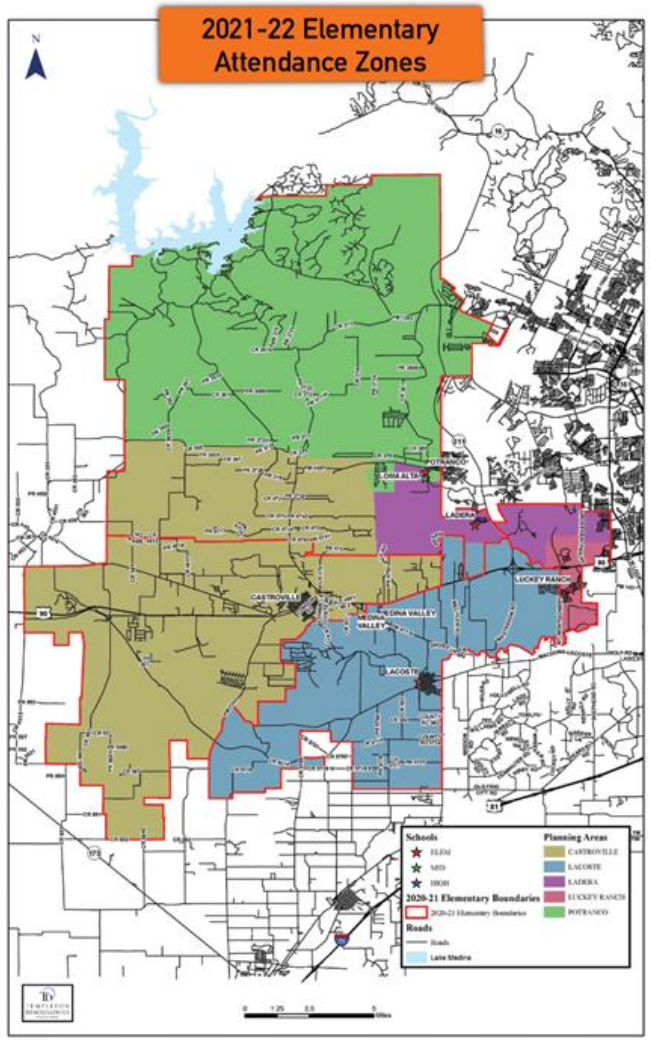
MVISD Teachers of the Year



Secondary Teacher – Annette Thoele
Medina Valley Middle School

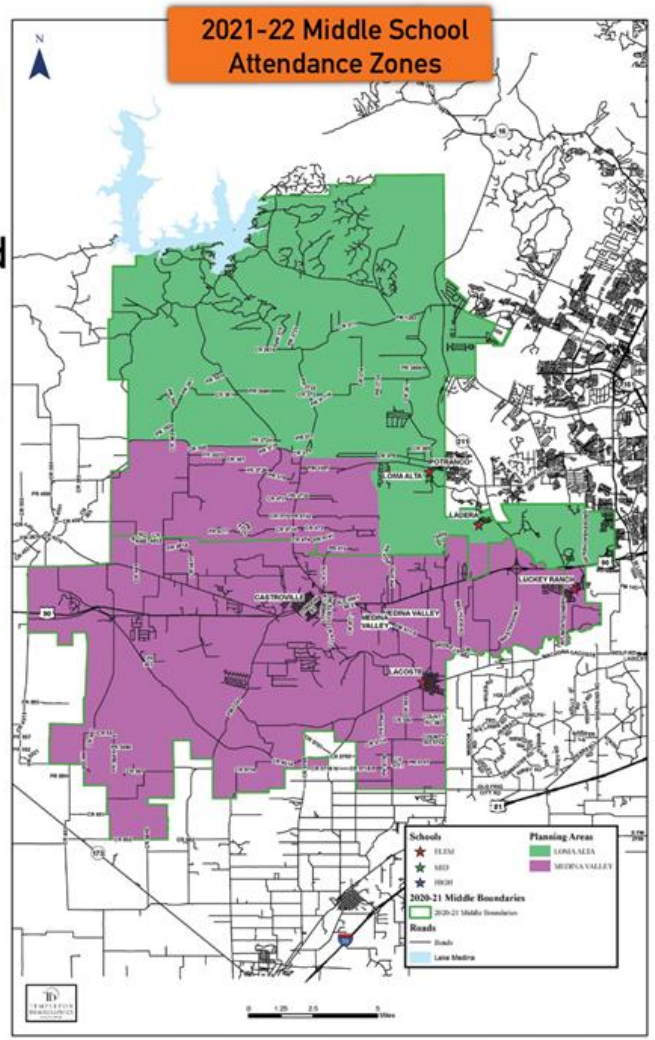
Elementary Teacher – Grace Deleon
Potranco Elementary School

New Attendance Zones



Board Approved

March 4th, 2021



Veteran's Day Campus Celebrations







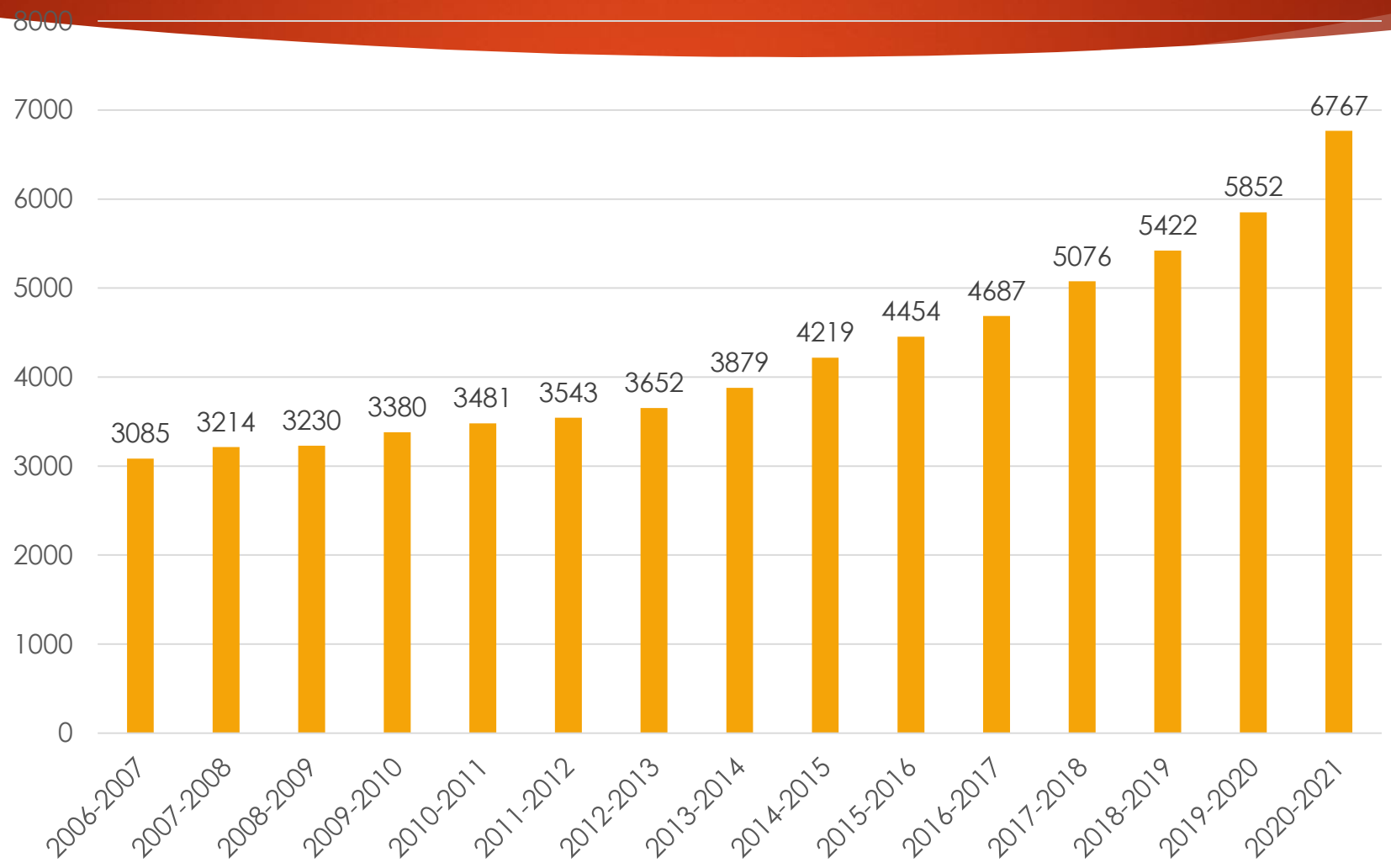






MVISD 15 Year Comparison of Enrollment

Data from PEIMS Snapshot Date (Last Friday in October)



Ended 20-21 with **6,176** students.

On 12/17/21 had **6,803** students.

Enrollment Growth

- 2016-2017 Last Day of School Enrollment: 4,732 students
- 2017-2018 Last Day of School Enrollment: 5,057 students
  - Increase of 360 students or 7.6% over end of previous year.
- 2018-2019 Last Day of School Enrollment: 5,475 students
  - Increase of 418 students or 8.27% over end of previous year.
- 2019-2020 Last Day of School Enrollment: 5,908 students
  - Increase of 433 students or 7.91% over end of previous year.
- 2020-2021 Last Day of School Enrollment: 6,176 students
  - Increase of 268 students or 4.53% over end of previous year.
- Enrollment as of December 17, 2021 6,803 students
  - Increase of 627 students or 10.15% over end of previous year.
  - Increase of 2,071 students or 43.8% over end of 16-17 school year (4 ½ years!!!)

Campus/District Level Safety Training

Active Shooter: What You Can Do (Completed for the 21-22 School Year)
- Districtwide Training
- Training provided through Region 20 & FEMA's Emergency Management Institute
- Online training with end of course certification exam

CPR Certifications (Completed for the 21-22 School Year)
- Required for all Nurses, Transportation Staff, Coaches, Special Education Teachers & Support Staff
- Recertification is required every two years
- 125 staff members participated
- Training provided by MVISD Certified CPR Instructors

I Love You Guys Foundation (Ongoing)
- Standard Response Protocols (Required School Drills – Platform with Raptor)

Stop-the-Bleed (Completed for the 21-22 School Year)
- Required yearly staff training

Safe and Supportive School Program (SSSP Committees)
- Behavioral Threat Assessment Training (In Progress)

Medina Valley HS Recognition



Medina Valley High School was recognized as a "2021 Best High School" by US News & World Report, ranking Medina Valley High School in the top 40% of high schools across the nation. This is the second consecutive year that MVHS has earned this honor.

Castroville Elementary Recognition



Castroville Elementary was recognized as a "2021 Best Elementary School" by US News & World Report, ranking Castroville Elementary School in the top 30% of elementary schools in the state of Texas.

GOMEDINA

Go Medina County
Best of Medina County

Best High School
Medina Valley High School



GOMEDINA



Go Medina County
Best of Medina County

Best Middle School
Medina Valley Middle School

School Board/District Memberships

CASTROVILLE AREA CHAMBER OF COMMERCE
"The Little Alsace of Texas"

FASTGROWTH SCHOOL COALITION

BCEC | BEXAR COUNTY EDUCATION COALITION

GO PUBLIC



Go Medina County
A Great Place For Your Business And Family To Grow

TEXAS ASSOCIATION OF COMMUNITY SCHOOLS
TACS

TASB

Finance

MVISD, for the 19th consecutive year, earned the highest rating possible on the Financial Integrity Rating System of Texas, or FIRST.

SCHOOLS FIRST
FINANCIAL INTEGRITY RATING SYSTEM OF TEXAS

Finance

Net Taxable Values (before freeze)

	2019-20	**2020-2021**	**2021-2022**
Medina County:	$1,329,786,624	1,477,120,418 (+11.1%)	1,735,502,256 (+17.5%)
Bexar County:	$ 940,747,002	1,134,703,164 (+20.6%)	1,469,522,543 (+29.5%)
Total Net Taxable:	**$2,270,533,626**	**2,611,823,582 (+15.03%)**	**3,205,024,799 (+22.7%)**

Finance

Tax Rate Distribution

2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
1.0400	1.0400	1.0400	0.9700	0.87130	0.87200
0.3992	0.3992	0.3992	0.4550	0.47289	0.47219
1.4392	**1.4392**	**1.4392**	**1.4250**	**1.34419**	**1.34419**

Finance

2020-2021 Audited Operating Fund Expenditures:	**54,354,589**
Total Audited General Fund Balance (as of 8/31/21)	**24,252,521**
Reserved (Inventory):	(6,863)
Designated (Construction):	(4,000,000)
Unassigned Fund Balance:	**20,245,658**

	Actual	**Target Min**
Total fund balance as a % of Operating:	**45%**	≥ 25%
Unassigned fund balance as a % of Operating:	**37%**	≥ 20%



Questions?

Superintendent Briefing

January 18, 2022

MVISD January Employee of the Month



HEB Excellence in Education Award



District Enrollment

	6/3/21	1/14/22	Growth
Castroville Elementary	588	604	+ 16
LaCoste Elementary	587	619	+ 32
Potranco Elementary	882	747	- 135
Luckey Ranch Elementary	885	720	- 165
Ladera Elementary	-	629	+ 629
Loma Alta Middle School	871	732	- 139
Medina Valley Middle School	621	910	+ 289
Medina Valley High School	1742	1938	+ 196
Totals	**6176**	**6899**	**+ 723**

End of 20-21 Enrollment: 6,176
Growth over end of 20-21: + 723
11.71% increase over end of 20-21

District COVID Case Count

As of Friday, January 14 (Since first day of school):

Active Cases	189
Recovered	462

Total Cases	Student	Staff
Medina Valley High School	108	18
Medina Valley Middle School	83	14
Loma Alta Middle School	54	4
Castroville Elementary	77	12
LaCoste Elementary	44	13
Potranco Elementary	59	7
Luckey Ranch Elementary	47	10
Ladera Elementary	65	18
Non-Campus Staff & Floaters	-	18

Medina Valley Independent School District

Regular School Board Meeting

Board Minutes

December 16, 2021, 6:30 pm

MVISD Board Room, 8449 FM 471 S., Castroville, TX 78009

A **Regular Meeting** of the Board of Trustees was held Thursday, December 16, 2021, beginning at 6:31 PM on/at Medina Valley ISD Central Office Board Room.

I. First Order of Business

A Establish a Quorum

Mario De Leon, Board President, called the Medina Valley ISD Regular Board Meeting to order at 6:30 pm. A quorum of the Board Members were present, Terry Groff, Jennilea Campbell, Shannon Beasley, Veronica Cavazos, Paula Davidson, and Mario De Leon.

Beth Zinsmeyer was absent.

B Pledge of Allegiance to the Flag followed by a moment of silence

Everyone joined in the Pledge of Allegiance to the Flag followed by a moment of silence.

C Public Hearing Concerning the Financial Integrity Rating System of Texas (FIRST)

Juan Zamora presented the FIRST Report.

1 Discussion Concerning the Financial Integrity Rating System of Texas (FIRST)

2 Public Comments Regarding FIRST Report

II. Announcements/Communications/Presentations

A MVISD Teachers of the Year

The Board and Dr. Rohrbach recognized and congratulated the MVISD Teachers of the Year.

Elementary Teacher of the Year – Grace Deleon
Secondary Teacher of the Year – Annette Thoele

B CTE Annual Report

Debra Keller presented the annual CTE Report.

C Financial Briefing

Juan C. Zamora presented the monthly Financial Briefing.

D Superintendent Briefing

Dr. Kenneth Rohrbach presented his monthly Superintendent Briefing.

III. **Public Comment** none

IV. **Discussion and Possible Action Items**

A Consent Agenda Items

Dr. Rohrbach presented the Consent Agenda Items for the Board to consider.

1 Minutes of Regular Board Meeting on November 15, 2021

2 Donations: $2000 from AFCEA & $1000 from AFCEA

3 Out of State Travel Request: MVHS Band

4 Superintendent's Report on Budgeted Purchases of Goods/Services in Excess of $50,000 - none

Veronica Cavazos made a Motion, seconded by Shannon Beasley, to approve the consent agenda items as presented. All of the Board Members voted for and the Motion passed.

B Consider recommendation from the Redistricting Advisory Committee regarding revision of single-member district boundaries after the 2020 Census.

The recommendation from the Redistricting Advisory Committee regarding the revision of single-member district boundaries after the 2020 Census were presented for the Board to consider.

Shannon Beasley made a Motion, seconded by Jennilea Campbell, to adopt the revision recommendation of Redistricting Advisory Committee for the new single-member district boundaries, based on the 2020 Census results as presented. All Board Members voted for and the Motion passed.

C Consider Library Equity Plan

The Library Equity Plan was presented for the Board to consider.

Terry Groff made a Motion, seconded by Paula Davidson, to approve the Library Equity Plan as presented. All Board Members voted for and the Motion passed.

D Consider Long-Range Technology Plan

Dr. Dwight McHazlett and Scott Laleman presented the Long-Range Technology Plan for the Board to Consider.

Paula Davidson made a Motion, seconded by Jennilea Campbell, to approve the Long-Range Technology Plan as presented. All Board Members voted for and the Motion passed.

E Consider Appointment of Members to the Safe and Supportive School Program (SSSP) Team

Dr. Rohrbach presented the proposed members to the Safe and Supportive School Program Team for the Board to consider.

Veronica Cavazos made a Motion, seconded by Terry Groff, to approve the Appointment of Members to the Safe and Supportive School Program as presented. All Board Members voted for and the Motion passed.

F Consider Resolution to Withdraw from Texas Teacher Retirement System Active Care

The Board was presented a Resolution to Withdraw from Texas Teacher Retirement System ActiveCare to consider.

Shannon Beasley made a Motion, seconded by Veronica Cavazos, to adopt the resolution to withdraw from the Texas Teacher Retirement System's ActiveCare as presented. All Board Members voted for and the Motion passed.

G Consider Procurement Method and Project Schedule for Elementary #6

The Procurement Method and Project Schedule for Elementary #6 was presented for the Board to consider.

Veronica Cavazos made a Motion, seconded by Paula Davidson, to approve the Procurement Method and Project Schedule for Elementary #6 as presented. All Board Members voted for and the Motion passed.

V. **Closed Session**

Board President Mario De Leon announced that in accordance with the Texas Open Meetings Act, under the exceptions noted in TX Govt. Code Section 551.074 Personnel Matters, and TX Govt. Code 551.072

Deliberation Regarding Real Property, and TX Govt. Code 551-071Consultation with Attorney, the Board convened into Closed Session at 9:16 pm.

A Personnel Matters (TX Govt. Code Section 551.074)

1 Appointment, Employment, Evaluation, Reassignment, Duties, Discipline, and Dismissal of a Public Officer or Employee
2 Discussion Regarding Potential Additional Employee Stipends

B Deliberation Regarding Real Property (TX Govt. Code Section 551.072)

C Pursuant to Texas Government Code, Section 551.071, consultation in closed session with district's attorney regarding legal issues related to the adoption of a plan for redistricting the single-member trustee election districts after the 2020 Census.

Board President Mario De Leon announced that the Board would reconvene into Open Session at 10:10 pm.

VI. **Continued Discussion and Possible Action Items**

A Consider and Take Possible Action on Additional Employee Stipends

Paula Davidson made a Motion, seconded by Veronica Cavazos, to adopt the Resolution to approve an Employee Stipend of $500 for employees that were full time prior to October 29, 2021 and do not separate service prior to May 27, 2022 as presented. All Board Members voted for and the Motion passed.

B Consider professional contract recommendations

Dr. Rohrbach presented professional contract recommendations for the Board to consider.

Terry Groff made a Motion, seconded by Veronica Cavazos, to approve the contract recommendations by the Superintendent for professional contracts as presented. All of the Board Members voted for and the Motion passed.

Congratulations to the following Medina Valley ISD new hires:

- Kimberly De Los Santos
- Bryan Adams
- Sabrina Rice
- Ross Schonhoeft

C Consideration of future meeting dates

The next Regular School Board Meeting is scheduled for Tuesday, January 18, 2022 at 6:30 pm. We will have the January Board Meeting at Ladera Elementary.

VII. **Adjournment**

Terry Groff made a Motion, seconded by Veronica Cavazos, to adjourn the Regular Board Meeting at 10:14 pm on December 16, 2021. All of the Board Members voted for and Motion passed

_____ _____

Mario De Leon, Board President Jennilea Campbell, Board Secretary

Board Approved_____

Medina Valley Independent School District

Special School Board Meeting

Board Minutes

January 10, 2022, 6:30 pm

MVISD Board Room, 8449 FM 471 S., Castroville, TX 78009

A **Special Meeting** of the Board of Trustees was held Monday, January 10, 2022, beginning at 6:30 PM at the Medina Valley ISD Central Office Board Room.

I. **First Order of Business**

A Establish a Quorum

Mario De Leon, Board President, called the Medina Valley ISD Special Board Meeting to order at 6:30 pm. A quorum of the Board Members were present, Terry Groff, Shannon Beasley, Veronica Cavazos, Paula Davidson, Beth Zinsmeyer, and Mario De Leon.

Jennilea Campbell was absent.

II. **Public Comment** - none

III. **Discussion and Possible Action Items**

IV. **Closed Session**

Board President Mario De Leon announced that in accordance with the Texas Open Meetings Act, under the exceptions noted in TX Govt. Code 551.071 Consultation with Attorney and TX Govt. Code Section 551.074 Personnel Matters, the Board convened into Closed Session at 6:31 pm.

A Consultation with Attorney (TX Govt. Code Section 551.071), regarding Superintendent transition and search process

B Personnel Matters (TX Govt. Code Section 551.074), consider and discuss The Superintendent's retirement announcement

Board President Mario De Leon announced that the Board would reconvene into Open Session at 7:43 pm.

V. **Continued Discussion and Possible Action Items**

A Consider the Superintendent's retirement announcement

Veronica Cavazos made a Motion, seconded by Paula Davidson, to accept the Superintendent's Letter of resignation related to his impending retirement. All Board Members voted for and the Motion passed.

B Consider the Superintendent transition and search process

Veronica Cavazos made a Motion, seconded by Terry Groff, to contract with TASB to facilitate our 2022 Superintendent Search and Transition process. All Board Members voted for and the Motion passed.

VI. **Adjournment**

Terry Groff made a Motion, seconded by Veronica Cavazos, to adjourn the Special Board Meeting at 7:45 pm on January 10, 2022. All of the Board Members voted for and Motion passed.

_____ _____

Mario De Leon, Board President Jennilea Campbell, Board Secretary

Board Approved_____

NORTHSIDE INDEPENDENT SCHOOL DISTRICT REGIONAL DAY SCHOOL PROGRAM FOR THE DEAF SHARED SERVICES ARRANGEMENT ("SSA") AGREEMENT

NORTHSIDE INDEPENDENT SCHOOL DISTRICT

Bandera, Boerne, Devine, Edgewood, Medina Valley, and Lackland Independent School Districts, hereby agree to cooperatively operate their special education programs for students who are deaf or hard of hearing as set forth herein under the authority of Education Code Şection 29.007 and Texas Government Code Section 791.001 et. Seq., as the NORTHSIDE REGIONAL DAY SCHOOL PROGRAM FOR THE DEAF ("Northside RDSPD SSA") as set out in this Northside Regional Day School Program for the Deaf Special Education Shared Services Arrangement Agreement (hereinafter “Agreement").Member districts agree that:

1. General Covenants and Provisions

1.1 The purpose of this Agreement is to create a cooperative arrangement whereby the Member Districts may provide for the efficient delivery of legally required special education and related services to eligible students who are Deaf or Hard of Hearing (DHH) and reside within the boundaries of the member districts of the Northside ISD DHH Program SSA. It is agreed and understood that any student who is DHH which severely impairs processing linguistic information through hearing, even with recommended amplification, and which adversely affects educational performance shall be eligible for consideration for the Northside RDSPD SSA, subject to the ARD committee recommendations.

It is further agreed that the RDSPD is not intended to serve a student whose primary, ongoing needs are related to a severe or profound emotional, behavioral or cognitive deficient, and not primarily DHH. This provision shall not apply to students enrolled in the RDSPD SSA centralized program prior to January 1, 2015. This provision shall not be construed as a requirement for the RDSPD SSA to serve a student who presents with a disability which in addition to DHH, requires services or programming that exceeds DHH programming. The RDSPD SSA applies LRE standards when considering services for students who are DHH.

To the extent practicable based upon the availability of personnel, space and other resources the Northside RDSPD SSA will collaborate with Member Districts concerning the needs of students who are DHH who also have ongoing needs not primarily related to DHH, to facilitate the purpose of this Agreement. Such efforts to facilitate the purpose of this Agreement may include Northside ISD and Member Districts entering into inter-local agreements to serve students who may not meet the qualifications under 1.1. Such agreements would be separate from this SSA and require the mutual agreement of Northside ISD and the Member District in accordance with each District's local policies.

1.2 The Member Districts do not intend by entering into this Agreement, or otherwise, to create a separate or additional legal entity.

1.3 The Northside RDSPD SSA's administrative office will be located in San Antonio, Texas.

1.4 The Northside RDSPD SSA will be operated in compliance with federal and state law, including the Individuals with Disabilities Education Act, 20 U.S.C. § 1401 *et seq.,* Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. § 794; the Amendments to the Americans with Disabilities Act 2008, 42 U.S.C. § 12101 *et seq.;* Family Educational Rights and Privacy Act; Chapter 29 of the Texas Education Code; Texas Education Code § § 30.081 - 30.087 and section 1.3 of the *Financial Accounting and Reporting Module of the Financial Accountability System Resource Guide (*FASRG); implementing regulations for all applicable statutes.

All special education terms and acronyms used in this Agreement shall have the meanings and definitions provided to such terms and acronyms as set out in Chapter 33 of the Individuals with Disabilities Education Act (IDEA), 20 United States Code Annotated Section 1400 *et seq.,* 34 CFR Part 300, the Texas Education Code, Chapters 29 and 30 and the Texas Administrative Code, 19 TAC 89.1001 *et seq.* Such terms and acronyms shall include, but not be limited to, FAPE or Free Appropriate Public Education, Child Find, IEP or Individualized Education Program, LEA or Local Education Agency, LRE or Least Restrictive Environment, Special Education, Evaluations, DHH or Deaf or Hard of Hearing, Eligibility Determinations, Educational Placements, Procedural Safeguards, SEA or State Education Agency, MOE or Maintenance of Effort, ESEA or Elementary and Secondary Education Act and ARD or Review and Dismissal Committee. The fiscal year shall be September 1st through August 31st,

1.5 Should a Local Education Agency ("LEA") seek to become a Member District of the Northside RDSPD SSA, a written request must be provided to the Northside RDSPD SSA Director for Management Board consideration 30 days before the notification to TEA of pending reconfiguration changes effective for the subsequent year are due. It is agreed that any reconfiguration is subject to TEA timelines and approval by the parties to this Agreement. Any legal fees incurred due to the reconfiguration will be assessed against the School District seeking to become a Member. Any reconfiguration is subject to approval by each Member District's Board of Trustees.

1.6 DHH students enrolled in the RDSPD who meet the eligibility requirements of Deaf or Hard of Hearing will be considered for RDSPD services from the RDSPD consistent with Section 1.1. Northside RDSPD SSA Deaf or Hard of Hearing Continuum includes the following: (1) Itinerant (Babies 0 - 3). (For example, this student is DHH under IDEA - Part C and is being served through early childhood intervention.) This student may need weekly services of an DHH teacher provided to the parents. (2) Cluster site. The student who attends the cluster site is Deaf or Hard of Hearing under IDEA and requires specially designed instruction. (For example, this

student needs daily direct services of a DHH teacher, access to sign language interpreting services and access to deaf peers to address unique communication, auditory, language and emotional needs.) (3) Texas School for the Deaf. The student who attends the Texas School for the Deaf is DHH under IDEA and requires specially designed instruction. (For example, this student needs daily direct intensive services of an DHH teacher and access to deaf culture.) This can be a parent-initiated placement or a district placement.

Nothing in 1.6 is intended to, or does, limit the authority of any student's ARD committee to propose a student's placement in any appropriate special education setting. Placements not available under this SSA shall be the responsibility of the Member District as specified under 5.7, herein.

2. Management

2.1 The Northside RDSPD SSA shall be governed by the SSA Management Board ("Management Board") composed of the Fiscal Agent's Director of Special Education, DHH Program Coordinator, and the Special Education Directors of the Member Districts and SSA's. The Management Board will meet, at least annually, to review the Agreement. Other meetings may be scheduled as determined by the Fiscal Agent's Director of Special Education whereby the Management Board may either meet as a whole or as ad hoc sub-committees. The Management Board shall keep Superintendents advised of RDSPD Management Board actions, as appropriate.

2.2 The Northside RDSPD SSA, on behalf of the Fiscal Agent, may purchase goods and services necessary to administer and operate the Northside RDSPD SSA. All non-consumable instructional materials shall be deemed property of the Northside RDSPD SSA when such supplies and materials are purchased with Northside RDSPD SSA funds. Equipment purchased by a Member District remains property of the Member District.

2.3 The Special Education Director of the Fiscal Agent or designee will initially serve as Chairperson of the Management Board. The Special Education Director's designee will serve as secretary who may or may not be a member of the Management Board. The secretary will record, prepare and maintain minutes of each Management Board meeting.

2.4 Unless otherwise provided herein, the Management Board actions require the approval of a majority of a quorum of Member Districts. Each Management Board member present shall have only one vote. A quorum is defined as a majority of all of the Member Districts of the Northside RDSPD SSA. The RDSPD Director has discretion to allow for votes to be submitted by written communication.

2.5 It is agreed and understood that the Management Board does not have the authority

to revise or amend this contract absent specific approval from all boards of trustees of the Member Districts.

2.6 The SSA Board may adopt policies, procedures and guidelines for the SSA's operation. Additional powers and duties, if any, of the SSA Board shall be determined by SSA policy or operating guidelines.

2.7 The SSA Board may by a majority vote of its membership, recommend revocation of the membership of a Member District for non-compliance with the terms of the Agreement, for non-compliance with the policies and procedures of the SSA, or for non-compliance with the terms and conditions of any written agreement between the SSA and the Member District in question. Disposition of property shall be governed by Section 5.5. All TEA timelines and requirements shall apply to any reconfiguration unless the Agency waives the timelines in writing and submits to the Fiscal Agent the written Agency waiver. The SSA Board shall submit its recommendation to revoke the membership of the Member District to the Member Districts' Board of Trustees for final approval by each Board of Trustees. The Board of Trustees of the member District being recommended for revocation shall have no vote in such proceedings. Revocation will be subject to the approval of all Member Districts with the exception of the Member district being recommended for revocation.

2.8 Any Member district which does not agree to the terms of this SSA Agreement and does not properly execute this Agreement shall not be considered a party to this contract and will be deemed to have been withdrawn from the SSA without the necessity of further action by the remaining Member Districts, person, entity or agency. Disposition of property shall be governed by the withdrawal provision. All TEA timelines and requirements shall apply to any reconfiguration unless the Agency waives the timelines in writing and submits to the fiscal agent the written Agency waiver.

3. Personnel

3.1 The Director of Special Education for the Northside Independent School District will be the Chief Administrator of the Northside RDSPD SSA and will be called the Northside RDSPD Director. The RDSPD Director shall be employed by the Fiscal Agent and be subject to the personnel policies of the Fiscal Agent. Administrative decisions regarding daily operations of the instructional program, including but not limited to related services and staff development, and approved budgeted expenditures consistent with Fiscal Agent policy are within the authority of the RDSPD Director and do not require Management Board action. The RDSPD Director may determine the location of services and assignment of staff (centralized program or itinerant program).

Other SSA Director responsibilities include: (a) recommendation of operating guidelines for the SSA; (b) recruitment, interviewing and recommendation of employment of SSA personnel to the Fiscal Board Agent, as needed to ensure that the SSA is staffed with qualified personnel; (c)

purchasing of materials, approval of bills, overseeing disbursements and keeping records of all transactions and (d) supervising, evaluating and recommending employment status of other SSA personnel; (e) other duties as assigned.

3.2 For purposes of the Texas Public Information Act and the Local Government Records Act, the Fiscal Agent of the SSA retains responsibility for Public Information Act requests submitted directly to the Fiscal Agent. Each Member District retains responsibility for records requested pursuant to the Texas Public Information Act, Family Educational Rights and Privacy Act (FERPA) or Individuals with Disabilities Education Act (IDEA) that are submitted directly to that Member District.

3.3 All Northside RDSPD SSA personnel including the Director, itinerant and consult, DHH Program Coordinator, itinerant staff (within Northside I.S.D.), paraprofessionals, Audiologists, deaf education teachers, counselors, interpreters and any Northside RDSPD SSA office personnel are employed by the Fiscal Agent and are subject to the personnel policies of the Fiscal Agent, including, but not limited to, all policies governing contracts, at will employment, standards of conduct, salary schedule, leave and other benefits. The Fiscal Agent retains final hiring and termination authority regarding employment.

3.4 Northside RDSPD SSA personnel who are assigned to a Centralized Program are evaluated by the principal of the Campus at which such program is located, or the DHH Coordinator, as determined appropriate by the Director. The DHH Coordinator may evaluate other RDSPD staff as determined appropriate by the Director.

4. Fiscal Agent

4.1 Northside Independent School District shall serve as the Fiscal Agent for the Northside RDSPD SSA. Northside Independent School District acknowledges that it is an accredited Texas school district and that it offers grades kindergarten through 12. The Fiscal Agent, as a Member District, is subject to Member District responsibilities.

4.2 The Fiscal Agent will enroll all children; birth through two years of age who are Deaf or Hard of Hearing and require instructional services and will include them in PEIMS. Such enrollment is contingent upon Individual Family Service Plan ("IFSP") and Member Districts' requests of services.

4.3 Except as otherwise provided herein, the Fiscal Agent is responsible for applying for, receiving, collecting, expending, and distributing all funds, regardless of source, in accordance with the budget adopted by the Management Board and approved by the Member District Boards of Trustees as part of each Member Districts overall budgetary process. The Fiscal Agent shall provide accounting services, reports, and shall perform any other responsibilities required by Northside RDSPD SSA Operating Guidelines. It is agreed and understood that the Fiscal Agent assumes no responsibility for a Member Districts failure to maintain its effort.

4.4 The Fiscal Agent will account for salaries and expenses of Northside RDSPD SSA personnel and Northside RDSPD SSA operating expenses. The parties acknowledge that the Fiscal Agent may access total State and Federal allocations, such as IDEA Part B funds; Part C funds (ECI); State Deaf funds; and any other funding received for the purpose of furthering this program. Member District per-pupil cost calculations, as set forth in 7.2, are based on the expenditures that exceed all the total state and federal allocation..

4.5 The Fiscal Agent will prepare and submit any reports or applications required by federal or state law or Northside RDSPD SSA Operating Guidelines, if any.

4.6 The RDSPD Director or DHH Coordinator, on behalf of the Fiscal Agent, may negotiate contracts with outside service providers for special education and related services for students receiving Northside RDSPD SSA services in accordance with law and Fiscal Agent policies. The Fiscal Agent shall request Americans with Disabilities Act and Family Educational Rights and Privacy Act compliance by each service provider.

4.7 Each Member District, in which a student resides and who receives Northside RDSPD SSA services, shall be responsible for submitting a PEIMS 011 Record to TEA consistent with TEA Requirements. Each Member District where a student attends school or the district that provides the service will prepare all required PEIMS student data reports on the 163 Record for students receiving Northside RDSPD SSA services. In the event a Member District fails to submit PEIMS students data on the 163 Record for a student who has been served by the RDSPD, it is agreed and understood that all Member Districts will contribute toward the financial deficit resulting from such Member District's failure, and that an increase in the local fee for all Member Districts may result.

4.8 The Fiscal Agent must notify other Member Districts of any intention to withdraw as Fiscal Agent of the SSA on or before October 1st preceding the end of the last fiscal year it intends to serve as Fiscal Agent. It is agreed and understood that the withdrawing Fiscal Agent will notify TEA of its intent to withdraw as Fiscal Agent on or before February 1st preceding the end of the last fiscal year it intends to serve as Fiscal Agent. After a satisfactory independent audit of the SSA's accounts, the transfer of Fiscal Agent status will become effective July 1. The SSA Board may agree to waive the timelines pertaining to notification of the other Member Districts. It is agreed and understood that any TEA requirements and timelines shall apply. The Fiscal Agent will provide documentation of affected parties as required by the Texas Education Agency to effectuate the withdrawal.

4.9 Should the Fiscal Agent cease for any reason to serve, the Management Board will by majority vote of a quorum appoint a Member District as Fiscal Agent. All TEA timelines shall apply to any reconfiguration, including a change in Fiscal Agent. However, a Member District, if so elected by the Management Board, is not required to serve as Fiscal Agent.

It is agreed that assuming the role of Fiscal Agent would require specific approval by the Member District's Board of Trustees or other governing body, if not an ISD.

5. Member Districts' General Obligations

5.1 Member Districts agree that any funds assessed under Northside RDSPD SSA Administrative Guidelines or this Agreement will be remitted within ninety (90) calendar days of receiving a statement from the Fiscal Agent. Each Member District acknowledges that federal funds received from the state earmarked for deaf education programs, state funds, and ECI Part C funds flow from TEA directly to the Fiscal Agent upon the electronic submission of the Fiscal Agent's request for program funds.

5.2 Each Member district will be liable for any cost associated with its residentially placed students. This includes any transportation cost incurred as a result of a Member District's initiated placement in the Texas School for the Deaf.

5.3 Each Member District agrees to cooperate with the Fiscal Agent in maintaining the proper fiscal, personnel, and student records for the Northside RDSPD SSA operations.

5.4 A Member district may withdraw from Northside RDSPD SSA by providing the Fiscal Agent written notice of its proposed action no later than August 1 preceding the last fiscal year during which the Member District intends to remain as a Member District in the Northside RDSPD SSA. Upon receipt, the Fiscal Agent shall submit written notice-of-intent-to-withdraw to the Texas Education Agency ("TEA") prior to February 1, or consistent with other TEA mandated timelines which may be in effect at the time of withdrawal. The Member District shall submit any other documentation required by the TEA to effectuate the withdrawal. The Member District retains responsibility for ensuring all withdrawal requirements are met. Upon delivery of such notice, the Member's withdrawal from the Northside RDSPD SSA shall be effective June 30 of the last fiscal year during which the withdrawing Member District is a member of the Northside RDSPD SSA, contingent upon approval of the TEA. The withdrawing Member District shall return to the Northside RDSPD SSA any supplies, equipment, or fixtures in its possession that were purchased with Northside RDSPD SSA funds, prior to or by the effective June 30. The Member Districts further agree that any uncommitted surplus funds will remain with Northside, if any, such withdrawing Member District may have in the Northside RDSPD SSA's property or assets. Additionally, a withdrawing Member District shall pay all costs and fees related to, resulting from or associated with its withdrawal, including, but not limited to legal costs, insurance or any other expenses or obligations. The withdrawing Member District retains responsibility for any legal fees or other costs associated with the reconfiguration as determined by the RDSPD SSA, not to exceed $10,000.00.

5.6 Child Find is the responsibility of each Member District. It is further agreed that each

Member District is responsible for the initial special education process including any related initial evaluations and for convening ARD Committee meetings for consideration of initial referrals.

5.7 Except as otherwise provided herein, each Member District is ultimately responsible for the education of all students who are Deaf or Hard of Hearing residing within its district boundaries, whether the child is served in the local program, the Northside RDSPD SSA, or other placements. Such responsibility includes the provision of any related services as determined necessary by the ARD Committee. For students who are being served in the Northside RDSPD SSA Cluster Site, the Northside RDSPD SSA will make available the following services for eligible students:

- Audiological Evaluations
- Re-evaluations
- Direct Services
- Speech and Language Services
- Interpreter Services
- Staff Training
- Attend Admission, Review and Dismissal (ARD) Committee Meetings
- Program Supervision Maintaining of Amplification Devices
- Consultative Services
- DHHCounselingServices

For Member Districts that require services for student served outside the RDSPD, the Northside RDSPD SSA may make available by separate inter-local agreement, as contemplated in 1.1, the following services for eligible students:

- Audiological Services
- Staff Training
- Family ASL Classes

5.8 The Member districts agree that they are solely responsible for maintaining local and state effort as defined in 34 C.F.R. §§300.231 through 300.233.

6. Non-Member Services

6.1 Students from school districts other than those Member Districts who are parties to this Agreement ("non-member LEAs") will be considered for services/placement upon written request to the Northside RDSPD Director or other Administrator as determined by the Fiscal Agent of the Northside RDSPD SSA. An authorized representative of the non-member LEA shall be present at a Northside RDSPD Board meeting to present information and any requested

clarification of information regarding the need(s) of the student(s) seeking to access Northside RDSPD SSA services. The Member District Boards of Trustees delegate authority to the Northside RDSPD Board to enter into contracts with non-member LEAs. The Member Districts acknowledge that it is TEA's expectation that services be provided to eligible students enrolled in non-member LEAs so that the intent of TEC Chapter 30, Subchapter D is met. In the event that the Northside RDSPD Board determines that providing services to students enrolled in non-member LEAs would create an undue burden for the Northside RDSPD SSA, the Northside RDSPD Director shall refer the matter to TEA for review.

6.2 Factors to be considered by the Northside RDSPD Board when considering the non-member LEA's request for services/placement, include, but are not limited to: (1) the type of services needed; (2) whether additional Northside RDSPD staff will have to be employed or engaged to serve the student; (3) whether the non-member LEA is a member of any other shared services arrangement; (4) whether the non-member LEA can pay all transportation costs for transporting the student and all travel costs of staff associated with serving the student; (5) whether the non-member LEA will agree to transfer funds applicable to the education of such student to the Northside RDSPD SSA as appropriate and allowable; (6) whether the non-member LEA will pay all other costs incurred by Northside RDSPD SSA in providing educational services to such student; *(*7) whether the non-member LEA will agree to assume responsibility for attorney's fees and costs associated with any legal action brought by such student or his or her parents, and (8) proximity of the non-member LEA to the Northside RDSPD.

6.3 The costs for providing non-member LEA educational services shall be in accordance with the fee schedule at Exhibit "A", as applicable and as may be amended from time to time by the Northside RDSPD Director. Further, the non-member LEA seeking educational services will be assessed an administrative fee to cover all costs associated with the contract as set forth in the form attached as Exhibit "A".

6.4 The form of the Interlocal contract for non-member LEA educational services is attached as Exhibit "B".

6.5 Students from Charter Schools who are not parties to this agreement may be considered for placement upon written request to the Northside RDSPD Director (under a services contract). Such contracts shall be in the form attached as Exhibit "C", The Charter School(s) seeking services will be assessed a fee to cover all costs associated with the contract in the form attached as Exhibit "A".

6.6 In the event a non-member LEA or Charter School does not agree to enter into a contract for requested services to be provided by the Northside RDSPD SSA, then the Northside RDSPD SSA will provide contact information for providers with whom those schools may directly contract for services, if available.

6.7 Each Member District, by approval of this Agreement, approves the authority of the Northside RDSPD Board to enter into agreements LEAs as set forth in paragraph 6.7 herein regarding Exhibits "B" and "C".

7. Fiscal Practices

7.1 The Northside RDSPD SSA will operate on a budget prepared by the RDSPD Director and reviewed by the Management Board. The Special Education Director of each Member District shall inform the Member District Boards of Trustees the respective share to be contributed to the Northside RDSPD SSA to be included in the budgets adopted by the Member Districts Boards of Trustees. The budget shall be prepared in accordance with guidelines established by the Texas Education Agency.

7.2 Administrative costs, including, but not limited to, all costs and salaries related to the supervisor, classroom teachers, itinerant teachers, interpreters, classroom aides, and Regional Day School office staff referenced in Section 3.3, as well as any uncontrollable costs, incurred by the Northside RDSPD SSA, over and above the amount of state deaf and/or federal funds, shall be divided among Member Districts as outlined below. The per-pupil cost will be determined annually by the fiscal agent. The formula for administrative and uncontrollable costs is as follows:

> Northside ISD will receive IDEA-B Formula (Deaf), IDEA-B Preschool (Deaf), IDEA-C Early Childhood Intervention (Deaf), State Deaf and IDEA-B Discretionary (Deaf) funds. When the budget is prepared for the RDSPD program and the amounts awarded will not be sufficient to cover the costs, the deficit amount is then divided based upon the total number of students enrolled in the RDSPD based on PEIMS snapshot. These amounts will help cover the cost of deaf education teachers, interpreters, paraprofessionals, speech therapists, educational audiologists, related services, as deemed educationally necessary by an ARD Committee, amplification systems, travel, materials and supplies, and other administrative and uncontrollable costs. In the event, a student withdraws from the RDSPD at any time, then the Member District will be liable for costs even though only enrolled for a part of the year. No reimbursement to the Member District will be made during the school year.

7.3 The Fiscal Agent on behalf of the Northside RDSPD SSA, may provide audiology, staff training services and family American Sign Language (ASL) classes for students who are auditory impaired attending schools within the Member Districts. Services will be billed at an hourly rate to include travel time.

7.4 A Member District shall not be responsible for any costs associated with the RDSPD SSA unless such Member District has a student receiving services from the RDSPD SSA.

7.5 The Northside RDSPD accounts will be audited by an independent auditor for the Fiscal Agent at Fiscal Agent's expense. The cost of such an audit will be considered an administrative cost as set forth herein.

8. Dissolution

8.1 Dissolution of this Agreement shall require the affirmative vote of a majority of the Boards of Trustees of each Member District. Upon dissolution, the Northside RDSPD SSA's funds and any other remaining assets will be divided based upon a proportionate share (comparing contribution to whole) based upon PEIMS snapshot. Following the vote to dissolve the Northside RDSPD SSA, the dissolution will take effect on July 1. All TEA timelines and requirements for documentation of affected parties shall apply.

9. Risk of Loss

9.1 Except as otherwise provided herein, each Member District bears its own risk of loss. "Loss" includes, but is not limited to, damage to or loss of it's own personal or real property, costs of complaints, grievances or administrative hearings and litigation including expenses, awards of actual damages, court costs, attorneys fees, and settlement costs. Except as otherwise provided herein, costs of administrative hearings shall be the responsibility of the Member District in which the student resides.

9.2 Each Member District will insure its owned or leased vehicles used in the transportation of students served by the Northside RDSPD SSA for the statutory maximum limits of school district liability for motor vehicle accidents.

10. Transportation

10.1 Except as otherwise provided herein, each Member District wherein the student resides bears responsibility for providing or contracting for the transportation of each of its transportation-eligible students to each facility at which services are provided. For a student enrolled in the RDSPD Centralized program, the District in which the student resides is responsible for transportation.

11. Interpreter Services for School Sponsored Activities Outside the Instructional Day

11.1 It is the responsibility of the Member District of the DHH student's residence to provide and fund interpreter services for students participating in after-school non academic activities. This includes, but is not limited to, UIL events, sporting events, clubs, after-school tutoring and any other extra-curricular activity sponsored by a school district.

12. Legal Responsibilities

12.1 Except as otherwise provided herein, the Member District wherein the student resides shall be solely responsible for the provision of a Free Appropriate Public Education (“FAPE"). For students enrolled in the cluster site program, the member district in which the cluster site is located is deemed the LEA and is responsible for FAPE and accountability.

12.2 Except as otherwise provided herein, the Member District wherein the student resides is responsible for legal costs, court costs and attorney's fees, resulting from litigation directly involving that student. For students enrolled in the cluster site programs, the district in which the cluster site program is located and as the LEA, will be responsible for legal costs, court costs and attorney's fees, resulting from litigation directly involving that student.

12.3 Except as otherwise provided herein, if the Northside RDSPD SSA, fiscal agent or any employee, agent or officer of the fiscal agent, is a named party in litigation under the IDEA whether in a Special Education Due Process Hearing or lawsuit filed in Federal or State Court or under Section 504 of the Rehabilitation Act or the Americans with Disabilities Act, involving a student being served as contemplated by this Agreement, the member district wherein the student resides or is otherwise enrolled, remains responsible for legal costs, court costs and attorney's fees, resulting from litigation directly involving such student including reimbursement to the Northside RDSPD SSA and the fiscal agent for any legal costs incurred by the Northside RDSPD SSA or the fiscal agent. In the event the litigation as set forth above involves a student that resides in another member district but is enrolled in the fiscal agent centralized program, the fiscal agent will not be entitled to reimbursement.

12.4 Each member district shall be responsible for legal fees incurred due to complaints, grievances, or litigation arising from an employee with whom the district has a contract or with whom the district has an employment relationship. Northside RDSPD SSA shall be responsible for legal fees incurred due to complaints, grievances, or litigation arising from its employees.

12.5 The legal responsibilities stated herein shall survive the expiration of this contract should litigation arise from events that occurred during the term of the contract.

12.6 The Member Districts and the Fiscal Agent agree to negotiate in good faith in an effort to resolve any dispute related to this Agreement that may arise among the Member Districts. If the dispute cannot be resolved by negotiations, the dispute shall be submitted to mediation before resort to litigation. If the need for mediation arises, a mutually acceptable mediator shall be chosen by the parties to the dispute, who shall share the cost of mediation services based upon an equal split among the Member Districts. The Fiscal Agent shall contribute an equal share in the cost for mediation. Mediation is a voluntary dispute resolution process in which the parties to the dispute meet with an impartial person, called a mediator, who will help to resolve the dispute informally and confidentially, Mediators facilitate the resolution of disputes but cannot impose binding decisions. The Member Districts who are parties to the dispute must agree before any settlement is binding.

13. The Agreement

13.1 This Agreement will be automatically renewed by each member district annually unless notice of withdrawal or dissolution is given under the terms of this contract, or this contract is revised or modified. In the event this contract is revised or modified and a member district refuses to execute the revised Agreement, then that member district will not be deemed a party to this contract. In the event there is a dispute among the member districts regarding revisions or modifications to this Agreement, the member district(s) electing not to agree to execute the modifications of the contract will not be parties to the Agreement and Section 13.2 shall control.

13.2 This Agreement will supersede all previous agreements among the parties in relation to the operation of the Northside RDSPD SSA and responsi prior Northside RDSPD SSA Agreement.

13.3 This Agreement will apply to and bind the representatives and successors in interest of the parties to this Agreement.

13.4 This Agreement is governed by the laws of the State of Texas.

13.5 If any provision of this Agreement becomes or is held violative of any law or unenforceable, then the invalidity of that provision will not invalidate the remaining provisions. The Member Districts agree that all remaining provisions of this Agreement will remain in effect.

13.6 Citations of and references to any specific federal or state statute or administrative regulation in this Agreement include any amendment to our successor of that statute or regulation.

13.7 The effectiveness of this Agreement is conditioned upon the approval of the Texas Commissioner of Education, pursuant to Education Code § 29.007.

13.8 It is understood and agreed that this Agreement may be executed in a number of identical counterparts, each of which shall be deemed an original for all purposes.

13.9 It is agreed and understood that the terms of this Agreement shall not be modified absent written agreement of all parties. Any modifications agreed to by all member district Boards of Trustees shall be submitted to the TEA's Division of IDEA Coordination within 90 calendar days of the effective date of the revised Agreement.

Executed this _____ day of _____, 2021.

Services Listed Are for Reference only
Availability of such services will be determined at the time of a Request for Non-Member services submission.

EXHIBIT A

Requested Non-Member LEA or Charter Schools Services and Applicable Fees

This fee schedule shall be determined by the RDSPD. Fees will be determined by Northside RDSPD at time of Agreement and subject to change. Services are contingent upon student needs as determined by students' ARD committee.

EVALUATION

a. Otological Evaluation
b. Audiological Assessment
c. Speech and Language Assessment
d. Psycho-Educational Assessment
e. Psychological Assessment
f. Communication Assessment
g. Counseling
h. Re-evaluation

ITINERANT SERVICES

a. Audiological Services
b. Staff Training
c. Family American Sign Language (ASL) Classes

CLUSTER SITE SERVICES

a. Transportation
b. Full day services

OTHER

a. _____
b. _____
c. _____

EXHIBIT B

STATE OF TEXAS §
§ INTERLOCAL AGREEMENT:
§ FOR
COUNTY OF _____ §

The _____Regional Day School Program for the Deaf, an SSA, in _____County, Texas ("the SSA"), and _____("Non-Member LEA"), an independent school district and political subdivision of the State of Texas, hereby enter into this Interlocal Agreement (“the Agreement") for the provision of specific deaf education services for Non-Member LEA students who are eligible for deaf education services pursuant to IDEA as further defined herein (“Deaf Services"), in order to provide access to the SSA's deaf education program as required by the Texas Education Agency ("TEA"). SSA and Non-Member LEA may be referred to jointly herein as the “Parties," and individually as a “Party."

WHEREAS, the SSA is currently providing Deaf Services to its Member Districts; and

WHEREAS, pursuant to the _____Regional Day School Program for the Deaf Shared Services Arrangement Agreement dated _____, the SSA may provide Deaf Services to Non-Member LEAs, as requested by TEA, by and through an Interlocal Agreement; and

WHEREAS, Non-Member LEA seeks Deaf Services for certain eligible students; and

WHEREAS, Non-Member LEA has requested Deaf Services from the SSA and the SSA agrees to provide the Deaf Services, by means of this Interlocal Agreement; and

WHEREAS, both parties acknowledge and have found it will increase the efficiency and effectiveness of their respective entities as required by Section 791.001, *et seq.* of the Texas Government Code, the Texas Interlocal Cooperation Act ("the Act"), and will comply with the Division of IDEA Coordination, TEA, RDSPD SSA Procedures and will be in their best interests and the interest of the public to cooperate in the provision of Deaf Services as set forth in this Agreement;

NOW THEREFORE, the Parties, for and in consideration of the covenants and agreements herein set forth, to be kept and performed by them respectively, have agreed to and do hereby agree together as follows:

1. Purpose

Pursuant to Chapter 791 of the Act, the Non-Member LEA and the Member Districts made a part of the SSA are public entities, entering into this Agreement for the purpose of providing governmental functions in which the Parties are mutually interested and with each Party performing functions they would be authorized to perform individually; specifically: deaf education services and services for the public health and welfare.

2. General Agreement The Non-Member LEA and SSA hereby agree to cooperate as further set forth in this Agreement in the provision of the Deaf Services. The Deaf Services consist of those identified on Exhibit "A" attached hereto.

3. SSA Responsibilities SSA shall provide Deaf Services, utilizing best efforts, through its staff and personnel, as set forth on Exhibit "A".

4. Non-Member LEA Responsibilities

   - The Non-Member LEA agrees to remit any funds assessed by the SSA within thirty (30) calendar days of receiving a statement from the SSA Fiscal Agent.
   - The Non-Member LEA retains sole responsibility for funds, if any, related to the American Recovery and Reinvestment Act of 2009.
   - The Non-Member LEA will be liable for any and all costs associated with its residentially placed students.
   - The Non-Member LEA agrees to maintain proper educational records, including eligibility folders, for students served by the SSA. It is further agreed that all student records of any student recipient of SSA services, shall be provided to the SSA prior to the initiation of SSA services. In the event records submitted are deemed unsatisfactory by the RDSPD SSA or do not reflect IDEA compliance, Non-Member LEA services may be rejected.
   - The Non-Member LEA shall provide suitable and sufficient classroom space to accommodate its students as well as office space for supportive personnel as requested by the SSA.
   - It is agreed and understood that the continued delivery of services to students of Member Districts of the SSA will take precedence over Non Member LEA students. When determining whether or not existing SSA personnel may serve Non-Member LEA student(s), assurances shall be provided to the member districts that the Member District students will continue to receive appropriate services. This Agreement may be terminated, consistent with the termination clause set forth herein, should the SSA, in its sole discretion and at any time, determine that existing personnel or contract employees cannot adequately serve Non-Member LEA students while maintaining its obligation to serve Member District students.

- Non-Member LEAs are responsible for the education of each student who are Deaf or hard of Hearing who reside within that Non-Member LEA's boundaries regardless of whether the student is served in the Non-Member LEA's local program, SSA or other placements. Such responsibility includes the provision of any related services as determined necessary by the student's ARD Committee. Except as otherwise provided herein, the Non-Member LEA, through this Interlocal contract, may retain Deaf Services based upon the fee schedule set forth in Exhibit A.
- Child Find and the determination of eligibility for Deaf Services is the sole responsibility of the Non-Member LEA. The Non-Member LEA will not be allowed to access SSA services without the submission of the required evaluations for Deaf Services eligibility of its students.
- The Non-Member LEA agrees to comply with applicable federal and state law and the SSA Administrative Guidelines. Non compliance, as determined by the SSA, will result in a termination of services, as set forth in the termination clause herein.
- The Non-Member LEA is solely responsible for transportation of its eligible students to each facility at which SSA Deaf Services are provided, including providing all required insurance for vehicles used in such transportation.
- The Non-Member LEA is solely responsible for the provision of a Free and Appropriate Public Education (FAPE) to its students.
- The Non-Member LEA is responsible for legal costs, court costs, and attorney's fees, resulting from litigation directly involving its student(s).

5. Miscellaneous

A. To the extent permitted under Texas law and without waiving any defenses including governmental immunity, Non-Member LEA agrees to be responsible for its own acts of negligence, which may arise in connection with any and all claims for damages, costs and expenses to or by any person or persons and to any property that may arise out of or be occasioned by this Agreement or any of its activities or from any act or omission of any employee or representatives of the parties of this Interlocal Agreement. Further, Non-Member LEA shall indemnify and hold the SSA harmless from any actions brought against the SSA, any Member District of the SSA or any employee, agent or officer of any Member District of the SSA for any reason related to the Deaf Services and/or this Interlocal Agreement.

B. Notice and Addresses. All notices required hereunder must be given by certified mail or registered mail, addressed to the proper Party, at the following addresses:

To the SSA:

With a copy to:

To SSA:

With a copy to:

Either Party may change the address to which notices are to be sent by giving the other Party notice of the new address in the manner provided in this section. Notices shall be deemed to have
been received three (3) days after deposit in the mail.

C. Parties Bound. This Agreement shall be binding upon, and inure to the benefit of, the Parties to this Agreement and their respective heirs, executors, administrators, legal representatives, successors, and assigns.

D. Prior Agreement Superseded. This Agreement together with the terms of the _____ Regional Day School Program for the Deaf Shared Services Agreement constitutes the sole and only Agreement of the Parties regarding their responsibilities to each other concerning the Services and supersedes any prior understandings or written or oral agreements between the Parties respecting the Services. This Agreement in no way modifies or supersedes any document executed by the Parties prior to this Agreement which does not involve the Non-Member Services.

E. Amendment. No amendment, modification, or alteration of the terms of this Agreement shall be binding unless it is in writing, dated subsequent to the date of this Agreement, and duly executed by the Parties to this Agreement.

F. Violation of Law. The Parties shall not violate any federal, state or local laws, regulations or ordinances in the performance of this Agreement.

G. Definition of Terms. All special education terms and acronyms used in this Agreement shall have the meanings and definitions provided to such terms and acronyms as set out in Chapter III, Part 300 of the Individuals with Disabilities Education Act (IDEA), 34 CFR 300 *et seq,* and the Texas Administrative Code, 19 TAC Chapter 89. Such terms and acronyms shall include, but not be limited to, FAPE or Free Appropriate Public Education, IEP or Individualized Education Program, LEA or Local Education Agency, LRE or Least Restrictive Environment, SEA or State Education Agency, MOE or Maintenance of Effort, ESEA or Elementary and Secondary Education Act, and ARD or Admission, Review and Dismissal.

H. Enforceability. If any provision of this Agreement proves unlawful or unenforceable by a court having jurisdiction over the Parties or the subject matter, such provision shall be severable from the other provision of this Agreement, and all remaining provisions shall be fully enforceable.

I. Governing Law and Place for Performance. This Agreement shall be governed by the laws of Texas, which state shall also be deemed the place where this Agreement was entered into and the place of performance and transaction of business and Parties. In the event of litigation pertaining to the Agreement, the exclusive forum, venue and place of jurisdiction shall also be the County of _____ and the State of Texas unless otherwise agreed in writing by the Parties. The Parties acknowledge that each has had the unfettered opportunity to review, revise and negotiate the terms of this Agreement, and that if in the future there is a dispute as to the meaning of any provision herein, then no such provision shall be construed against the drafter of the Agreement.

J. Exhibits Incorporated. All exhibits to this Agreement are incorporated by reference as if completely set out herein.

K. Signature Warranty Clause. The signatories to this Agreement represent and warrant that they have the authority to execute this agreement on behalf of SSA and the Non-Member District, respectively.

L. No Waiver of Immunities. Nothing in the Agreement shall be construed to waive any immunity from suit or liability enjoyed by SSA, the Member Districts, the Non-Member LEA's, or the past or present officers, employees, or agents of the Non-Member LEA's and Member Districts.

M. Approval by Governing Bodies. This Agreement has been approved by the governing bodies of the SSA and the Non-Member LEA.

N. Payment from Current Revenues. Each Party paying for the performance of governmental functions or services must make those payments from current revenues available to the paying Party.

O. Assignment. Neither Party may assign their interests in this Agreement except upon receiving the written consent of the other Party.

P. Either Party may terminate this agreement at any time with or without cause, by giving the other party written notice of its decision to terminate at least forty-five (45) business days prior to termination.

EXECUTED TO BE EFFECTIVE this _____day of _____, 2021.

[INSERT]

By: _____
Printed Name: _____
Title: _____

ATTEST:

By: _____

[INSERT]

By: _____

ATTEST:

By: _____

Exhibits:
Exhibit "A" – Rate Sheet

EXHIBIT C

STATE OF TEXAS §
§ SERVICES AGREEMENT:
§ FOR DEAF EDUCATION
§ SERVICES
COUNTY OF _____ §

The _____Regional Day School Program for the Deaf, an SSA, in _____County, Texas ("the SSA"), and _____("Non Member Charter School"), a Charter School established by the Texas Education Agency, hereby enter into this Services Agreement ("the Agreement") for the provision of specific deaf education services for Non-Member Charter School students who are eligible for deaf education services pursuant to IDEA as further defined herein (“Deaf Services“), in order to provide access to the non-member Charter School students to the SSA's deaf education program as required by the Texas Education Agency ("TEA") RDSPD Guidelines. SSA and Non-Member Charter School may be referred to jointly herein as the "Parties," and individually as a "Party."

WHEREAS, the SSA is currently providing Deaf Services to its Member Districts; and

WHEREAS, pursuant to the _____Regional Day School Program for the Deaf Shared Services Arrangement Agreement dated _____, the SSA may provide Deaf Services to Non-Member Charter Schools, as requested by TEA, by and through a Deaf Services Agreement; and

WHEREAS, Non-Member Charter School seeks Deaf Services for certain eligible students; and

WHEREAS, Non-Member Charter School has requested Deaf Services from the SSA and the SSA agrees to provide the Deaf Services, by means of this Interlocal Agreement; and

WHEREAS, both parties acknowledge that such Agreement is consistent with the Division of IDEA Coordination, TEA, RDSPD SSA Procedures and will be in their best interests and the interests of the public to cooperate in the provision of Deaf Services as set forth in this Agreement;

NOW THEREFORE, the Parties, for and in consideration of the covenants and agreements herein set forth, to be kept and performed by them respectively, have agreed to and do hereby agree together as follows:

1. Purpose The Non-Member Charter School and the Member Districts made a part of the SSA are entering into this Agreement for the purpose of allowing Non-Member

Charter School students, an opportunity to access SSA Deaf Services consistent with the terms of this Agreement.

2. General Agreement
   The Non-Member Charter School and SSA hereby agree to cooperate as further set forth in this Agreement in the provision of the Deaf Services. The Deaf Services consist of those identified on Exhibit "A" attached hereto.

3. SSA Responsibilities The SSA shall utilize best efforts to provide Deaf Services to eligible students enrolled in a Non-Member Charter School as set forth on Exhibit "A".

4. Non-Member Charter School Responsibilities

   - The Non-Member Charter School agrees to remit any funds assessed by the SSA within thirty (30) calendar days of receiving a statement from the SSA Fiscal Agent.
   - The Non-Member Charter School retains sole responsibility for funds, if any, related to the American Recovery and Reinvestment Act of 2009.
   - The Non-Member Charter School will be liable for any and all costs associated with its residentially placed students.
   - The Non-Member Charter School agrees to maintain proper educational records, including eligibility folders, for students served by the SSA. It is further agreed that all student records of any student recipient of SSA services, shall be provided to the SSA prior to the initiation of SSA services. In the event records submitted are deemed unsatisfactory by the SSA or do not reflect IDEA compliance, such services may be rejected.
   - The Non-Member Charter School shall provide suitable and sufficient classroom space to accommodate its students as well as office space for supportive personnel as requested by the SSA.
   - Any participation in the SSA programs by a Non-Member Charter School representative or employee, whether on a paid or volunteer basis, shall be considered within the course and scope of the employee's Non-Member Charter School employment. The Non-Member Charter School shall provide such employee or representative with appropriate supervision during all times they are performing duties associated with the provision of SSA services, regardless of the time of day or the location where the duties are performed. The SSA representative shall have no duty to supervise or provide supervision or assistance to such persons.
   - It is agreed and understood that the continued delivery of services to students of Member Districts of the SSA will take precedence over Non Member Charter School students. When determining whether or not existing SSA personnel may serve Non-Member Charter School student(s), assurances shall be provided to the Member Districts that the Member District students will continue to receive appropriate services.

This Agreement may be terminated, consistent with the termination clause set forth herein, should the SSA, at any time in its sole discretion, determine that existing personnel or contract employees cannot adequately serve Non-Member Charter School students while maintaining its obligation to serve Member District students.

- Non-Member Charter Schools are responsible for the education of each student with auditory impairments who resides within that Non-Member Charter School's boundaries, whether such student is served in a local program, SSA, or other placements. Such responsibility includes the provision of any related services as determined necessary by the student's ARD Committee. Except as otherwise provided herein, the Non-Member Charter School, through this Agreement, may retain Deaf Services based upon the fee schedule set forth in Exhibit A.
- Child Find and the determination of eligibility for Deaf Services is the sole responsibility of the Non-Member Charter School. The Non-Member Charter School will not be allowed to access SSA services without the submission of the required evaluations for Deaf Services eligibility of its students.
- The Non-Member Charter School agrees to comply with applicable federal and state law and the SSA Administrative Guidelines. Non compliance, as determined by the SSA, will result in a termination of services, as set forth in the termination clause herein.
- The Non-Member Charter School is solely responsible for transportation of its eligible students to each facility at which SSA Deaf Services are provided, and for related insurance for any vehicles as required for such transportation.
- The Non-Member Charter School is solely responsible for the provision of a Free and Appropriate Public Education (FAPE) to its students.
- The Non-Member Charter School is responsible for legal costs, court costs, and attorney's fees, resulting from litigation directly involving its student(s).

If and when applicable, the Non-Member Charter School will sign documents prepared by SSA and acceptable to _____.

5. Risk of Loss and Indemnification

   A. Except as otherwise provided herein, Non-Member Charter School bears its own risk of loss. “Loss" includes, but is not limited to, damage to or loss of its own personal or real property, costs of administrative hearings, litigation expenses, awards of actual damages, court costs, attorneys fees, and settlement costs related to SSA services provided under this Agreement to Non-Member Charter Schools students.

   B. To the extent permitted under Texas law and without waiving any defenses including

governmental immunity, Non-Member Charter School agrees to be responsible for its own acts of negligence, which may arise in connection with any and all claims for damages, costs and expenses to or by any person or persons and to any property which may arise out of or be occasioned by this Agreement or any of its activities or any act or omission of any employee or representatives of the parties to this Agreement.

C. NON-MEMBER CHARTER SCHOOL SHALL INDEMNIFY AND HOLD _____ RDSPD ("SSA") HARMLESS FROM ANY ACTIONS BROUGHT AGAINST THE SSA, ANY MEMBER DISTRICT OF THE SSA OR ANY EMPLOYEE, AGENT OR OFFICER OF THE SSA OR ITS MEMBER DISTRICTS FOR ANY REASON RELATED TO THE DEAF SERVICES AND/OR THIS AGREEMENT.

6. Insurance Requirements

A. Commercial General Liability. The Non-Member Charter School agrees to provide and maintain during the term of this Agreement coverage limits of $1,000,000.00 for each occurrence and $2,000,000 General Aggregate.

B. Automobile Liability. The Non-Member Charter School will insure its owned or leased vehicles used in the transportation of students receiving Deaf Services from the SSA for the statutory maximum limits of school district liability for motor vehicle accidents. The Non-Member Charter School acknowledges that the SSA does not provide transportation and does not utilize vehicles for the furtherance of this program or in its role as Fiscal Agent.

C. Workmen's Compensation. Coverage shall be provided for all liability arising out of the Non-Member Charter School's employment of its employees and anyone for whom the Non-Member Charter School shall be liable for Workers Compensation claims. Worker's Compensation is required and no "alternative" form of insurance shall be permitted.

D. General Provisions Applicable to Insurance.

1. The required insurance must be written by a company licensed to do business in Texas at the time the policy is issued, and rated no less than B in the most current edition of Best's Rating Manual at all times during the term of this Agreement.

2. The General Liability and Automobile policy or policies so issued in the name of the Non-Member Charter School shall also name the SSA as an additional insured, as their respective interests may appear. The coverage afforded to the

additional insured under the policy or policies shall be primary insurance. It is the intent of the parties to this Agreement that the General Liability coverage required herein shall be primary to and shall seek no contribution from all insurance available to the SSA, with the SSA's insurance being excess, secondary and non-contributing. The Commercial General Liability and Automobile coverage provided by the Non-Member Charter School shall be endorsed to provide such primary and non-contributing liability. If the additional insured has other insurance which is applicable to the loss, such other insurance shall be on an excess or contingent basis.

3. The Non-Member Charter School shall have its insurance carrier(s) furnish to the SSA insurance certificates in form satisfactory to the SSA specifying the types and amounts of coverage in effect, the expiration dates of each policy, a statement that no insurance will be canceled or materially changed while the Agreement is in effect without thirty (30) calendar days prior written notice to SSA, and a statement that the SSA is named as additional insured as provided above.

E. Notice and Addresses. All notices required hereunder must be given by certified mail or registered mail, addressed to the proper Party, at the following addresses:

To the SSA:

With a copy to:

To SSA:

With a copy to:

Either Party may change the address to which notices are to be sent by giving the other Party notice of the new address in the manner provided in this section. Notices shall be deemed to have been received three (3) days after deposit in the mail.

F. Parties Bound. This Agreement shall be binding upon, and inure to the benefit of, the Parties to this Agreement and their respective heirs, executors, administrators, legal representatives, successors, and assigns.

G. Prior Agreement Superseded. This Agreement together with the terms of the _____ Regional Day School Program for the Deaf Shared Services Agreement constitutes the sole and only Agreement of the Parties regarding their responsibilities to each other concerning the Services and supersedes any prior understandings or written or oral agreements between the Parties respecting the Services. This Agreement in no way modifies or supersedes any document executed

by the Parties prior to this Agreement which does not involve the Non-Member Services.

H. Amendment. No amendment, modification, or alteration of the terms of this Agreement shall be binding unless it is in writing, dated subsequent to the date of this Agreement, and duly executed by the Parties to this Agreement.

I. Violation of Law. The Parties shall not violate any federal, state or local laws, regulations or ordinances in the performance of this Agreement.

J. Definition of Terms. Unless the context otherwise indicates, all terms used herein which are defined in the Texas Uniform Commercial Code shall have the meaning herein stated. All special education terms and acronyms used in this Agreement shall have the meanings and definitions provided to such terms and acronyms as set out in Chapter III, Part 300 of the Individuals with Disabilities Education Act (IDEA), 34 CFR 300 et *seq,* and the Texas Administrative Code, 19 TAC Chapter 89. Such terms and acronyms shall include, but not be limited to, FAPE or Free Appropriate Public Education, IEP or Individualized Education Program, LEA or Local Education *A*gency, LRE or Least Restrictive Environment, SEA or State Education Agency, MOE or Maintenance of Effort, ESEA or Elementary and Secondary Education Act, and ARD or Admission, Review and Dismissal.

K. Enforceability. If any provision of this Agreement proves unlawful or unenforceable by a court having jurisdiction over the Parties or the subject matter, such provision shall be severable from the other provision of this Agreement, and all remaining provisions shall be fully enforceable.

L. Governing Law and Place for Performance. This Agreement shall be governed by the laws of Texas, which state shall also be deemed the place where this Agreement was entered into and the place of performance and transaction of business and Parties. In the event of litigation pertaining to the Agreement, the exclusive forum, venue and place of jurisdiction shall also be the County of _____ and the State of Texas unless otherwise agreed in writing by the Parties. The Parties acknowledge that each has had the unfettered opportunity to review, revise and negotiate the terms of this Agreement, and that if in the future there is a dispute as to the meaning of any provision herein, then no such provision shall be construed against the drafter of the Agreement.

M. Exhibits Incorporated. All exhibits to this Agreement are incorporated by reference as if completely set out herein.

N. Signature Warranty Clause. The signatories to this Agreement represent and warrant that they have the authority to execute this agreement on behalf of SSA and the Non-Member District, respectively.

O. No Waiver of Immunities. Nothing in the Agreement shall be construed to waive any immunity from suit or liability enjoyed by SSA, its Non Member District or their past or present officers, employees, or agents.

P. Approval by Governing Bodies. This Agreement has been approved by the governing bodies of the SSA and the Non-Member Charter School.

Q. Payment from Current Revenues. Each Party paying for the performance of governmental functions or services must make those payments from current revenues available to the paying Party.

R. Assignment. Neither Party may assign their interests in this Agreement except upon receiving the written consent of the other Party.

S. Either Party may terminate this agreement at any time with or without cause, by giving the other party written notice of its decision to terminate at least forty-five (45) business days prior to termination.

EXECUTED TO BE EFFECTIVE this ____day of _____, 2021.

Member Districts

By: _____
Printed Name: _____
Title: _____

ATTEST:

By: _____

[INSERT]

By: _____

ATTEST:

By: _____

Exhibits:
Exhibit "A" – Rate Sheet

Member Districts

NORTHSIDE Independent School District

_____ _____

Board President Date

EDGEWOOD INDEPENDENT SCHOOL DISTRICT

_____ _____

Board President Date

BOERNE INDEPENDENT SCHOOL DISTRICT

_____ _____

Board President Date

LACKLAND INDEPENDENT SCHOOL DISTRICT

_____ _____

Board President Date

MEDINA VALLEY INDEPENDENT SCHOOL DISTRICT

_____ _____

Board President Date

BANDERA INDEPENDENT SCHOOL DISTRICT

_____ _____

Board President Date

DEVINE INDEPENDENT SCHOOL DISTRICT

_____ _____

Board President Date