



Agenda of Regular Meeting

The Board of Trustees Belton Independent School District

A Regular Meeting of the Board of Trustees of Belton Independent School District will be held February 2, 2026, beginning at 6:15 PM in the Pittenger Fine Arts Center, 400 N. Wall Street, Belton, TX 76513. One or more trustees may participate via video conference.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on the meeting notice.

1. Call to Order, Moment of Silence and Pledge of Allegiance

2. Recognitions

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- A. Student Pledges - Chisholm Trail Elementary School
- B. Student Showcase - Belton New Tech @Waskow Appeals Court
- C. FFA Leadership Development State Qualifiers
- D. Texas Music Educators Association All-State Orchestra
- E. Texas Thespian National Qualifiers
- F. Pathfinders
- G. The Journey of a Graduate Milestones Award
- H. Presentation of Child Safety Fees from the City of Belton
- I. Community Partner Recognition - Carlson Law Firm
- J. School Board Appreciation Month

3. Public Comments Regarding Items on the Agenda

4. Action Items

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| B. Consider, Discuss and Take Appropriate Action Regarding Approval of a Strategic Plan Charter | 165 |
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A. Student Disciplinary Matter - Texas Government Code, Section 551.082	
B. Personnel - Texas Government Code, Section 551.074	
C. Consultation with Attorney - Texas Government Code, Section 551.071	

9. Reconvene in Open Session

10. Adjourn

Belton Independent School District

Board of Trustee Meeting Agenda Item

February 2, 2026

Item: Recognitions

Contact Person: Christine Parks

Presented for: Action Report Only

Supporting Documents: None Attached Provided Later

District Goal or Objective Addressed:

Goal 2: Ensure exceptional learning experiences for each and every student.

Goal 4: Develop a district-wide culture of value, support, and growth amongst all students and staff.

Background Information:

Student Pledges – Chisholm Trail Elementary School

This evening, the pledges were led by fourth graders Josiah Christopher Wilkerson and Theia Hernandez from Chisholm Trail Elementary School.

Josiah shared that outside of school he loves staying active as a three-sport athlete, currently participating in football, basketball and track. He also enjoys playing video games and building with Legos. His friends describe him as a strong leader who is always helpful.

Theia says her favorite subject is art, where she enjoys being creative and expressing herself. Outside of school, she loves spending time with her family, playing with friends and enjoying the outdoors. Her friends describe her as kind, fun and caring, with a big heart and a willingness to help others.

Student Showcase – Belton New Tech @Waskow Appeals Court

Tonight’s student showcase featured Belton New Tech @Waskow students Kaycee Piskorz and Isabelle Allen, who presented appellate arguments from opposing sides of a case at the state level.

Both students are experienced members of the campus legal studies program and multi-year state qualifiers in moot court and mock trial. They are currently competing as student appellate justices at the YMCA Youth and Government State Moot Court Competition in Round Rock.

These students are supported by their legal studies teacher, Dr. Mark Durfee.

FFA Leadership Development State Qualifiers

Tonight, we are recognizing 11 Lake Belton High School students who qualified for FFA Leadership Development Events at the state level.

Students competed in two events, demonstrating strong leadership, research, and communication skills. One group analyzed current agricultural issues through in-depth research and presentations, while another delivered programs designed to educate targeted audiences about the mission and impact of Texas FFA.

We congratulate these students on their success and thank their instructor, Allison Hall, for her leadership and support.

Texas Music Educators Association All-State Orchestra

Congratulations to Lake Belton High School senior Emily Jeong on being selected for the Texas Music Educators Association All-State Orchestra. This honor marks her fourth consecutive year earning All-State recognition, an outstanding achievement in one of the most competitive music programs in the state.

We commend Emily for her dedication and talent and thank her instructor, Jenna Burchell, for her guidance and support.

Texas Thespian National Qualifiers

Six Belton High School students earned national qualification through the Texas Thespian Excellence Awards, advancing to represent their program at the International Thespian Festival this summer after receiving superior ratings from all three state-level judges.

The program also celebrated a leadership milestone as junior Olivia McCrae was selected as a Texas Thespian State Festival Officer, becoming the sixth Belton High School student to serve in a state-level leadership role over the past seven years. State officers support more than 600 theatre troupes across Texas through festival planning and leadership workshops.

This achievement reflects strong program support, guided by their theatre instructor, Melissa Stuhff.

Pathfinders

We are proud to celebrate four Belton ISD elementary students from James L. Burrell Elementary School and Lakewood Elementary School who were selected for the prestigious Pathfinder program.

This national initiative nurtures young mathematicians by supporting and inspiring exceptional mathematical talent from elementary school through high school, while providing expert guidance and access to advanced STEM enrichment opportunities.

The Journey of a Graduate Milestones Award

Belton ISD is proud to continue the Journey of a Graduate Milestones Award, which recognizes middle school students who exemplify the district's core competencies.

This evening, we recognize Dylan Bourland, a student at South Belton Middle School, nominated for his outstanding character, exceptional maturity, and consistent demonstration of the Journey of a Graduate competencies.

Dylan is known as a proactive leader who takes initiative without being asked and brings a thoughtful awareness to everything he does. He is dependable, adaptable, and trusted by multiple staff members for his willingness to step in and help wherever needed. Dylan also demonstrates strong empathy and responsibility, often taking on tasks others avoid and doing so with respect and maturity.

Dylan's actions reflect the qualities Belton ISD strives to instill in all students—initiative, collaboration, perseverance, and service to others. We are proud to honor him with the Journey of a Graduate Milestones Award.

Presentation of Child Safety Fees from the City of Belton

Belton ISD is grateful to Belton Mayor David K. Leigh and City Manager Sam Listi for the City of Belton's continued support of student safety through its annual contribution to the district's crossing guard program.

In Bell County, \$1.50 from each vehicle registration is designated for child safety initiatives. Through a longstanding partnership, the City of Belton annually directs its portion of these funds to Belton ISD. This year, the district received \$28,012.39, helping ensure safe school crossings for students across the district.

This ongoing collaboration reflects the shared commitment between the City of Belton and Belton ISD to student safety and well-being and highlights the impact of strong community partnerships.

Community Partner Recognition – Carlson Law Firm

Belton ISD is proud to recognize Carlson Law Firm as a valued community partner supporting the Legal Studies pathway at Belton New Tech High @Waskow.

Through mentorship, internship opportunities, and hands-on learning experiences, Carlson Law Firm provides students with meaningful exposure to the legal profession. Attorneys also support curriculum enrichment through workshops, firm tours and authentic audiences for student presentations.

Belton ISD is grateful for Carlson Law Firm’s continued commitment to preparing students for future careers in the legal field.

School Board Appreciation Month

Throughout January 2026, the Big Red Community is recognizing Belton ISD’s Board of Trustees during School Board Recognition Month. These dedicated volunteers provide leadership and stewardship in support of students, staff, families and public education.

Belton ISD trustees help bridge the community and the classroom while guiding decisions that support meaningful learning experiences across the district. Over the past year, each trustee dedicated more than 100 volunteer hours to board meetings, committee work, and professional training, in addition to 65 hours attending campus events, graduations and meetings with state and local leaders.

Belton ISD’s Board of Trustees includes:

Manuel Alcozer, President (Area 5) – serving since 2018

Chris Flor, Vice President (Area 4) – serving since 2018

Erin Bass, Secretary (Area 2) – serving since 2021

Brandon Bozon, Trustee (At-Large) – serving since 2025

Riley Beck, Trustee (Area 3) – serving since 2025

Jeff Norwood, Trustee (Area 1) – serving since 2016

Rucker Preston, Trustee (At-Large) – serving since 2023

Belton ISD appreciates the time, leadership and commitment our trustees bring to serving the Big Red Community.

Fiscal Implications:

None.

Administrative Recommendation(s):

None.

Belton Independent School District
Board of Trustee Meeting Agenda Item

February 2, 2026

Item: Consider, Discuss and Take Appropriate Action Regarding the 2024-2025 Annual Comprehensive Financial Report

Contact Person: Melissa Lafferty

Presented for: Action Report Only

Supporting Documents: None Attached Provided Later

District Goal or Objective Addressed:

Goal 5: Maximize our use of resources for both current priorities and plans for the future.

Background Information:

The Board approved the engagement agreement with Pattillo, Brown, & Hill, LLP at the April 21, 2025, Regular Board Meeting to conduct the annual financial audit and report their findings for the year ending August 31, 2025. This is the firm's thirteenth year conducting the audit for the District and Belton ISD's seventh year preparing a comprehensive financial audit report. Kent Willis, audit manager, at Pattillo, Brown, & Hill, will share financial highlights of the audit report and report on their review of internal controls as part of their audit procedures.

Fiscal Implications:

The Texas Education Agency, financial advisors, rating agencies, investors, and the public rely on the annual financial audit report to measure the financial strength of the District.

Findings:

An unmodified opinion has been issued on the Independent Auditor's Report for the basic financial statements that are accompanied by required supplementary and other information, including compliance for major federal programs.

Administrative Recommendation(s):

Approve the Annual Comprehensive Financial Report for the 2024-2025 fiscal year as presented.

Belton Independent School District

Annual Comprehensive Financial Report



For the fiscal year ended
August 31, 2025

Belton, Texas

Belton Independent School District

Annual Comprehensive Financial Report

FOR THE FISCAL YEAR ENDED
AUGUST 31, 2025



Belton, Texas

Prepared by the Business Services Department

Melissa Lafferty – Chief Financial Officer

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BELTON INDEPENDENT SCHOOL DISTRICT

**ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED AUGUST 31, 2025**

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INTRODUCTORY SECTION

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BELTON INDEPENDENT SCHOOL DISTRICT

P.O. Box 269 · Belton, TX 76513-0269 · (254) 215-2006 · Fax: (254) 215-2008

January 26, 2026

To the Board of Trustees and the Citizens of Belton Independent School District:

We submit the Annual Comprehensive Financial Report ("ACFR") of the Belton Independent School District (the "District") for the fiscal year ended August 31, 2025. This report has been prepared to provide the Board of Trustees (the "Board"), citizens of the District, representatives of financial institutions and rating agencies, and other interested parties information concerning the financial condition of the District.

The District's management assumes full responsibility for the completeness and reliability of all information presented within the Annual Comprehensive Financial Report as a representation of the finances of the District. In order to provide a reasonable basis for making these representations, the management of the District has established a comprehensive internal control framework that is designed to protect the District's assets from loss, theft or misuse. Additionally, the internal control framework is designed to compile sufficient reliable information for the preparation of the District's financial statements in conformity with GAAP. The costs of internal controls should not outweigh their benefits, and as such the District's comprehensive framework of internal controls has been designed to provide reasonable assurance rather than absolute assurance that the financial statements will be free from material misstatement. To the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Annual Comprehensive Financial Report is presented in four sections: (1) introductory, (2) financial, (3) statistical and (4) federal awards. The introductory section includes this transmittal letter, the District's organizational chart and a list of principal officials. The financial section includes Management's Discussion and Analysis ("MD&A"), basic financial statements, budgetary comparison schedules, and combining and individual fund statements and other supplemental schedules, as well as the independent auditors' report on the financial statements. The MD&A is a narrative introduction, overview, and analysis to accompany the basic financial statements. The District's MD&A can be found immediately following the report of the independent auditors. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The statistical section consists of unaudited tables which reflect both financial and demographic information, generally presented on a multi-year basis. The Federal Awards section includes the schedule of federal awards, auditor's reports and the schedule of findings for both current and prior years.

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

The independent audit of the financial statements is part of a broader, federally mandated "Single Audit" designed to meet the special need of federal grantor agencies. Governing standards require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Federal Awards section of this Annual Comprehensive Financial Report.

GOVERNING BODY

The District is governed by a seven-member Board, each elected to serve staggered three-year terms of office. Board officers are elected by the members of the Board.



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Regular meetings are scheduled for the third Monday of the month and are held in the Pittenger Fine Arts Center. Special called meetings, committee meetings, and workshop sessions are scheduled as needed and announced to the public in compliance with public notice requirements.

The Board is charged with the responsibility of providing the finest educational program possible for the students in the District. The Board makes all final decisions regarding school District priorities, policies, personnel, expenditures, and growth management. The Board adopts a budget which is necessary to maintain and operate the schools, levy taxes to support the budget, and submit bond issues to the citizens of the District to finance construction projects.

THE DISTRICT AND ITS SERVICES

Belton Independent School District is a destination school district in Texas serving 198.6 square miles including the cities of Belton, Morgan's Point Resort, part of Temple, and unincorporated areas of Bell County. As a destination District for many families, Belton ISD has maintained an exceptional reputation for academic excellence, innovative programs, and an abundance of extracurricular opportunities.

Over 13,700 students are enrolled at 20 campuses, including two traditional high schools (grades 9–12), one non-traditional high school (grades 9–12), four middle schools (grades 6–8), eleven elementary schools (grades PK–5), one prekindergarten campus, one alternative education program (DAEP) and one special needs transitioning to adult campus (DELTA).

The Belton ISD vision and values and beliefs are adopted by the Board of Trustees.

Vision

Empower each and every learner to pursue their dreams and enrich their communities.

Values and Beliefs

Each and Every – We believe each and every student deserves exceptional experiences according to their unique needs and passions.

Innovation – We believe in igniting and supporting innovative thinking and problem solving in our students and staff.

Continuous Improvement – We believe a mindset of continuous improvement should be modeled by our staff and cultivated in classrooms.

Community Engagement – We believe that the learning experiences of our students are enhanced through the engagement of our community.

Learning Space – We believe well designed and maintained facilities positively impact student learning and staff efficacy.

Engaged Workforce – We believe a thriving staff will be able to create exceptional learning experiences for each and every student.

Inspiring Instruction – We believe instructional design can empower students and ignite a passion for learning.

Belton ISD community members, students, and staff developed and designed a Journey of a Graduate that articulates the community's collective aspirations for each and every student in Belton ISD. This work will inform the Board of Trustees in setting direction for the future.

Journey of a Graduate is comprised of the following six competencies:

Adaptability: A BISD learner adjusts to challenging conditions, with agility and flexibility.



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Collaboration: A BISD learner respects and uses strengths to build a collective commitment toward common goals.

Communication: A BISD learner articulates thoughts and ideas effectively using multiple modes of communication.

Critical Thinking: A BISD learner gathers, analyzes, and reflects on information in order to solve problems and make informed decisions.

Empathy: A BISD learner demonstrates sensitivity, concern and respect towards others' feelings and experiences.

Perseverance: A BISD learner embraces that failure is a part of the learning process and continues to work towards goals despite difficulty and/or opposition.

ECONOMIC INFORMATION

The city of Belton is a quaint and charming community founded in 1850 along the famous Chisholm Trail. Downtown Belton features the magnificent Bell County Courthouse; the historic Bell County Museum; a parade of beautiful historic homes; the oldest family-owned department store in Texas founded in 1869, Cochran, Blair, and Potts; and the oldest continuously operating college in the state, the University of Mary Hardin-Baylor, chartered in 1845 by the Republic of Texas.

Belton is growing, a trend that is projected to continue over the next decade and beyond. With its central location in the rapidly growing Texas triangle between San Antonio and Dallas, the metro area is primed to grow faster than any other second-tier Texas region outside the Texas/Mexico border (Belton Economic Development Corporation).

According to the 2020 population count from the U.S. Census Bureau, Bell County saw a 24% increase in population over the last decade.

The area boasts several institutions of higher learning offering a variety of educational opportunities, from technical training to advanced degrees. These universities support the educational needs demanded by the different growing industries in Central Texas. More than 1,000 students graduate each year from these institutions joining the labor pool available in the region.

Belton's location in the center of the Temple-Killeen-Ft Cavazos MSA provides easy access to the region's over 509,487 population. The military, government, medical/healthcare services, manufacturing/distribution, agricultural/agribusiness, retail trade and business IT consulting services are thriving industry sectors in this MSA that continue to be a major economic influence.

Belton holds the Bell County seat and is also home to the Cadence Bank Center and Bell County Museum. Employment growth in Belton has outpaced the Killeen-Temple-Fort Cavazos MSA, the nearby Waco MSA and the state of Texas in recent years. The Belton metro area offers a young, skilled, and reliable labor pool with a tremendous supply of available talent for part-time and shift occupations. Nearby is Fort Hood, recently renamed from Fort Cavazos, one of the largest military installations in the world. Separating and retiring soldiers provide area employers with a supply of highly trained workers with excellent work ethics.

The median price for homes in the local market increased more than 9 percent during the year, and the total taxable value of property within the District increased approximately 11 percent.

LONG TERM FACILITY PLANNING

Belton ISD was growing at a fast rate in previous years, but that growth is slowing. The District has been focused on accommodating that growth along with maintaining current schools and District facilities. A comprehensive facilities assessment was conducted in 2021 to analyze the condition and needs of all District-owned facilities and assist with long-term facilities planning. As a result of the accelerated growth and aging and evolving needs



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of current facilities, the District commissioned a Bond Exploration Committee in September 2021 to study current and future needs for facility planning in BISD.

The Bond Exploration Committee (comprised of nearly 70 community members) prioritized a list of projects that were recommended to the superintendent, which was presented to the Board of Directors on January 24, 2022. At a special meeting on February 15, 2022, the board voted unanimously to call for a bond election to be held on May 7, 2022. The proposal was presented to voters in two separate propositions on the ballot. Proposition A totaled \$168,825,000 and included two new elementary schools, a Delta Program facility, Southwest Elementary additions, expansion of fine arts facilities at Lake Belton Middle School, new buses, an additional agriculture facility, improvement to Belton High School, and New Tech at Waskow, and various infrastructure upgrades. Proposition B totaled \$5,000,000 for technology devices and equipment. Both propositions were approved by voters.

The construction of James Burrell Elementary was completed and opened in January 2024. The construction of Hubbard Branch Elementary was completed and opened in August 2024. In addition, construction of major renovation and addition projects at Southwest Elementary, Lake Belton Middle School and Belton High School were substantially completed by August 2024. Southwest Elementary now has additional classroom space, a new gymnasium, and new music and art rooms, while Lake Belton Middle School now has a new band hall and new athletic gym vestibule, athletic training room and locker room. The 2022 Bond also included funding for CTE and Fine Arts Additions at Belton High School, as well as upgrades for existing CTE spaces.

REPORT INFORMATION

The Annual Comprehensive Financial Report is prepared in accordance with generally accepted accounting principles (GAAP) and in conformance with standards of financial reporting established by the Governmental Accounting Standards Board (GASB) using guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA). All funds of the District are covered by this report. The District's financial policies address accounting and fiscal operations of the District, with an emphasis on asset, procurement, and budget management.

Belton ISD was awarded a Certificate of Excellence in Financial Reporting by the Association of School Business Officials International (ASBO) for its comprehensive annual financial report for the fiscal year ended August 31, 2024. This award certified that the Annual Comprehensive Financial Report substantially conformed to the principles and standards of financial reporting as recommended and adopted by that organization. This was the sixth year the District received the Certificate of Excellence. We believe our current report continues to conform to the Certificate of Excellence program requirements, and we are submitting it to ASBO to determine its eligibility for another certificate.

The Government Finance Officers Association (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting (COA). This national award recognizes individual governments that evidence the spirit of transparency and full disclosure in the annual comprehensive financial report. The District was awarded a Certificate of Achievement for the sixth year. We believe our current report meets the Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine its eligibility.

The District maintains budgetary controls, and the objective is to ensure compliance with legal provisions embodied in the annual budget approved by the District's Board of Trustees. The annual expenditure budget serves as the foundation for the District's financial planning and control. Every school District in Texas is required, by law, to prepare and file a budget with the Texas Education Agency (TEA). The board legally adopts a budget for the General Fund, Debt Service Fund, and Child Nutrition Fund. Budgets for Special Revenue Funds (other than Child Nutrition) and Capital Projects Funds are prepared on a project basis, based on grant regulations or applicable bond ordinances.

Budgetary control (the level at which expenditures cannot legally exceed appropriations) is mandated at the functional category level within each fund. These functional categories are defined by TEA and identify the purpose of transactions. The District also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at year end unless specifically identified for rollover into the next fiscal year.



BELTON INDEPENDENT SCHOOL DISTRICT

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ACKNOWLEDGEMENTS

The preparation of this report could not have been accomplished without the efficient and dedicated efforts of the entire staff of the Business Services Department. We would like to express our sincere appreciation to all members of the departments and surrounding entities who assisted and contributed to the preparation of this report. We would also like to express appreciation to the Board of Trustees for their interest and support in the financial operations of the District. Finally, we would like to thank the residents of the District for their support of, and belief in, our public schools, and principals and teachers who provide the quality education for which the District has become known.

Respectfully submitted,

A handwritten signature in black ink that reads "Dr. Malinda Golden".

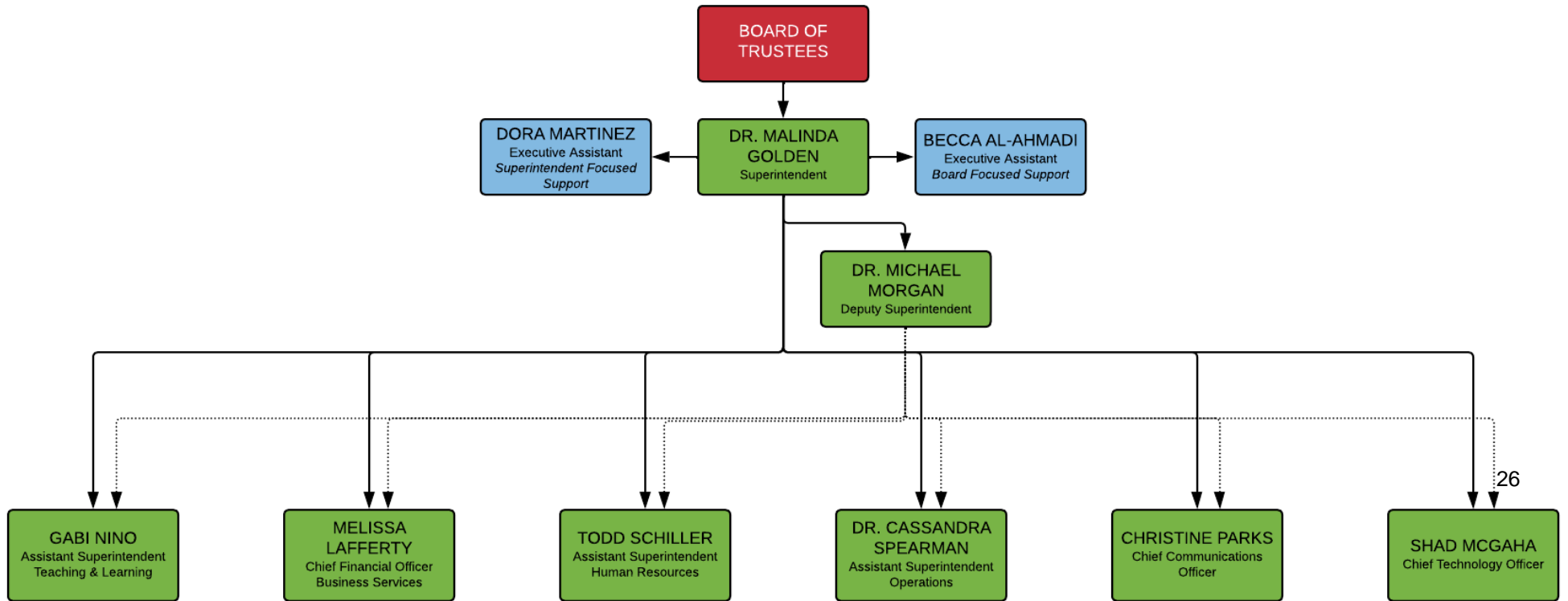
Dr. Malinda Golden
Superintendent

A handwritten signature in black ink that reads "Melissa Lafferty".

Melissa Lafferty
Chief Financial Officer

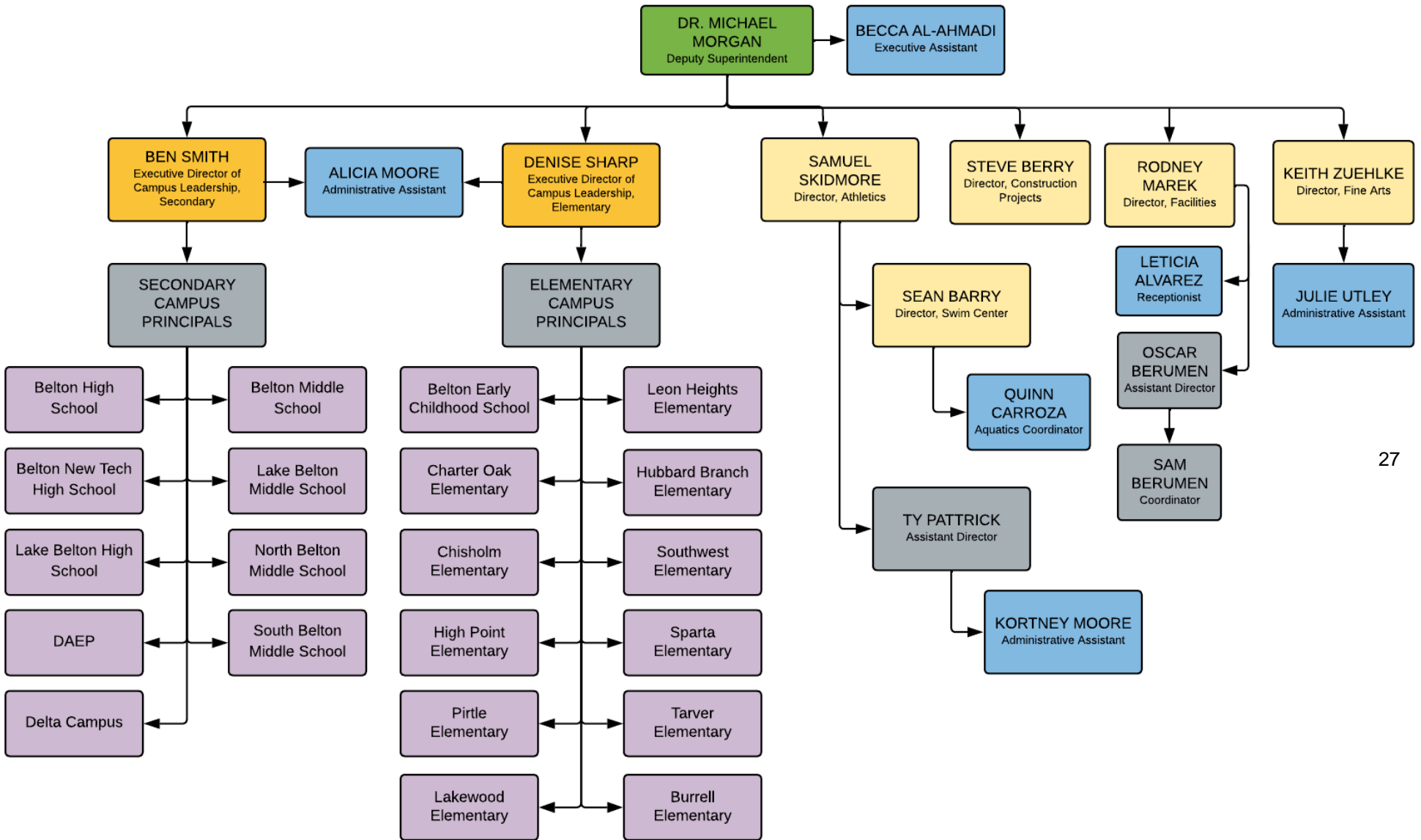
Belton ISD Org Chart

July 28, 2025



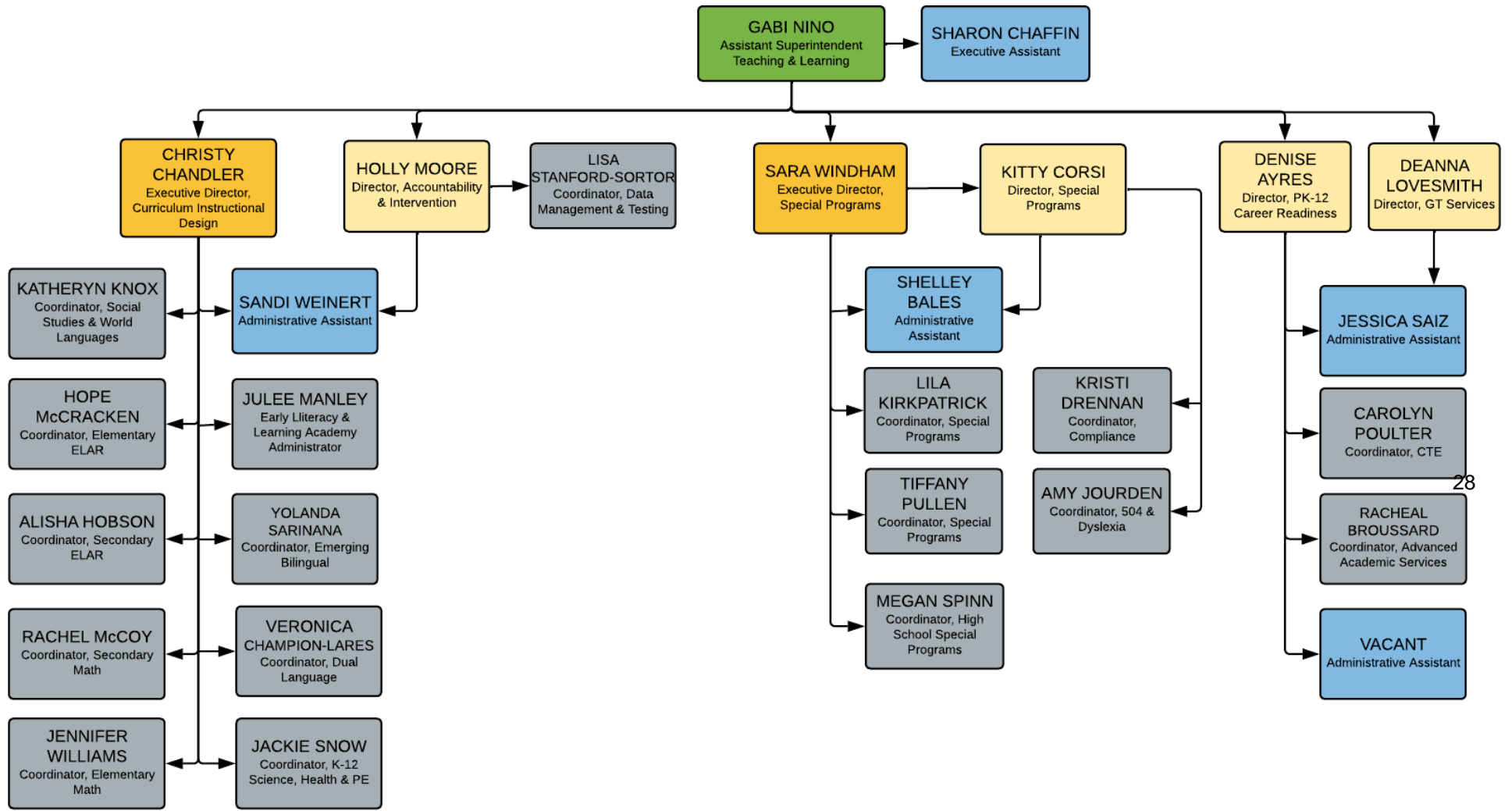
Belton ISD Org Chart

December 12, 2025



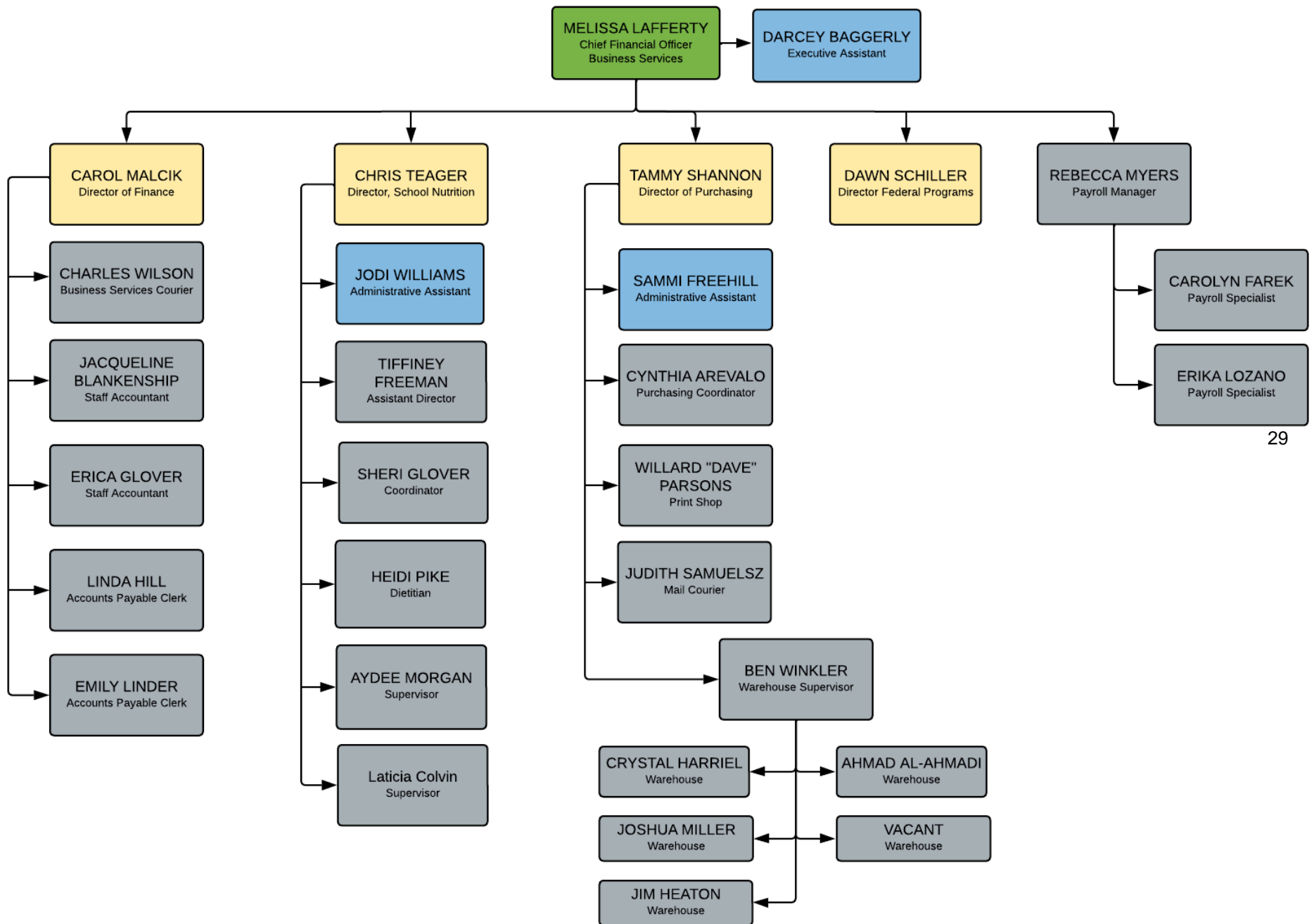
Belton ISD Org Chart

December 15, 2025



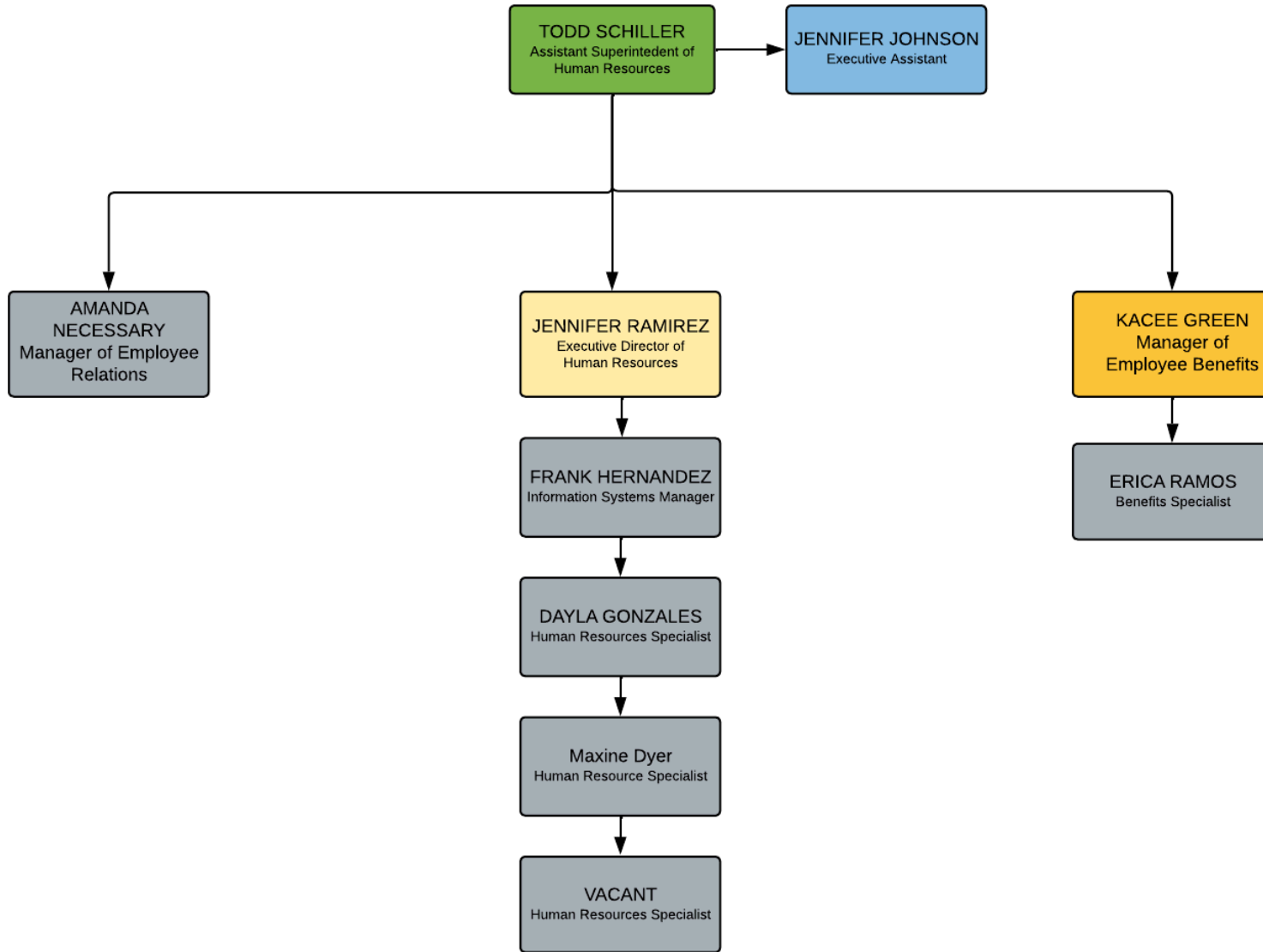
Belton ISD Org Chart

July 28, 2025



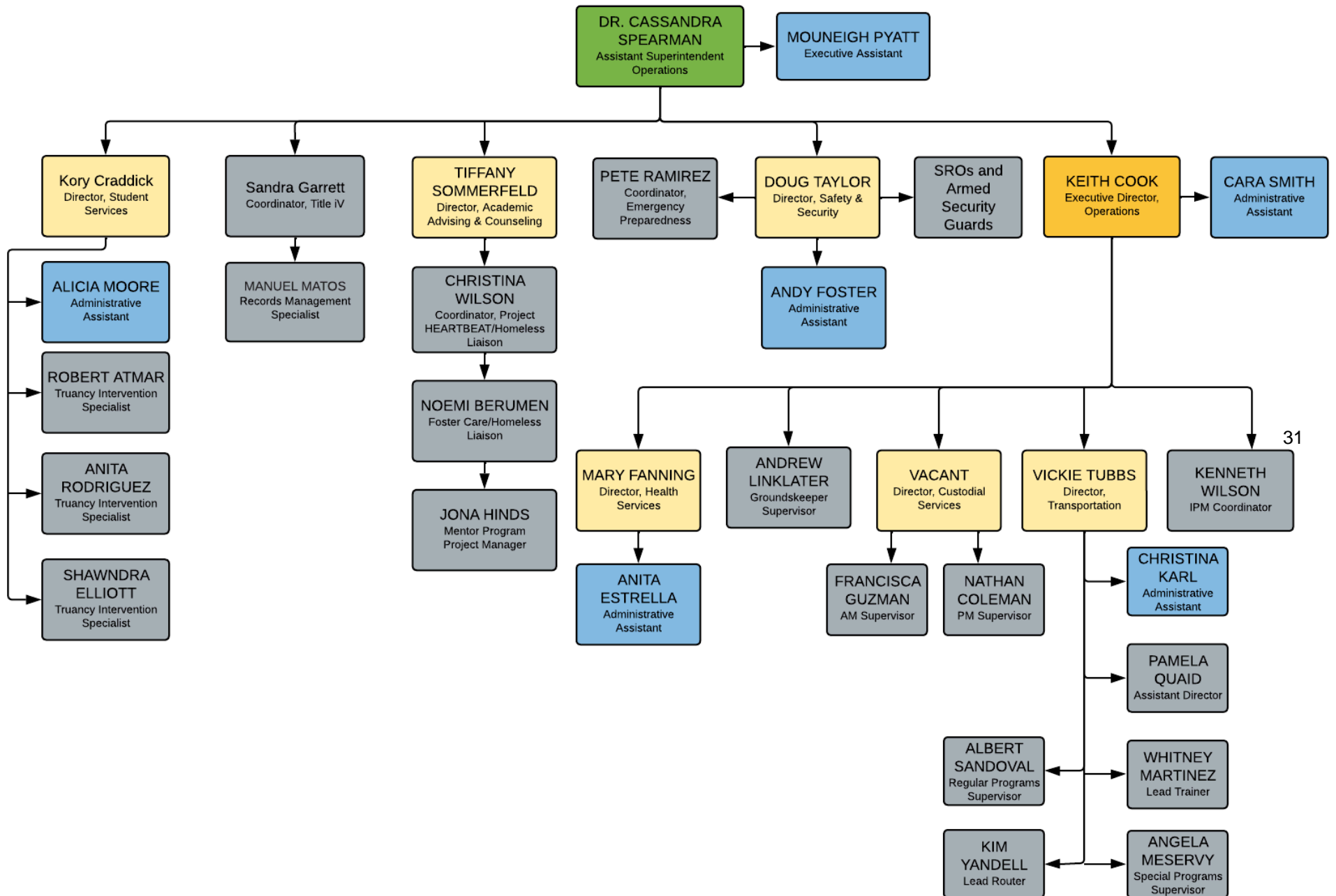
Belton ISD Org Chart

December 12, 2025



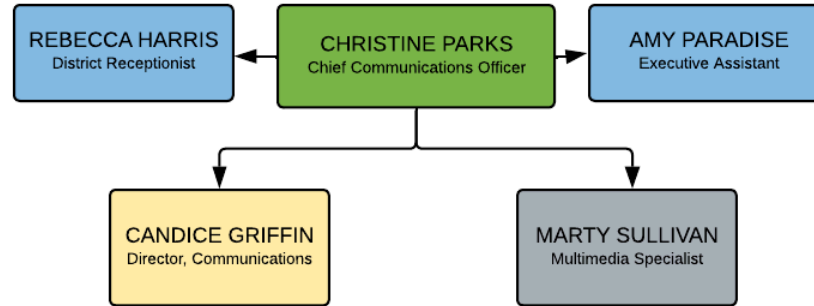
Belton ISD Org Chart

December 12, 2025



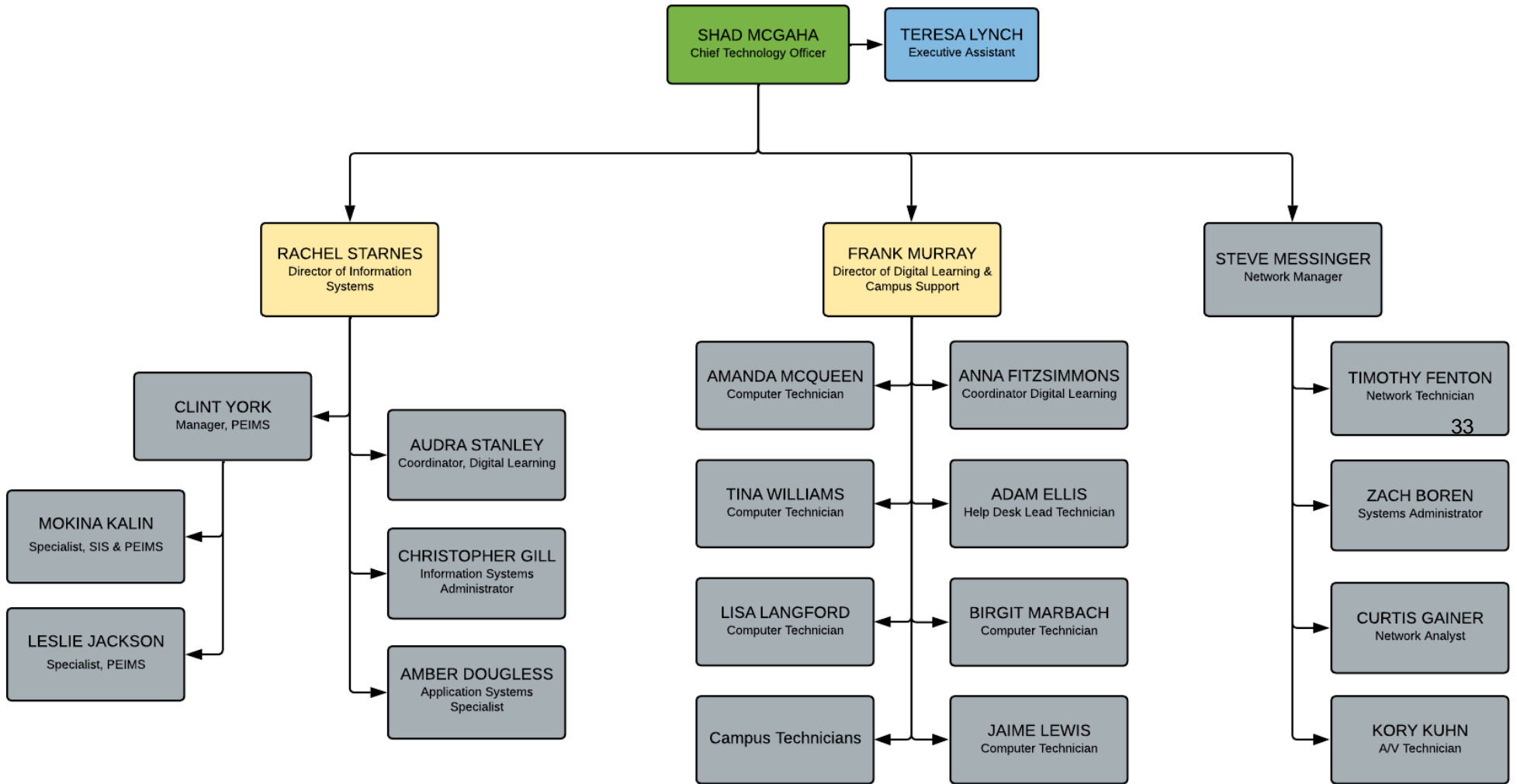
Belton ISD Org Chart

December 12, 2025



Belton ISD Org Chart

December 12, 2025





Board of Trustees

Manual Alcozer, President

Chris Flor, Vice President

Erin Bass, Secretary

Brandon Bozon

Riley Back

Jeff Norwood

Rucker Preston

District Leadership

Dr. Malinda Golden, Superintendent

Michael Morgan, Deputy Superintendent

Gabrielle Nino, Assistant Superintendent for Teaching and Learning

Todd Schiller, Assistant Superintendent for Human Resources

Cassandra Spearman, Assistant Superintendent for Operations

Melissa Lafferty, Chief Financial Officer

Shad McGaha, Chief Technology Officer

Christine Parks, Chief Communications Officer

CERTIFICATE OF BOARD

Belton Independent School District
Name of School District

Bell
County

014-903
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, 2025, at a meeting of the Board of Trustees of such school district on the 2nd day of February, 2026.

Signature of Board Secretary

Signature of Board President

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



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Belton Independent School District
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

August 31, 2024

Christopher P. Morill

Executive Director/CEO



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

Belton Independent School District

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

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



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

Ryan S. Stechschulte
President

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

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

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Belton Independent School District
Belton, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Belton Independent School District, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Belton Independent School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Belton Independent School District, as of August 31, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter - Change of Accounting Principle

As described in the notes to the financial statements, in fiscal year 2025 Belton Independent School District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Belton Independent School District's 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; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

OFFICE LOCATIONS

Auditor’s Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the GASB, 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.

Supplementary Information

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

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements, required TEA schedules, 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.

Other Information Included in the Annual Comprehensive Financial Report

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2026 on our consideration of Belton 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 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 Belton Independent School District's internal control over financial reporting and compliance.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
January 26, 2026

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MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Belton Independent School District's annual comprehensive financial report presents management's narrative overview and analysis of the District's financial performance during the fiscal year ended August 31, 2025. Please read it in conjunction with the District's financial statements, which begin on page 12.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$52,541,126 (*net position*).
- The District's net position decreased by \$235,778 as a result of this year's operations which was a decrease of approximately 95% from the decrease in the prior year.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$79,591,867, a decrease of \$11,794,649 in comparison with the prior year. This decrease is primarily a result of the District spending down bond funds in its capital projects fund, as well as a budgeted decrease in the General Fund.
- The General Fund ended the year with a fund balance of \$33,606,061, a decrease of \$2,546,824 from prior year.
- The resources available for appropriation were \$503,672 more than budgeted for the General Fund, primarily driven by higher-than-expected miscellaneous local revenues and state funding entitlements.
- The total cost of the District's programs was \$188,898,351 in this fiscal year, compared to the previous year's cost of \$198,384,292, a decrease of \$9,485,941.

OVERVIEW OF THE FINANCIAL STATEMENTS

The table below summarizes the major features of the District's financial statements, including the portion of the District government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each statement.

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities. These provide information about the activities of the District as a whole and present a long-term view of the District's property and obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. For governmental activities, these statements tell how services were financed in the short-term, as well as what resources remain for future spending. They reflect the flow of current financial resources and supply the basis for tax levies and the appropriations budget. The remaining statements, fiduciary statements, provide financial information about activities for which the District acts solely as a trustee.

The notes to the financial statements provide narrative explanations or additional data needed for full understanding of the government-wide statements and the fund financial statements.

The combining statements for nonmajor funds are presented immediately following the required supplementary information and contain even more information about the District's individual funds. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that provides a budgetary schedule for the General Fund. The sections labeled TEA Required Schedules and Federal Awards Section contain data used by monitoring or regulatory agencies.

Type of Statements	Government-Wide	Governmental Funds	Fiduciary Funds
Scope	Entire district's government (except fiduciary funds) and the district's component units	The activities of the district that are not proprietary or fiduciary	Instances in which the district is the trustee or agent for someone else's resources
Required Financial Statements	Statement of net position, Statement of activities	Balance sheet, Statement of revenues, expenditures & changes in fund balance	Statement of fiduciary net position, Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both short-term and long-term; the Agency's funds do not currently contain capital assets, although they can
Type of deferred outflows/inflows	A consumption or acquisition of net assets applicable to a future period	A consumption or acquisition of fund balance applicable to a future period	A consumption or acquisition of net assets applicable to a future period
Type of inflows/outflows information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

The analysis of the District's overall financial condition and operations begins with the statement of net position and statement of activities. Their primary objective is to show whether the District is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the District's assets, deferred outflows (inflows) of resources and liabilities while the Statement of Activities includes all the revenue and expenses generated by the District's operations during the year. These apply the accrual basis of accounting, which is the same method used by most private sector companies.

All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid. The District's revenue is divided into those provided by outside parties who share the costs of some programs, such as tuition received from students from outside the District and grants provided by the U. S. Department of Education to assist children with disabilities or from disadvantaged backgrounds (program revenue), and general revenue provided by the taxpayers or by TEA in equalization funding processes (general revenue). All of the District's assets and deferred outflows (inflows) of resources are reported whether they serve the current year or future years. Liabilities and deferred inflows of resources are considered regardless of whether they must be paid in the current or future years.

These two statements report the District's net position and changes in them. The District's net position (the difference between assets, deferred outflows (inflows) of resources and liabilities) provide one measure of the District's financial health or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, however, you should consider nonfinancial factors as well, such as changes in the District's average daily attendance or its property tax base and the condition of the District's facilities.

In the Statement of Net Position and the Statement of Activities, the District has one kind of activity:

Governmental Activities – All of the District’s basic services are reported here, including instruction, counseling, co-curricular activities, food services, transportation, maintenance, community services and general administration. Property taxes, tuition, fees, and state and federal grants finance most of these activities.

Reporting the District’s Most Significant Funds

Fund Financial Statements

The Fund financial statements begin on page 15 and provide detailed information about the most significant funds – not the District as a whole. Laws and contracts require the District to establish some funds, such as grants received under ESEA Title I from the U. S. Department of Education. The District’s administration establishes many other funds to help it control and manage money for particular purposes (like campus activities). The District has two fund types - governmental and fiduciary.

Governmental Funds – The District reports most of its basic services in governmental funds. These funds use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and they report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the District’s general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules following each of the governmental fund financial statements.

Fiduciary Funds – The District is the trustee, or fiduciary, for money raised by student activities. All of the District’s fiduciary activities are reported in separate Statements of Fiduciary Net Position. We exclude these resources from the District’s other financial statements because the District cannot use them to support its operations. The District is only responsible for holding the assets reported in these funds.

Notes to the Financial Statements

The notes provide additional information that is essential to a complete understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information

The required supplementary information includes budgetary comparison information and pension and other postemployment benefits (OPEB) information.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The following analysis focuses on the net position (Table 1) and changes in net position (Table 2) of the District’s governmental activities.

Net position of the District’s governmental activities decreased from \$55,628,887 to \$52,541,126, indicating a reduction in the District’s financial position. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – was (\$34,430,418) at August 31, 2025. This deficit is not an indication that the District has insufficient resources available to meet financial obligations next year, but rather the result of having long-term commitments that are more than currently available resources. The decline in net position was driven largely by an \$8.8 million reduction in current assets and other assets as bond cash proceeds continued to be depleted. This was offset by a \$9.9 million decrease in long-term liabilities, though that gain was reduced by a \$2.9 million increase in compensated absences.

**TABLE 1
BELTON INDEPENDENT SCHOOL DISTRICT
NET POSITION**

	Governmental Activities		% Change
	2025	2024	
Current and other assets	\$ 103,552,720	\$ 112,434,980	(8)%
Capital assets	<u>434,023,475</u>	<u>432,244,291</u>	0 %
Total assets	<u>537,576,195</u>	<u>544,679,271</u>	(1)%
Deferred outflows of resources	<u>33,782,702</u>	<u>40,873,961</u>	(17)%
Long-term liabilities	469,203,577	476,239,396	(1)%
Other liabilities	<u>22,359,790</u>	<u>19,011,830</u>	18 %
Total liabilities	<u>491,563,367</u>	<u>495,251,226</u>	(1)%
Deferred inflows of resources	<u>27,254,404</u>	<u>34,673,119</u>	(21)%
Net position:			
Net investment in capital assets	67,076,165	66,736,585	1 %
Restricted	19,895,379	16,849,594	18 %
Unrestricted	<u>(34,430,418)</u>	<u>(27,957,292)</u>	(23)%
Total net position	<u>\$ 52,541,126</u>	<u>\$ 55,628,887</u>	(6)%

TABLE 2
BELTON INDEPENDENT SCHOOL DISTRICT
CHANGES IN NET POSITION

	Governmental Activities		%
	2025	2024	
REVENUES			
Program revenues:			
Charges for services	\$ 6,275,468	\$ 6,077,253	3 %
Operating grants and contributions	21,911,904	26,493,786	(17)%
Capital grants and contributions	1,636,695	-	100 %
General revenues:			
Maintenance and operations taxes	45,970,527	42,935,445	7 %
Debt service taxes	23,944,583	22,266,996	8 %
Grants and contributions not restricted	85,639,472	89,680,268	(5)%
Investment earnings	2,845,299	5,567,162	(49)%
Miscellaneous	438,625	398,125	10 %
Total revenues	188,662,573	193,419,035	(2)%
EXPENSES			
Instruction	91,967,003	97,626,153	(6)%
Instructional resources and media services	1,764,242	2,277,088	(23)%
Curriculum and instructional staff development	5,012,240	5,021,707	(0)%
Instructional leadership	2,681,232	2,745,405	(2)%
School leadership	8,973,855	9,270,808	(3)%
Guidance, counseling and evaluation services	7,589,212	8,278,551	(8)%
Social work services	407,438	632,677	(36)%
Health services	2,225,588	2,374,731	(6)%
Student (pupil) transportation	6,306,879	7,132,659	(12)%
Food services	8,932,504	8,935,223	(0)%
Co-curricular/extra curricular activities	8,034,444	8,333,433	(4)%
General administration	4,659,902	4,529,868	3 %
Plant maintenance and operations	15,414,867	15,404,126	0 %
Security and monitoring services	3,656,700	3,507,477	4 %
Data processing services	5,478,425	6,316,910	(13)%
Community services	167,928	33,187	406 %
Debt service - interest on long-term debt	14,016,369	14,429,604	(3)%
Payments related to shared services arrangements	369,310	346,218	7 %
Payments to Tax Increment Fund	493,459	478,695	3 %
Other intergovernmental charges	746,754	709,772	5 %
Total expenses	188,898,351	198,384,292	(5)%
CHANGE IN NET POSITION	(235,778)	(4,965,257)	(95)%
NET POSITION, BEGINNING	55,628,887	60,594,144	(8)%
RESTATEMENT - CHANGE IN ACCOUNTING PRINCIPLE	(2,851,983)	-	
NET POSITION, ENDING	\$ 52,541,126	\$ 55,628,887	(6)%

The district's total revenue fell by \$4.7 million, largely driven by the loss of ESSER federal funds and investment earnings from bond proceeds.

Total expenditures for governmental activities decreased \$9.5 million from last year. This was primarily due to a \$5.6 million net reduction in instructional expenses, from savings of \$2.4 million in payroll reductions netted with a pay increase and \$3.1 million of start-up costs for campuses impacted by construction paid from bond funds.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

General Fund revenue decreased \$891,253 from the prior year from decreased state & local property tax funding. General Fund expenditures decreased by \$2,590,760 across multiple functions due to staffing and operating budget reductions. The net decrease to fund balance was \$2,546,824.

The Debt Service Fund revenue increased \$2,079,915 over the previous year from increased property tax revenues and state entitlements for homestead exemption increases. Expenditures increased \$879,530 due to an increase in debt service requirements for the current year. The net increase to fund balance was \$3,782,531.

The Capital Projects Fund revenue decreased \$3,466,678 in investment earnings. Expenditures significantly reduced by \$84,470,451, as construction projects are either completed or nearing completion. The net decrease to fund balance was \$12,533,269.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the past year, the Board of Trustees amended the District's budget and approved several changes in appropriations. Significant budget amendments are described in the notes to the required budgetary schedules.

In the current year, the district adopted a deficit budget of \$8,156,903. Total revenues increased \$1.9 million from budget adoption. Local revenues reduced \$540,000 from lower-than-expected property tax collections and increased investment earnings. State entitlement compensated for the decreased property tax collections mentioned above and increased TRS On-behalf payments led to \$1,670,000 increase in state program revenues. Federal Medicare reimbursements increased federal program revenues by \$300,000. In addition, the district realized \$1,600,000 from selling property during the year.

The district aggressively reduced budgeted expenditures \$7.5 million going into the 2024-2025 school year. Actual spending of supply budgets slowed as well. These reduction efforts led to \$1.5 million in savings in payroll and supply budgets. This combined with the revenue increases mentioned above lessened the negative impact on the fund balance by \$5.6 million.

Actual revenues exceeded the final budget by \$503,672 and actual expenditures were less than the final budget by \$4,212,440, respectively. Positive variances were widespread.

FUND BALANCES

Fund balance is the accumulated excess of revenues over expenditures during the life of a school District. At any given point, the amount in fund balance represents the difference between governmental fund assets and liabilities. Although fund balance may change drastically during the business cycle of a school District, the standard measuring point is at the fiscal year end.

The amount maintained in fund balance is critical. First, such balances indicate financial stability. This is especially important when the District issues bonds. Second, by maintaining this balance at August 31, operations can continue without requiring debt until state funds and taxes are received. State funds are generally received in the first three and last five months of the fiscal year. Local property taxes are received primarily from early October through the end of January. The Appraisal District mails tax statements in early October.

The District records five types of fund balance categories. The non-spendable portion of General Fund balance may be comprised of inventories and prepaid items that cannot be converted to cash and spent. Restricted fund balance is the amount that is restricted to a specific purpose. The constraint on the use of these funds is externally imposed by creditors, grantors, contributors, laws and regulations. Committed fund balance is the amount that can only be used for specific purposes that the Board of Trustees determines through formal action. Assigned fund balance is the amount that the District intends to use on a specific purpose. The Superintendent or designee has the authority to assign fund balance and does not need formal board approval. The remaining fund balance is unassigned and may be used for any purpose without constraints.

The General Fund unassigned fund balance of \$33,492,036 is equivalent to approximately 2.7 months of expenditures. The unassigned fund balance minimizes the likelihood that the District would be required to enter the short-term debt market to pay for current operating expenditures.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

At the end of 2025, the District had approximately \$434 million invested in a broad range of capital assets, including instructional facilities and equipment, transportation facilities and equipment, athletic facilities, and administrative and maintenance buildings and equipment.

Accumulated activity for the fiscal year-ended August 31, 2025 is as follows:

Additions to capital assets	\$ 16,714,202
Decreases/reclassifications to capital assets	(4,026,130)
Depreciation expense	(14,286,717)
Accumulated Depreciation Disposed	<u>3,377,829</u>
Net increase to capital assets	<u>\$ 1,779,184</u>

This amount represents a net increase of approximately \$1.78 million which is due to the additions to capital assets exceeding the depreciation expense for the year-ended August 31, 2025. Depreciation is comparable to prior year. The District expects total assets to increase in the coming years as construction continues with new bond funding.

More detailed information about the District’s capital assets is presented in Note II-E in the notes to the financial statements.

Long-term Liabilities

At year-end, the District had \$469,203,577 in bonds, leases outstanding, software agreements, net pension liability (NPL) and net OPEB liability versus \$476,239,396 in the prior year. This decrease is primarily due to a decrease in long-term debt.

More detailed information about the District’s long-term liabilities is presented in Note II-H in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS AND RATES

Belton Independent School District is located along the 1-35 corridor and part of the Killeen -Temple-Fort Hood metropolitan area. The community's rapid growth is supported by a mild climate, a low cost of living, and proximity to regional medical facilities, an airport, and various recreational lakes. While the District continues to see significant residential development in its northwest and southwest sectors, student enrollment saw a slight year-over-year decrease of 1%. Moving forward, the district projects low-to-moderate enrollment growth over the next five years.

In response to widespread budgetary pressures and economic uncertainty at both the state and federal levels, Belton ISD has taken a proactive approach to fiscal management. While the District maintains healthy fund balances in its General and Debt Service funds, leadership has aggressively implemented expenditure reductions:

- FY 2024-2025: \$7.5 million in budgeted reductions.
- FY 2025-2026: An additional \$5.6 million in planned reductions.
- FY 2026-2027: Additional efficiencies are anticipated.

To further protect taxpayers, the district has utilized the early retirement of high-interest bonds. This strategy reduces future debt service obligations and allows the Interest and Sinking (I&S) rate to remain stable, regardless of future fluctuations in assessed property values.

On August 11, 2023, the District issued \$166,240,000 in Unlimited Tax School Building Bonds (Series 2022). These voter-approved funds are dedicated to:

- New Facilities: Construction of two elementary schools and new agricultural and Delta program facilities.
- Renovations: Upgrades to Belton High School, Southwest Elementary, and Lake Belton Middle School.
- District-wide Infrastructure: Safety and security enhancements, technology device refreshes, and bus purchases. As of August 31, 2025, the District remains committed to \$10,758,022 in remaining expenditures to complete these projects.

The 86th Texas Legislature passed a school finance bill, House Bill 3, in 2019 that mandated a decrease in the tier 1 portion of the maintenance and operations tax rate. The tax rate is further compressed for the 2025-2026 fiscal year. However, to address recovery needs from the May 2024 storms, the Board approved a \$0.0317 one-time increase to the tier 2 maintenance and operations tax rate as authorized by tax code section 26.042(e) to cover costs of damages from the disaster. The resulting tax rates for the 2025-26 school year are \$0.7869 for maintenance and operations and \$0.3625 for debt service rate a total tax rate of \$1.1494.

The district's net taxable property value for the 2025-2026 school year budget decreased approximately 3% from the previous year due to a 40% increase in the homestead exemption passed by the 89th legislature. Through disciplined planning and strategic reductions, the 2025-2026 General Fund budget was adopted as a balanced budget.

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 show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's business office at Belton Independent School District, P.O. Box 269, Belton, Texas 76513.

BASIC FINANCIAL STATEMENTS

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BELTON INDEPENDENT SCHOOL DISTRICT

EXHIBIT A-1

STATEMENT OF NET POSITION

AUGUST 31, 2025

Data Control Codes		Governmental Activities
ASSETS		
1110	Cash and cash equivalents	\$ 94,312,829
1220	Delinquent property taxes receivables	2,513,445
1230	Allowance for uncollectible taxes	(1,156,185)
1240	Due from other governments	7,532,132
1290	Other receivables (net)	296
1300	Inventories	350,203
	Capital assets:	
1510	Land	12,521,512
1520	Buildings and improvements, net	302,807,987
1530	Furniture and equipment, net	13,191,133
1553	Right to use assets - SBITA, net	930,902
1559	Right to use assets - equipment, net	433,255
1580	Construction in progress	104,138,686
1000	Total assets	<u>537,576,195</u>
DEFERRED OUTFLOWS OF RESOURCES		
1701	Deferred loss on bond refunding	2,045,153
1705	Deferred outflow related to NPL	13,651,715
1706	Deferred outflow related to OPEB	18,085,834
1700	Total deferred outflows of resources	<u>33,782,702</u>
LIABILITIES		
2110	Accounts payable	10,131,961
2140	Interest payable	654,927
2150	Payroll deductions and withholdings	1,321,877
2160	Accrued wages payable	6,680,826
2180	Due to other governments	3,176,212
2300	Unearned revenue	393,987
	Noncurrent liabilities:	
	Due within one year	
2501	Long-term debt	10,710,922
2501	Compensated absences	722,881
	Due in more than one year	
2502	Long-term debt	377,258,152
2502	Compensated absences	2,168,641
2502	Arbitrage liability	3,687,170
2540	Net pension liability	44,620,065
2545	Net OPEB liability	30,035,746
2000	Total liabilities	<u>491,563,367</u>
DEFERRED INFLOWS OF RESOURCES		
2601	Deferred gain on bond refunding	461,470
2605	Deferred inflow related to NPL	1,238,380
2606	Deferred inflow related to OPEB	25,554,554
2600	Total deferred inflows of resources	<u>27,254,404</u>
NET POSITION		
3200	Net investment in capital assets	67,076,165
	Restricted for:	
3820	Federal and state programs	3,817,637
3850	Debt service	16,077,742
3900	Unrestricted	(34,430,418)
3000	Total net position	<u>\$ 52,541,126</u>

BELTON INDEPENDENT SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes	Functions/Programs	1	<u>Program Revenues</u> 3
		Expenses	Charges for Services
Primary government:			
<u>Governmental activities:</u>			
11	Instruction	\$ 91,967,003	\$ 351,763
12	Instructional resources and media services	1,764,242	4,629
13	Curriculum and staff development	5,012,240	4,628
21	Instructional leadership	2,681,232	-
23	School leadership	8,973,855	-
31	Guidance, counseling, and evaluation services	7,589,212	-
32	Social work services	407,438	-
33	Health services	2,225,588	-
34	Student transportation	6,306,879	92,569
35	Food service	8,932,504	2,477,298
36	Extracurricular activities	8,034,444	3,291,564
41	General administration	4,659,902	-
51	Facilities maintenance and operations	15,414,867	16,653
52	Security and monitoring services	3,656,700	-
53	Data processing services	5,478,425	27,107
61	Community services	167,928	9,257
72	Interest on long-term debt	14,016,369	-
93	Payments related to shared services arrangements	369,310	-
97	Payments to tax increment fund	493,459	-
99	Other intergovernmental charges	746,754	-
	[TG] Total governmental activities	<u>\$ 188,898,351</u>	<u>\$ 6,275,468</u>
<u>General revenues:</u>			
Taxes:			
MT	Property taxes, levied for general purposes		
DT	Property taxes, levied for debt service		
GC	Grants and contributions not restricted to specific programs		
IE	Investment earnings		
MI	Miscellaneous		
TR	Total general revenues		
CN	Change in net position		
NB	Net position, beginning		
	Restatement - change in accounting principle		
NB	Net position, beginning, as restated		
NE	Net position, ending		

Program Revenues		Net (Expenses) Revenue and Changes in in Net Position
4	5	6
Operating Grants and Contributions	Capital Grants and Contributions	Primary Gov. Governmental Activities
\$ 5,817,480	\$ 1,636,695	\$ (84,161,065)
56,316	-	(1,703,297)
1,398,468	-	(3,609,144)
166,641	-	(2,514,591)
292,752	-	(8,681,103)
1,836,986	-	(5,752,226)
223,117	-	(184,321)
74,636	-	(2,150,952)
208,070	-	(6,006,240)
5,358,566	-	(1,096,640)
101,894	-	(4,640,986)
110,166	-	(4,549,736)
255,505	-	(15,142,709)
1,152,849	-	(2,503,851)
223,835	-	(5,227,483)
166,926	-	8,255
4,085,472	-	(9,930,897)
382,225	-	12,915
-	-	(493,459)
-	-	(746,754)
<u>\$ 21,911,904</u>	<u>\$ 1,636,695</u>	<u>(159,074,284)</u>

45,970,527
23,944,583
85,639,472
2,845,299
<u>438,625</u>
<u>158,838,506</u>
<u>(235,778)</u>
<u>55,628,887</u>
<u>(2,851,983)</u>
<u>52,776,904</u>
<u>\$ 52,541,126</u>

BELTON INDEPENDENT SCHOOL DISTRICT

BALANCE SHEET
GOVERNMENTAL FUNDS

AUGUST 31, 2025

Data Control Codes		10	51
		<u>General</u>	<u>Debt Service</u>
	ASSETS		
1110	Cash and cash equivalents	\$ 39,377,983	\$ 16,625,891
1220	Property taxes - delinquent	1,786,243	727,202
1230	Allowance for uncollectible taxes	(821,672)	(334,513)
1240	Due from other governments	6,549,089	-
1260	Due from other funds	514,147	-
1290	Other receivables	296	-
1300	Inventories	<u>114,025</u>	<u>-</u>
1000	Total assets	<u>47,520,111</u>	<u>17,018,580</u>
	LIABILITIES		
2110	Accounts payable	1,257,452	-
2150	Payroll deductions and withholdings	1,321,877	-
2160	Accrued wages payable	6,519,460	-
2170	Due to other funds	-	-
2180	Due to other governments	2,890,301	285,911
2300	Unearned revenue	<u>61,659</u>	<u>-</u>
2000	Total liabilities	<u>12,050,749</u>	<u>285,911</u>
	DEFERRED INFLOWS OF RESOURCES		
	Unavailable revenue	<u>1,863,301</u>	<u>392,689</u>
2600	Total deferred inflows of resources	<u>1,863,301</u>	<u>392,689</u>
	FUND BALANCES		
	Nonspendable:		
3410	Inventories	114,025	-
	Restricted for:		
3450	Federal or state grant restrictions	-	-
3470	Capital acquisitions and contractual obligations	-	-
3480	Retirement of long-term debt	-	16,339,980
	Committed for:		
3545	Campus activities	-	-
3600	Unassigned	<u>33,492,036</u>	<u>-</u>
3000	Total fund balances	<u>33,606,061</u>	<u>16,339,980</u>
4000	Total liabilities, deferred inflows of resources and fund balances	<u>\$ 47,520,111</u>	<u>\$ 17,018,580</u>

60	Other Governmental	98 Total Governmental Funds
Capital Projects		
\$ 31,542,036	\$ 6,766,919	\$ 94,312,829
-	-	2,513,445
-	-	(1,156,185)
-	983,043	7,532,132
-	-	514,147
-	-	296
-	236,178	350,203
<u>31,542,036</u>	<u>7,986,140</u>	<u>104,066,867</u>
8,542,039	332,470	10,131,961
-	-	1,321,877
-	161,366	6,680,826
7,276	506,871	514,147
-	-	3,176,212
-	332,328	393,987
<u>8,549,315</u>	<u>1,333,035</u>	<u>22,219,010</u>
-	-	2,255,990
-	-	2,255,990
-	96,606	210,631
-	3,817,637	3,817,637
22,992,721	-	22,992,721
-	-	16,339,980
-	2,738,862	2,738,862
-	-	33,492,036
<u>22,992,721</u>	<u>6,653,105</u>	<u>79,591,867</u>
<u>\$ 31,542,036</u>	<u>\$ 7,986,140</u>	<u>\$ 104,066,867</u>

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BELTON INDEPENDENT SCHOOL DISTRICT

EXHIBIT C-2

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION

AUGUST 31, 2025

Total Fund Balances - Governmental Funds	\$ 79,591,867
1 Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	434,023,475
2 Uncollected property taxes are reported as deferred inflows of resources in the governmental funds balance sheet, but are recognized as a revenue in the statement of activities.	1,357,260
3 Other receivables are reported as deferred inflows of resources in the governmental funds balance sheet, but are recognized as a revenue in the statement of activities.	898,730
4 Long-term liabilities, including bonds, accreted interest and leases, are not due and payable in the current period and therefore are not reported in the funds. Also, the losses on refunding of bonds and the premium on issuance of bonds payable are not reported on the balance sheet in the funds.	(392,964,083)
5 Interest payable is not due and payable in the current period and, therefore, is not reported as a liability in the governmental funds.	(654,927)
6 Included in the items related to debt is the recognition of the District's proportionate share of net pension liability required by GASB 68. The net position related to TRS included a deferred resource outflow in the amount of \$13,651,715, a deferred resource inflow in the amount of \$1,238,380, and a net pension liability in the amount of \$44,620,065. This resulted in a decrease to net position.	(32,206,730)
7 Included in the items related to debt is the recognition of the District's proportionate share of net OPEB liability required by GASB 75. The net position related to TRS included a deferred resource outflow in the amount of \$18,085,834, a deferred resource inflow in the amount of \$25,554,554, and a net OPEB liability in the amount of \$30,035,746. This resulted in a decrease to net position.	<u>(37,504,466)</u>
29 Net position of governmental activities	<u>\$ 52,541,126</u>

BELTON INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes		10	51
		General	Debt Service
	REVENUES		
5700	Local and intermediate sources	\$ 49,263,794	\$ 24,921,032
5800	State program	93,788,492	4,085,472
5900	Federal program	1,581,372	-
5020	Total revenues	144,633,658	29,006,504
	EXPENDITURES		
	Current:		
0011	Instruction	83,297,746	-
0012	Instructional resources and media services	1,653,809	-
0013	Curriculum and staff development	3,797,008	-
0021	Instructional leadership	2,575,663	-
0023	School leadership	9,164,464	-
0031	Guidance, counseling, and evaluation services	6,228,391	-
0032	Social work services	192,641	-
0033	Health services	2,285,181	-
0034	Student transportation	5,696,024	-
0035	Food service	-	-
0036	Extracurricular activities	5,570,277	-
0041	General administration	4,526,532	-
0051	Facilities maintenance and operations	14,441,769	-
0052	Security and monitoring services	2,674,283	-
0053	Data processing services	4,713,117	-
0061	Community services	-	-
	Debt service:		
0071	Principal on long-term debt	887,201	9,665,000
0072	Interest on long-term debt	65,369	15,528,238
0073	Bond issuance costs and fees	-	30,735
0081	Capital outlay	276,976	-
	Intergovernmental:		
0093	Payments related to shared service arrangements	-	-
0097	Payments to tax increment fund	493,459	-
0099	Other intergovernmental charges	746,754	-
6030	Total expenditures	149,286,664	25,223,973
1100	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,653,006)	3,782,531
	OTHER FINANCING SOURCES (USES)		
7912	Sale of property	1,601,078	-
7913	Issuance of leases/SBITAs	505,104	-
7915	Transfers in	-	-
8911	Transfers out	-	-
7080	Total other financing sources (uses)	2,106,182	-
1200	NET CHANGE IN FUND BALANCES	(2,546,824)	3,782,531
0100	FUND BALANCES, BEGINNING	36,152,885	12,557,449
3000	FUND BALANCES, ENDING	\$ 33,606,061	\$ 16,339,980

60	98	98
Capital Projects	Other Governmental	Total Governmental Funds
\$ 1,636,695	\$ 5,766,912	\$ 81,588,433
-	2,553,100	100,427,064
-	10,647,216	12,228,588
<u>1,636,695</u>	<u>18,967,228</u>	<u>194,244,085</u>
946,773	3,523,802	87,768,321
-	89,386	1,743,195
-	1,281,601	5,078,609
-	93,294	2,668,957
-	57,824	9,222,288
-	1,517,725	7,746,116
-	217,321	409,962
-	-	2,285,181
-	1,530	5,697,554
-	9,099,649	9,099,649
-	1,835,750	7,406,027
-	1,055	4,527,587
13,390	-	14,455,159
-	1,111,075	3,785,358
-	98,067	4,811,184
-	166,926	166,926
-	-	10,552,201
-	-	15,593,607
-	-	30,735
13,209,801	-	13,486,777
-	369,310	369,310
-	-	493,459
-	-	746,754
<u>14,169,964</u>	<u>19,464,315</u>	<u>208,144,916</u>
<u>(12,533,269)</u>	<u>(497,087)</u>	<u>(13,900,831)</u>
-	-	1,601,078
-	-	505,104
-	27,941	27,941
-	(27,941)	(27,941)
<u>-</u>	<u>-</u>	<u>2,106,182</u>
(12,533,269)	(497,087)	(11,794,649)
<u>35,525,990</u>	<u>7,150,192</u>	<u>91,386,516</u>
<u>\$ 22,992,721</u>	<u>\$ 6,653,105</u>	<u>\$ 79,591,867</u>

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**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, 2025

Net change in fund balances - total governmental funds \$ (11,794,649)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital outlay	16,714,202
Depreciation expense	(14,286,717)

In the statement of activities, only the gain or loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the book value of the capital asset sold. (648,301)

Some receivables are not considered available revenues and are reported as deferred inflows in the governmental funds. (465,474)

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums and similar items when debt is first issued, whereas these amounts are amortized in the statement of activities.

Issuance of leases	(83,957)
Issuance of SBITAs	(421,147)
Principal repayments:	
General obligation bonds	9,665,000
Leases	253,406
SBITAs	659,887
Amortization of:	
Premium on bond issuance	1,697,263
Deferred gain/loss on bond refunding	(145,081)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Accrued interest payable on long-term debt	29,903
Accreted interest on capital appreciation bonds	(4,847)
Compensated absences	(39,539)
Arbitrage liability	(531,706)

GASB 68 required that certain plan expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of the plan caused the change in ending net position to increase by \$4,020,783. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in net pension liability. This caused a decrease in net position totaling \$4,116,289. Finally, the proportionate share of the TRS pension expense on the plan as a whole had to be recorded. The net pension expense decreased the change in net position by \$3,811,470. The net result is a decrease in the change in net position. (3,906,976)

GASB 75 required that certain plan expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of the plan caused the change in ending net position to increase by \$860,357. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in net OPEB liability. This caused a decrease in net position totaling \$898,367. Finally, the proportionate share of the TRS OPEB expense in the plan as a whole had to be recorded. The net OPEB expense increased the change in net position by \$3,110,965. The net result is an increase in the change in net position. 3,072,955

Change in net position of governmental activities \$ (235,778)

BELTON INDEPENDENT SCHOOL DISTRICT

EXHIBIT E-1

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND

AUGUST 31, 2025

	<u>Custodial Fund</u>
ASSETS	
Cash and cash equivalents	\$ 152,225
Total assets	<u>152,225</u>
LIABILITIES	
Accounts payable	<u>246</u>
Total liabilities	<u>246</u>
NET POSITION	
Restricted for student groups	<u>151,979</u>
Total net position	<u>\$ 151,979</u>

BELTON INDEPENDENT SCHOOL DISTRICT

EXHIBIT E-2

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND

FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Custodial Fund</u>
ADDITIONS	
Collections from student groups	\$ 104,924
Total additions	<u>104,924</u>
DEDUCTIONS	
Payments on-behalf of student groups	<u>110,095</u>
Total deductions	<u>110,095</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	(5,171)
NET POSITION, BEGINNING	<u>157,150</u>
NET POSITION, ENDING	<u>\$ 151,979</u>

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BELTON INDEPENDENT SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

AUGUST 31, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Belton 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 financial statements in conformity with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board and it complies with the requirements of the 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.

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"). There are no component units included within the reporting entity.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported only in the fund financial statements. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* are supported by taxes, state foundation funds and intergovernmental revenue.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenue are reported instead as general revenue.

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

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue 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 are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be *available* when it is collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenue to be available if it is collectible within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt services expenditures, as well as expenditures related to claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt is reported as other financing sources.

Property taxes, state foundation funds, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. Entitlements are recorded as revenue when all eligibility requirements are met, including any time requirements, and the amount received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

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

The **Debt Service Fund** is used to account for resources accumulated and payments made for principal and interest in long-term general obligation debt of governmental funds.

The **Capital Projects Fund** is used to account for the activity related to the use of the bond proceeds which includes the construction of capital facilities and purchase of capital equipment.

Additionally, the District reports the following fund types:

The **Nonmajor Special Revenue Funds** are used to account for the proceeds of specific revenue sources (other than those identified as a major fund) that are restricted or committed to expenditures for specific purposes.

The **Custodial Fund** accounts for resources held for others in a custodial capacity. The District's Custodial Fund is Student Activities.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in the governmental activities are eliminated.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, Net Position/Fund Balance, Revenues and Expenditure/Expenses

1. Cash and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments for the District are reported at fair value, except for the position in investment pools. The District's investments in Pools are reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method.

2. Receivables

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.

3. Inventories

Inventories of supplies on the balance sheet are stated at weighted average cost, while inventories of food commodities are recorded at acquisition values supplied by the Texas Department of Human Services. Inventory items are recorded as expenditures when they are consumed. Supplies are used for almost all functions of activity, while food commodities are used only in the food service program. Although commodities are received at no cost, their acquisition value is supplied by the Texas Department of Human Services and recorded as inventory and unearned revenue when received. When requisitioned, inventory and unearned revenue are relieved, expenditures are charged, and revenue is recognized for an equal amount. Inventories also include plant maintenance and operation supplies as well as instructional supplies.

4. Capital Assets

Capital assets are tangible and intangible assets, which include land, buildings, furniture and equipment, are reported in the governmental activity 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. As the District constructs or acquires capital assets each period they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date.

Land and construction in progress are not depreciated. Buildings, furniture and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	5-50
Furniture and equipment	3-50
Right to use equipment	3-50
Right to use software	1-3

5. Leases and Subscription-Based Information Technology Arrangements

The District is a lessee for a noncancellable lease of equipment and subscription-based IT arrangements (SBITAs). The District recognizes a liability and an intangible right-to-use asset in the government-wide financial statements.

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

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

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate.
- The agreement term includes the noncancellable period of the lease or SBITA.
- The agreed upon payments included in the measurement of the liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

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

The right to use assets are reported with other capital assets and liabilities are reported with long-term debt on the statement of net position.

6. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts 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.

7. Compensated Absences

The District provides employees with compensation benefits for vacation, sick leave, and personal days off. These balances are recorded as a liability in the basic financial statements to the extent that management estimates they are more likely than not to be used based upon historical data.

8. Deferred Outflows/Inflows of Resources

Deferred outflows and inflows of resources are reported in the financial statements as described below:

A deferred outflow of resources is a consumption of a government's net assets (a decrease in assets in excess of any related decrease in liabilities or an increase in liabilities in excess of any related increase in assets) by the government that is applicable to a future reporting period. The District had the following deferred outflows of resources:

- Deferred outflows of resources for refunding – Reported in the government-wide statement of net position, this deferred charge on refunding results from the difference in the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Deferred outflows of resources for pension – Reported in the government-wide financial statement of net position, this deferred outflow results from pension plan contributions made after the measurement date of the net pension liability, the results of differences between expected and actual experience, changes in actuarial assumptions, and the changes in proportion and difference between the employer's contributions and the proportionate share of contributions. The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year.

- Deferred outflows of resources for OPEB – Reported in the government-wide financial statement of net position, this deferred outflow results from OPEB plan contributions made after the measurement date of the net OPEB liability, changes in actuarial assumptions, the differences between projected and actual investment earnings, and changes in proportion and difference between the employer’s contributions and the proportionate share of contributions. The deferred outflows related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the next fiscal year.

A deferred inflow of resources is an acquisition of a government’s net assets (an increase in assets in excess of any related increase in liabilities or a decrease in liabilities in excess of any related decrease in assets) by the government that is applicable to a future reporting period. The District had two items that qualify for reporting in this category:

- Deferred inflow of resources for unavailable revenues – Reported only in the governmental funds balance sheet, for unavailable revenues from property taxes arise under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow of revenues in the period that the amounts become available. During the current year, the District recorded deferred inflow of resources as unavailable revenues – property taxes and unavailable revenues – School Health and Related Services (SHARS).
- Deferred inflow of resources for pensions – Reported in the government-wide financial statement of net position, these deferred inflows result from differences between expected and actual economic experience, changes in actuarial assumptions, differences between projected and actual investment earnings, as well as changes in proportion and difference between the employer’s contributions and the proportionate share of contributions.
- Deferred inflow of resources for OPEB – Reported in the government-wide financial statement of net position, these deferred inflows result from differences between expected and actual economic experience and changes in actuarial assumptions.

9. Defined Benefit Pension Plan

The District participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The Teacher Retirement System of Texas (TRS) administers the plan. 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.

10. Other Post-Employment Benefit Plan

The fiduciary net position of the Teacher Retirement System of Texas (TRS) TRS Care Plan has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other 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.

11. Net Position

Net position represents the difference between assets, deferred outflows (inflows) of resources and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

12. Net Position Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond and grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered applied. It is the District’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

13. Fund Balance Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

14. Fund Balance Policies

Fund balance of the governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District’s highest level of decision-making authority. The Board of Trustees is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation. Committed fund balance also should include contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board of Trustees has by resolution authorized the Superintendent and the Chief Financial Officer to assign fund balance. The Board of Trustees may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The unassigned fund balance classification includes the residual classification of the General Fund and includes all amounts not contained in other classifications. This portion of the total fund balance in the general fund is available to finance operating expenditures. Only the General Fund will have unassigned amounts. By accounting for amounts in other funds, the District has implicitly assigned the funds for purposes of those particular funds.

15. Program Revenue

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

16. Property Taxes

Property taxes are levied as of October 1 on property values assessed 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 following year. On January 31 of each year, a tax lien attaches to property to secure payment of all taxes, penalties, and interest ultimately imposed.

17. Data Control Codes

The Data Control Codes refer to the account code structure prescribed by the Texas Education Agency ("TEA") in the *Financial Accountability System Resource Guide*. TEA requires school districts to display these codes in the financial statements filed with the Agency in order to ensure accuracy in building a statewide data base policy development and funding plans.

18. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

19. Change in Accounting Principle

During fiscal year 2025, the District implemented GASB Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Accordingly, the cumulative effect of the accounting change has been recognized in a restatement of beginning net position for the year ended August 31, 2025.

II. DETAILED NOTES ON ACTIVITIES AND FUNDS

A. Deposits and Investments

The funds of the District must be deposited and invested under the terms of a contract, contents of which are set out in the Depository Contract Law. The depository bank places approved pledged securities for safekeeping and trust with the District's agent bank in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

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 the District 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) Mutual Funds (8) Investment pools, (9) guaranteed investment contracts (10) and common trust funds. The Act also requires the District to have independent auditors perform test procedures related to investment practices as provided by the Act. The District is in substantial compliance with the requirements of the Act and with local policies.

Public funds investment pools in Texas ("Pools") are established under the authority of the Interlocal Cooperation Act, Chapter 79 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the "Act"), Chapter 2256 of the Texas Government Code.

In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the fair value of its underlying investment portfolio within one-half of one percent of the value of its shares. The Act authorizes the District to invest in obligations of the U.S. Treasury, U.S. agencies, fully collateralized repurchase agreements, public fund investment pools, SEC-registered no-load money market mutual funds, municipal securities of any state rated A or better, certificates of deposit (fully collateralized, insured, and standby letters of credit backed), and commercial paper rated not less than A-1 or P-1 with a stated maturity of no more than 270 days. The District's investment policy may further restrict those investment options.

The District utilizes a pooled investment concept for some of its funds to maximize its investment program. Investment income from this internal pooling is allocated to the respective funds based upon the sources of funds invested.

Custodial Credit Risk (Deposits) – In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2025, the District's deposit balance was collateralized with securities held by the pledging financial institution in the District's name or covered by FDIC insurance.

Interest Rate Risk – The risk that changes in interest rates could adversely affect the value of investments. To reduce this risk, the District utilizes final and weighted-average-maturity limits and diversification. Any internally created pool fund group of the District shall have a maximum dollar weighted average maturity of 365 days. The maximum allowable stated maturity of any other individual investment owned by the District shall not exceed three years from the time of purchase.

Concentration of Credit Risk – The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from overconcentration of assets in a specific class of investments, specific maturity, or specific issuer.

Custodial Credit Risk (Investments) – It is the District's policy to limit its investments to investment types with an investment quality rating not less than A or its equivalent by a nationally recognized statistical rating organization. The District's investment pools and commercial paper are rated as follows by Standard and Poor's Investors Service.

As of August 31, 2025, the District had the following investment pools:

Investment	Reported Value	Weighted Average Maturity (Days)	Percent of Total Investments	Rating
TexPool	\$ 12,731,346	42	14.04%	AAAm
TexPool Prime	10,844,788	45	11.96%	AAAm
Tex Star	29,587,861	47	32.62%	AAAm
Texas Class	10,188,718	44	11.23%	AAAm
Lonestar	<u>27,351,801</u>	26	30.15%	AAAf/S1+
Total	<u>\$ 90,704,514</u>			

Portfolio weighted average maturity 39

The investment pools each have a redemption notice period of one day and may redeem daily. The investment pools' authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national state of emergency that affects the pool's liquidity.

The District categorizes its fair value measurements within 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; and Level 3 inputs are significant unobservable inputs.

B. Due to/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, 2025, are summarized below. Amounts due to other governments include \$2,890,301 in the general fund and \$285,911 in the debt service fund. This represents overpayments of state entitlement programs.

<u>Fund</u>	<u>State Entitlements</u>	<u>Grants</u>	<u>Total</u>
General	\$ 6,549,089	\$ -	\$ 6,549,089
Other nonmajor governmental	-	983,043	983,043
Total	<u>\$ 6,549,089</u>	<u>\$ 983,043</u>	<u>\$ 7,532,132</u>

C. Interfund Balances and Transfers

The composition of interfund balances as of August 31, 2025, consisted of the following:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Capital Projects	\$ 7,276
General	Nonmajor governmental	506,871
Total		<u>\$ 514,147</u>

Balances resulted from the lag between the dates that 1) interfund goods and services are provided on reimbursable expenditures occur, and 2) transactions are recorded in the accounting system, and 3) payments between funds are made.

Interfund transfers for the year ended August 31, 2025 consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
Nonmajor governmental fund	Nonmajor governmental fund	\$ 27,941
Total		<u>\$ 27,941</u>

The transfer of \$27,941 was from the National Breakfast and Lunch Program to the Summer Feeding Program to cover the negative equity in the fund.

D. Other Receivables

Other receivables consisted of the following balances as of August 31, 2025:

<u>Receivable</u>	<u>General</u>	<u>Total</u>
Miscellaneous	\$ 296	\$ 296
Total	<u>\$ 296</u>	<u>\$ 296</u>

E. Capital Assets

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 11,705,997	\$ 867,414	\$ (51,899)	\$ 12,521,512
Construction in progress	<u>141,865,334</u>	<u>10,378,144</u>	<u>(48,104,792)</u>	<u>104,138,686</u>
Total capital assets, not being depreciated	<u>153,571,331</u>	<u>11,245,558</u>	<u>(48,156,691)</u>	<u>116,660,198</u>
Capital assets, being depreciated:				
Building and improvements	387,166,427	51,136,048	(2,047,432)	436,255,043
Furniture and equipment	41,848,992	1,932,283	(1,291,460)	42,489,815
Right to use assets - equipment	1,151,452	83,957	-	1,235,409
Right to use assets - IT asset	<u>2,334,063</u>	<u>421,148</u>	<u>(635,339)</u>	<u>2,119,872</u>
Total capital assets, being depreciated	<u>432,500,934</u>	<u>53,573,436</u>	<u>(3,974,231)</u>	<u>482,100,139</u>
Less accumulated depreciation for:				
Buildings and improvements	(126,231,635)	(8,738,045)	1,522,624	(133,447,056)
Furniture and equipment	(25,997,464)	(4,559,573)	1,258,355	(29,298,682)
Right to use assets - equipment	(437,311)	(364,843)	-	(802,154)
Right to use assets - IT asset	<u>(1,161,564)</u>	<u>(624,256)</u>	<u>596,850</u>	<u>(1,188,970)</u>
Total accumulated depreciation	<u>(153,827,974)</u>	<u>(14,286,717)</u>	<u>3,377,829</u>	<u>(164,736,862)</u>
Total capital assets, being depreciated, net	<u>278,672,960</u>	<u>39,286,719</u>	<u>(596,402)</u>	<u>317,363,277</u>
Governmental activities capital assets, net	<u>\$ 432,244,291</u>	<u>\$ 50,532,277</u>	<u>\$ (48,753,093)</u>	<u>\$ 434,023,475</u>

Depreciation expense was charged to functions/programs of the District as follows:

Governmental activities:		
Instruction		\$ 9,372,595
Instructional resources and media services		81,321
Curriculum & Instructional Staff Development		22,418
Instructional leadership		77,145
School leadership		28,222
Guidance, counseling and evaluation services		15,121
Health services		16,344
Student transportation		780,733
Food service		292,245
Extracurricular activities		808,922
General administration		215,719
Facilities maintenance and operations		1,290,666
Security and monitoring services		172,917
Data processing services		<u>1,112,349</u>
Total depreciation expense - governmental activities		<u>\$ 14,286,717</u>

F. Deferred Inflows of Resources

At August 31, 2025, the District reported the following deferred inflows of resources in the governmental funds:

	Unavailable Revenue	General	Debt Service	Total
Property taxes		\$ 964,571	\$ 392,689	\$ 1,357,260
SHARS cost settlement		<u>898,730</u>	<u>-</u>	<u>898,730</u>
Total		<u>\$ 1,863,301</u>	<u>\$ 392,689</u>	<u>\$ 2,255,990</u>

G. Unearned Revenue

Unearned revenue at year-end consisted of the following:

Unearned Revenue	General	Other Governmental	Totals
Fees collected for school year 2025-2026	\$ 61,659	\$ -	\$ 61,659
Commodities inventory	-	139,572	139,572
Grant receipts in excess of expenditures	-	15,288	15,288
Prepayment for food service meals	-	177,468	177,468
Totals	<u>\$ 61,659</u>	<u>\$ 332,328</u>	<u>\$ 393,987</u>

H. Long-term Liabilities

The District issues Bonds to provide funds for the acquisition and construction of major capital facilities or to refund prior debt issuances. The Bonds are direct obligations and pledge the full faith and credit of the District. Bonds outstanding as of August 31, 2025 are as follows:

Description	Interest Rate	Amounts Original Issue	Interest Current Year	Amounts Outstanding
Unlimited Tax Refunding Bonds, Series 2014	2.0-3.5%	\$ 8,560,000	\$ 20,475	\$ 45,000
Unlimited Tax Refunding Bonds, Series 2015	2.0-3.5%	7,840,000	297,900	7,505,000
Unlimited Tax Refunding Bonds, Series 2016	2.0-3.5%	6,430,000	257,200	6,430,000
Unlimited Tax School Building Bonds, Series 2017	2.0-5.0%	117,400,000	4,887,750	108,915,000
Unlimited Tax Refunding Bonds, Series 2017	2.0-5.0%	49,145,000	1,796,000	41,215,000
Unlimited Tax Refunding Bonds, Series 2019	3.0-5.0%	18,870,000	395,450	11,475,000
Unlimited Tax Refunding Bonds, Series 2020	4.0-5.0%	13,610,000	410,050	7,535,000
Unlimited Tax Refunding Bonds, Series 2021	1.0-5.0%	17,395,000	550,138	16,285,000
Unlimited Tax School Building Bonds, Series 2022	4.0-5.0%	<u>166,240,000</u>	<u>6,913,275</u>	<u>160,585,000</u>
Total		<u>\$ 405,490,000</u>	<u>\$ 15,528,238</u>	<u>\$ 359,990,000</u>

The future debt service requirements for the District's bonds are as follows:

Year Ending August 31,	Principal	Interest	Total Requirements
2026	\$ 10,130,000	\$ 15,063,325	\$ 25,193,325
2027	10,645,000	14,562,238	25,207,238
2028	11,150,000	14,053,213	25,203,213
2029	11,655,000	13,547,438	25,202,438
2030	12,200,000	13,001,638	25,201,638
2031-2035	69,845,000	56,166,619	126,011,619
2036-2040	81,310,000	39,846,138	121,156,138
2041-2045	73,240,000	23,703,600	96,943,600
2046-2050	60,340,000	9,039,600	69,379,600
2051-2052	<u>19,610,000</u>	<u>792,200</u>	<u>20,402,200</u>
	360,125,000	<u>\$ 199,776,009</u>	<u>\$ 559,901,009</u>
Less: accreted interest	<u>(135,000)</u>		
Principal outstanding	<u>\$ 359,990,000</u>		

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, 2025.

The District's outstanding bonds payable contain a provision that in an event of default, outstanding amounts will be paid from the corpus of the Texas Permanent School Fund. In the event of default, the outstanding leases and SBITAs payable are secured by the related assets.

Changes in the District's long-term liabilities for the year ended August 31, 2025, are as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Long-term debt</u>					
General obligation bonds	\$ 369,655,000	\$ -	\$ (9,665,000)	\$ 359,990,000	\$ 10,130,000
Premiums	28,298,948	-	(1,697,263)	26,601,685	-
Accreted interest	127,683	4,847	-	132,530	-
Leases	644,039	83,957	(253,406)	474,590	232,130
SBITAs	<u>1,009,009</u>	<u>421,147</u>	<u>(659,887)</u>	<u>770,269</u>	<u>348,792</u>
Total	<u>399,734,679</u>	<u>509,951</u>	<u>(12,275,556)</u>	<u>387,969,074</u>	<u>10,710,922</u>
<u>Other long-term liabilities</u>					
Arbitrage liability	3,155,464	531,706	-	3,687,170	-
Compensated absences	2,851,983	39,539	-	2,891,522	722,881
Net pension liability	51,106,435	-	(6,486,370)	44,620,065	-
Net OPEB liability	<u>22,242,818</u>	<u>8,691,825</u>	<u>(898,897)</u>	<u>30,035,746</u>	<u>-</u>
Total	<u>79,356,700</u>	<u>9,263,070</u>	<u>(7,385,267)</u>	<u>81,234,503</u>	<u>722,881</u>
Total long-term liabilities	<u>\$ 479,091,379</u>	<u>\$ 9,773,021</u>	<u>\$ (19,660,823)</u>	<u>\$ 469,203,577</u>	<u>\$ 11,433,803</u>

The current year activity for the compensated absences liability is presented as a net change. The net pension and OPEB liabilities are typically liquidated by the General Fund.

Leases Payable

The District has entered into various lease agreements for copier equipment through a single vendor. The lease terms are each 60 months, carry interest rates of 4%, and have fixed monthly payments ranging from \$38 to \$1,522. The leases mature in fiscal years 2025 through 2028. Current year interest payments were \$38,025.

Principal and interest requirements to maturity are as follows:

Year Ending August 31,	Principal	Interest	Total Requirements
2026	\$ 232,130	\$ 25,299	\$ 257,429
2027	203,775	12,464	216,239
2028	<u>38,685</u>	<u>397</u>	<u>39,082</u>
Total	<u>\$ 474,590</u>	<u>\$ 38,160</u>	<u>\$ 512,750</u>

Subscriptions Payable

The District entered into various subscriptions (12-months to 36-months) for right to use software. The District is required to make annual fixed payments between \$10,622 and \$191,387 and have interest rates between 1.710% to 3.238%. Current year interest payments were \$27,344.

Principal and interest requirements to maturity are as follows:

<u>Year Ending August 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2026	\$ 348,792	\$ 23,765	\$ 372,557
2027	218,588	12,566	231,154
2028	160,130	6,085	166,215
2029	<u>42,759</u>	<u>1,282</u>	<u>44,041</u>
Total	<u>\$ 770,269</u>	<u>\$ 43,698</u>	<u>\$ 813,967</u>

Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed, or not performed correctly, it could result in a substantial liability to the District. The District has engaged an arbitrage consultant to perform the calculations in accordance with IRS rules and regulations and the District has reported an arbitrage liability at year end in the amount of \$3,687,170.

I. Defined Benefit Pension Plan

Plan Description. The Belton Independent School 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 workload and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

Pension Plan Fiduciary Net Position. Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately issued Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the TRS website at www.trs.state.tx.us by writing to TRS at attention Finance Division, PO BOX 149676, Austin, TX, 78714-0185, or by calling 1-800-223-8778.

Benefits Provided. TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 percent (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic post-employment benefit changes; including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description above. Accordingly, the 2023 Texas Legislature passed Senate Bill (SB) 10 and House Joint Resolution (HJR) 2 to provide eligible retirees with a one-time stipend and an ad hoc cost-of-living-adjustment (COLA).

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

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

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

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

Texas Government Code section 821.006 prohibits benefit improvements, if, as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action.

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

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

	Contribution Rates	
	2024	2025
Member	8.25%	8.25%
Non-Employer Contributing Entity (State)	8.25%	8.25%
Employers	8.25%	8.25%
Current fiscal year employer contributions		\$ 4,020,783
Current fiscal year member contributions		8,772,897
2024 measurement year NECE on-behalf contributions		6,208,788

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

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member's first 90 days of employment.
- When any part or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

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

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

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

Valuation Date	August 31, 2023 rolled forward to August 31, 2024
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Long-term expected Investment Rate of Return	7.00%
Inflation	2.30%
Salary Increases including inflation	2.95% to 8.95%
Ad hoc post-employment benefit changes	None

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

Discount Rate. A single discount rate of 7.00 percent was used to measure the total pension liability. The single discount rate was based on the expected rate of return on plan investments of 7.00 percent. The projection of cash flows used to determine this single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the legislature during the 2019 session. It is assumed that future employer and state contributions will be 9.54 percent of payroll in fiscal year 2025 and thereafter. This includes all employer and state contributions for active and rehired retirees.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term rate of return on pension plan investments is 7.00%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the Systems target asset allocation as of August 31, 2024 are summarized below:

Asset Class	Target Allocation ²	Long-Term Expected Geometric Real Rate of Return ³	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
U.S.	18.0%	4.4%	1.0%
Non-U.S. Developed	13.0%	4.2%	0.8%
Emerging Markets	9.0%	5.2%	0.7%
Private Equity ¹	14.0%	6.7%	1.2%
Stable Value			
Government Bonds	16.0%	1.9%	0.4%
Absolute Return	0.0%	4.0%	0.0%
Stable Value Hedge Funds	5.0%	3.0%	0.2%
Real Return			
Real Assets	15.0%	6.6%	1.2%
Energy and Natural Resources	6.0%	5.6%	0.4%
Commodities	0.0%	2.5%	0.0%
Risk Parity			
Risk Parity	8.0%	4.0%	0.4%
Asset Allocation Leverage			
Cash	2.0%	1.0%	0.0%
Asset Allocation Leverage	-6.0%	1.3%	-0.1%
Inflation Expectation			2.4%
Volatility Drag ⁴			-0.7%
Total	100.0%		7.9%

¹ Absolute Return includes Credit Sensitive Investments

² Target allocations are based on the FY2024 policy model.

³ Capital Market Assumptions come from 2024 SAA Study CMA Survey (as of 12/31/2023)

⁴ The volatility drag results from the conversion between arithmetic and geometric mean returns

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

	1% Decrease in Discount Rate (6.00%)	Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
Proportionate share of the net pension liability: \$	71,269,550	\$ 44,620,065	\$ 22,539,072

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At August 31, 2025, the District reported a liability of \$44,620,065 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	\$ 44,620,065
State's proportionate share that is associated with the District	<u>67,299,892</u>
Total	<u>\$ 111,919,957</u>

The net pension liability was measured as of August 31, 2024 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, 2023 through August 31, 2024.

On August 31, 2024, the employer's proportion of the collective net pension liability was 0.0730468478%, which was a decrease of 0.0013543375% from its proportion measured as of August 31, 2023.

For the year ended August 31, 2025, the District recognized pension expense of \$15,971,221 and revenue of \$8,043,462 for support provided by the State.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual actuarial experiences	\$ 2,459,397	\$ 348,372
Changes in actuarial assumptions	2,303,829	308,865
Differences between projected and actual investment earnings	271,229	-
Changes in proportion and differences between the employer's contributions and the proportionate share of contributions	4,596,477	581,143
Contributions paid to TRS subsequent to the measurement date	<u>4,020,783</u>	<u>-</u>
Totals	<u>\$ 13,651,715</u>	<u>\$ 1,238,380</u>

\$4,020,783 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending August 31, 2026. Other amounts reported as deferred outflows and inflows of resources will be recognized in pension expense as follows:

Fiscal year Ended August 31,	Pension Expense Amount
2026	\$ 1,730,043
2027	6,083,118
2028	1,316,133
2029	(806,300)
2030	69,558

J. Defined Other Post-Employment Benefit Plans

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

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

OPEB Plan Fiduciary Net Position. Detailed information about the TRS-Care's fiduciary net position is available in the separately-issued TRS Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at <http://www.trs.state.tx.us>; by writing to TRS at P.O. Box 149676, Austin, TX, 78714-0185; or by calling (800) 223-8778.

Benefits Provided. TRS-Care provides health insurance coverage (TRS-Care 1), at no cost to all retirees from public schools, charter schools, regional education service centers and other educational districts who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

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

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

	TRS-Care 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% of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is .65% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the public. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act, which is 0.75 percent of each active employee’s pay for fiscal year 2024. The following table shows contributions to the TRS-Care plan by type of contributor.

	Contributions Rates	
	2024	2025
Member	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%
Current fiscal year employer contributions		\$ 860,357
Current fiscal year member contributions		690,362
2024 measurement year NECE on-behalf contributions		1,126,306

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.

Actuarial Assumptions. The actuarial valuation was performed as of August 31, 2023. Update procedures were used to roll forward the Total OPEB liability to August 31, 2024.

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2021. The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2023 TRS pension actuarial valuation that was rolled forward to August 31, 2024:

Rates of Mortality	Rates of Disability
Rates of Retirement	General Inflation
Rates of Termination	Wage Inflation

The active mortality rates were based on PUB(2010), Amount-Weighted, Below-Median Income, Teacher male and female tables (with a two-year set forward for males). The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioner Mortality Tables. The rates were projected on a fully generational basis using the ultimate improvement rates from mortality projection scale MP-2021.

Additional Actuarial Methods and Assumptions

Valuation Date	August 31, 2023 rolled forward to August 31, 2024
Individual Entry Age Normal	
Inflation	2.30%
Discount Rate	3.87% as of August 31, 2024
Aging Factors	Based on the Society of Actuaries' 2013 Study "Health Care Costs - From Birth to Death"
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claim costs
Projected Salary Increases	2.95% to 8.95%
Healthcare Trend Rates	4.25 to 7.75%
Election Rates	Normal Retirement: 62% participation prior to age 65 and 25% participation after age 65. 30% of pre-65 retirees are assumed to discontinue coverage at age 65.
Ad hoc post-employment benefit changes	None

Discount Rate. A single discount rate of 3.87% was used to measure the total OPEB liability. There was a decrease of 0.26 percent in the discount rate since the previous year.

Because the investments are held in cash and there is no intentional objective to advance fund the benefits, the Single Discount Rate is equal to the prevailing municipal bond rate.

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

Discount Rate Sensitivity Analysis. The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1% less than the discount rate that was used (3.87%) in measuring the Net OPEB Liability.

	1% Decrease in Discount Rate <u>(2.87%)</u>	Discount Rate <u>(3.87%)</u>	1% Increase in Discount Rate <u>(4.87%)</u>
Proportionate share of the net OPEB liability	\$ 35,683,870	\$ 30,035,746	\$ 25,471,746

Healthcare Cost Trend Sensitivity Analysis. The following schedule shows the impact of the Net OPEB Liability if a healthcare trend rate that is 1% less than and 1% greater than the assumed healthcare cost trend rate.

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Proportionate share of net OPEB liability	\$ 24,459,656	\$ 30,035,746	\$ 37,301,947

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs. At August 31, 2025, the District reported a liability of \$30,035,746 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	\$ 30,035,746
State's proportionate share that is associated with the District	<u>37,634,382</u>
Total	<u>\$ 67,670,128</u>

The Net OPEB Liability was measured as of August 31, 2024 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The 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, 2023 thru August 31, 2024.

At August 31, 2024 the employer's proportion of the collective Net OPEB Liability was 0.0989595709% which is a decrease of 0.0015125183% from its proportion measured as of August 31, 2023.

Changes Since the Prior Actuarial Valuation. The following were changes to the actuarial assumptions or other inputs that affected measurement of the Total OPEB liability since the prior measurement period:

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

For the year ended August 31, 2025, the District recognized OPEB expense of (\$7,104,373) and revenue of (\$4,891,775) for support provided by the State.

At August 31, 2025, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual actuarial experiences	\$ 5,756,844	\$ 14,989,466
Changes in actuarial assumptions	3,844,221	9,800,316
Differences between projected and actual investment earnings	-	84,110
Changes in proportion and differences between the employer's contributions and the proportionate share of contributions	7,624,412	680,662
Contributions paid to TRS subsequent to the measurement date	860,357	-
Totals	\$ 18,085,834	\$ 25,554,554

\$860,357 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date, which will be recognized as a reduction of the net OPEB liability in the measurement year ended August 31, 2026. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ended August 31,	OPEB Expense
2026	\$ (2,993,860)
2027	(1,633,510)
2028	(2,107,809)
2029	(1,645,825)
2030	(653,147)
Thereafter	705,074

K. Deferred Compensation Plan

The District offers its employees deferred compensation plans created in accordance with Internal Revenue Code Section 403(b). The trust agreement establishes that all assets and income of the trust are for the exclusive benefit of eligible employees and their beneficiaries. The District does not have any fiduciary responsibility or administrative duties relating to the deferred compensation plan other than remitting employee's contribution to the trustee. Accordingly, the District has not presented the assets and income from the plan in these financial statements. The deferred compensation investments are held by an outside trustee. Plan investments are chosen by the individual (employee) participant and include mutual funds whose focus is on stocks, bonds, treasury securities, money market-type investments or a combination of these.

The plan, available to all permanent District employees, permits them to defer until future years up to 100% of annual gross earnings not to exceed \$23,500. Employees over age 50 can contribute an additional \$7,500. The District does not allow for any other catch-up provisions. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

Additionally, the District offers its employees a deferred compensation plan created in accordance with IRC 457. The plan, available to all permanent District employees, permits them to defer a portion of their salaries until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely the property and rights of the participants. Participants' rights under the plan are in an amount equal to the fair value of the deferred account for each participant. Investments that are held by an outside trustee in the deferred compensation plan are not reported in the District's financial statements as the District maintains no fiduciary responsibility for such assets.

L. Active Employee Health Care Coverage

During the period ended August 31, 2025, employees of the District were covered by a state-wide health care plan, TRS Active Care with AETNA, Scott & White, and First Care. The District's participation in this plan is renewable annually. The District paid into the Plan \$410 per month per employee. Employees, at their option, pay premiums for any coverage above these amounts as well as for dependent coverage.

The Teachers Retirement System (TRS) manages TRS Active Care. The medical plan is administered by AETNA, FIRSTCARE and Scott and White HMO. Medco Health administers the prescription drug plan. The latest financial information on the state-wide plan may be obtained by writing to the TRS Communications Department, 1000 Red River Street, Austin, Texas 78701, by calling the TRS Communications Department at 1-800-223-8778, or by downloading the report from the TRS Internet website, www.trs.state.tx.us, under the TRS Publications heading.

M. Medicare Part D Coverage

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 retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. These on-behalf payments of \$791,050, \$578,800, and \$543,577 were recognized for the years ended August 31, 2025, 2024, and 2023, respectively, as equal revenues and expenditures.

N. Risk Management

State law allows school districts to retain risk through its own risk management program (i.e., a "self-insurance" program), insure through a commercial carrier, or insure through a public entity risk pool. The District has insurable risks in various areas, including property, casualty, automobile, comprehensive liability, unemployment, and workmen's compensation. During the 2024-2025 fiscal year, the District obtained insurance against such risk through a public entity risk pool (TASB). Administration believes the amount and types of coverage are adequate to protect the District from losses which could reasonably be expected to occur.

The District pays annual premiums to the pool for workers' compensation and property/casualty coverage. The pool handles all claims and provides defense as is necessary. The risk of loss is effectively transferred to the insurer and the District is not responsible for claims in excess of premium paid.

O. Commitments and Contingencies

The District can be a defendant in a lawsuit from time to time. In the opinion of the District's legal counsel, the District has no significant legal actions that could have a material adverse effect on the financial condition of the District.

The District participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

The District has active construction projects as of August 31, 2025. The projects are as follows:

<u>Project</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
Elementary School #12 construction	\$ 38,720,831	\$ -
Elementary School #13 construction	39,359,589	189,543
Delta Program Facility	3,887,355	957,636
Southwest Elementary Addition	15,195,769	2,350,841
Belton High School Addition	32,386,935	2,640,933
Lake Belton Middle School Addition	11,537,889	853,214
Agriculture Facility	3,828,923	-
HVAC Replacements	<u>43,847</u>	<u>3,765,855</u>
Total	<u>\$ 144,961,138</u>	<u>\$ 10,758,022</u>

P. Change in Accounting Principle

During fiscal year 2025, the District implemented GASB Statement No. 101, *Compensated Absences*. The adoption of this standard resulted in the recognition of additional liabilities for compensated absences. The cumulative effect of the accounting change increased compensated absences liabilities and decreased beginning net position by \$2,851,983 in the Governmental Activities as of the beginning of fiscal year 2025.

Q. Related Party Transactions

In fiscal year 2025, the District purchased goods and services from a vendor in the amount of \$25,772. The family business of a member of the Board of Trustees has done work for the District throughout the year. The board member has followed all appropriate conflict of interest laws and District policies. Further, when approving the vendor, the member of the Board of Trustees abstained from voting.

R. New Accounting Standards

Significant new accounting standards issued by the Governmental Accounting Standards Board (GASB) not yet implemented by the District includes the following:

GASB Statement No. 103, *Financial Reporting Model Improvements* – The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. This Statement also addresses certain application issues. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* – The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be presented separately in the note disclosures, including right-to-use assets related to leases, Subscription-Based Information Technology Arrangements, and public-private or public-public partnerships. Other intangible assets are also required to be presented separately by major class. Additional disclosures have also been required for capital assets held for sale. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No 105, *Subsequent Events* – The objective of this Statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. This Statement will become effective for fiscal years beginning after June 15, 2026, and the impact has not yet been determined.

REQUIRED SUPPLEMENTARY INFORMATION

BELTON INDEPENDENT SCHOOL DISTRICT

EXHIBIT G-1

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND

FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes		Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance with Final Budget Positive (Negative)
		Original	Final		
REVENUES					
5700	Local and intermediate sources	\$ 49,638,740	\$ 49,098,154	\$ 49,263,794	\$ 165,640
5800	State program	91,789,048	93,456,832	93,788,492	331,660
5900	Federal program	1,275,000	1,575,000	1,581,372	6,372
5020	Total revenues	<u>142,702,788</u>	<u>144,129,986</u>	<u>144,633,658</u>	<u>503,672</u>
EXPENDITURES					
Current:					
0011	Instruction	82,799,213	84,978,778	83,297,746	1,681,032
0012	Instructional resources and media services	1,681,820	1,720,296	1,653,809	66,487
0013	Curriculum and staff development	3,493,446	3,953,351	3,797,008	156,343
0021	Instructional leadership	2,585,959	2,629,448	2,575,663	53,785
0023	School leadership	8,926,278	9,180,971	9,164,464	16,507
0031	Guidance, counseling, and evaluation services	6,493,757	6,495,940	6,228,391	267,549
0032	Social work services	190,642	220,642	192,641	28,001
0033	Health services	2,317,384	2,392,384	2,285,181	107,203
0034	Student transportation	7,445,559	6,120,495	5,696,024	424,471
0036	Extracurricular activities	5,772,042	5,707,862	5,570,277	137,585
0041	General administration	4,234,706	4,684,816	4,526,532	158,284
0051	Facilities maintenance and operations	15,320,734	14,822,759	14,441,769	380,990
0052	Security and monitoring services	2,873,362	2,684,165	2,674,283	9,882
0053	Data processing services	4,805,106	5,282,062	4,713,117	568,945
Debt service:					
0071	Principal on long-term debt	354,683	989,314	887,201	102,113
0072	Interest on long-term debt	-	65,369	65,369	-
0081	Capital outlay	-	298,019	276,976	21,043
Intergovernmental:					
0095	Payments to juvenile justice alternative education programs	15,000	-	-	-
0097	Payments to tax increment fund	750,000	502,433	493,459	8,974
0099	Other intergovernmental charges	800,000	770,000	746,754	23,246
6030	Total expenditures	<u>150,859,691</u>	<u>153,499,104</u>	<u>149,286,664</u>	<u>4,212,440</u>
1100	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(8,156,903)</u>	<u>(9,369,118)</u>	<u>(4,653,006)</u>	<u>4,716,112</u>
OTHER FINANCING SOURCES (USES)					
7912	Sale of Property	-	1,601,878	1,601,078	(800)
7913	Issuance of leases/SBITAs	-	679,611	505,104	(174,507)
7080	Total other financing sources (uses)	-	<u>2,281,489</u>	<u>2,106,182</u>	<u>(175,307)</u>
1200	NET CHANGE IN FUND BALANCES	<u>(8,156,903)</u>	<u>(7,087,629)</u>	<u>(2,546,824)</u>	<u>4,540,805</u>
0100	FUND BALANCES, BEGINNING	<u>36,152,885</u>	<u>36,152,885</u>	<u>36,152,885</u>	<u>-</u>
3000	FUND BALANCES, ENDING	<u>\$ 27,995,982</u>	<u>\$ 29,065,256</u>	<u>\$ 33,606,061</u>	<u>\$ 4,540,805</u>

BELTON INDEPENDENT SCHOOL DISTRICT

NOTES TO REQUIRED BUDGETARY SCHEDULE

AUGUST 31, 2025

Budgetary Information

The Board of Trustees adopts an "appropriated budget" for the General Fund, the National School Breakfast and Lunch Program Fund, and the Debt Service Fund. 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 District presented the General Fund comparison schedule as required supplementary information. The Debt Service Fund and National School Breakfast and Lunch Program Fund budgetary comparison schedules are presented as required TEA schedules.

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

1. Prior to August 20 the District prepares a budget for the next succeeding fiscal year beginning September 1. The opening 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.

Prior to September 1, the budget is legally enacted by a motion to adopt 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. Amendments were made throughout the year for transfers to and from other funds and for transfers to and from other functions. The following amendments were significant.

- Budgeted local revenue in the General Fund was decreased by \$540,586 to account for decreased property tax collections resulting from the homestead exemption increase.
 - Budgeted state revenue in the General Fund increased by \$1,667,784 to compensate for the lost tax collections through a hold-harmless provision provided by the State. In addition to increased TRS On-Behalf revenues.
 - Budgeted federal revenue in the General Fund increased \$300,000 to account for an unforeseen increase in SHARS reimbursements from the State.
 - General Fund budgeted expenditures increased \$2,639,413 for salaries and contracted services.
 - Other financing sources in the General Fund increased \$2,281,489 to account for the sale of two major properties in addition to the issuance of new leases.
3. Each budget is controlled by the budget coordinator at the revenue and expenditure function level. Budgeted amounts are as amended by the Board. All budget appropriations lapse at year end.

BELTON INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM

FOR THE YEAR ENDED AUGUST 31, 2025

Measurement year ended August 31,	<u>2024</u>	<u>2023</u>	<u>2022</u>
District's proportion of the net pension liability (asset)	0.0730468%	0.0744012%	0.0658065%
District's proportionate share of the net pension liability (asset)	\$ 44,620,065	\$ 51,106,435	\$ 39,067,629
State's proportionate share of the net pension liability (asset) associated with the District	<u>67,299,892</u>	<u>74,441,182</u>	<u>69,794,520</u>
Total	<u>\$ 111,919,957</u>	<u>\$ 125,547,617</u>	<u>\$ 108,862,149</u>
District's covered payroll	\$ 107,479,305	\$ 101,010,246	\$ 94,665,326
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	41.52%	50.60%	41.27%
Plan fiduciary net position as a percentage of the total pension liability	77.51%	73.15%	75.62%

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
0.0637225%	0.0561062%	0.0532919%	0.0500841%	0.0500031%	0.0472361%	0.0453525%
\$ 16,227,867	\$ 30,049,360	\$ 27,702,785	\$ 27,567,478	\$ 15,988,290	\$ 17,849,838	\$ 16,031,505
<u>30,895,110</u>	<u>58,301,421</u>	<u>49,189,169</u>	<u>53,853,569</u>	<u>32,111,147</u>	<u>38,914,098</u>	<u>44,415,509</u>
<u>\$ 47,122,977</u>	<u>\$ 88,350,781</u>	<u>\$ 76,891,954</u>	<u>\$ 81,421,047</u>	<u>\$ 48,099,437</u>	<u>\$ 56,763,936</u>	<u>\$ 60,447,014</u>
\$ 89,363,827	\$ 77,446,712	\$ 68,749,686	\$ 65,657,907	\$ 63,726,646	\$ 61,341,434	\$ 58,463,299
18.16%	38.80%	40.30%	41.99%	25.09%	29.10%	27.42%
88.79%	75.54%	75.24%	73.74%	82.17%	78.43%	78.43%

BELTON INDEPENDENT SCHOOL DISTRICT

**SCHEDULE OF DISTRICT PENSION CONTRIBUTIONS
TEACHER RETIREMENT SYSTEM**

FOR THE YEAR ENDED AUGUST 31, 2025

Fiscal year ended August 31,	<u>2025</u>	<u>2024</u>	<u>2023</u>
Contractually required contribution	\$ 4,020,783	\$ 4,116,289	\$ 3,824,398
Contributions in relation to the contractually required contribution	<u>(4,020,783)</u>	<u>(4,116,289)</u>	<u>(3,824,398)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 106,209,515	\$ 107,479,305	\$ 101,010,246
Contribution as a percentage of covered payroll	3.79%	3.83%	3.79%

<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ 3,070,726	\$ 2,719,447	\$ 2,295,618	\$ 1,867,871	\$ 1,688,704	\$ 1,515,430	\$ 1,638,666
<u>(3,070,726)</u>	<u>(2,719,447)</u>	<u>(2,295,618)</u>	<u>(1,867,871)</u>	<u>(1,688,704)</u>	<u>(1,515,430)</u>	<u>(1,638,666)</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 94,665,326	\$ 89,363,827	\$ 77,446,712	\$ 68,749,686	\$ 65,657,907	\$ 63,726,646	\$ 61,341,434
3.24%	3.04%	2.96%	2.72%	2.57%	2.38%	2.67%

BELTON INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM

FOR THE YEAR ENDED AUGUST 31, 2025

Mesasurement year ended August 31,	<u>2024</u>	<u>2023</u>	<u>2022</u>
District's proportion of the net OPEB liability (asset)	0.0989596%	0.1004721%	0.0927696%
District's proportionate share of the net OPEB liability (asset)	\$ 30,035,746	\$ 22,242,818	\$ 22,212,770
State's proportionate share of the net OPEB liability (asset) associated with the District	<u>37,634,382</u>	<u>26,839,378</u>	<u>27,096,089</u>
Total	<u>\$ 67,670,128</u>	<u>\$ 49,082,196</u>	<u>\$ 49,308,859</u>
District's covered-employee payroll	\$ 107,479,305	\$ 101,010,246	\$ 94,665,326
District's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	27.95%	22.02%	23.46%
Plan fiduciary net position as a percentage of the total OPEB liability	13.70%	11.94%	11.52%

Note: This schedule is required to have 10 years of information but the information prior to 2017 is not available.

2021	2020	2019	2018	2017
0.0921432%	0.0848058%	0.0815581%	0.0793815%	0.0785869%
\$ 35,543,766	\$ 32,238,498	\$ 38,569,841	\$ 39,635,918	\$ 34,174,480
<u>47,620,726</u>	<u>43,320,813</u>	<u>51,250,692</u>	<u>56,028,057</u>	<u>49,471,494</u>
<u>\$ 83,164,492</u>	<u>\$ 75,559,311</u>	<u>\$ 89,820,533</u>	<u>\$ 95,663,975</u>	<u>\$ 83,645,974</u>
\$ 89,363,827	\$ 77,446,712	\$ 68,749,686	\$ 65,657,907	\$ 63,726,646
39.77%	41.63%	56.10%	60.37%	53.63%
6.18%	4.99%	2.66%	1.57%	0.91%

BELTON INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF DISTRICT OPEB CONTRIBUTIONS
TEACHER RETIREMENT SYSTEM

FOR THE YEAR ENDED AUGUST 31, 2025

Fiscal year ended August 31,	2025	2024	2023
Contractually required contribution	\$ 860,357	\$ 898,367	\$ 863,179
Contributions in relation to the contractually required contribution	(860,357)	(898,367)	(863,179)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 106,209,515	\$ 107,479,305	\$ 101,010,246
Contribution as a percentage of covered-employee payroll	0.81%	0.84%	0.85%

Note: This schedule is required to have 10 years of information but the information prior to 2018 is not available.

2022	2021	2020	2019	2018
\$ 761,955	\$ 719,898	\$ 645,728	\$ 580,418	\$ 549,224
<u>(761,955)</u>	<u>(719,898)</u>	<u>(645,728)</u>	<u>(580,418)</u>	<u>(549,224)</u>
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 94,665,326	\$ 89,363,827	\$ 77,446,712	\$ 68,749,686	\$ 65,657,907
0.80%	0.81%	0.83%	0.84%	0.84%

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COMBINING STATEMENTS

BELTON INDEPENDENT SCHOOL DISTRICT

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

AUGUST 31, 2025

Data Control Codes		206 ESEA Title X, C Homeless	211 ESEA I, A Improving Basic Program	224 IDEA Part B Formula
ASSETS				
1110	Cash and cash equivalents	\$ -	\$ -	\$ -
1240	Due from other governments	352	257,273	157,452
1300	Inventories	-	-	-
1000	Total assets	<u>352</u>	<u>257,273</u>	<u>157,452</u>
LIABILITIES				
2110	Accounts payable	-	6,339	-
2160	Accrued wages payable	-	80,936	-
2170	Due to other funds	352	169,998	157,452
2300	Unearned revenues	-	-	-
	Total liabilities	<u>352</u>	<u>257,273</u>	<u>157,452</u>
FUND BALANCES				
Nonspendable:				
3410	Inventories	-	-	-
Restricted:				
3450	Federal or state grant restrictions	-	-	-
3545	Committed for campus activities	-	-	-
3000	Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total liabilities and fund balances	<u>\$ 352</u>	<u>\$ 257,273</u>	<u>\$ 157,452</u>

225 IDEA Part B Preschool	240 National Breakfast and Lunch Program	242 Summer Feeding Program	244 Vocational Ed Basic Grant	255 ESEA II, A Training and Recruiting	263 Title III, A English Lang. Acquisition
\$ 3,001	\$ 4,005,644	\$ -	\$ -	\$ -	\$ -
-	361,739	-	7,283	74,740	20,766
-	236,178	-	-	-	-
<u>3,001</u>	<u>4,603,561</u>	<u>-</u>	<u>7,283</u>	<u>74,740</u>	<u>20,766</u>
-	308,964	-	-	12,172	-
3,001	77,429	-	-	-	-
-	-	-	7,283	62,568	20,766
-	317,040	-	-	-	-
<u>3,001</u>	<u>703,433</u>	<u>-</u>	<u>7,283</u>	<u>74,740</u>	<u>20,766</u>
-	96,606	-	-	-	-
-	3,803,522	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>3,900,128</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ 3,001	\$ 4,603,561	\$ -	\$ 7,283	\$ 74,740	\$ 20,766

BELTON INDEPENDENT SCHOOL DISTRICT

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

AUGUST 31, 2025

Data Control Codes		289 Other Federal Special Revenue	397 Advanced Placement Incentives	410 State Instructional Materials
ASSETS				
1110	Cash and cash equivalents	\$ 1,080	\$ 15,008	\$ -
1240	Due from other governments	8,170	-	91,836
1300	Inventories	-	-	-
1000	Total assets	<u>9,250</u>	<u>15,008</u>	<u>91,836</u>
LIABILITIES				
2110	Accounts payable	-	-	3,104
2160	Accrued wages payable	-	-	-
2170	Due to other funds	-	-	88,452
2300	Unearned revenues	-	15,008	280
	Total liabilities	<u>-</u>	<u>15,008</u>	<u>91,836</u>
FUND BALANCES				
Nonspendable:				
3410	Inventories	-	-	-
Restricted:				
3450	Federal or state grant restrictions	9,250	-	-
3545	Committed for campus activities	-	-	-
3000	Total fund balances	<u>9,250</u>	<u>-</u>	<u>-</u>
4000	Total liabilities and fund balances	<u>\$ 9,250</u>	<u>\$ 15,008</u>	<u>\$ 91,836</u>

429 Other State Special Revenue Funds	461 Campus Activity Funds	499 Locally Funded Special Revenue Funds	Total Nonmajor Special Revenue
\$ 1,433	\$ 2,378,343	\$ 362,410	\$ 6,766,919
3,432	-	-	983,043
-	-	-	236,178
<u>4,865</u>	<u>2,378,343</u>	<u>362,410</u>	<u>7,986,140</u>
-	1,891	-	332,470
-	-	-	161,366
-	-	-	506,871
-	-	-	332,328
<u>-</u>	<u>1,891</u>	<u>-</u>	<u>1,333,035</u>
-	-	-	96,606
4,865	-	-	3,817,637
-	2,376,452	362,410	2,738,862
<u>4,865</u>	<u>2,376,452</u>	<u>362,410</u>	<u>6,653,105</u>
\$ 4,865	\$ 2,378,343	\$ 362,410	\$ 7,986,140

BELTON INDEPENDENT SCHOOL DISTRICT

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes		206 ESEA Title X, C Homeless	211 ESEA I, A Improving Basic Program	224 IDEA Part B Formula
REVENUES				
5700	Local and intermediate sources	\$ -	\$ -	\$ -
5800	State program	-	-	-
5900	Federal program	<u>28,430</u>	<u>1,991,349</u>	<u>2,392,998</u>
5020	Total revenues	<u>28,430</u>	<u>1,991,349</u>	<u>2,392,998</u>
EXPENDITURES				
Current:				
0011	Instruction	-	1,439,413	-
0012	Instruction resources and media services	-	-	-
0013	Curriculum and instructional staff development	-	259,888	488,902
0021	Instructional leadership	-	-	-
0023	School leadership	-	15,000	-
0031	Guidance, counseling, evaluation services	-	-	1,494,640
0032	Social work services	28,430	119,225	-
0034	Student (pupil) transportation	-	-	-
0035	Food services	-	-	-
0036	Extracurricular activities	-	-	-
0041	General administration	-	-	-
0052	Security and monitoring services	-	-	-
0053	Data processing services	-	-	40,146
0061	Community services	-	157,823	-
Intergovernmental:				
0093	Payments related to shared service arrangements	-	-	369,310
6030	Total expenditures	<u>28,430</u>	<u>1,991,349</u>	<u>2,392,998</u>
OTHER FINANCING SOURCES (USES)				
7915	Transfers in	-	-	-
8911	Transfers out	-	-	-
7080	Total other financing sources (uses)	-	-	-
1200	NET CHANGE IN FUND BALANCES	-	-	-
0100	FUND BALANCES, BEGINNING	-	-	-
3000	FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

225 IDEA Part B Preschool	240 National Breakfast and Lunch Program	242 Summer Feeding Program	244 Vocational Ed Basic Grant	255 ESEA II, A Training and Recruiting	263 Title III, A English Lang. Acquisition
\$ -	\$ 2,724,462	\$ -	\$ -	\$ -	\$ -
-	126,302	-	-	-	-
<u>24,790</u>	<u>5,227,380</u>	<u>54,633</u>	<u>149,144</u>	<u>461,786</u>	<u>92,616</u>
<u>24,790</u>	<u>8,078,144</u>	<u>54,633</u>	<u>149,144</u>	<u>461,786</u>	<u>92,616</u>
24,790	-	-	53,837	-	28,737
-	-	-	-	-	-
-	-	-	2,013	461,786	54,776
-	-	-	93,294	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	9,017,075	82,574	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	9,103
-	-	-	-	-	-
<u>24,790</u>	<u>9,017,075</u>	<u>82,574</u>	<u>149,144</u>	<u>461,786</u>	<u>92,616</u>
-	-	27,941	-	-	-
-	(27,941)	-	-	-	-
-	(27,941)	27,941	-	-	-
-	(966,872)	-	-	-	-
-	4,867,000	-	-	-	-
\$ -	\$ 3,900,128	\$ -	\$ -	\$ -	\$ -

BELTON INDEPENDENT SCHOOL DISTRICT

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes		289 Other Federal Special Revenue	397 Advanced Placement Incentives	410 State Instructional Materials
	REVENUES			
5700	Local and intermediate sources	\$ -	\$ -	\$ -
5800	State program	-	-	1,303,902
5900	Federal program	224,090	-	-
5020	Total revenues	<u>224,090</u>	<u>-</u>	<u>1,303,902</u>
	EXPENDITURES			
	Current:			
0011	Instruction	93,779	-	1,303,902
0012	Instruction resources and media services	-	-	-
0013	Curriculum and instructional staff development	13,590	-	-
0021	Instructional leadership	-	-	-
0023	School leadership	-	-	-
0031	Guidance, counseling, evaluation services	23,085	-	-
0032	Social work services	69,666	-	-
0034	Student (pupil) transportation	-	-	-
0035	Food services	-	-	-
0036	Extracurricular activities	-	-	-
0041	General administration	-	-	-
0052	Security and monitoring services	23,970	-	-
0053	Data processing services	-	-	-
0061	Community services	-	-	-
	Intergovernmental:			
0093	Payments related to shared service arrangements	-	-	-
6030	Total expenditures	<u>224,090</u>	<u>-</u>	<u>1,303,902</u>
	OTHER FINANCING SOURCES (USES)			
7915	Transfers in	-	-	-
8911	Transfers out	-	-	-
7080	Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
1200	NET CHANGE IN FUND BALANCES	-	-	-
0100	FUND BALANCES, BEGINNING	<u>9,250</u>	<u>-</u>	<u>-</u>
3000	FUND BALANCES, ENDING	<u>\$ 9,250</u>	<u>\$ -</u>	<u>\$ -</u>

429 Other State Special Revenue Funds	461 Campus Activity Funds	499 Locally Funded Special Revenue Funds	Total Nonmajor Special Revenue
\$ -	\$ 2,887,441	\$ 155,009	\$ 5,766,912
1,122,896	-	-	2,553,100
-	-	-	10,647,216
<u>1,122,896</u>	<u>2,887,441</u>	<u>155,009</u>	<u>18,967,228</u>
10,141	502,955	66,248	3,523,802
-	81,866	7,520	89,386
-	646	-	1,281,601
-	-	-	93,294
-	42,824	-	57,824
-	-	-	1,517,725
-	-	-	217,321
-	1,530	-	1,530
-	-	-	9,099,649
-	1,834,693	1,057	1,835,750
-	1,055	-	1,055
1,087,105	-	-	1,111,075
24,000	-	33,921	98,067
-	-	-	166,926
-	-	-	369,310
<u>1,121,246</u>	<u>2,465,569</u>	<u>108,746</u>	<u>19,464,315</u>
-	-	-	27,941
-	-	-	(27,941)
-	-	-	-
1,650	421,872	46,263	(497,087)
<u>3,215</u>	<u>1,954,580</u>	<u>316,147</u>	<u>7,150,192</u>
<u>\$ 4,865</u>	<u>\$ 2,376,452</u>	<u>\$ 362,410</u>	<u>\$ 6,653,105</u>

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REQUIRED TEA SCHEDULES

BELTON INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF DELINQUENT TAXES RECEIVABLE

FOR THE YEAR ENDED AUGUST 31, 2025

Last Ten Years Ended August 31,	1	2	3	10
	Tax Rates		Net Assessed/ Appraised Value for School Tax Purpose	Beginning Balance 9/1/2024
	Maintenance	Debt Service		
2016 and prior years	various	various	various	\$ 207,272
2017	1.170000	0.270000	2,260,436,690	51,300
2018	1.170000	0.433000	2,673,408,819	70,610
2019	1.170000	0.433000	3,090,789,145	86,924
2020	1.068300	0.396800	3,559,221,555	160,821
2021	0.968300	0.396800	4,049,813,494	222,052
2022	0.960300	0.396800	4,582,108,246	261,364
2023	0.942900	0.394200	5,573,848,702	465,043
2024	0.757500	0.394200	5,791,972,302	887,211
2025	0.755200	0.394200	6,260,127,719	-
1000 Totals				<u>\$ 2,412,597</u>
8000 - Taxes refunded				
9000 - Tax increment				

20	31	32	40	50	99
Current Year's Total Levy	Maintenance Total Collections	Debt Service Total Collections	Entire Year's Adjustments	Ending Balance 8/31/2025	Total Taxes Refunded under Section 26.115 (c)
\$ -	\$ 26,809	\$ 4,850	\$ (1,130)	\$ 174,483	
-	5,742	1,325	(55)	44,178	
-	10,323	3,820	(215)	56,252	
-	18,371	6,799	(312)	61,442	
-	19,986	7,423	(26,146)	107,266	
-	6,687	2,740	(31,660)	180,965	
-	3,689	1,524	(55,860)	200,291	
-	13,058	6,602	(161,016)	284,367	
-	(38,985)	(20,288)	(544,046)	402,438	
<u>71,953,908</u>	<u>45,427,776</u>	<u>23,712,433</u>	<u>(1,811,936)</u>	<u>1,001,763</u>	
<u>\$ 71,953,908</u>	<u>\$ 45,493,456</u>	<u>\$ 23,727,228</u>	<u>\$ (2,632,376)</u>	<u>\$ 2,513,445</u>	
					<u>\$ 102,971</u>
	<u>\$ 493,459</u>				

BELTON INDEPENDENT SCHOOL DISTRICT

EXHIBIT J-2

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - NATIONAL BREAKFAST AND LUNCH PROGRAM FUND

FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes		Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
		Original	Final		
	REVENUES				
5700	Local and intermediate sources	\$ 2,450,000	\$ 2,450,000	\$ 2,724,462	\$ 274,462
5800	State program	135,000	135,000	126,302	(8,698)
5900	Federal program	<u>5,540,000</u>	<u>5,540,000</u>	<u>5,227,380</u>	<u>(312,620)</u>
5020	Total revenues	<u>8,125,000</u>	<u>8,125,000</u>	<u>8,078,144</u>	<u>(46,856)</u>
	EXPENDITURES				
	Current:				
0035	Food service	<u>10,106,977</u>	<u>9,806,977</u>	<u>9,017,075</u>	<u>789,902</u>
6030	Total expenditures	<u>10,106,977</u>	<u>9,806,977</u>	<u>9,017,075</u>	<u>789,902</u>
1100	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,981,977)</u>	<u>(1,681,977)</u>	<u>(938,931)</u>	<u>(836,758)</u>
	OTHER FINANCING SOURCES (USES)				
8911	Transfers out	<u>-</u>	<u>-</u>	<u>(27,941)</u>	<u>(27,941)</u>
7080	Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(27,941)</u>	<u>(27,941)</u>
1200	NET CHANGE IN FUND BALANCES	<u>(1,981,977)</u>	<u>(1,681,977)</u>	<u>(966,872)</u>	<u>715,105</u>
0100	FUND BALANCES, BEGINNING	<u>4,867,000</u>	<u>4,867,000</u>	<u>4,867,000</u>	<u>-</u>
3000	FUND BALANCES, ENDING	<u>\$ 2,885,023</u>	<u>\$ 3,185,023</u>	<u>\$ 3,900,128</u>	<u>\$ 715,105</u>

BELTON INDEPENDENT SCHOOL DISTRICT

EXHIBIT J-3

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MAJOR DEBT SERVICE FUND

FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes		Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
		Original	Final		
	REVENUES				
5700	Local and intermediate sources	\$ 24,939,661	\$ 24,939,661	\$ 24,921,032	\$ (18,629)
5800	State program	<u>3,769,627</u>	<u>4,085,472</u>	<u>4,085,472</u>	<u>-</u>
5020	Total revenues	<u>28,709,288</u>	<u>29,025,133</u>	<u>29,006,504</u>	<u>(18,629)</u>
	EXPENDITURES				
	Debt service:				
0071	Principal on long-term debt	9,665,000	9,665,000	9,665,000	-
0072	Interest on long-term debt	15,528,238	15,528,238	15,528,238	-
0073	Bond issuance costs and fees	<u>40,000</u>	<u>40,000</u>	<u>30,735</u>	<u>9,265</u>
6030	Total expenditures	<u>25,233,238</u>	<u>25,233,238</u>	<u>25,223,973</u>	<u>9,265</u>
1200	NET CHANGE IN FUND BALANCES	3,476,050	3,791,895	3,782,531	(9,364)
0100	FUND BALANCES, BEGINNING	<u>12,557,449</u>	<u>12,557,449</u>	<u>12,557,449</u>	<u>-</u>
3000	FUND BALANCES, ENDING	<u>\$ 16,033,499</u>	<u>\$ 16,349,344</u>	<u>\$ 16,339,980</u>	<u>\$ (9,364)</u>

USE OF FUNDS REPORT - SELECT STATE ALLOTMENT PROGRAMS
FOR THE YEAR ENDED AUGUST 31, 2025

Section A: Compensatory Education Programs

AP1	Did your district expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes
AP2	Does the district have written policies and procedures for its state compensatory education program?	Yes
AP3	Total state allotment funds received for state compensatory education programs during the district's fiscal year.	\$ 8,598,829
AP4	Actual direct program expenditures for state compensatory education programs during the district's fiscal year. (PICs 24, 26, 28, 29, 30)	\$ 7,542,919

Section B: Bilingual Education Programs

AP5	Did your district expend any bilingual education program state allotment funds during the district's fiscal year?	Yes
AP6	Does the district have written policies and procedures for its bilingual education program?	Yes
AP7	Total state allotment funds received for bilingual education programs during the district's fiscal year.	\$ 715,612
AP8	Actual direct program expenditures for bilingual education programs during the district's fiscal year. (PICs 25)	\$ 708,367

STATISTICAL SECTION

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STATISTICAL SECTION

This part of the District statistical annual comprehensive financial report presents detailed information as a context for understanding the information in the financial statements, note disclosures, and required supplementary information. The statistical section includes a number of schedules that fall within the following categories:

<u>Contents</u>	<u>Page</u>
Financial Trend Data These schedules contain trend information on how the District's financial performance and well-being have changed over time.	68 – 80
Revenue Capacity Data These schedules contain information on the District's most significant local revenue source, the property tax.	81 – 84
Debt Capacity Data These schedules present information to help assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	85 – 87
Demographic and Economic Information These schedules offer demographic and economic indicators to help understand the environment within which the District's financial activities take place.	88 – 91
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the service the District provides and the activities it performs.	92 – 96

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BELTON INDEPENDENT SCHOOL DISTRICT

TABLE 1

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2025	2024	2023	2022	2021
Primary Government					
Governmental Activities					
Net investment in capital assets	\$ 67,076,165	\$ 66,736,585	\$ 57,362,953	\$ 60,852,231	\$ 60,207,232
Restricted	19,895,379	16,849,594	13,600,899	13,139,219	8,800,420
Unrestricted	<u>(34,430,418)</u>	<u>(27,957,292)</u>	<u>(10,369,708)</u>	<u>(24,095,231)</u>	<u>(24,313,542)</u>
Total Primary Government					
Net Position	<u>\$ 52,541,126</u>	<u>\$ 55,628,887</u>	<u>\$ 60,594,144</u>	<u>\$ 49,896,219</u>	<u>\$ 44,694,110</u>
	2020	2019	2018 ¹	2017	2016
Primary Government					
Governmental Activities					
Net investment in capital assets	\$ 60,723,581	\$ 57,163,338	\$ 55,952,818	\$ 52,701,794	\$ 48,771,113
Restricted	7,102,909	7,372,936	7,128,296	5,628,129	4,111,421
Unrestricted	<u>(23,421,233)</u>	<u>(19,744,493)</u>	<u>(24,043,627)</u>	<u>18,674,471</u>	<u>17,188,935</u>
Total Primary Government					
Net Position	<u>\$ 44,405,257</u>	<u>\$ 44,791,781</u>	<u>\$ 39,037,487</u>	<u>\$ 77,004,394</u>	<u>\$ 70,071,469</u>

1 - In 2018, the District implemented Governmental Accounting Standards Board Statement No. 75, causing unrestricted net position to become a deficit.

BELTON INDEPENDENT SCHOOL DISTRICT

CHANGE IN NET POSITION

LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2025</u>	<u>2024</u>
Expenses - Governmental Activities:		
Instruction	\$ 91,967,003	\$ 97,626,153
Instructional Resources and Media Services	1,764,242	2,277,088
Curriculum and Staff Development	5,012,240	5,021,707
Instructional Leadership	2,681,232	2,745,405
School Leadership	8,973,855	9,270,808
Guidance, Counseling, and Evaluation Services	7,589,212	8,278,551
Social Work Services	407,438	632,677
Health Services	2,225,588	2,374,731
Student Transportation	6,306,879	7,132,659
Food Service	8,932,504	8,935,223
Extracurricular Activities	8,034,444	8,333,433
General Administration	4,659,902	4,529,868
Facilities Maintenance and Operations	15,414,867	15,404,126
Security and Monitoring Services	3,656,700	3,507,477
Data Processing Services	5,478,425	6,316,910
Community Services	167,928	33,187
Interest on Long-term Debt	14,016,369	14,429,604
Bond Issuance Costs and Fees	-	-
Payments Related to Shared Services Arrangements	369,310	346,218
Payments to Juvenile Justice Alternative Education Programs	-	-
Payments to Tax Increment Fund	493,459	478,695
Other Intergovernmental Charges	<u>746,754</u>	<u>709,772</u>
Total Governmental Activities	<u>188,898,351</u>	<u>198,384,292</u>
Program Revenues - Governmental Activities:		
Charges for Services:		
Instruction	351,763	339,000
Instructional Resources and Media Services	4,629	4,460
Curriculum and Staff Development	4,628	4,461
Student Transportation	92,569	89,211
Extracurricular Activities	3,291,564	3,009,166
Food Service	2,477,298	2,579,720
Facilities Maintenance and Operations	16,653	16,698
Data Processing Services	27,107	25,616
Community Services	9,257	8,921
Operating Grants and Contributions	21,911,904	26,493,786
Capital Grants and Contributions	<u>1,636,695</u>	<u>-</u>
Total Governmental Activities Program Revenues	<u>29,824,067</u>	<u>32,571,039</u>
Net (Expense)Revenue		
Governmental Activities	<u>(159,074,284)</u>	<u>(165,813,253)</u>
General Revenue - Governmental Activities:		
Property Taxes, Levied for General Purposes	45,970,527	42,935,445
Property Taxes, Levied for Debt Service	23,944,583	22,266,996
Grants and Contributions Not Restricted to Specific Programs	85,639,472	89,680,268
Investment Earnings	2,845,299	5,567,162
Miscellaneous	438,625	398,125
Extraordinary Items	<u>-</u>	<u>-</u>
Total Governmental Activities General Revenues and Extraordinary Items	<u>\$ 158,838,506</u>	<u>\$ 160,847,996</u>
Change in Net Position	<u>\$ (235,778)</u>	<u>\$ (4,965,257)</u>

Source: District Financial Statements

TABLE 2

	2023	2022	2021
\$	87,612,682	\$ 82,005,783	\$ 85,826,989
	2,033,900	1,350,884	1,866,592
	4,511,468	4,622,013	4,909,692
	2,518,447	2,209,411	2,203,636
	7,972,892	7,363,273	8,258,300
	7,021,717	5,962,719	6,542,151
	652,213	514,566	530,682
	2,091,864	2,162,608	3,343,389
	6,781,934	5,865,237	6,244,752
	7,408,932	6,979,639	6,373,441
	7,897,109	7,382,311	7,797,638
	4,273,816	5,300,828	4,140,991
	13,858,366	13,384,983	14,840,322
	2,379,856	1,571,044	1,753,832
	4,314,469	3,738,079	3,634,859
	33,161	26,213	25,925
	14,893,976	8,225,183	8,699,192
	-	-	-
	296,963	304,000	255,000
	-	5,665	9,724
	400,299	189,964	119,039
	678,678	618,980	569,075
	<u>177,632,742</u>	<u>159,783,383</u>	<u>167,945,221</u>
	343,371	247,148	217,827
	4,518	3,252	2,866
	4,518	3,252	2,866
	90,361	65,039	57,323
	2,939,964	2,412,795	1,818,710
	2,369,735	695,938	594,143
	25,973	91,765	81,733
	29,365	5,695	45,863
	9,036	6,504	5,732
	24,923,301	20,530,332	27,726,810
	-	-	-
	<u>30,740,142</u>	<u>24,061,720</u>	<u>30,553,873</u>
	<u>(146,892,600)</u>	<u>(135,721,663)</u>	<u>(137,391,348)</u>
	51,429,827	43,542,828	39,183,145
	21,458,485	17,949,704	16,000,636
	73,933,172	78,332,742	81,479,957
	10,442,846	556,156	61,687
	326,195	542,342	331,847
	-	-	622,729
\$	<u>140,923,772</u>	<u>140,923,772</u>	<u>137,680,001</u>
\$	<u>5,202,109</u>	<u>5,202,109</u>	<u>288,653</u>

BELTON INDEPENDENT SCHOOL DISTRICT

CHANGE IN NET POSITION

LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2020</u>	<u>2019</u>
Expenses - Governmental Activities:		
Instruction	\$ 78,877,846	\$ 68,093,880
Instructional Resources and Media Services	1,526,649	1,527,395
Curriculum and Staff Development	3,782,794	2,879,738
Instructional Leadership	1,851,283	1,406,661
School Leadership	7,356,279	6,550,809
Guidance, Counseling, and Evaluation Services	5,553,624	4,394,269
Social Work Services	495,161	444,447
Health Services	1,867,751	1,680,688
Student Transportation	5,337,563	5,075,058
Food Service	5,947,306	6,309,410
Extracurricular Activities	6,200,055	6,107,671
General Administration	3,589,597	3,502,072
Facilities Maintenance and Operations	12,455,714	11,611,639
Security and Monitoring Services	1,794,505	1,080,055
Data Processing Services	2,921,025	2,765,147
Community Services	18,060	21,769
Interest on Long-term Debt	9,051,611	9,244,447
Bond Issuance Costs and Fees	-	299,804
Payments Related to Shared Services Arrangements	210,000	147,533
Payments to Tax Increment Fund	27,045	-
Payments to Juvenile Justice Alternative Education Program	3,861	11,667
Other Intergovernmental Charges	<u>593,444</u>	<u>542,839</u>
Total Governmental Activities Expenses	<u>149,461,173</u>	<u>133,696,998</u>
Program Revenues - Governmental Activities:		
Charges for Services:		
Instruction	167,303	193,159
Instructional Resources and Media Services	2,201	2,542
Curriculum and Staff Development	2,201	2,542
Student Transportation	44,027	50,831
Extracurricular Activities	1,508,266	2,128,171
Food Service	1,385,558	1,902,627
Facilities Maintenance and Operations	47,148	63,258
Data Processing Services	126,433	169,748
Community Services	4,403	5,083
Operating Grants and Contributions	25,222,861	21,276,341
Capital Grants and Contributions	<u>-</u>	<u>-</u>
Total Governmental Activities Program Revenues	<u>28,510,401</u>	<u>25,794,302</u>
Net (Expense)Revenue		
Governmental Activities	<u>(120,950,772)</u>	<u>(107,902,696)</u>
General Revenue - Governmental Activities:		
Property Taxes, Levied for General Purposes	37,872,415	36,091,960
Property Taxes, Levied for Debt Service	14,030,246	13,371,250
Grants and Contributions Not Restricted to Specific Programs	66,700,253	60,900,881
Investment Earnings	1,753,344	2,962,396
Miscellaneous	207,990	330,503
Extraordinary Items	<u>-</u>	<u>-</u>
Total Governmental Activities General Revenues		
and Extraordinary Items	<u>\$ 120,564,248</u>	<u>\$ 113,656,990</u>
Change in Net Position	<u>\$ (386,524)</u>	<u>\$ 5,754,294</u>

Source: District Financial Statements

1 - In 2018, changes in benefits for the TRS-care plan caused negative on-behalf revenues and expenses.

TABLE 2

	2018 ¹	2017	2016
\$	40,964,054	\$ 59,322,811	\$ 57,852,027
	952,714	1,165,886	1,076,018
	1,843,122	2,324,698	2,170,875
	1,043,423	1,870,945	1,659,893
	3,867,836	6,090,700	5,978,525
	2,161,955	3,536,567	3,442,225
	361,576	377,906	341,778
	801,666	1,199,120	1,187,868
	4,210,589	4,655,796	4,743,599
	5,364,347	5,713,748	5,404,954
	5,565,444	4,996,203	3,658,633
	2,332,846	2,779,038	2,793,275
	8,235,212	9,651,120	9,518,998
	731,642	772,778	724,147
	1,858,986	1,989,378	3,599,160
	23,539	56,461	42,663
	8,294,721	5,174,964	4,690,118
	538,235	1,099,244	301,985
	149,000	141,550	127,950
	-	-	-
	1,488	1,379	664
	<u>492,662</u>	<u>426,611</u>	<u>392,448</u>
	<u>89,795,057</u>	<u>113,346,903</u>	<u>109,707,803</u>
	303,961	322,020	286,975
	3,999	4,237	3,776
	3,999	4,237	3,776
	79,990	84,742	75,520
	1,997,234	2,109,635	386,386
	1,940,011	2,694,117	1,797,188
	52,522	110,902	39,878
	-	-	-
	7,999	8,474	7,552
	1,288,814	20,712,489	20,902,672
	-	-	-
	<u>5,678,529</u>	<u>26,050,853</u>	<u>23,503,723</u>
	<u>(84,116,528)</u>	<u>(87,296,050)</u>	<u>(86,204,080)</u>
	33,450,535	31,153,139	29,037,285
	12,330,247	7,184,622	6,703,698
	57,569,397	55,251,492	55,212,925
	2,376,372	271,725	90,498
	350,399	367,997	381,896
	-	-	722,690
\$	<u>106,076,950</u>	<u>94,228,975</u>	<u>92,148,992</u>
\$	<u>21,960,422</u>	<u>6,932,925</u>	<u>5,944,912</u>

BELTON INDEPENDENT SCHOOL DISTRICT

FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2025	2024	2023	2022
General Fund				
Nonspendable	\$ 114,025	\$ 132,453	\$ 166,350	\$ 171,842
Committed	-	-	-	-
Assigned	-	8,156,903	5,415,391	4,413,666
Unassigned	<u>33,492,036</u>	<u>27,863,529</u>	<u>34,543,103</u>	<u>34,598,558</u>
Total General Fund	<u>\$ 33,606,061</u>	<u>\$ 36,152,885</u>	<u>\$ 40,124,844</u>	<u>\$ 39,184,066</u>
All Other Governmental Funds				
Nonspendable	\$ 96,606	\$ 288,663	\$ 389,084	\$ -
Restricted for:				
Federal and state programs	3,817,637	4,590,802	4,228,685	3,276,546
Debt service	16,339,980	12,557,449	9,975,303	10,410,750
Construction	22,992,721	35,525,990	130,112,075	174,328,878
Committed	2,738,862	2,270,727	2,140,337	1,904,574
Assigned for construction	-	-	110,917	126,877
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total All Other Governmental Funds	<u>\$ 45,985,806</u>	<u>\$ 55,233,631</u>	<u>\$ 146,956,401</u>	<u>\$ 190,047,625</u>

Source: District Financial Statements

TABLE 3

2021	2020	2019	2018	2017	2016
\$ 223,466	\$ 263,225	\$ 104,642	\$ 84,891	\$ 95,887	\$ 48,219
-	-	-	-	-	727,506
5,452,410	5,732,238	2,041,000	3,060,583	3,852,284	4,743,855
<u>33,783,544</u>	<u>31,718,229</u>	<u>37,608,118</u>	<u>29,252,090</u>	<u>22,535,391</u>	<u>19,607,281</u>
<u>\$ 39,459,420</u>	<u>\$ 37,713,692</u>	<u>\$ 39,753,760</u>	<u>\$ 32,397,564</u>	<u>\$ 26,483,562</u>	<u>\$ 25,126,861</u>
\$ -	\$ -	\$ -	\$ 132,665	\$ -	\$ 95,981
861,115	747,619	1,796,136	1,607,727	1,290,080	823,427
8,042,621	6,468,587	5,956,228	5,684,897	4,616,639	3,343,415
5,763,373	11,732,361	54,582,709	105,057,375	129,875,610	2,906,087
1,775,505	1,573,738	1,100,088	976,196	992,018	59,867
476,640	1,907,865	1,077,453	-	-	-
-	-	-	-	(360)	-
<u>\$ 16,919,254</u>	<u>\$ 22,430,170</u>	<u>\$ 64,512,614</u>	<u>\$ 113,458,860</u>	<u>\$ 136,773,987</u>	<u>\$ 7,228,777</u>

BELTON INDEPENDENT SCHOOL DISTRICT

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2025	2024
Revenues		
Local and Intermediate	\$ 81,588,433	\$ 80,092,190
State Programs	100,427,064	103,546,333
Federal Programs	<u>12,228,588</u>	<u>15,647,377</u>
Total Revenues	<u>194,244,085</u>	<u>199,285,900</u>
Expenditures		
Current:		
Instruction	87,768,321	93,295,777
Instructional Resources and Media Services	1,743,195	2,251,971
Curriculum and Staff Development	5,078,609	4,963,721
Instructional Leadership	2,668,957	2,682,356
School Leadership	9,222,288	9,248,401
Guidance, Counseling, and Evaluation Services	7,746,116	8,205,551
Social Work Services	409,962	680,437
Health Services	2,285,181	2,366,760
Student Transportation	5,697,554	6,384,113
Food Services	9,099,649	8,795,488
Extracurricular Activities	7,406,027	7,541,297
General Administration	4,527,587	4,389,752
Facilities Maintenance and Operations	14,455,159	14,825,196
Security and Monitoring Services	3,785,358	3,606,975
Data Processing Services	4,811,184	5,400,171
Community Services	166,926	32,919
Debt Service:		
Principal on Long-term Debt	10,552,201	9,677,064
Interest on Long-term Debt	15,593,607	15,980,323
Bond Issuance Costs and Fees	30,735	24,355
Capital Outlay:		
Facilities Acquisition and Construction	13,486,777	94,714,050
Intergovernmental:		
Payments to Shared Services Arrangements	369,310	346,218
Payments to Tax Increment Fund	493,459	478,695
Payments to Juvenile Justice Alternative Education Programs	-	-
Other Intergovernmental Charges	<u>746,754</u>	<u>709,772</u>
Total Expenditures	<u>208,144,916</u>	<u>296,601,362</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(13,900,831)</u>	<u>(97,315,462)</u>
Other Financing Sources (Uses)		
Transfers In	27,941	863,803
Transfers Out	(27,941)	(863,803)
Issuance of bonds	-	-
Issuance of leases	505,104	1,555,560
Issuance of SBITAs	-	-
Issuance of Refunding Bonds	-	-
Premium or Discount on Issuance of Bonds	-	-
Payments to Refunded Bonds Escrow Agent	-	-
Insurance recovery	-	-
Sale of Real and Personal Property	1,601,078	65,173
Leases	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,106,182</u>	<u>1,620,733</u>
Extraordinary Item	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (11,794,649)</u>	<u>\$ (95,694,729)</u>
Debt Service as a Percentage of Noncapital Expenditures	13.67%	13.10%

Note: Debt service as a percentage of noncapital expenditures is determined by dividing debt service expenditures by total expenditures less facilities acquisition/construction expenditures and other capital assets (unit price over \$5,000).

TABLE 4

2023	2022	2021
\$ 89,410,624	\$ 66,335,761	\$ 58,421,998
82,999,081	87,455,849	90,632,011
<u>18,760,525</u>	<u>20,622,050</u>	<u>17,342,003</u>
<u>191,170,230</u>	<u>174,413,660</u>	<u>166,396,012</u>
82,542,028	80,654,547	78,046,681
2,134,863	1,802,066	1,837,719
4,656,281	5,218,632	4,814,209
2,676,336	2,373,728	2,150,801
8,294,296	8,024,306	8,115,259
7,290,417	6,518,780	6,426,589
663,202	534,412	523,413
2,177,549	2,339,184	2,325,095
6,348,005	6,037,629	5,595,664
7,547,739	7,022,650	6,122,693
7,395,199	7,065,938	6,977,212
4,463,603	3,932,468	3,851,036
13,797,562	14,309,083	14,200,165
2,461,042	1,604,544	1,730,761
5,052,803	3,696,076	2,943,211
33,258	26,718	25,281
7,970,394	6,757,689	8,629,973
16,423,482	9,318,192	9,757,537
20,570	1,616,848	217,230
51,453,124	5,907,235	5,738,651
296,963	304,000	255,000
400,299	189,964	119,039
-	5,665	9,724
<u>678,678</u>	<u>618,980</u>	<u>569,075</u>
<u>234,777,693</u>	<u>175,879,334</u>	<u>170,982,018</u>
<u>(43,607,463)</u>	<u>(1,465,674)</u>	<u>(4,586,006)</u>
-	3,606	-
-	(3,606)	-
-	-	-
1,313,443	197,107	-
105,615	-	-
-	183,635,000	13,610,000
-	10,915,961	2,752,936
-	(20,539,500)	(16,164,847)
-	110,123	-
37,959	-	-
-	-	-
<u>1,457,017</u>	<u>174,318,691</u>	<u>198,089</u>
-	622,729	-
<u>\$ (42,150,446)</u>	<u>\$ 173,475,746</u>	<u>\$ (4,387,917)</u>
13.54%	9.60%	11.23%

BELTON INDEPENDENT SCHOOL DISTRICT

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2020	2019
Revenues		
Local and Intermediate	\$ 57,110,530	\$ 57,240,075
State Programs	77,324,551	68,559,550
Federal Programs	<u>9,899,926</u>	<u>12,079,395</u>
Total Revenues	<u>144,335,007</u>	<u>137,879,020</u>
Expenditures		
Current:		
Instruction	71,383,687	57,738,413
Instructional Resources and Media Services	1,435,171	1,454,288
Curriculum and Staff Development	3,545,462	2,724,042
Instructional Leadership	1,733,744	1,331,552
School Leadership	6,851,444	6,160,684
Guidance, Counseling, and Evaluation Services	5,153,197	4,105,138
Social Work Services	477,245	432,248
Health Services	1,741,588	1,598,859
Student Transportation	4,905,437	4,509,379
Food Services	5,598,929	6,542,844
Extracurricular Activities	6,730,467	5,088,939
General Administration	3,425,351	3,327,935
Facilities Maintenance and Operations	12,078,602	10,918,991
Security and Monitoring Services	1,735,000	1,058,242
Data Processing Services	3,114,419	2,337,310
Community Services	17,540	21,302
Debt Service:		
Principal on Long-term Debt	6,929,536	7,324,312
Interest on Long-term Debt	10,051,616	9,736,282
Bond Issuance Costs and Fees	24,436	299,804
Payment to Bond Refunding Escrow Agent	-	-
Capital Outlay:		
Facilities Acquisition and Construction	42,707,213	72,369,187
Intergovernmental:		
Payments to Shared Services Arrangements	210,000	147,533
Payments to Tax Increment Fund	3,861	11,667
Payments to Juvenile Justice Alternative Education Programs	27,045	-
Other Intergovernmental Charges	<u>593,444</u>	<u>542,839</u>
Total Expenditures	<u>190,474,434</u>	<u>199,781,790</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(46,139,427)</u>	<u>(61,902,770)</u>
Other Financing Sources (Uses)		
Transfers In	3,585,712	1,025,600
Transfers Out	(3,585,712)	(1,025,600)
Bonds Issued	-	18,870,000
Issuance of Refunding Bonds	-	-
Premium or Discount on Issuance of Bonds	-	1,119,580
Payments to Refunded Bonds Escrow Agent	-	-
Sale of Real and Personal Property	-	323,140
Leases	<u>2,018,915</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,018,915</u>	<u>20,312,720</u>
Extraordinary Item	-	-
Net Change in Fund Balances	<u>\$ (44,120,512)</u>	<u>\$ (41,590,050)</u>
Debt Service as a Percentage of Noncapital Expenditures	11.98%	13.70%

Note: Debt service as a percentage of noncapital expenditures is determined by dividing debt service expenditures by total expenditures less facilities acquisition/construction expenditures and other capital assets (unit price over \$5,000).

TABLE 4

2018	2017	2016
\$ 52,906,482	\$ 44,298,755	\$ 38,986,970
66,041,308	63,956,171	63,375,103
<u>11,425,814</u>	<u>10,759,114</u>	<u>8,149,340</u>
<u>130,373,604</u>	<u>119,014,040</u>	<u>110,511,413</u>
55,242,535	53,734,813	50,578,893
1,306,115	1,150,621	1,014,332
2,641,628	2,276,877	2,084,351
1,512,583	1,831,982	1,584,059
5,922,322	5,970,964	5,608,197
3,597,526	3,442,812	3,264,618
418,521	374,862	333,771
1,255,933	1,175,264	1,108,870
4,905,571	3,969,007	4,702,843
5,788,142	5,509,661	5,322,760
4,929,220	4,348,793	3,058,320
3,191,243	2,739,003	2,629,073
9,528,714	9,433,408	9,153,560
850,159	763,778	726,105
2,506,557	2,751,975	3,185,372
25,736	53,767	42,663
7,099,813	5,433,489	5,037,381
8,801,544	5,253,928	5,028,091
538,235	1,099,244	301,985
-	-	115,000
27,580,167	7,626,124	3,748,269
149,000	141,550	127,950
1,488	1,379	664
-	-	-
<u>492,662</u>	<u>426,611</u>	<u>392,448</u>
<u>148,285,414</u>	<u>119,509,912</u>	<u>109,149,575</u>
<u>(17,911,810)</u>	<u>(495,872)</u>	<u>1,361,838</u>
683,225	2,201,225	1,423,494
(683,225)	(2,201,225)	(1,423,494)
49,145,000	117,440,000	-
-	-	14,270,000
6,403,817	13,640,195	2,292,720
(55,038,132)	-	(16,275,816)
-	-	-
-	<u>317,588</u>	<u>2,471,763</u>
<u>510,685</u>	<u>131,397,783</u>	<u>2,758,667</u>
-	-	722,690
<u>\$ (17,401,125)</u>	<u>\$ 130,901,911</u>	<u>\$ 4,843,195</u>
17.64%	11.46%	10.43%

BELTON INDEPENDENT SCHOOL DISTRICT

GOVERNMENTAL FUNDS REVENUES BY SOURCE

LAST TEN FISCAL YEARS

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Local Sources:				
Property tax	\$ 69,220,745	\$ 64,404,968	\$ 72,299,763	\$ 61,320,546
Other	12,367,688	15,687,222	17,110,861	5,015,215
State sources	100,427,064	103,546,333	82,999,081	87,455,849
Federal sources	<u>12,228,588</u>	<u>15,647,377</u>	<u>18,760,525</u>	<u>20,622,050</u>
Total	<u>\$ 194,244,085</u>	<u>\$ 199,285,900</u>	<u>\$ 191,170,230</u>	<u>\$ 174,413,660</u>

Source: District Financial Statements and Notes to the Basic Financial Statements

TABLE 5

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ 54,715,188 3,706,810	\$ 51,861,656 5,248,874	\$ 49,429,215 7,810,860	\$ 45,780,782 7,125,700	\$ 38,337,761 5,960,994	\$ 35,730,973 3,255,997
90,632,011	77,324,551	68,559,550	66,041,308	63,956,171	63,375,103
<u>17,342,003</u>	<u>9,899,926</u>	<u>12,079,395</u>	<u>11,425,814</u>	<u>10,759,114</u>	<u>8,149,340</u>
<u>\$ 166,396,012</u>	<u>\$ 144,335,007</u>	<u>\$ 137,879,020</u>	<u>\$ 130,373,604</u>	<u>\$ 119,014,040</u>	<u>\$ 110,511,413</u>

BELTON INDEPENDENT SCHOOL DISTRICT

TABLE 6

**TOTAL ASSESSED AND NET TAXABLE
VALUE OF TAXABLE PROPERTY**

LAST TEN FISCAL YEARS

Fiscal Year	Total Assessed Value	Total Exemptions	Net Taxable Value	Maintenance and Operations Rate	Interest and Sinking Rate	Total Direct Rate
2025	\$ 10,194,418,795	\$ 3,934,291,076	\$ 6,260,127,719	\$ 0.7552	\$ 0.3942	\$ 1.1494
2024	9,205,440,525	3,413,468,223	5,791,972,302	0.7575	0.3942	1.1517
2023	7,679,227,381	2,105,378,691	5,573,848,690	0.9429	0.3942	1.3371
2022	6,284,714,089	1,702,605,843	4,582,108,246	0.9603	0.3968	1.3571
2021	5,620,697,588	1,570,884,094	4,049,813,494	0.9683	0.3968	1.3651
2020	5,019,217,110	1,459,995,555	3,559,221,555	1.0683	0.3968	1.4651
2019	4,328,308,542	1,237,519,397	3,090,789,145	1.1700	0.4330	1.6030
2018	4,024,512,196	1,351,103,377	2,673,408,819	1.1700	0.4330	1.6030
2017	3,664,050,039	1,403,613,349	2,260,436,690	1.1700	0.2700	1.4400
2016	3,416,991,824	1,293,436,127	2,123,555,697	1.1700	0.2700	1.4400

Note: Assessed value, exemptions, and net taxable value are July certified values.

Source: Bell County Appraisal District

BELTON INDEPENDENT SCHOOL DISTRICT

TABLE 7

PROPERTY TAX RATES - DIRECT AND
OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

<u>Government</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Belton ISD	1.14940	1.15170	1.33710	1.35710	1.36510
Bell County	0.32370	0.29140	0.31600	0.36800	0.39680
Bell County MUD #1	0.78300	0.78300	0.81900	0.83150	0.85000
Belton, City of	0.52250	0.53260	0.58500	0.63000	0.63000
Morgan's Point Resort, City of	0.62530	0.58000	0.58000	0.61920	0.59580
Temple JCD	0.20170	0.20170	0.20440	0.22370	0.18370
Temple, City of	0.62650	0.61300	0.61300	0.64000	0.65250
Total	<u>4.23210</u>	<u>4.15340</u>	<u>4.45450</u>	<u>4.66950</u>	<u>4.67390</u>
<u>Government</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Belton ISD	1.46510	1.60300	1.60300	1.44000	1.44000
Bell County	0.42080	0.42120	0.42120	0.42120	0.42120
Bell County MUD #1	0.85000	0.85000	0.85000	0.85000	0.85000
Belton, City of	0.65980	0.65980	0.65980	0.65980	0.65980
Morgan's Point Resort, City of	0.59580	0.64210	0.64210	0.64210	0.64210
Temple JCD	0.18860	0.19795	0.20470	0.20570	0.21000
Temple, City of	0.67270	0.66120	0.67720	0.65720	0.62980
Total	<u>4.85280</u>	<u>5.03525</u>	<u>5.05800</u>	<u>4.87600</u>	<u>4.85290</u>

Source: Bell County Appraisal District

BELTON INDEPENDENT SCHOOL DISTRICT

TABLE 8

PRINCIPAL PROPERTY TAXPAYERS

FISCAL YEAR 2025 AND
NINE YEARS AGO

# Principal Taxpayers	Type of Property	2024 Tax Year		
		Taxable Assessed Valuation	Percentage of Total Assessed Valuation	
1	Oncor Electric Delivery Co. LLC	Electric Utility/Power Plant	\$ 78,450,023	1.24%
2	River Springs at Barge Ranch	Apartments	42,206,193	0.67%
3	Turtle Creek Investments Ltd.	Apartments	37,539,084	0.59%
4	Village at Pepper Creek LP	Apartments	30,788,456	0.49%
5	Legacy Landing Group Ltd.	Apartments	23,720,260	0.37%
6	MFT-Pecan LLC	Apartments	23,000,000	0.36%
7	Colonial Corssing Co. Ltd.	Apartments	20,715,700	0.33%
8	SCPI8 Partners LP	Apartments	18,522,372	0.29%
9	Chappell Hill Equity III Ltd.	Apartments	17,993,636	0.28%
10	Chester E Etux Diane M Dickson	Individual Residence	16,604,127	0.26%
	Total		\$ <u>309,539,851</u>	<u>4.88%</u>
	Total Taxable Assessed Valuation		\$ <u>6,341,016,843</u>	<u>100.00%</u>

# Principal Taxpayers	Type of Property	2015 Tax Year		
		Taxable Assessed Valuation	Percentage of Total Assessed Valuation	
1	Oncor Electric Delivery Co. LLC	Electric Utility/Power Plant	\$ 35,886,199	1.69%
2	Turtle Creek Investments Ltd.	Financial/Banking	14,574,595	0.69%
3	HEB Grocery Co. LP	Grocery Store	14,042,881	0.66%
4	Wal-Mart Real Estate Business Trust	Retail Store	13,797,531	0.65%
5	MFT-Pecan LLC	Farm	12,960,063	0.61%
6	Miller Springs Materials LLC	Industrial Manufacturing	11,702,377	0.55%
7	Wire Rope Industries USA Inc.	Industrial Manufacturing	11,671,909	0.55%
8	Legacy Landing Group Ltd.	Commercial Building	11,503,513	0.54%
9	CMH Manufacturing	Industrial Manufacturing	8,628,970	0.41%
10	River Springs at Barge Ranch LP	Ranch	7,842,031	0.37%
	Total		\$ <u>142,610,069</u>	<u>6.72%</u>
	Total Taxable Assessed Valuation		\$ <u>2,123,555,687</u>	<u>100.00%</u>

Source: Municipal Advisory Council of Texas

BELTON INDEPENDENT SCHOOL DISTRICT

TABLE 9

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS

Fiscal Year	Adjusted Tax Levy*	Collected Within the Fiscal Year of the Levy			Total Collections to Date		
		Taxes Collected	Percent of Adjusted Tax Levy	Collections in Subsequent Years	Taxes Collected	Collected as Percent of Current Tax Levy	
2025	\$ 70,137,458	\$ 69,140,261	99%	-	\$ 69,140,261	99%	
2024	64,909,652	64,022,354	99%	(59,265)	63,963,089	99%	
2023	72,990,915	72,090,447	99%	150,686	72,241,133	99%	
2022	61,475,875	61,026,941	99%	158,761	61,185,702	100%	
2021	54,695,675	54,307,000	99%	174,329	54,481,329	100%	
2020	51,671,304	51,152,731	99%	387,716	51,540,447	100%	
2019	49,147,377	48,791,846	99%	291,773	49,083,619	100%	
2018	45,537,887	45,164,789	99%	314,882	45,479,671	100%	
2017	38,056,744	37,753,514	99%	257,412	38,010,926	100%	
2016	35,366,229	35,102,971	99%	225,997	35,328,968	100%	

*As of the current fiscal year

Source: Bell County Appraisal District and Annual Financial Statements

Use schedule C-3 for adjusted levy

For Taxes Collected use data mining report: Audit Tax 10 Years Current Years Collections

Use Schedule C-3 for collections in subsequent years

BELTON INDEPENDENT SCHOOL DISTRICT

TABLE 10

OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income	Estimated Population	Per Capita
	Bonds Payable	Leases	SBITAs				
2025	\$ 386,724,215	\$ 474,590	\$ 770,269	\$ 387,969,074	9.69%	60,908	\$ 6,370
2024	398,081,631	644,039	1,009,009	399,734,679	7.96%	61,442	6,506
2023	408,509,166	377,520	662,699	409,549,385	11.42%	60,633	6,755
2022	417,386,817	406,631	-	417,793,448	12.79%	59,880	6,977
2021	252,737,552	66,041	-	252,803,593	7.93%	57,390	4,405
2020	261,052,195	2,296,015	-	263,348,210	8.88%	54,041	4,873
2019	268,386,034	1,118,636	-	269,504,670	9.35%	63,508	4,244
2018	255,939,386	2,082,948	-	258,022,334	9.04%	61,782	4,176
2017	259,889,270	3,222,761	-	263,112,031	9.96%	59,482	4,423
2016	133,695,540	4,083,662	-	137,779,202	5.29%	58,314	2,363

Source: Belton Independent School District, Bell County Appraisal District and Municipal Advisory Council of Texas

BELTON INDEPENDENT SCHOOL DISTRICT**TABLE 11**

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

LAST TEN FISCAL YEARS

Fiscal Year	General Bonded Debt	Less Amounts Available for Debt Service	Net Bonded Debt	Ratio of Net Bonded Debt to Total Actual Property Value	Net Bonded Debt per Student
2025	\$ 386,724,215	\$ 16,339,980	\$ 370,384,235	3.63%	\$ 27,041
2024	398,081,631	12,557,449	385,524,182	4.19%	27,920
2023	408,509,166	11,024,346	397,484,820	5.18%	29,133
2022	417,386,817	10,410,750	406,976,067	6.48%	30,540
2021	252,737,552	8,042,621	244,694,931	6.10%	19,406
2020	261,052,195	6,468,587	254,583,608	5.07%	20,891
2019	268,386,034	5,956,228	262,429,806	6.06%	22,081
2018	255,939,386	5,684,897	250,254,489	6.22%	21,707
2017	259,889,270	4,616,639	255,272,631	6.97%	22,960
2016	133,695,540	3,343,415	130,352,125	3.81%	12,001

Source: District annual financial reports and records and Municipal Advisory Council Report

BELTON INDEPENDENT SCHOOL DISTRICT

TABLE 12

ESTIMATED GENERAL OBLIGATION OVERLAPPING DEBT STATEMENT

FISCAL YEAR 2025

<u>Taxing Body</u>	<u>Debt Outstanding</u>	<u>Percent Overlapping</u>	<u>Dollar Overlap</u>
Bell County	\$ 109,355,000	20.80%	\$ 22,745,840
Bell County MUD #1	17,855,000	100.00%	17,855,000
Belton, City of	41,665,000	97.49%	40,619,209
Morgan's Point Resort, City of	1,802,592	100.00%	1,802,592
Temple JCD	115,115,000	24.94%	28,709,681
Temple, City of	486,125,000	25.44%	<u>123,670,200</u>
		Subtotal, overlapping debt	<u>\$ 235,402,522</u>
		Belton Independent School District direct debt	<u>\$ 387,969,075</u>
		Total direct and overlapping debt	<u>\$ 623,371,597</u>

Note: Overlapping governments are those that coincide at least in part, with geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of Belton Independent School District. This process recognizes that, when considering the District's ability to to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into the account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Source: Municipal Advisory Council of Texas

BELTON INDEPENDENT SCHOOL DISTRICT**TABLE 13**

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS

Fiscal Year	Unemployment Rate	Estimated Population	Median Household Income	Personal Income
2025	5.2%	60,908	\$ 65,762	\$ 4,005,431,896
2024	5.1%	61,442	81,753	5,023,067,826
2023	5.0%	60,633	59,122	3,584,744,226
2022	4.6%	59,880	54,556	3,266,813,280
2021	5.4%	57,390	55,539	3,187,383,210
2020	3.8%	54,041	54,884	2,965,986,244
2019	3.6%	63,508	45,365	2,881,040,420
2018	4.1%	61,782	46,195	2,854,019,490
2017	4.3%	59,482	44,398	2,640,881,836
2016	4.5%	58,314	44,691	2,606,110,974

Source: Municipal Advisory Council of Texas and US Census and US Labor and Statistics

Note: Median Household Income is for Bell County

BELTON INDEPENDENT SCHOOL DISTRICT

TABLE 14

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

Employer	Industry	2025			2016		
		Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Belton Independent School District	Education	2,151	1	15.57%	1,700	1	13.14%
Bell County	Government	1,214	2	8.79%	1,199	2	9.27%
University of Mary Hardin Baylor	Education	699	3	5.06%	627	3	4.85%
TRU Homes	Manufacturing/Distribution	600	4	4.34%	241	7	1.86%
HEB	Retail/Service	540	5	3.91%	325	5	2.51%
UPS-Customer Center	Distribution Center	315	6	2.28%	-		0.00%
Cedar Crest Hospital & Clinic	Healthcare	309	7	2.24%	198	9	1.53%
CGI	IT/Business Process Services	253	8	1.83%	228	8	1.76%
City of Belton	Government	200	9	1.45%	-		0.00%
Hill Country Transit District	Transportation	200	10	1.45%	-		0.00%
Custom Printing	Manufacturing/Distribution	-		0.00%	170	10	1.31%
James Construction Group	Construction	-		0.00%	600	4	4.64%
Walmart	Retail/Service	-		0.00%	323	6	2.50%
Totals		<u>6,481</u>		<u>46.92%</u>	<u>5,611</u>		<u>43.37%</u>

Source: Belton Economic Development Corporation

BELTON INDEPENDENT SCHOOL DISTRICT**TABLE 15**

FULL - TIME - EQUIVALENT DISTRICT EMPLOYEES BY TYPE

LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Teachers</u>	<u>Professional Support</u>	<u>Campus Administration</u>	<u>Central Administration</u>	<u>Educational Aides</u>	<u>Auxiliary Staff</u>	<u>Total FTEs</u>
2025	979.2	230.4	59.7	20.0	185.5	558.7	2,033.5
2024	981.5	236.6	57.5	21.9	207.4	599.6	2,104.5
2023	976.3	212.3	53.4	21.0	195.3	577.0	2,035.3
2022	933.7	207.9	56.4	21.9	195.5	564.7	1,980.1
2021	868.1	196.1	54.5	25.0	178.5	550.7	1,872.9
2020	781.2	168.1	49.4	17.2	169.0	522.1	1,707.0
2019	750.1	141.6	44.9	18.4	155.6	478.7	1,589.3
2018	723.5	138.6	40.5	19.5	155.7	460.8	1,538.6
2017	702.1	135.4	39.6	20.0	165.0	485.5	1,547.6
2016	707.0	121.4	35.8	18.9	172.6	467.7	1,523.4

Source: Belton ISD Records

BELTON INDEPENDENT SCHOOL DISTRICT

TEACHER DATA

LAST TEN FISCAL YEARS

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Total Number of Teachers	979.2	981.5	989.0	933.7
Teachers by Highest Degree Held				
No Degree	24.1	12.0	11.0	10.0
Bachelors	739.6	743.4	726.0	698.7
Masters	210.0	211.9	233.0	221.0
Doctorate	5.5	5.0	5.0	4.0
Teachers by Years of Experience				
Beginning Teachers	74.1	52.0	103.2	68.6
1-5 Years Experience	314.9	302.0	286.3	272.9
6-10 Years Experiences	189.0	192.0	198.9	203.7
11-20 Years Experience	263.6	286.0	269.4	267.7
Over 20 Years Experience	137.5	104.3	118.4	120.8
Average Salary by Years Experience				
Beginning Teachers	\$51,704	\$55,107	\$53,498	\$51,703
1-5 Years Experience	\$57,039	\$55,638	\$54,911	\$52,788
6-10 Years Experiences	\$58,784	\$54,723	\$55,963	\$54,564
11-20 Years Experience	\$62,130	\$60,533	\$59,984	\$58,501
Over 20 Years Experience	\$68,180	\$65,727	\$68,515	\$65,809
Overall Average Years with District	5.6	5.9	5.2	5.7
Overall Average Years Experience	10.2	10.3	9.7	10.8
Overall Average Teacher Salary	\$59,903	\$58,878	\$57,552	\$55,971
Turnover Rate for Teachers	25.60%	18.40%	21.14%	15.8%

Source: Belton ISD records

TABLE 16

2021	2020	2019	2018	2017	2016
878.0	796.0	750.1	723.5	702.1	707.0
9.0	8.0	8.0	6.3	4.0	5.4
661.0	604.0	573.9	549.4	541.9	573.0
203.0	182.0	166.2	166.9	154.2	125.3
5.0	2.0	2.0	1.0	2.0	3.3
27.5	19.0	30.8	21.9	23.8	37.4
266.0	202.0	190.7	186.2	193.3	182.0
187.9	199.0	175.5	186.0	166.5	185.5
263.9	260.0	249.6	232.3	223.3	202.8
122.2	116.0	103.5	97.0	95.2	99.0
\$53,024	\$50,467	\$46,734	\$45,604	\$47,389	\$40,613
\$52,007	\$51,300	\$48,247	\$47,383	\$47,899	\$47,189
\$53,893	\$52,571	\$49,591	\$49,014	\$48,941	\$48,259
\$57,819	\$55,808	\$52,432	\$51,181	\$51,670	\$51,829
\$66,688	\$66,585	\$59,683	\$59,132	\$61,532	\$60,861
5.7	6.2	6.3	6.4	6.4	6.4
8.6	9.1	11.2	11.2	11.0	11.0
\$55,761	\$54,728	\$51,469	\$50,463	\$51,486	\$49,750
13.9%	17.4%	16.2%	15.0%	15.5%	16.1%

BELTON INDEPENDENT SCHOOL DISTRICT

EXPENDITURES, ENROLLMENT AND PER PUPIL COST

LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Enrollment</u>	<u>Operating Expenditures</u>	<u>Cost per Pupil</u>	<u>Governmental Funds Expenditures</u>
2025	13,697	\$ 149,286,664	\$ 10,899	\$ 208,144,916
2024	13,808	151,877,424	10,999	296,601,362
2023	13,644	137,879,154	10,105	234,777,693
2022	13,326	133,673,556	10,031	175,879,334
2021	12,609	129,392,885	10,262	170,982,018
2020	12,186	113,842,939	9,342	190,477,682
2019	11,681	98,527,259	8,435	199,781,790
2018	11,488	94,176,654	8,198	148,285,414
2017	11,077	91,264,806	8,239	119,509,912
2016	10,828	88,131,590	8,139	109,149,575

Source: Belton ISD Records

TABLE 17

<u>Cost per Pupil</u>	<u>Teaching Staff</u>	<u>Pupil- Teacher Ratio</u>	<u>Students Receiving Free/ Reduced Lunch</u>
\$ 15,196	979	14.0	38.0%
21,480	982	14.1	41.7%
17,207	989	13.8	43.9%
13,198	933	14.3	40.2%
13,560	880	14.3	36.6%
15,631	796	15.3	44.5%
17,103	750	15.6	45.5%
12,908	724	15.9	45.4%
10,789	702	15.8	45.1%
10,080	707	15.3	46.1%

BELTON INDEPENDENT SCHOOL DISTRICT**TABLE 18**TOTAL EXPENSES OF GOVERNMENTAL ACTIVITIES,
ENROLLMENT AND PER PUPIL COST

LAST TEN FISCAL YEARS

Fiscal Year	Enrollment	Government- Wide Expenses ¹	Cost Per Pupil
2025	13,697	\$ 188,898,351	\$ 13,791
2024	13,808	198,384,292	14,367
2023	13,644	177,632,742	13,019
2022	13,326	159,783,383	11,990
2021	12,609	167,945,221	13,319
2020	12,186	149,464,421	12,265
2019	11,885	133,696,998	11,249
2018	11,529	89,795,057	7,789
2017	11,118	113,346,903	10,195
2016	10,862	109,707,803	10,100

Source: Belton Independent School District annual financial report

1 - In 2018, changes in benefits for the TRS-care plan caused negative on-behalf revenues and expenses.

SCHOOL BUILDING INFORMATION

<u>Campus</u>	<u>Year Constructed</u>	<u>Building Age</u>	<u>Building Capacity</u>	<u>2024-25 Enrollment</u>	<u>% of Capacity Used</u>
High Schools					
Belton High School	1979	46	2,607	1,763	67.6%
Belton New Tech High School	1970	55	500	284	56.8%
Lake Belton High School	2020	5	2,500	2,300	92.0%
Middle Schools					
Lake Belton Middle School	2000	25	916	803	87.7%
South Belton Middle School	2011	14	1,000	667	66.7%
North Belton Middle School	2014	11	1,000	979	97.9%
Belton Middle School	1993	32	971	661	68.1%
Elementary Schools					
Leon Heights Elementary School	1956	69	265	184	69.4%
Southwest Elementary School	1951	74	440	415	94.3%
Lakewood Elementary School	1986	39	792	572	72.2%
Sparta Elementary School	1988	37	685	549	80.1%
Joe M. Pirtle Elementary School	1999	26	792	575	72.6%
Tarver Elementary School	2007	18	792	494	62.4%
High Point Elementary School	2014	11	792	563	71.1%
Chisholm Trail Elementary	2014	11	792	766	96.7%
Belton Early Childhood School	1951	74	628	494	78.7%
Charter Oak Elementary School	2019	6	800	602	75.3%
James L Burrell Elementary School	2023	2	800	387	48.4%
Hubbard Branch Elementary School	2024	1	800	514	64.3%

Source: District records

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COMPLIANCE SECTION

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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**

Board of Trustees
Belton Independent School District
Belton, 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 Belton Independent School District, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Belton Independent School District’s basic financial statements, and have issued our report thereon dated January 26, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Belton Independent School District’s internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Belton Independent School District’s internal control. Accordingly, we do not express an opinion on the effectiveness of Belton 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 District’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

OFFICE LOCATIONS

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Belton 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
January 26, 2026

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

Board of Trustees
Belton Independent School District
Belton, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Belton Independent School District’s (the “District”) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended August 31, 2025. The District’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
January 26, 2026

BELTON INDEPENDENT SCHOOL DISTRICT

EXHIBIT K-1

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED AUGUST 31, 2025

Federal Grantor/ Pass-through Grantor/ Grantor/Program Title	(1) Assistance Listing Number	(2a) Pass-through Entity Identifying Number	(3) Federal Expenditures
<u>U. S. DEPARTMENT OF AGRICULTURE</u>			
Passed through the Texas Education Agency:			
School Breakfast Program (SBP)	10.553	71402501	\$ 935,644
National School Lunch Program (NSLP)	10.555	71302501	<u>3,583,640</u>
Total Passed through the Texas Education Agency			<u>4,519,284</u>
Passed through the Texas Department of Agriculture:			
NSLP - Commodities - Non-cash Assistance	10.555	71402501	466,151
Supply Chain Assistance Grant	10.555	236TX400N8903	241,945
Summer Feeding Program	10.559	NT4XL1YGLGC5	<u>54,633</u>
Total Passed through the Texas Department of Agriculture			<u>762,729</u>
Subtotal Assistance Listing Number 10.555			<u>4,291,736</u>
Total Child Nutrition Cluster (ALN 10.553, 10.555, 10.559)			<u>5,282,013</u>
TOTAL U. S. DEPARTMENT OF AGRICULTURE			<u>5,282,013</u>
<u>U. S. DEPARTMENT OF DEFENSE</u>			
Direct program:			
Marine Corps JROTC Program	12.000	TX227812	<u>75,809</u>
TOTAL U. S. DEPARTMENT OF DEFENSE			<u>75,809</u>
<u>U. S. DEPARTMENT OF EDUCATION</u>			
Direct programs:			
Impact Aid	84.041	53-TX-2015-0021	<u>229,975</u>
Passed through the Texas Education Agency:			
Title I, Part A - Improving Basic Programs	84.010A	25610101014903	<u>1,991,349</u>
Total Assistance Listing Number 84.010A			<u>1,991,349</u>
IDEA B Formula - Special Education Grants to States	84.027A	256600010149036000	2,392,998
IDEA B Preschool - Special Education Preschool Grants	84.173A	256610010149036000	<u>24,790</u>
Total Special Education Cluster (IDEA)			<u>2,417,788</u>

BELTON INDEPENDENT SCHOOL DISTRICT

EXHIBIT K-1

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED AUGUST 31, 2025

Federal Grantor/ Pass-through Grantor/ Grantor/Program Title	(1) Assistance Listing Number	(2a) Pass-through Entity Identifying Number	(3) Federal Expenditures
U. S. DEPARTMENT OF EDUCATION (Continued)			
Passed through the Texas Education Agency (Continued):			
Career and Technical Education - Basic Grant	84.048A	24420006014903	\$ 149,144
Title III, Part A - English Language Acquisition	84.365A	25671001014903	92,616
Title II, Part A - Supporting Effective Instruction	84.367A	25694501014903	461,786
LEP Summer School	84.369A	69552302	2,727
Title IV, Part, A Subpart 1	84.424A	25680101014903	<u>221,363</u>
Total Passed through the Texas Education Agency			<u>5,336,773</u>
Passed through Region 10 Education Service Center:			
Texas Homeless Education Assistance Program	84.196A	234600057110009	<u>28,430</u>
Total Passed through Region 10 Education Service Center			<u>28,430</u>
TOTAL U. S. DEPARTMENT OF EDUCATION			<u>5,595,178</u>
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Texas Health and Human Services Commission:			
Medicaid Administrative Claiming Program (Medicaid Cluster)	93.778	529-07-0157-00114	<u>68,003</u>
Total Passed through Texas Health and Human Services Commission			<u>68,003</u>
TOTAL U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>68,003</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 11,021,003</u>

BELTON INDEPENDENT SCHOOL DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS

AUGUST 31, 2025

1. GENERAL

The Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all applicable federal award programs of Belton Independent School District. The District’s reporting entity is defined in Note I of the financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the SEFA.

2. BASIS OF ACCOUNTING

The SEFA is presented using the modified accrual basis of accounting. The District’s significant accounting policies, including the modified accrual basis of accounting, are presented in Note 1 of the basic financial statements. The SEFA is presented in accordance with the 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). Therefore, some of the amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

3. PASS-THROUGH EXPENDITURES

None of the federal programs expended by the District were provided to subrecipients.

4. INDIRECT COSTS

The District did not elect to use a de minimis indirect cost rate as described at 2 CFR §200.414(f)—Indirect (F&A) costs.

5. RECONCILIATION OF FEDERAL REVENUES AND THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The following is a reconciliation of federal revenues and the total expenditures of federal awards for the year ended August 31, 2025:

Federal revenues on the Statement of Revenues, Expenditures and Changes in Fund Balance-Governmental Funds (Exhibit C-3)	\$ 12,228,588
School health and related services (SHARS)	<u>(1,207,585)</u>
Federal expenditures on the SEFA (Exhibit K-1)	<u>\$ 11,021,003</u>

BELTON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2025

Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued	Unmodified
Internal control over financial reporting: Material weakness(es) identified?	No
Significant deficiency(ies) identified, that were not considered a material weakness	None reported
Material noncompliance to the financial statements noted?	None

Federal Awards:

Internal control over major programs: Material weakness(es) identified?	No
Significant deficiency(ies) identified, that were not considered a material weakness	None reported

Type of auditor's report on compliance for major programs	Unmodified
--	------------

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	None
--	------

Identification of major programs:

Assistance Listing Number(s) 84.027, 84.173	Name of Federal Program or Cluster: Special Education Cluster
--	--

Dollar threshold used to distinguish between type A and type B programs	\$750,000
--	-----------

Auditee qualified as low-risk auditee?	Yes
--	-----

**Findings Relating to the Financial Statements Which are
Required to be Reported in Accordance With Generally
Accepted Government Auditing Standards**

None

Findings and Questioned Costs for Federal Awards

None



BELTON INDEPENDENT SCHOOL DISTRICT

P.O. Box 269 · Belton, TX 76513-0269 · (254) 215-2065 · Fax: (254) 215-2008

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED AUGUST 31, 2025

NONE

Belton Independent School District
Board of Trustee Meeting Agenda Item

February 2, 2026

Item: Consider, Discuss, and Take Appropriate Action Regarding Commission of a Strategic Plan Charter

Contact Person: Dr. Malinda Golden

Presented for: Action Report Only

Supporting Documents: None Attached Provided Later

District Goal or Objective Addressed:

Goal 5: Maximize our use of resources for both current priorities and plans for the future.

Background Information:

In accordance with BDF(LOCAL), Belton ISD upholds principles of transparency and effective governance by requiring Board approval for the formation of stakeholder advisory committees. This requirement ensures oversight, accountability, and alignment with district priorities for committees established to advise on significant district initiatives.

The District upholds this practice to achieve two key goals: to officially authorize an advisory group's specific purpose, process, and role, and to enhance community awareness of the important work being done.

Fiscal Implications:

N/A

Administrative Recommendation(s):

Approve the commissioning of a Strategic Plan Charter as presented.

Belton ISD Strategic Planning Advisory Team Charter

I. Purpose and Scope

- **Title:** BISD 2030 Strategic Plan Development

- **Purpose:** The purpose of this team is to advise the District throughout the strategic planning process, culminating in a proposed five-year Strategic Plan. This framework will guide Belton ISD toward its vision of sustained improvement and excellence.

- **Scope:** The Charter will:
 - Review and analyze current district performance, demographics, financial health, operational capacity, and stakeholder feedback.
 - Evaluate the effectiveness and alignment of the current Vision (including Values, Beliefs, and the Journey of the Graduate competencies) in the current environment.
 - Identify 3-5 high-priority Goals (Broad aspirational District-wide, high-level, and long-term focus areas.)
 - Develop specific, measurable, achievable, relevant, and time-bound objectives. (Specific, measurable milestone that defines accomplishment of the goals focused, tactical, and typically shorter-term.)
 - Define a scorecard framework for monitoring progress, communication, and annual plan review.

II. Alignment and Guiding Principles

- **Alignment to District Values:** Community Engagement - We believe the engagement of our community will enhance the educational experiences of our students.

- **Inclusion & Transparency:** Seek diverse input from key stakeholders (staff, students, parents, community members, and board) and maintain open communication about the process and progress.

- **Data-Informed Decisions:** Ground all recommendations in relevant academic, operational, and district data.

- **Future-Focused:** Prioritize strategies that address the challenges and opportunities presented by current and futures needs identified through stakeholder engagement.

III. Membership and Roles

- The Strategic Planning Advisory Team shall be composed of members appointed through a collaborative process: each member of the Board of Trustees will appoint one parent and one community representative, while the Superintendent will select additional participants to ensure representation from the following key stakeholder groups:
 - Central Office Administrative Staff
 - Principals
 - Teachers
 - Extracurricular Activities Staff
 - Parents
 - Parents—non-public school
 - Community representatives
 - Students
 - Faith Based Leaders
 - City/county government
 - Higher education

This committee will comprise approximately 35 members.

IV. Timeline and Deliverables

- Duration: [February 2026 – June 2026]
- Key Milestones:
 - Stakeholder group identified
 - Timelines established for meetings
 - Scorecard to include recommendation for District goals

Belton Independent School District
Board of Trustee Meeting Agenda Item

February 2, 2026

Item: Consider, Discuss, and Take Appropriate Action to Set At-Large Trustee Election for Saturday, May 2, 2026, and Approve the Order of Election

Considerar, Discutir y Tomar las Medidas Apropriadas para Establecer Elección de Síndicos en General para el sábado, 2 de mayo del 2026, y Aprobar la Orden de Elección

Contact Person: Malinda Golden

Presented for: Action Report Only

Supporting Documents: None Attached Provided Later

District Goal or Objective Addressed:

Goal 1: Strengthen and support the engagement of all stakeholders in the pursuit of the BISD Vision.

Goal 5: Maximize our use of resources for both current priorities and plans for the future.

Meta 1: Fortalecer y apoyar la participación de todas las partes interesadas en la búsqueda de la Visión de BISD.

Meta 5: Maximizar nuestro uso de recursos tanto para las prioridades actuales como para los planes para el futuro.

Background Information:

In accordance with Election Code 3.005 and Board Policy BBB(LOCAL), the Board must approve an Order of Election and set the election date by the 78th day before Election Day, which is February 13, 2026. Election Day is Saturday, May 2, 2026.

Trustees for two At-Large positions are up for election this year. Current trustees are Brandon Bozon and Rucker Preston.

The filing dates for the General Election are Wednesday, January 14, 2026, through Friday, February 13, 2026 by 5:00 pm.

Early Voting will be conducted weekdays only beginning Monday, April 20, 2026, through Tuesday, April 28, 2026.

In accordance with policy BBB(LOCAL), results of Board member elections will be determined by plurality. A copy of the Order of Election is attached.

De acuerdo con el Código 3.005 de Elecciones y la Póliza de Síndicos BBB(LOCAL), la junta de Síndicos debe aprobar una Orden de la Elección y fijar la fecha para la elección antes del 78 día del Día de Elecciones, que será el 13 de febrero del 2026. El día de Elección será el sábado, 2 de mayo del 2026.

Dos posiciones de Síndicos en General estarán disponibles para elección este año. Actualmente los Síndicos son Brandon Bozon y Rucker Preston.

Las fechas para presentar candidatura para la Elección Especial será el miércoles, 14 de enero del 2026, hasta el viernes, 13 de febrero del 2026 antes de las 5:00 pm.

Votación adelantada será el lunes, 20 de abril del 2026 hasta el martes, 28 de abril del 2026.

De acuerdo con la Póliza BBB(LOCAL), los resultados de la elección de los miembros de la Junta de Síndicos serán determinados por mayoría. Adjunto esta una copia de la Orden de Elecciones.

Fiscal Implications:

Belton ISD has contracted with Bell County for election support services and will be invoiced for actual expenses incurred. Funds to pay for election expenses are included in the 2025-2026 budget.

Belton ISD ha contratado servicios electorales con el Condado de Bell y se le facturarán los gastos reales incurridos. Los fondos para pagar los gastos electorales están incluidos en el presupuesto del 2025-2026.

Administrative Recommendation(s):

Set the election and approve the Order of Election as presented.

Fijar la elección y aprobar la Orden de la Elección.

**ORDER OF GENERAL ELECTION FOR OTHER POLITICAL SUBDIVISIONS
ORDEN DE ELECCIÓN GENERAL PARA OTRAS SUBDIVISIONES POLÍTICAS**

Issued this _____ day of _____, 20 _____.

(Emitida este día _____ de _____, 20 _____.)

Signature of Presiding Officer (Firma del Dirigente que Preside)

Signature of Board Member (Firma del Director)

Signature of Board Member (Firma del Director)

Signature of Board Member (Firma del Director)

Signature of Board Member (Firma del Director)

Signature of Board Member (Firma del Director)

Signature of Board Member (Firma del Director)

Instruction Note: A copy of this election order must be delivered to the County Clerk/Elections Administrator and Voter Registrar not later than 60 days before election day. Nota de Instrucción: Se deberá entregar una copia de esta orden de elección al/a la Secretario(a) del Condado/Administrador(a) de Elecciones y el/la Registrador(a) de Votantes a más tardar 60 días antes del día de elección.

Mid-Year Goals and Key Progress Measures Report



Purpose

Provide a report on the mid-year status of the 2025-2026 District Key Progress Measures.



Goal 1

Strengthen and support the engagement of all stakeholders in pursuit of the BISD vision.

Key Progress Measure

Establish at least one new strategic partnership between each campus/department and a community organization, business, industry leader, or institution of higher education by January of 2026.



Goal 2

Ensure exceptional learning experiences for each and every student.

Key Progress Measure

- Increase the percentage of students demonstrating critical thinking, with an emphasis on asking questions and evaluating arguments from 47% to 55% in alignment with the Journey of a Graduate Competency Rubric by May of 2026.
- Meet all House Bill 3 Goals.



Goal 3

Attract, retain and support a world class team of employees.

Key Progress Measure

Achieve 80% staff participation in creating and pursuing a professional learning goal aligned with the BISD leadership definition by May 2026.



Goal 4

Develop a district-wide culture of value, support and growth amongst all students and staff.

Key Progress Measure

Implement Hope Squad at 100% of campuses as measured by active Hope Squad teams with trained students and advisors at each campus, and conduct a minimum of one Hope Squad event by May 2026.



Goal 5

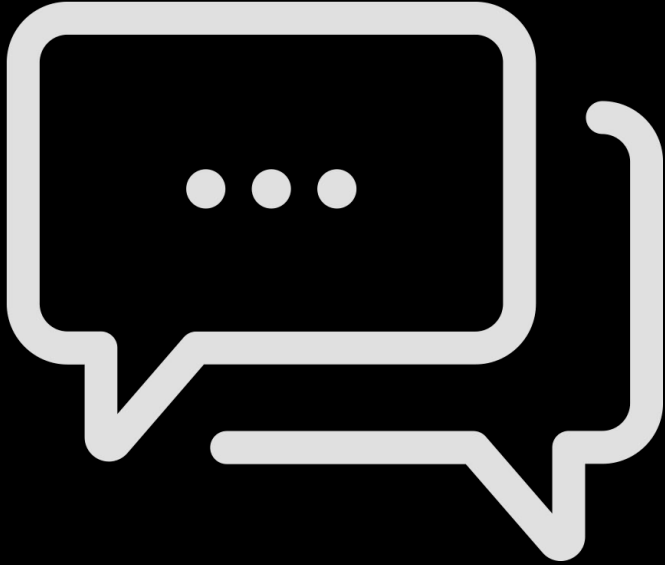
Maximize our use of resources for both current priorities and plans for the future.

Key Progress Measure

Implement Teacher Incentive Allotment systems of support across 100% of designated campuses by May 2026.



Discussion



Goal 2 Update - Academic Progress Report

BELTON ISD BOARD OF TRUSTEES

Regular Board Meeting

February 2, 2026



Purpose



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Provide a mid-year academic progress update.

Assessments

Star Renaissance

Renaissance
See Every Student.

- Administered 3 times per year
- Measures student performance based on skills aligned to standards, monitors growth overtime, and identifies needs for intervention
- Provides prediction scores for STAAR

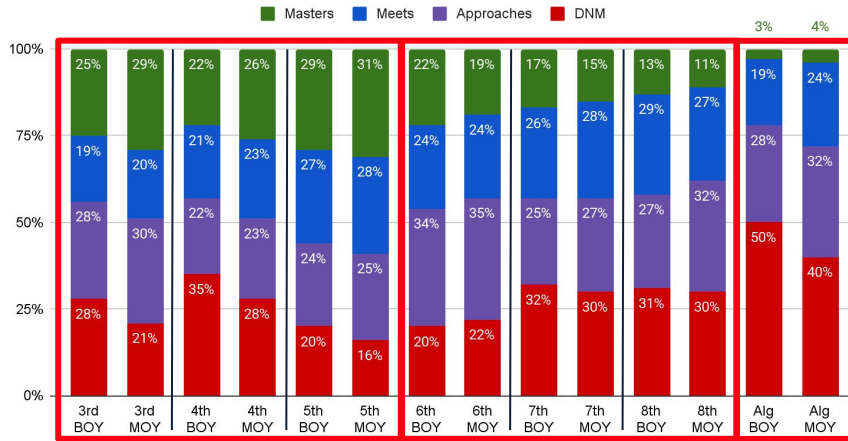
District Benchmark



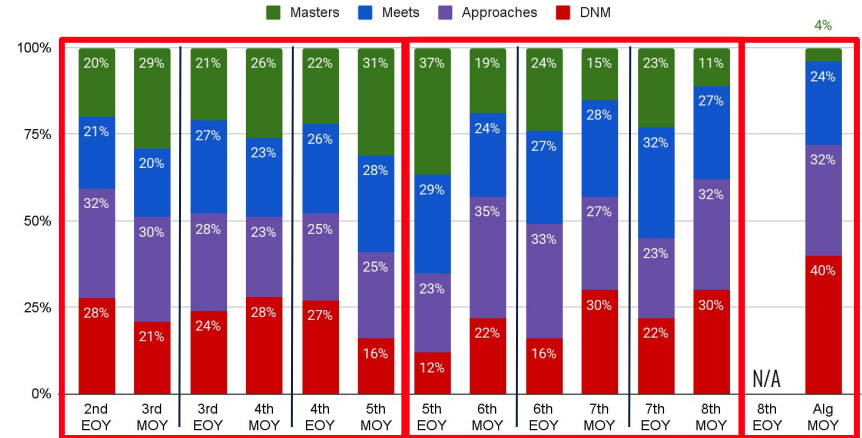
- Administered 2 times per year
- Snapshot to measure TEKS mastery based on scope & sequence
- Provides information for classroom and curriculum adjustments

Math Renaissance

2025-2026 Math
BOY to MOY STAR Renaissance



2025-2026 Math Cohort Data
EOY to MOY Star Math



Highlights

- Masters in elementary cohort grew across all grade levels
- 5th grade demonstrates strong gains
- Algebra I showed significant improvement in DNM

Areas of Focus

- 4th grade cohort increase in DNM
- DNM rates remain elevated in middle school
- Movement from Approaches to Meets is inconsistent

Math



49%

Of students are projected at Meets and above in 3rd grade.
Projection exceeds the **HB3 Goal of 40%**



49%

Of students in grade 3-Alg are at a minimum 50% growth.
Progressing and tracking to meet 50% Goal.



100%

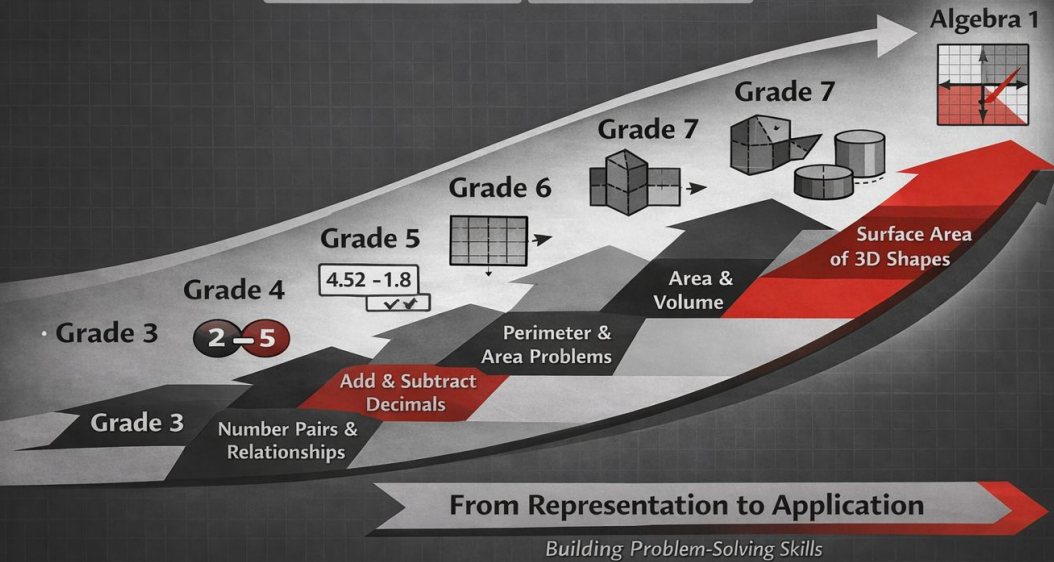
Of student cohorts in grades 3-5 demonstrate growth in Masters level performance.

Math Benchmark

Connecting Math Skills Across Grades

Representation & Models

Multi-Step Reasoning



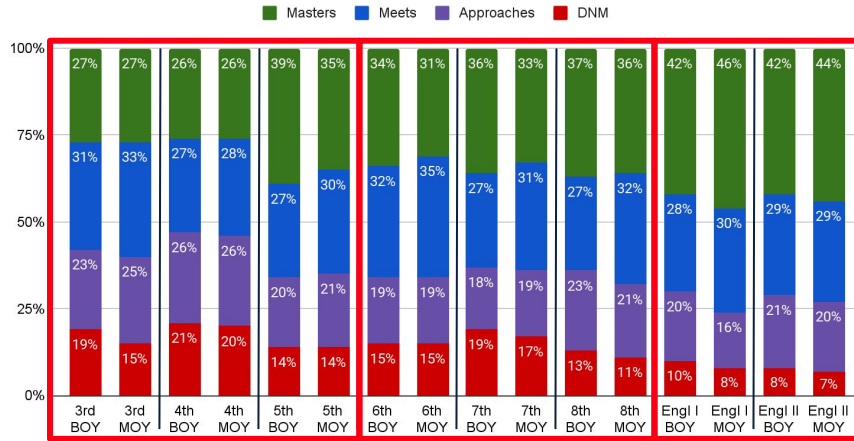
Priority Standard Focus

3.5(E)
4.4(A)
5.4(H)
6.8(D)
7.9(C)
8.7(B)
AI.3(D)

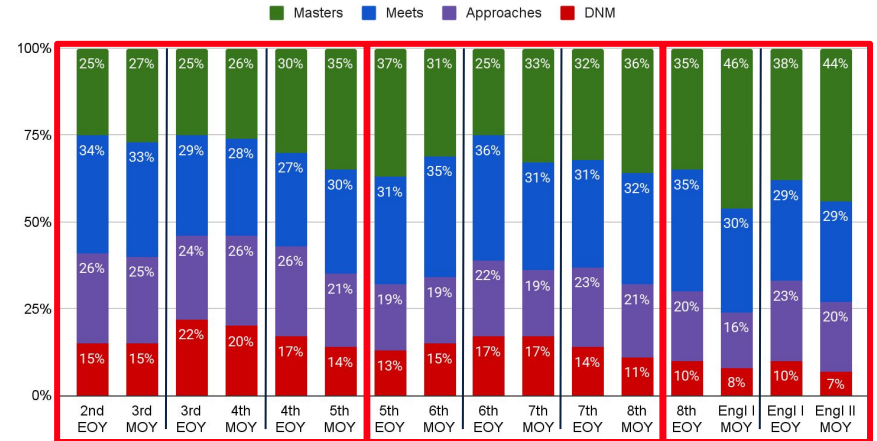
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Reading

2025-2026 Reading
BOY to MOY Star Renaissance



2025-2026 Reading Cohort Data
EOY to MOY Star Reading



Highlights

- Masters in elementary cohort grew across all grade levels
- Reading performance shows positive outcomes across most grade levels
- Cohort data indicates students are maintaining or improving performance from prior year to current year, with cohort growth in 7th and 8th grade

Areas of Focus

- Minimal growth in 4th and 6th grade
- A significant proportion of students remain in the Approaches band

Reading



60%

Of students are projected at Meets and above in 3rd grade.
Projection significantly exceeds the **HB3 Goal of 52%**



51%

Of students in grade 3-Ell are at a minimum 50% growth.
Exceeds the 50% Goal.

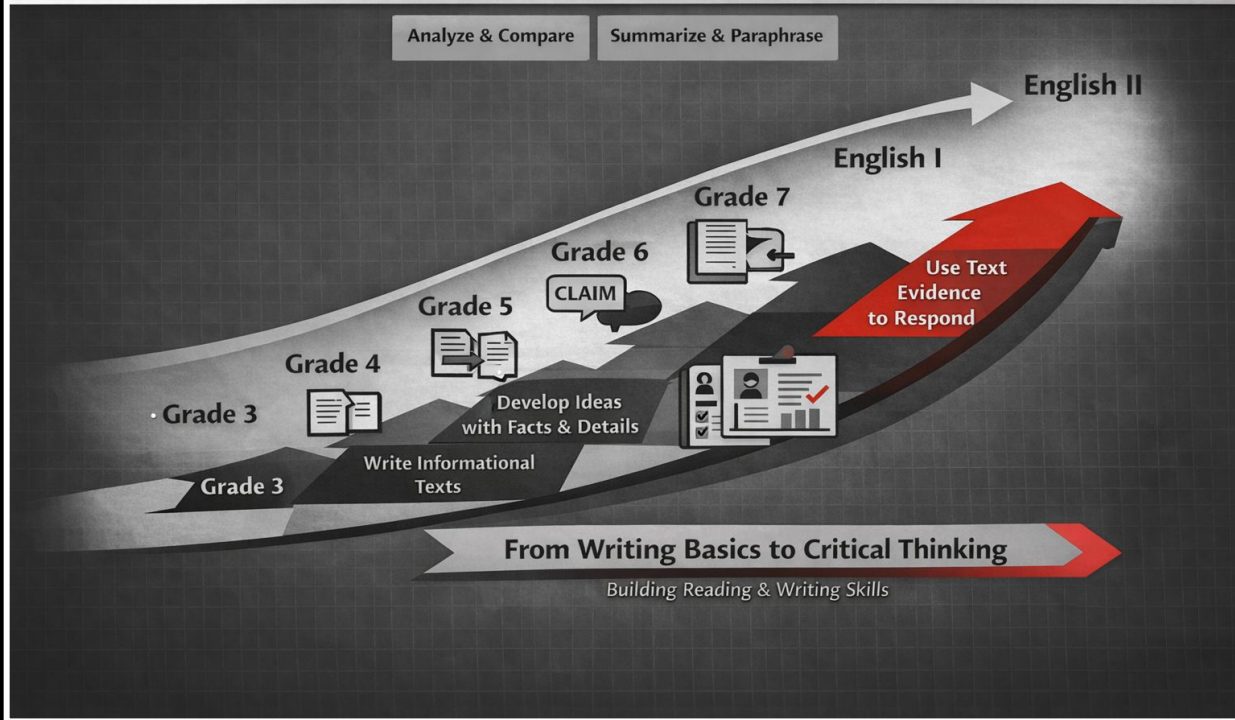


100%

Of student cohorts in grades 3-5 demonstrate growth in Masters level performance.

Reading

Connecting Reading & Writing Skills Across Grades



Priority Standard Focus

3.12(B)

4.7(B)

5.9(Ei)

6.10(Bii)

7.6(D)

8.6(C)

EI.9(Bii)

EII.8(A)

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Strategic Response

Celebrate and Replicate

Math:

- Systems closing DNM gap
- Consistent problem solving model

Capture campus practices yielding highest systemic success:

- PLC Cycles
- Intervention Scheduling
- Progress Monitoring

Prioritize Action

Rigor Checks:

- Evaluate enrichment and extension for high achieving students

Accelerate literacy intervention:

- Reduction of DNM

Ensure focus on specific student movement:

- Approaches to Meets

Target Support

Grade level support in concentrated areas:

- ID of highest yield target standards specific to campus
- Prescriptive Tier 1 and Intervention plans
- Emphasis on high yield strategies for special populations

Detailed identification of students for specific intervention

Questions



Math

Grade	Benchmark Data Lowest Achieving Priority Standard
3rd	3.5(E) - Represent real world relationships using number pairs and verbal descriptions
4th	4.4(A) - add and subtract whole numbers and decimals to the hundredths place using the standard algorithm
5th	5.4(H) - represent and solve problems related to perimeter and/or area and related to volume
6th	6.8(D) - determine solutions for problems involving the area of rectangles, parallelograms, trapezoids, and triangles and volume of right rectangular prisms where dimensions are positive rational numbers.
7th	7.9(C) - determine the area of composite figures containing combinations of rectangles, squares, parallelograms, trapezoids, triangles, semicircles, and quarter circles.
8th	8.7(B) - Use previous knowledge of surface area to make connections to the formulas for lateral and total surface area and determine solutions for problems involving rectangular prisms, triangular prisms, and cylinders.
Alg 1	A1.3(D) - graph the solution set of linear inequalities in two variables on the coordinate plane

Math

Grade	Benchmark Data Lowest Achieving Priority Standard
3rd	Students use pairs of numbers and words to show how two things are related in real-life situations.
4th	Students add and subtract whole numbers and decimals (to the hundredths place) using the standard method.
5th	Students model and solve real-world problems involving perimeter, area, and volume.
6th	Students solve problems involving the area of rectangles, parallelograms, trapezoids, and triangles, and the volume of rectangular prisms using positive rational numbers.
7th	Students find the area of complex shapes made from multiple simpler shapes.
8th	Students use surface area formulas to solve problems with different 3D shapes.
Alg 1	Students graph the solutions to linear inequalities with two variables on a coordinate plane.

Reading

Grade	Benchmark Data Lowest Achieving Priority Standard
3rd	3.12(B) - compose informational texts, including brief compositions that convey information about a topic, using a clear central idea and genre characteristics and craft
4th	4.7(B) - write responses that demonstrate understanding of texts, including comparing and contrasting ideas across a variety of sources;
5th	5.9(Ei) - recognize characteristics and structures of argumentative text by: (i) identifying the claim
6th	6.10(Bii) - develop drafts into a focused, structured, and coherent piece of writing by: developing an engaging idea reflecting depth of thought with specific facts and details
7th	7.6(D) - paraphrase and summarize texts in ways that maintain meaning and logical order
8th	8.6(C) - use text evidence to support an appropriate response
Engl I	EI.9(Bii) - develop drafts into a focused, structured, and coherent piece of writing in timed and open-ended situations by: developing an engaging idea reflecting depth of thought with specific details, examples, and commentary
Engl II	EII.8(A) - analyze the author's purpose, audience, and message within a text

Reading

Grade	Priority Standard Lowest Achieving Priority Standard
3rd	Students write informational texts that clearly explain a topic using a central idea and appropriate structure.
4th	Students write responses that show they understand what they read, including comparing ideas across different texts.
5th	Students recognize the parts of an argumentative text by identifying the author's claim.
6th	Students improve their writing by developing strong ideas and supporting them with specific facts and details.
7th	Students restate and summarize texts while keeping the original meaning and order.
8th	Students use evidence from the text to support their answers.
Engl I	Students improve their writing in both timed and open-ended settings by developing strong ideas supported with details, examples, and commentary.
Engl II	Students analyze why the author wrote the text, who it is written for, and the message the author is trying to communicate.

Response Plan

Campus Response



Analyze Data to Target Standards



Focus on Special Populations & High Yield Strategies



Implement Strategy Plans & Walkthroughs



Identify Students for Targeted Intervention

District Response



Review Data 1:1 with Principals



Committee Data Reviews



Detailed Analysis & Prescriptive Response



Campus Tours with Content Experts



Bond Presentation | February 2, 2026

Belton Independent School District
Unlimited Tax School Building & Refunding Bonds, Series
2026



SPECIALIZED PUBLIC FINANCE INC.
FINANCIAL ADVISORY SERVICES

FINANCIAL ADVISORY CONTACT

Jennifer Ritter
Managing Director
248 Addie Roy Road, Suite B103
Austin, Texas 78746
Office: 512.275.7304
jennifer@spfmuni.com

Sale of Technology Bonds

Unlimited Tax School Building & Refunding Bonds, Series 2026

- \$6 Million in bonds approved by voters in November for technology devices.
- Bonds to be repaid over 5 years.
- Annual payment projected at \$1.3M per year from 2027-2031.
- Quick payoff has minimal impact on future bond capacity should District need funding for future projects.

Sale of Refunding Bonds

Unlimited Tax School Building & Refunding Bonds, Series 2026

- District has three bond series which are callable this year.
 - U/L Tax Refunding Bonds, Series 2015 (2-15-25 call)
 - U/L Tax Refunding Bonds, Series 2016 (2-15-26 call)
 - U/L Tax School Building Bonds, Series 2017 (8-15-26 call)
- IRS Rules only allow current refunding within 90 days of the call date.
- Given favorable savings on debt currently callable, not waiting until August doesn't put savings at risk from interest rate movement.
- Some economies of scale from including refunding with technology bond.
- Current plan is to come back this summer to refund 2017 Bonds IF savings still exist. Current savings are approaching \$4M, but those bonds aren't callable until August 15.
- In last ten years, District has successfully executed five refundings, saving District taxpayers \$14,978,871 on an actual dollar basis.

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Preliminary Refunding Summary

Unlimited Tax School Building & Refunding Bonds, Series 2026

Preliminary Refunded Bonds				
Issue	Maturities	Interest Rates	Amount	Callable Beginning
Series 2015 U/L Tax Ref	2027 - 2031	4.00%	\$ 6,270,000	Any
Series 2016 U/L Tax Ref	2031 - 2034	4.00%	6,430,000	2/15/2026
			\$ 12,700,000	



Preliminary Annual Savings			
FYE 8/31	Existing Net D/S	Post-Ref Net D/S	Est. Savings
2026	\$ -	\$ (1,435)	\$ 1,435
2027	1,899,600	1,843,431	56,169
2028	1,901,600	1,846,000	55,600
2029	1,901,200	1,846,750	54,450
2030	1,903,300	1,848,875	54,425
2031	1,863,600	1,808,250	55,350
2032	1,940,500	1,882,875	57,625
2033	1,938,100	1,881,500	56,600
2034	1,433,100	1,378,625	54,475
	\$ 14,781,000	\$ 14,334,871	\$ 446,129

Preliminary Summary of Results	
Par Amount of Refunding Bonds	\$ 11,600,000
True Interest Cost (TIC)	3.044%
Est. Total Debt Service Savings	\$ 446,129
Est. Net Present Value Savings (\$)	\$ 385,451
Net Present Value Savings (%)	3.035%

Note: Preliminary refunding analysis based on market conditions as of November 30, 2025 plus 25bps for purposes of illustration only. Analysis assumes a February 2026 delivery.

Proposed Financing Timetable

January							February							March						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	1	2	3	4	5	6	7	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14	8	9	10	11	12	13	14
11	12	13	14	15	16	17	15	16	17	18	19	20	21	15	16	17	18	19	20	21
18	19	20	21	22	23	24	22	23	24	25	26	27	28	22	23	24	25	26	27	28
25	26	27	28	29	30	31								29	30	31				

 Denotes Board Meeting Date
 Denotes Closing Date

Date	Task
Week of: Monday, January 5, 2026	Draft Preliminary Official Statement (“POS”) was circulated by Specialized Public Finance Inc. (“SPFI”).
Wednesday, January 28, 2026	Rating agency call (Standard & Poor’s) with City staff.
Monday, January 26, 2026	<u>Board Meeting</u> – Financial Advisor briefs Board of Trustees on Technology Bond sale and refunding opportunity. No action required.
Tuesday, February 10, 2026	Ratings are received.
Friday, February 13, 2026	POS is electronically distributed by SPFI.
Monday, February 23, 2026	<u>Bond Sale</u> - Bonds are priced with underwriters by SPFI. <u>Award</u> - Board of Trustees awards Unlimited Tax & Refunding Bonds to underwriters.
Tuesday, March 24, 2026	<u>Closing Date</u> – Unlimited Tax and Refunding Bonds are delivered and proceeds distributed in accordance with the Closing instructions..



2022 Bond Projects Report

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BELTON ISD BOARD OF TRUSTEES
REGULAR BOARD MEETING
February 2, 2026

Purpose

Provide an update on the progress of the 2022 bond projects.

Construction Projects Update



- **James L. Burrell Elementary**
- **Hubbard Branch Elementary**
- **Belton High School Additions and Renovations**
- **Lake Belton Middle School Additions and Renovations**
- **Southwest Elementary Additions**
- **Agriculture Facility**
- **Delta Program Facility**
- **Safety and Security Projects**

Non-Construction Projects Update

4



- **MEP, Roofing, and Interior Finishes**
- **Buses**
- **Land Purchases**
- **New Tech Facility Upgrades***
- **Technology Infrastructure**

204

HVAC Projects

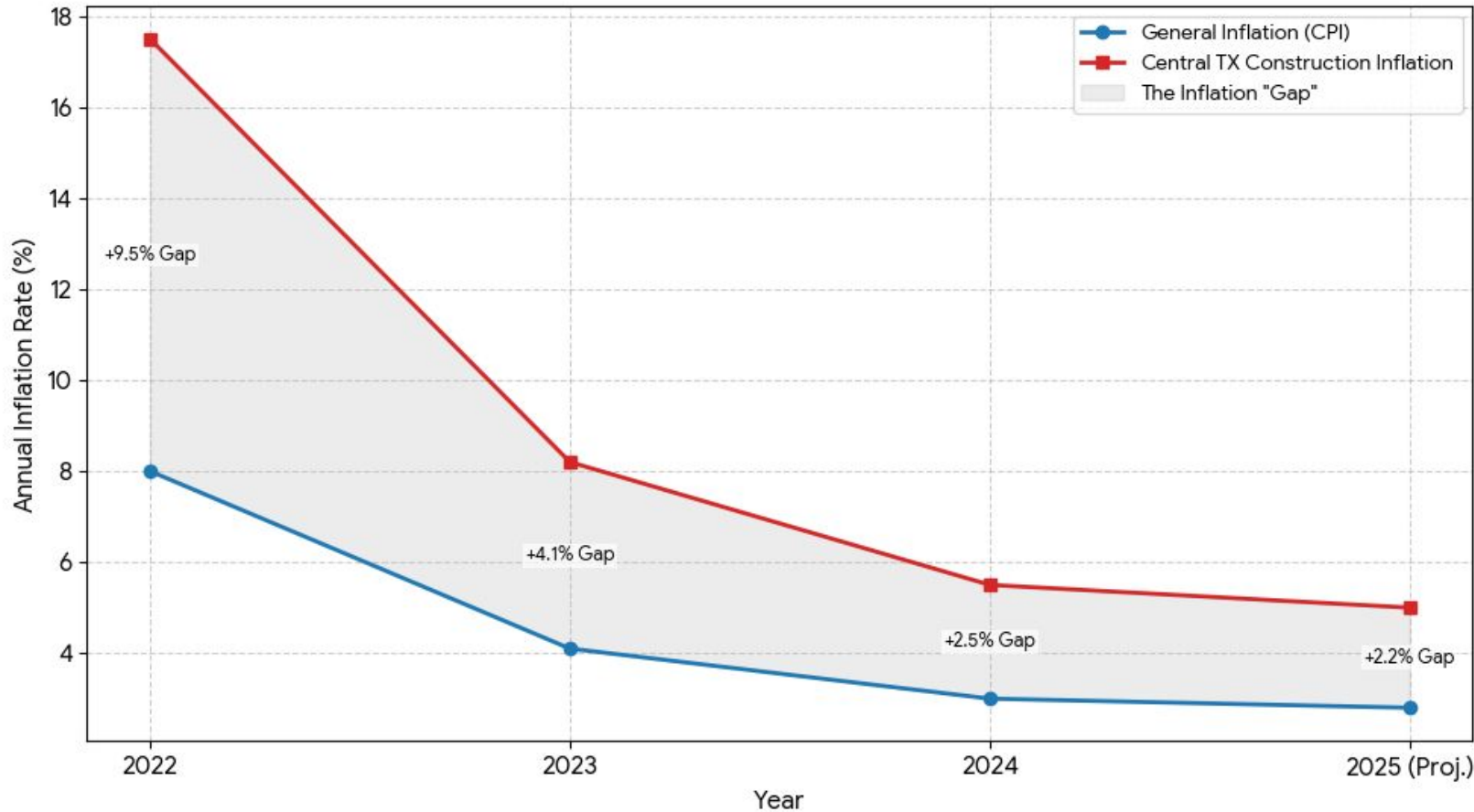
- **HVAC Improvements**

- **Natatorium**
- **DAEP**
- **Pirtle Elementary**
- **Belton Middle School**
- **Belton Early Childhood School**
- **Belton New Tech @Waskow**
- **Sparta Elementary**
- **Belton High School**
- **Lake Belton Middle School**
- **Southwest Elementary**



2022-2025 Inflation Comparison

The "Great Divergence": General vs. Construction Inflation (2022–2025)



50-Year Historical Context (1975–2025)

Over the last fifty years, the long-term average for both construction and general inflation has hovered in the **3% to 4%** range.

- **1975 – 2019:** Construction costs generally outpaced CPI by only **0.5% to 1%** annually. This predictability allowed projects to be designed and planned with "standard" 5% contingencies that remained solvent for years.
- **The Texas Factor:** During this 50-year span, Central Texas occasionally saw spikes (notably during the late '70s energy crisis and the mid-2000s building boom), but these were usually temporary regional adjustments rather than structural shifts.



Sources: U.S. Bureau of Labor Statistics (CPI); Turner Building Cost Index & Mortenson Construction Cost Index (Texas Region); AGC of Texas Economic Reports.

Projects Summary



2022 BOND PROJECTS RECAP

- ✓ Burrell Elementary
- ✓ Hubbard Branch Elementary
- ✓ Agriculture Facility
- ✓ Lake Belton Middle School Additions & Renovations
- ✓ Belton High School Additions & Renovations
- ✓ Southwest Elementary Additions
- ✓ Delta Program Facility
- ✓ Safety & Security Projects
- ✓ MEP, Roofing, & Interior Finishes
- ✓ Technology Infrastructure
- ✓ Land Purchases
- ✓ Bus Purchases

2022 Bond by the Numbers

Prop A

100% of 2022 Bond Scope to be Completed

Anticipated \$4,000,000 + in Bond Savings

305,606 Gross Square Feet Added Districtwide

18 Portables Taken Offline



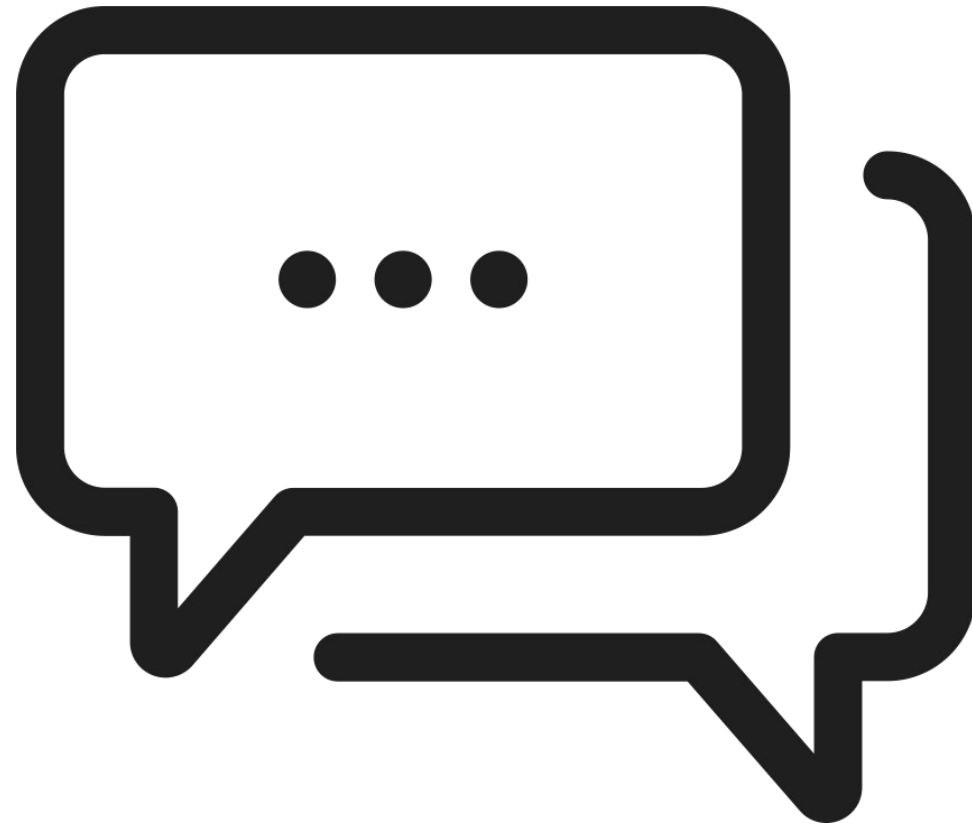
Prop B

12,545 Student Devices Replaced

50% of BISD Campuses Have New HVAC Equipment

345 New HVAC Units Installed

Discussion





SUPERINTENDENT'S REPORT

210

Monday, February 2, 2026

VISION

Empower each and every learner to pursue their dreams and enrich their communities.



Community Engagement



Ensure Exceptional Learning



Ensure Exceptional Learning



World-Class Team





SUPERINTENDENT'S REMARKS

Belton Independent School District

Workshop Meeting Minutes

Board Workshop Meeting, December 15, 2025 - 5:00 p.m.

Dragon Room, 400 N. Wall Street, Belton TX, 76513

Board Members Present:

Manuel Alcozer
Chris Flor
Rucker Preston

Brandon Bozon
Riley Beck
Erin Bass

Board Members Absent:

Jeff Norwood

1. Call to Order:

Manuel Alcozer, Board President, called the workshop meeting of the Belton Independent School District Board of Trustees to order at 5:00 p.m., that the meeting had been duly called, noting Jeff Norwood's absence, and that notice of the meeting had been posted in accordance with the Texas Open Meetings Act, Texas Government Code Chapter 551.

2. Public Comments:

None.

3. Board Workshop:

A. Academic Progress Report: Advanced Academics

Dr. Golden introduced the session's focus: supporting the District's vision to empower every learner to pursue their dreams. She introduced Gabi Nino, Assistant Superintendent for Teaching and Learning, to facilitate the discussion on career readiness and the growing partnership with Temple College.

Ms. Nino led the board in a "walk and talk" activity centered on posters illustrating various career pathways, including aerospace, medical, and engineering. She challenged the board to imagine a bold news headline five years in the future about a student who achieved remarkable success due to their experiences in Belton ISD. Board members suggested headlines featuring graduates as assistant DAs, successful chefs on the Food Network, or CEOs of innovative drone businesses.

Ms. Nino went on to provide an academic update through the lens of College, Career, and Military Readiness (CCMR), performance data and growth, and advising strategy and resource discussion. Board Member Chris Flor noted the financial benefits of earning an associate degree in high school, potentially allowing students to graduate from a university at age 20. Nino acknowledged that improved advising was a key strategy to help families navigating complex options.

Dr. Golden introduced Dr. Christy Ponce from Temple College, and expressed the District's goal for every student to have the opportunity to graduate with both a high school diploma and an associate degree. Dr. Ponce highlighted that Belton ISD already has the highest dual enrollment participation in the region and the largest number of students in the TBI program. She also discussed a new "university center" on the Temple College campus where students can earn bachelor's and master's degrees locally at a low cost.

Board Member Riley Beck raised concerns regarding financial barriers for AP exams and tuition. Nino explained several cost mitigation strategies.

The meeting concluded with a commitment to provide ongoing updates on the partnership's strategic progress.

Adjourn: There being no further business, the meeting was adjourned at 6:02 p.m.

Manuel Alcozer, Board President

Erin Bass, Board Secretary

Belton Independent School District

Board Meeting Minutes

Regular Board Meeting, December 15, 2025 - 6:15 p.m.
Pittenger Fine Arts Center, 400 N. Wall Street, Belton, TX 76513

Board Members Present:

Manuel Alcozer Brandon Bozon
Chris Flor Riley Beck
Rucker Preston Erin Bass

Board Members Absent:

Jeff Norwood

1. Call to Order, Moment of Silence and Pledge of Allegiance

Manuel Alcozer, Board President, called the regular meeting of the Belton Independent School District Board of Trustees to order at 6:27pm. He stated that a quorum of Board Members was present, noted Mr. Jeff Norwood's absence, that the meeting had been duly called, and notice of the meeting had been posted in accordance with the Texas Open Meetings Act, Texas Government Code Chapter 551.

2. Recognitions

Student Pledges – Alice J. Tarver Elementary School

This evening's pledges were led by fifth graders Brecken Crossley and Charlie Warrick from Alice J. Tarver Elementary.

Student Showcase – Holiday Card Showcase

The evening's student showcase featured the District Holiday Card Contest, which celebrated the artistic talents of elementary students from across the District. These talented students were supported by their art teachers Candy Crocker-Dukich, Anna Bastianelli, Rachel Pond, Rebecca Hanna and Kristin Bernstein.

Texas Music Educators Association All-Region Recipients

The Board proudly recognized middle school musicians who earned placement in the Texas Music Educators Association All-Region ensembles. This year, 112 Belton ISD students earned all-region honors across both band and orchestra. Students are under the direction of Chris Pulley, Patrick Trahan, Dane Wurman, Kaitlyn Pineiro, Matthew Vaadi, Jordan Dolotina, Camber Arredondo, Chris Ross, Evan Simmons, Kevin Nunez Alejandro and Alyssa Meyer.

Cross Country State Qualifiers

Congratulations to Lake Belton High School freshman Keira Dzenowski for making school history as the first runner to qualify for the state cross-country meet. Keira's outstanding performance and determination have set a new milestone for LBHS and inspired her teammates and the Bronco community. She is supported by her coach, Lisa Dehart.

Texas High School Coaches Association Academic All-State Recipients

Belton ISD celebrated 31 student-athletes from cross country, team tennis and volleyball who have been named to the Texas High School Coaches Association Academic All-State teams. These students are supported by their coaches Holly Lamberte and Lisa Dehart in cross

country, Cory Smith and Niki Morgan in team tennis, and Haleigh Johnson and Allison Waits in volleyball.

The Journey of a Graduate Milestones Award

Belton ISD proudly continues the Journey of a Graduate Milestones Award, which recognizes middle school students who exemplify the District's core competencies.

Abigail Mattson, an eighth grader at Belton Middle School, nominated by tennis coach Corinna Capraun for her exceptional perseverance.

Temple Rotary Educator of the Month

The Board recognized Ms. Emily Edelhauser as the Temple Rotary Club's Educator of the Month for her outstanding service to students at Belton High School.

Belton Rotary Educator of the Quarter

Belton ISD is proud to recognize Melissa Baggett as the Belton Rotary Club's Educator of the Quarter for her outstanding service to Sparta Elementary. Now in her third year of teaching, all at Sparta, Ms. Baggett is known for her compassion, dedication and unwavering belief in her students.

Department Showcase - Special Education

This month's department showcase featured Belton ISD's Special Programs team, a group of 98 educators who support more than 2,900 students with disabilities across the District. Their work includes behavior support, therapy services, speech and language support, counseling, assistive technology and program coordination.

This recognition aligns with National Special Education Day on December 2, which honors the educators who make inclusive learning possible.

Community Partner – Grace Art Gallery

The Board recognized Grace Art Gallery as a valued community partner that provides meaningful opportunities for Belton ISD students and staff to share their artistic talents. Through exhibitions like Emerging Voices on November 14, 2025, and the upcoming staff showcase on February 5, 2026, the gallery offers a professional platform for artists across the District to be celebrated. Belton ISD is grateful for Grace Art Gallery's continued partnership and its commitment to uplifting the creative voices of students and educators.

3. Public Comments Regarding Items on the Agenda

Sarah Cox - Staffing

Amy Longfield - Staffing

4. Action Item:

A. Consider, Discuss, and Take Appropriate Action Regarding Adoption of the 2026-2027 Academic Calendar

Gabi Nino, Assistant Superintendent for Teaching & Learning, provided the report. The 2026-2027 academic calendar was developed through a collaborative process led by the Districtwide Educational Improvement Council (DWEIC), which incorporated feedback from a survey of nearly 800 community members and reviewed surrounding district and university schedules. The council unanimously approved Option 1, which prioritizes instruction by providing 170 instructional days—an increase of two days over previous calendars. Based on staff feedback regarding the need for

more preparation time, the calendar includes an additional professional learning and teacher prep day at the beginning of the year. Furthermore, the schedule emphasizes alignment with local universities like Temple College to ensure that natural breaks, such as spring and fall break, are synchronized for families. See report.

Riley Beck made a motion, seconded by Rucker Preston to adopt the 2026-2027 academic calendar as presented. The motion passed unanimously, (6-0-0).

B. Consider, Discuss, and Take Appropriate Action Regarding Approval of New Courses for the 2026-2027 School Year

Gani Nino, Assistant Superintendent for Teaching and Learning, presented two new practicum courses for the 2026-2027 school year designed to expand student opportunities and fulfill specific pathway requirements. The first course, Practicum in Law, Public Safety, Corrections, and Security, was introduced to complete a pathway at New Tech High School that previously lacked a practicum experience. The second course, Extended Practicum in Health Science, allows students to receive credit for career-based experiences they are already participating in, such as the 60 hours of ride-alongs required for EMT students. These courses carry no additional cost to the District because the necessary personnel are already in place, and they have the potential to generate additional Career and Technical Education (CTE) funding.

Chris Flor made a motion, seconded by Brandon Bozon, to approve new courses for the 2026-2027 school year. The motion passed unanimously, (6-0-0).

5. Reports:

A. Goal 3 Report: Goal Setting & Onboarding

The Goal 3 report focused on achieving 80% staff participation in professional learning goals aligned with the Belton ISD's leadership definition by May 2026. Todd Schiller, Assistant Superintendent for Human Resources, reported that the District has already surpassed this target, reaching 81.4% participation as of December 1, 2025. The initiative involves all staff members—including teachers, custodians, and nutrition employees—setting learning goals that are integrated into their annual performance evaluations. Implementation included intensive summer training for leadership teams and the alignment of meeting agendas with specific leadership competencies such as "communicating for impact" and "promoting growth". Moving forward, the District will use this data to tailor future professional development and work with support service departments to increase participation among staff with limited computer access. See report.

B. Board Committee Reports

1. Policy Committee

The committee conducted the first reading of Policy Update 126, which primarily addresses legislative changes regarding timeliness and transparency.

2. Budget Committee

The committee discussed refining budget goals and preparing for the 2026-2027 fiscal year.

3. Facilities Committee

The committee provided updates on the progress of various construction and maintenance projects.

Dr. Malinda Golden shared highlights centering on the District's vision of having students and staff enrich their communities through service and engagement.

D. Board Highlights

Rucker Preston attended the BNT@W academic awards ceremony, soccer games, BHS Basketball game supporting Marcus Wilson, and BEF Prize Patrol. Erin Bass also participated in the BEF Prize Patrol, Big Red Heart Awards, and campus visits. Chris Flor spoke about his campus visits and how the Board and the leader engage in discussion about priorities on each campus, and then tour the campuses and see examples of the initiatives on campus. He has attended multiple holiday fine arts events, and promoted the BISD Tuba Christmas event. Brandon Bozon, who also serves on the BEF Board, thanked all who applied for grants, as well as all who contributed or donated to help make teacher grants possible.

6. Consent Agenda: Consider and Take Appropriate Action

- A. Minutes of Previous Meetings:
 - 1. November 13, 2025 - Special Meeting
 - 2. November 17, 2025 - Workshop Meeting
 - 3. November 17, 2025 - Regular Meeting
- B. Unaudited Financial Report for the Month Ending November 30, 2025
- C. Gifts, Grants, and Bequests
- D. Budget Amendment #3 for 2025-2026
- E. Expenditures over \$50,000
 - 1. Renewal of CDW-G for CrowdStrike for Antivirus Software
 - 2. Renewal of Eduphoria for Software Licenses
 - 3. Renewal of Cintas for Mop and Towel Services
- F. Supply, Equipment, and Service Bids
 - 1. RFP #2509-700-394 Software & Applications
- G. Appointment of Concussion Oversight Team
- H. Cooperative Purchasing Program Fee Report
- I. Change Order #2 with T.F. Harper & Associates for Delta Facility Bond Project
- J. Acceptance and Close Out of Delta Facility Bond Project and Approval of Final Payment
- K. Policy Update 126 - 2nd Reading
 - 1. DGBA(LOCAL) Personnel-Management Relations: Employee Complaints/Grievances
 - 2. FA(LOCAL) Parent Rights and Responsibilities
 - 3. FFF(LOCAL) Student Welfare: Student Safety
 - 4. FFG(LOCAL) Student Welfare: Child Abuse And Neglect
 - 5. FNG(LOCAL) Student Rights And Responsibilities: Student and Parent Complaints/Grievances

Chris Flor made a motion, seconded by Rucker Preston, to approve the consent agenda as presented. The motion passed unanimously, (6-0-0).

7. Public Comments Regarding Non-Agenda Items

None.

8. Closed Session (Texas Government Code, Subchapters D and E)

The Board went into closed session at 7:52 p.m.

A. Student Disciplinary Matter - Texas Government Code, Section 551.082

B. Personnel - Texas Government Code, Section 551.074

C. Consultation with Attorney - Texas Government Code, Section 551.071

9. Reconvene in Open Session

The Board reconvened in Open Session at 8:36 p.m.

10. Adjourn

There being no further business, the meeting was adjourned at 8:36 p.m.

Manuel Alcozer, President

Erin Bass, Secretary

Belton Independent School District
Board of Trustee Meeting Agenda Item

February 2, 2026

Item: Unaudited Financial Report for the Month Ending December 31, 2025

Contact Person: Melissa Lafferty

Presented for: Action Report Only

Supporting Documents: None Attached Provided Later

District Goal or Objective Addressed:

Goal 5: Maximize our use of resources for both current priorities and plans for the future.

Background Information:

Attached are the monthly financial and investment reports for the District. The reports represent the financial activity as of the close of the prior month for the General Fund 199, the Child Nutrition Fund 240, the Debt Service Fund 599, and the 2022 Bond Fund 622. These are unaudited figures, and an independent financial audit will be performed for the period ending August 31, 2026, and presented under separate cover.

The monthly financial and investment reports provide information on the District's cash and investment accounts including balances and investment transactions as of the close of the noted month in accordance with CDA(LEGAL).

Fiscal Implications:

For informational purposes only.

Administrative Recommendation(s):

Accept the monthly financial and investment reports as presented.



FINANCIAL STATEMENTS & INVESTMENT REPORT

TABLE OF CONTENTS

Description

- Financials - Unaudited Statements of Revenues and Expenditures
 - General Operating - 199
 - School Nutrition - 240
 - Debt Service - 599

- Project Summary for 2022 Bond Fund

- Investment Report - Monthly

BELTON ISD
Statement of Unaudited Revenues and Expenditures Budget VS. Actual
General Fund (199)
As of December 31, 2025

	Adopted Budget	Amended 2025-26	Y-T-D Actual	Balance	Percent of Total
Revenues					
5700 Local Sources	\$ 50,511,930	\$ 50,527,418	\$ 37,555,380	\$ 12,972,038	74.3%
5800 State Sources	101,422,971	101,405,923	48,716,504	52,689,419	48.0%
5900 Federal Sources	1,375,000	1,375,000	296,334	1,078,666	21.6%
Total Revenues	<u>\$ 153,309,901</u>	<u>\$ 153,308,341</u>	<u>\$ 86,568,218</u>	<u>\$ 66,740,123</u>	<u>56.5%</u>
Expenditures					
11 Instruction	\$ 82,233,007	\$ 81,959,936	\$ 28,685,338	\$ 53,274,598	35.0%
12 Instructional resources & media	1,771,816	1,771,816	531,175	1,240,641	30.0%
13 Curriculum & staff development	3,895,773	3,704,416	1,181,043	2,523,373	31.9%
21 Instructional leadership	2,695,954	2,696,744	924,537	1,772,207	34.3%
23 School leadership	9,571,864	9,569,364	3,128,431	6,440,933	32.7%
31 Guidance, counseling, & evaluation	6,513,322	6,511,617	2,201,683	4,309,934	33.8%
32 Social work services	264,611	187,446	62,742	124,704	33.5%
33 Health services	2,266,148	2,266,148	774,988	1,491,160	34.2%
34 Student transportation	6,708,711	6,724,199	2,588,923	4,135,276	38.5%
35 School Nutrition	-	-	-	-	0.0%
36 Cocurricular/extracurricular	5,704,747	5,638,089	1,812,829	3,825,260	32.2%
41 General administration	4,292,262	4,292,262	1,465,649	2,826,613	34.1%
51 Plant maintenance and operations	17,184,660	17,229,165	5,501,750	11,727,415	31.9%
52 Security and monitoring services	3,271,775	3,354,775	1,096,767	2,258,008	32.7%
53 Data processing services	5,037,698	4,993,193	1,938,614	3,054,579	38.8%
61 Community services	-	-	-	-	0.0%
71 Debt Service	356,810	356,810	56,210	300,600	15.8%
81 Facilities acquisition & construction	-	356,155	-	-	0.0%
93 Payments to fiscal agent	-	-	-	-	0.0%
95 Payments to JJAEP	15,743	15,743	-	15,743	0.0%
97 Tax Increment	750,000	750,000	-	750,000	0.0%
99 Intergovernmental Charges	775,000	775,000	385,119	389,881	49.7%
Total Expenditures	<u>\$ 153,309,901</u>	<u>\$ 153,152,878</u>	<u>\$ 52,335,798</u>	<u>\$ 100,460,925</u>	<u>34.2%</u>
Other Sources & Uses					
Other sources	-	-	-		
Other uses	-	-	-		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>		
Excess (Deficiency) of Revenues over Expenditures	\$ -	155,463	34,232,419		
Fund Balance (estimated), 8-31-2025	<u>\$ 33,606,061</u>	<u>\$ 33,606,061</u>	<u>\$ 33,606,061</u>		
Fund Balance, Ending	<u>\$ 33,606,061</u>	<u>\$ 33,761,524</u>	<u>\$ 67,838,480</u>		

BELTON ISD
Statement of Unaudited Revenues and Expenditures Budget VS. Actual
Child Nutrition (240)
As of December 31, 2025

		Adopted Budget	Amended 2025-26	Y-T-D Actual	Balance	Percent of Total
Revenues						
5700	Local Sources	\$ 2,605,000	\$ 2,605,000	\$ 1,021,515	\$ 1,583,485	39.2%
5800	State Sources	35,000	35,000	40,269	(5,269)	115.1%
5900	Federal Sources	5,600,000	5,600,000	1,507,831	4,092,169	26.9%
	Total Revenues	\$ 8,240,000	\$ 8,240,000	\$ 2,569,614	\$ 5,670,386	31.2%
Expenditures						
35	Food Services, Child Nutrition	\$ 9,471,432	\$ 9,471,432	\$ 3,214,620	\$ 6,256,812	33.9%
	Total Expenditures	\$ 9,471,432	\$ 9,471,432	\$ 3,214,620	\$ 6,256,812	33.9%
Other Sources & Uses						
	Other sources	-	-	-		
	Other uses	-	-	-		
	Total Other Sources (Uses)	-	-	-		
	Excess (Deficiency) of Revenues over Expenditures	(1,231,432)	(1,231,432)	(645,005)		
	Fund Balance (estimated), 8-31-2025	\$ 3,900,130	\$ 3,900,130	\$ 3,900,130		
	Fund Balance, Ending	\$ 2,668,698	\$ 2,668,698	\$ 3,255,125		

BELTON ISD
Statement of Unaudited Revenues and Expenditures Budget VS. Actual
Debt Service Fund (511)
As of December 31, 2025

	<u>Adopted Budget</u>	<u>Amended 2025-26</u>	<u>Y-T-D Actual</u>	<u>Balance</u>	<u>Percent of Total</u>
Revenues					
5700 Local Sources	\$ 22,479,530	\$ 22,479,530	\$ 17,007,138	\$ 5,472,392	75.7%
5800 State Sources	3,924,820	3,924,820	3,757,952	166,868	95.7%
5900 Federal Sources	-	-	-	-	0.0%
Total Revenues	<u>\$ 26,404,350</u>	<u>\$ 26,404,350</u>	<u>\$ 20,765,090</u>	<u>\$ 5,639,260</u>	<u>78.6%</u>
Expenditures					
71 Debt Service	<u>\$ 25,233,326</u>	<u>\$ 25,233,326</u>	<u>\$ 61,075</u>	<u>\$ 25,172,251</u>	<u>0.2%</u>
Total Expenditures	<u>\$ 25,233,326</u>	<u>\$ 25,233,326</u>	<u>\$ 61,075</u>	<u>\$ 25,172,251</u>	<u>0.2%</u>
Other Sources & Uses					
Other sources	-	-	-		
Other uses	-	-	-		
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>		
Excess (Deficiency) of Revenues over Expenditures	1,171,024	1,171,024	20,704,015		
Fund Balance (estimated), 8-31-2025	<u>\$ 16,339,981</u>	<u>\$ 16,339,981</u>	<u>\$ 16,339,981</u>		
Fund Balance, Ending	<u><u>\$ 17,511,005</u></u>	<u><u>\$ 17,511,005</u></u>	<u><u>\$ 37,043,996</u></u>		

BELTON ISD
Bond Project Summary
Bond Fund (622)
As of December 31, 2025

Local	Project	Proposition Budget	Expenditures 12/31/2025	Open Purchase Orders	Available Budget
E12	Elementary #12	\$ 40,064,028	\$ 37,412,367	\$ -	\$ 2,651,661
E13	Elementary #13	\$ 43,567,482	\$ 39,854,181	\$ 11,400	\$ 3,701,901
DPF	Delta Program Facility	\$ 2,500,000	\$ 4,364,543	\$ 174,225	\$ (2,038,768)
SWE	Southwest Elementary Addition	\$ 13,300,000	\$ 14,705,895	\$ 992,417	\$ (2,398,312)
			\$ -		\$ -
MEP	MEP, Roofing and Interior Finishes	\$ 8,942,812	\$ 8,217,914	\$ 3,269,223	\$ (2,544,325)
			\$ -		\$ -
SAF	Campus Safety + Security Upgrades	\$ 6,041,040	\$ 7,340,210	\$ 229,961	\$ (1,529,132)
			\$ -		\$ -
BHS	BHS Additions & Renovations	\$ 28,524,414	\$ 27,625,809	\$ 3,092,833	\$ (2,194,228)
			\$ -		\$ -
BNT	BNT Facility Upgrades	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000
			\$ -		\$ -
LND	Land Acquisition	\$ 7,000,897	\$ 7,369,991	\$ -	\$ (369,094)
			\$ -		\$ -
LBM	Fine Arts & Locker Room Addition	\$ 8,582,703	\$ 9,903,874	\$ 417,211	\$ (1,738,382)
			\$ -		\$ -
TEC	Technology Infrastructure	\$ 676,624	\$ -	\$ -	\$ 676,624
			\$ -		\$ -
BUS	New Buses	\$ 5,625,000	\$ 4,130,517	\$ -	\$ 1,494,483
			\$ -		\$ -
AGR	Agriculture Facility	\$ 2,000,000	\$ 3,831,423	\$ -	\$ (1,831,423)
		<u>\$ 168,825,000</u>	<u>\$ 164,756,724</u>	<u>\$ 8,187,269</u>	<u>\$ 596,722</u>
DEV	Technology Devices	\$ 5,000,000	\$ 4,999,771	\$ -	\$ 229
		<u>\$ 173,825,000</u>	<u>\$ 169,756,496</u>	<u>\$ 8,187,269</u>	<u>\$ 596,951</u>

Belton ISD

Investment Report

As of December 31, 2025



M E E D E R

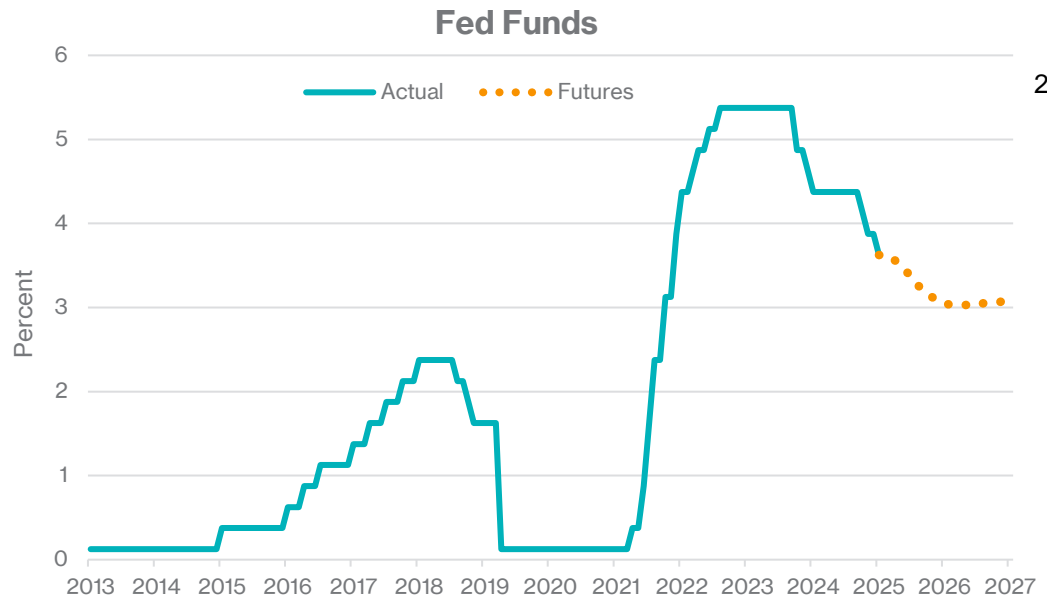
PUBLIC FUNDS



OBSERVATIONS AND EXPECTATIONS

- Interest rates across the yield curve were lower for 2025, except for the 30-Yr T-Bond
- Softening of the labor market was the primary catalyst for lower rates
- GDP continued to grow strongly in Q3 2025, posting a 4.3% rate
- The futures market is projecting the Fed Funds rate to bottom out around 3% in 2026-27
- Inflation remains sticky and above the Fed 2 percent target rate

- The Fed Funds futures market is expecting two .25% rate cuts during 2026.
- The Federal Reserve's median Dot Plot shows only one cut for 2026.

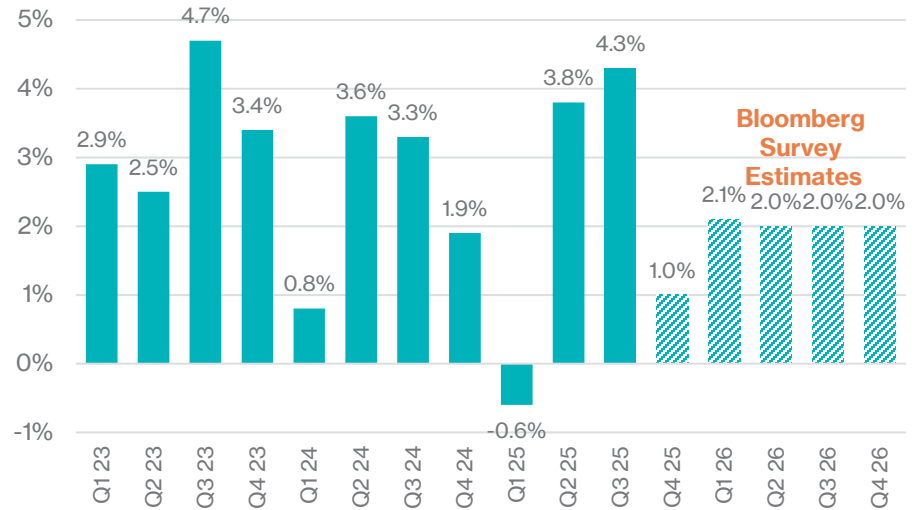


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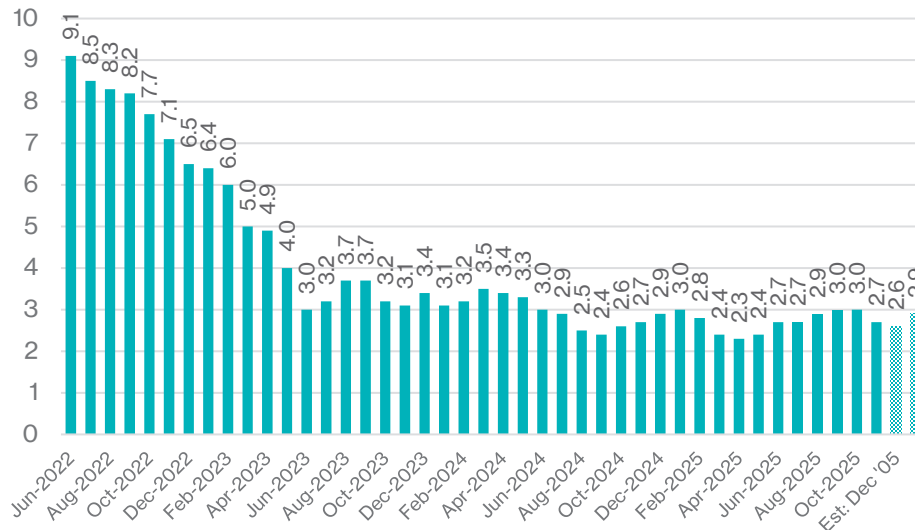
- Economists surveyed by Bloomberg are expecting a slowing of GDP for Q4 2025 due to the federal government shutdown.
- Consumer spending, which comprises about 70% of U.S. economic activity, is projected to remain positive for 2026, especially spending by those in the upper-half of income levels.

SOURCES: BLOOMBERG

Real GDP QoQ



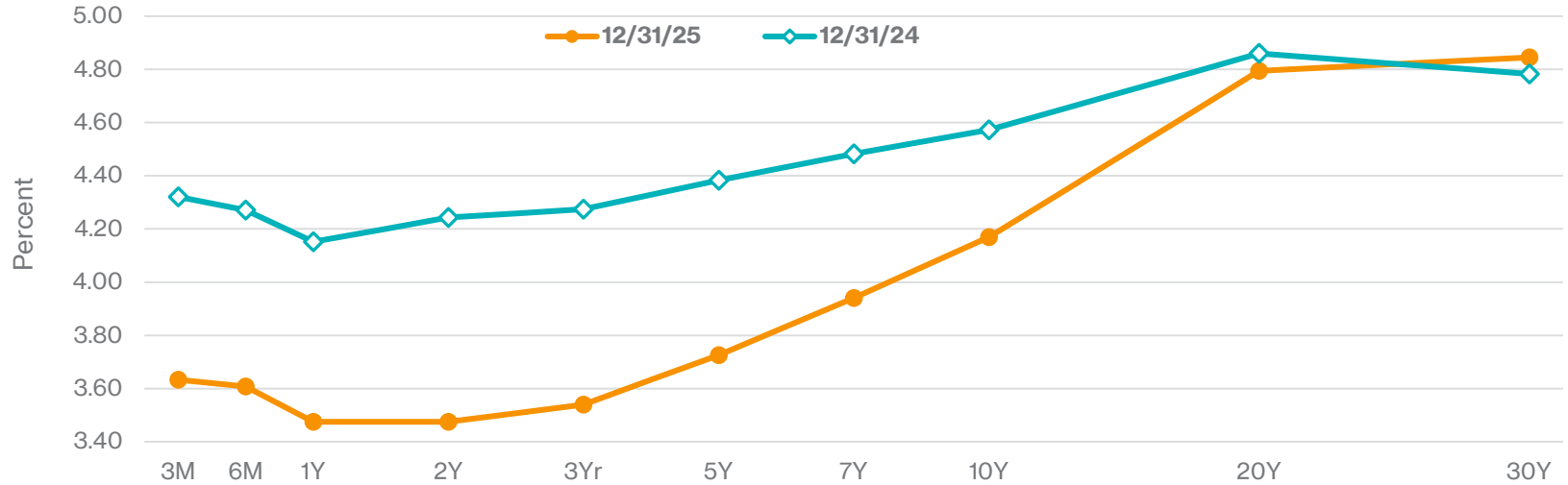
CPI YoY Percent



SOURCES: BLOOMBERG

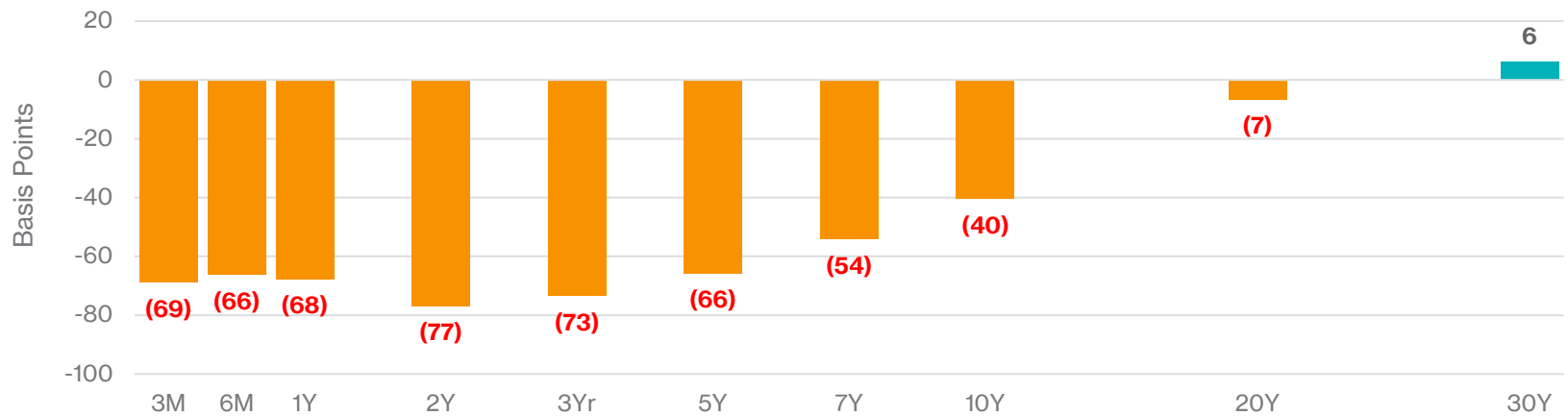
- Inflation remains above the Fed's 2% target on a year-over-year basis.
- Bloomberg's survey of economists predicts inflation will climb in the first part of 2026.

U.S. Treasury Yield Curve Change



233

Basis Point Change



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Earnings by Fund	17	

Portfolio Summary

3.75

Weighted Average Yield to Maturity

0.00

Weighted Average Maturity (Years)

0.00

Portfolio Effective Duration (Years)

0.00

Weighted Average Life (Years)

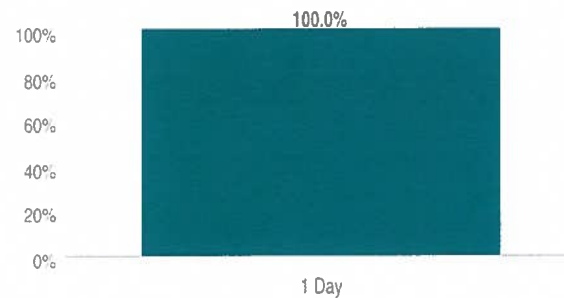
AAA

Average Credit Rating

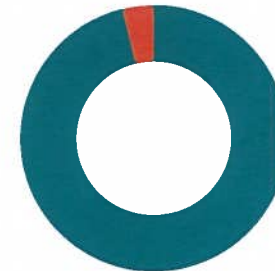
Portfolio Position

Par Value	\$134,777,099
Principal Cost	\$134,777,099
Book Value	\$134,777,099
Market Value	\$134,777,099
Unrealized Gain/Loss	\$0
Accrued Interest	\$0 235

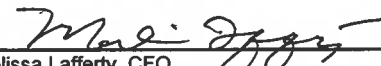
Maturity Distribution



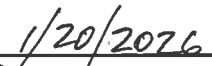
Sector Allocation




●	LGIP	96.16%
●	Money Market Funds	3.84%


Melissa Lafferty, CFO


Carol Malcik, Director of Finance


Date 1/20/2026


Date 1/20/2026

Portfolio Overview

SECURITY TYPE	PAR VALUE	MARKET VALUE	BOOK VALUE	% OF PORTFOLIO	DAYS TO MATURITY	YIELD
LGIP	129,595,899.07	129,595,899.07	129,595,899.07	96.16%	1	3.91
Money Market Funds	5,181,199.88	5,181,199.88	5,181,199.88	3.84%	1	0.00
TOTAL	134,777,098.95	134,777,098.95	134,777,098.95	100.00%	1	3.75
CASH AND ACCRUED INTEREST						
Purchased Accrued Interest		0.00	0.00			
TOTAL CASH AND INVESTMENTS	134,777,098.95	134,777,098.95	134,777,098.95		1	3.75
TOTAL EARNINGS						
		CURRENT MONTH				
		420,049.42				236

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
2022 BOND FUND						
LGIP	3	21,175,884.91	21,175,884.91	15.71	3.90	1
Money Market Funds	1	664,738.46	664,738.46	0.49	0.00	1
TOTAL	4	21,840,623.37	21,840,623.37	16.20	3.78	1
CONSTRUCTION FUNDS						
Money Market Funds	1	364.00	364.00	0.00	0.00	1
TOTAL	1	364.00	364.00	0.00	0.00	1
DEBT SERVICE FUNDS						
LGIP	3	32,228,222.07	32,228,222.07	23.91	3.97	1
Money Market Funds	1	69,870.63	69,870.63	0.05	0.00	1
TOTAL	4	32,298,092.70	32,298,092.70	23.96	3.96	237
GENERAL FUND						
LGIP	6	76,191,792.09	76,191,792.09	56.53	3.88	1
Money Market Funds	2	4,446,226.79	4,446,226.79	3.30	0.00	1
TOTAL	8	80,638,018.88	80,638,018.88	59.83	3.67	1
GRAND TOTAL	17	134,777,098.95	134,777,098.95	100.00	3.75	1



Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE MARKET VALUE	UNREALIZED GAIN/LOSS BOOK VALUE	% OF MV	MOODY'S S&P RATING
2022 BOND FUND												
LGIP												
LSCOP	Lone Star Invest Pool - Corp Overnight Plus Fund	12/31/2025 12/31/2025	3,203,375.99	3,203,375.99 0.00	3,203,375.99	3.99		1	1.00 3,203,375.99	0.00 3,203,375.99	2.38	AAA
TEXSTAR	TexSTAR	12/31/2025 12/31/2025	8,341,777.34	8,341,777.34 0.00	8,341,777.34	3.82		1	1.00 8,341,777.34	0.00 8,341,777.34	6.19	AAA
TXCLASS	Texas CLASS	12/31/2025 12/31/2025	9,630,731.58	9,630,731.58 0.00	9,630,731.58	3.93		1	1.00 9,630,731.58	0.00 9,630,731.58	7.15	AAA
LGIP TOTAL			21,175,884.91	21,175,884.91 0.00	21,175,884.91	3.90		1	1.00 21,175,884.91	0.00 21,175,884.91	15.71	AAA
MONEY MARKET FUNDS												
46-8635-0176	PNC Government Checking Account	12/31/2025 12/31/2025	664,738.46	664,738.46 0.00	664,738.46	0.00		1	1.00 664,738.46	0.00 664,738.46	0.49	NA NA
MONEY MARKET FUNDS TOTAL			664,738.46	664,738.46 0.00	664,738.46	0.00		1	1.00 664,738.46	0.00 664,738.46	0.49	NA
2022 BOND FUND TOTAL			21,840,623.37	21,840,623.37 0.00	21,840,623.37	3.78		1	1.00 21,840,623.37	0.00 21,840,623.37	16.20	238 AAA

CONSTRUCTION FUNDS												
MONEY MARKET FUNDS												
49-4234-4745	PNC Corporate Busi- ness Account	12/31/2025 12/31/2025	364.00	364.00 0.00	364.00	0.00		1	1.00 364.00	0.00 364.00	0.00	NA NA
MONEY MARKET FUNDS TOTAL			364.00	364.00 0.00	364.00	0.00		1	1.00 364.00	0.00 364.00	0.00	NA
CONSTRUCTION FUNDS TOTAL			364.00	364.00 0.00	364.00	0.00		1	1.00 364.00	0.00 364.00	0.00	NA

DEBT SERVICE FUNDS												
LGIP												
TEXSTAR	TexSTAR	12/31/2025 12/31/2025	2,481,669.32	2,481,669.32 0.00	2,481,669.32	3.82		1	1.00 2,481,669.32	0.00 2,481,669.32	1.84	AAA
TEXPRIME	TexPool Prime	12/31/2025 12/31/2025	25,169,799.44	25,169,799.44 0.00	25,169,799.44	3.98		1	1.00 25,169,799.44	0.00 25,169,799.44	18.68	AAA
LSCOP	Lone Star Invest Pool - Corp Overnight Plus Fund	12/31/2025 12/31/2025	4,576,753.31	4,576,753.31 0.00	4,576,753.31	3.99		1	1.00 4,576,753.31	0.00 4,576,753.31	3.40	AAA



Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE MARKET VALUE	UNREALIZED GAIN/LOSS BOOK VALUE	% OF MV	MOODY'S S&P RATING
LGIP TOTAL			32,228,222.07	32,228,222.07 0.00	32,228,222.07	3.97		1	1.00 32,228,222.07	0.00 32,228,222.07	23.91	AAA
MONEY MARKET FUNDS												
49-4026-8128	PNC Corporate Business Account	12/31/2025 12/31/2025	69,870.63	69,870.63 0.00	69,870.63	0.00		1	1.00 69,870.63	0.00 69,870.63	0.05	NA NA
MONEY MARKET FUNDS TOTAL			69,870.63	69,870.63 0.00	69,870.63	0.00		1	1.00 69,870.63	0.00 69,870.63	0.05	NA
DEBT SERVICE FUNDS TOTAL			32,298,092.70	32,298,092.70 0.00	32,298,092.70	3.96		1	32,298,092.70	0.00 32,298,092.70	23.96	AAA

GENERAL FUND

GENERAL FUND												
LGIP												
TEXSTAR	TexSTAR	12/31/2025 12/31/2025	9,222,475.32	9,222,475.32 0.00	9,222,475.32	3.82		1	1.00 9,222,475.32	0.00 9,222,475.32	6.84	AAA
TXCLASS	Texas CLASS	12/31/2025 12/31/2025	1.03	1.03 0.00	1.03	3.93		1	1.00 1.03	0.00 1.03	0.00	AAA
LSGO	Lone Star Invest Pool - Government Overnight	12/31/2025 12/31/2025	73.06	73.06 0.00	73.06	3.77		1	1.00 73.06	0.00 73.06	0.00	AAA
TEXPRIME	TexPool Prime	12/31/2025 12/31/2025	1,315,092.59	1,315,092.59 0.00	1,315,092.59	3.98		1	1.00 1,315,092.59	0.00 1,315,092.59	0.98	AAA
LSCOP	Lone Star Invest Pool - Corp Overnight Plus Fund	12/31/2025 12/31/2025	25,877,548.78	25,877,548.78 0.00	25,877,548.78	3.99		1	1.00 25,877,548.78	0.00 25,877,548.78	19.20	AAA
TEXPOOL	TexPool	12/31/2025 12/31/2025	39,776,601.31	39,776,601.31 0.00	39,776,601.31	3.82		1	1.00 39,776,601.31	0.00 39,776,601.31	29.51	AAA
LGIP TOTAL			76,191,792.09	76,191,792.09 0.00	76,191,792.09	3.88		1	1.00 76,191,792.09	0.00 76,191,792.09	56.53	AAA
MONEY MARKET FUNDS												
49-4026-8101	PNC Corporate Business Account	12/31/2025 12/31/2025	1,093,598.58	1,093,598.58 0.00	1,093,598.58	0.00		1	1.00 1,093,598.58	0.00 1,093,598.58	0.81	NA NA
49-4026-8136	PNC Corporate Business Account	12/31/2025 12/31/2025	3,352,628.21	3,352,628.21 0.00	3,352,628.21	0.00		1	1.00 3,352,628.21	0.00 3,352,628.21	2.49	NA NA
MONEY MARKET FUNDS TOTAL			4,446,226.79	4,446,226.79 0.00	4,446,226.79	0.00		1	1.00 4,446,226.79	0.00 4,446,226.79	3.30	NA
GENERAL FUND TOTAL			80,638,018.88	80,638,018.88 0.00	80,638,018.88	3.67		1	80,638,018.88	0.00 80,638,018.88	59.83	AAA



Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE MARKET VALUE	UNREALIZED GAIN/LOSS BOOK VALUE	% OF MV	MOODY'S S&P RATING
GRAND TOTAL			134,777,098.95	134,777,098.95 0.00	134,777,098.95	3.75		1	134,777,098.95	0.00 134,777,098.95	100.00	AAA



Cash Reconciliation Report



Transaction Statement

**NO ACTIVITY DURING
CURRENT PERIOD**

Amortization Schedule

CUSIP	DESCRIPTION	PAR VALUE	PRINCIPAL COST	ORIGINAL PREMIUM OR DISCOUNT	BEGINNING BOOK VALUE	CURRENT PERIOD AMORT	ENDING BOOK VALUE	TOTAL AMORTIZATION	UNAMORTIZED BALANCE
GRAND TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Accrued Interest Schedule

IDENTIFIER	DESCRIPTION	SETTLE DATE	PAR VALUE	PRINCIPAL COST	BEGINNING ACCRUED INTEREST	PURCHASED INTEREST	CURRENT PERIOD ACCRUAL	INTEREST RECEIVED	ENDING ACCRUED INTEREST
2022 BOND FUND									
LSCOP	Lone Star Invest Pool - Corp Overnight Plus Fund	2025-12-31	3,203,375.99	3,203,375.99	0.00	0.00	10,915.83	10,915.83	0.00
46-8635-0176	PNC Government Checking Account	2025-12-31	664,738.46	664,738.46	0.00	0.00	0.00	0.00	0.00
TEXSTAR	TexSTAR	2025-12-31	8,341,777.34	8,341,777.34	0.00	0.00	36,985.01	36,985.01	0.00
TXCLASS	Texas CLASS	2025-12-31	9,630,731.58	9,630,731.58	0.00	0.00	33,641.59	33,641.59	0.00
TOTAL			21,840,623.37	21,840,623.37	0.00	0.00	81,542.43	81,542.43	0.00
CONSTRUCTION FUNDS									
49-4234-4745	PNC Corporate Business Account	2025-12-31	364.00	364.00	0.00	0.00	0.00	0.00	0.00
TOTAL			364.00	364.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE FUNDS									
LSCOP	Lone Star Invest Pool - Corp Overnight Plus Fund	2025-12-31	4,576,753.31	4,576,753.31	0.00	0.00	15,595.75	15,595.75	0.00
49-4026-8128	PNC Corporate Business Account	2025-12-31	69,870.63	69,870.63	0.00	0.00	0.00	0.00	0.00
TEXPRIME	TexPool Prime	2025-12-31	25,169,799.44	25,169,799.44	0.00	0.00	73,511.57	73,511.57	0.00
TEXSTAR	TexSTAR	2025-12-31	2,481,669.32	2,481,669.32	0.00	0.00	8,035.15	8,035.15	0.00
TOTAL			32,298,092.70	32,298,092.70	0.00	0.00	97,142.47	97,142.47	0.00
GENERAL FUND									
LSCOP	Lone Star Invest Pool - Corp Overnight Plus Fund	2025-12-31	25,877,548.78	25,877,548.78	0.00	0.00	90,109.28	90,109.28	0.00
LSGO	Lone Star Invest Pool - Government Overnight	2025-12-31	73.06	73.06	0.00	0.00	0.24	0.24	0.00
49-4026-8101	PNC Corporate Business Account	2025-12-31	1,093,598.58	1,093,598.58	0.00	0.00	0.00	0.00	0.00
49-4026-8136	PNC Corporate Business Account	2025-12-31	3,352,628.21	3,352,628.21	0.00	0.00	0.00	0.00	0.00
TEXPOOL	TexPool	2025-12-31	39,776,601.31	39,776,601.31	0.00	0.00	116,944.39	116,944.39	0.00
TEXPRIME	TexPool Prime	2025-12-31	1,315,092.59	1,315,092.59	0.00	0.00	4,450.08	4,450.08	0.00
TEXSTAR	TexSTAR	2025-12-31	9,222,475.32	9,222,475.32	0.00	0.00	29,860.53	29,860.53	0.00
TXCLASS	Texas CLASS	2025-12-31	1.03	1.03	0.00	0.00	0.00	0.00	0.00
TOTAL			80,638,018.88	80,638,018.88	0.00	0.00	241,364.52	241,364.52	0.00



Accrued Interest Schedule

IDENTIFIER	DESCRIPTION	SETTLE DATE	PAR VALUE	PRINCIPAL COST	BEGINNING ACCRUED INTEREST	PURCHASED INTEREST	CURRENT PERIOD ACCRUAL	INTEREST RECEIVED	ENDING ACCRUED INTEREST
GRAND TOTAL			134,777,098.95	134,777,098.95	0.00	0.00	420,049.42	420,049.42	0.00

Earnings by Fund

CUSIP	DESCRIPTION	ENDING PAR VALUE	BEGINNING BOOK VALUE	ENDING BOOK VALUE	FINAL MATURITY	COUPON RATE	YIELD	INTEREST EARNED	NET AMORTIZATION/ ACCRETION INCOME	NET REALIZED GAIN/LOSS	ADJUSTED INTEREST EARNINGS
2022 BOND FUND											
46-8635-0176	PNC Government Checking Account	664,738.46	125,694.97	664,738.46	12/31/2025	0.00	0.00	0.00	0.00	0.00	0.00
LSCOP	Lone Star Invest Pool - Corp Overnight Plus Fund	3,203,375.99	3,192,460.16	3,203,375.99	12/31/2025	0.00	3.99	10,915.83	0.00	0.00	10,915.83
TEXSTAR	TexSTAR	8,341,777.34	14,804,792.33	8,341,777.34	12/31/2025	5.30	3.82	36,985.01	0.00	0.00	36,985.01
TXCLASS	Texas CLASS	9,630,731.58	10,297,089.99	9,630,731.58	12/31/2025	0.00	3.93	33,641.59	0.00	0.00	33,641.59
TOTAL		21,840,623.37	28,420,037.45	21,840,623.37		2.02	3.78	81,542.43	0.00	0.00	81,542.43
CONSTRUCTION FUNDS											
49-4234-4745	PNC Corporate Business Account	364.00	364.00	364.00	12/31/2025	0.00	0.00	0.00	0.00	0.00	0.00
49-5257-2338	PNC Corporate Business Account	0.00	0.49	0.00	12/31/2025	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		364.00	364.49	364.00		0.00	0.00	0.00	0.00	0.00	0.00
											246
DEBT SERVICE FUNDS											
49-4026-8128	PNC Corporate Business Account	69,870.63	25,080.63	69,870.63	12/31/2025	0.00	0.00	0.00	0.00	0.00	0.00
LSCOP	Lone Star Invest Pool - Corp Overnight Plus Fund	4,576,753.31	4,561,157.56	4,576,753.31	12/31/2025	0.00	3.99	15,595.75	0.00	0.00	15,595.75
TEXPRIME	TexPool Prime	25,169,799.44	14,713,946.38	25,169,799.44	12/31/2025	4.50	3.98	73,511.57	0.00	0.00	73,511.57
TEXSTAR	TexSTAR	2,481,669.32	2,473,634.17	2,481,669.32	12/31/2025	5.30	3.82	8,035.15	0.00	0.00	8,035.15
TOTAL		32,298,092.70	21,773,818.74	32,298,092.70		3.91	3.96	97,142.47	0.00	0.00	97,142.47
GENERAL FUND											
49-4026-8101	PNC Corporate Business Account	1,093,598.58	833,269.34	1,093,598.58	12/31/2025	0.00	0.00	0.00	0.00	0.00	0.00
49-4026-8136	PNC Corporate Business Account	3,352,628.21	1,388,384.75	3,352,628.21	12/31/2025	0.00	0.00	0.00	0.00	0.00	0.00
LSCOP	Lone Star Invest Pool - Corp Overnight Plus Fund	25,877,548.78	29,274,487.17	25,877,548.78	12/31/2025	0.00	3.99	90,109.28	0.00	0.00	90,109.28
LSGO	Lone Star Invest Pool - Government Overnight	73.06	72.82	73.06	12/31/2025	0.00	3.77	0.24	0.00	0.00	0.24
TEXPOOL	TexPool	39,776,601.31	23,304,281.82	39,776,601.31	12/31/2025	5.34	3.82	116,944.39	0.00	0.00	116,944.39
TEXPRIME	TexPool Prime	1,315,092.59	1,310,642.51	1,315,092.59	12/31/2025	4.50	3.98	4,450.08	0.00	0.00	4,450.08
TEXSTAR	TexSTAR	9,222,475.32	9,192,614.79	9,222,475.32	12/31/2025	5.30	3.82	29,860.53	0.00	0.00	29,860.53



Earnings by Fund

CUSIP	DESCRIPTION	ENDING PAR VALUE	BEGINNING BOOK VALUE	ENDING BOOK VALUE	FINAL MATURITY	COUPON RATE	YIELD	INTEREST EARNED	NET AMORTIZATION/ACCRETION INCOME	NET REALIZED GAIN/LOSS	ADJUSTED INTEREST EARNINGS
TXCLASS	Texas CLASS	1.03	1.03	1.03	12/31/2025	0.00	3.93	0.00	0.00	0.00	0.00
TOTAL		80,638,018.88	65,303,754.23	80,638,018.88		3.31	3.67	241,364.52	0.00	0.00	241,364.52
GRAND TOTAL		134,777,098.95	115,497,974.91	134,777,098.95		3.25	3.75	420,049.42	0.00	0.00	420,049.42

Disclosure

Meeder provides monthly statements for its investment management clients to provide information about the investment portfolio. The information should not be used for audit or confirmation purposes. Please review your custodial statements and report any inaccuracies or discrepancies.

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Belton Independent School District
Board of Trustee Meeting Agenda Item

February 2, 2026

Item: Gifts, Grants, and Bequests

Contact Person: Melissa Lafferty

Presented for: Action Report Only

Supporting Documents: None Attached Provided Later

District Goal or Objective Addressed:

Goal 5: Maximize our use of resources for both current priorities and plans for the future.

Background Information:

The District accepts gifts, grants, and bequests from many different sources each school year for the benefit of its students and programs. Policy CDC(LOCAL) gives authority to the Superintendent to accept most gifts, grants, or bequests.

Fiscal Implications:

Attached is a list of donations that have been accepted. Budget amendments required for the expenditure of these funds will be presented as needed.

Administrative Recommendation(s):

Information only.

**Gifts, Grants, and Bequests
January 26, 2026**

Source of Other Revenue/In Kind Donations	Type	Amount/ Value	Date	District, Campus, or Program	Intended Use
James and Carmen Reuben	Check	\$300	1/12/2026	Lake Belton High School - Hope Squad	Donation to Hope Squad
Equipt, LLC	Check	\$1,000	12/12/2025	Lakewood Elementary	Donation for Staff Christmas Gift
Legacy CTX Inc	Check	\$1,694.00	12/4/2025	Belton New Tech	For Support of Campus and Students as needed

Belton Independent School District
Board of Trustee Meeting Agenda Item
February 2, 2026

Item: Budget Amendment #4 for 2025-2026

Contact Person: Melissa Lafferty

Presented for: Action Report Only

Supporting Documents: None Attached Provided Later

District Goal or Objective Addressed:

Goal 5: Maximize our use of resources for both current priorities and plans for the future.

Background Information:

The Texas Education Agency (TEA) Financial Accountability System Resource Guide sets forth guidelines on budget amendments. Budget amendments are required by the State to reclassify appropriations at the level at which the budget is adopted. Belton ISD adopts budgets for the required funds at the functional level. Amendments which reclassify appropriations from one functional level to another should be approved by the Board. The budget may also be amended by the Board for changes in the level of its Revenue and Expenditures, CE(Legal/Local). Amendments are recorded in the District's Board minutes.

Budget amendments are presented monthly, as needed. The changes are described below.

Fiscal Implications:

General Fund

Expenditures:

- **Instruction (11): (\$4,712)**
 - (\$1,500): *Building Security Upgrades*
 - (\$3,212): *Redistribution of funds for various needs*
- **Curriculum & Staff Development (13): (\$788)**
 - \$212: *Redistribution of funds for various needs*
 - (\$1,000): *Building Security Upgrades*
- **School Leadership (23): (\$1,000)**
 - (\$1,000): *Building Security Upgrades*
- **Co-curricular Activities (36): \$3,000**
 - \$3,000: *Redistribution of funds for various needs*
- **Security & Monitoring (52): \$3,500**
 - \$3,500: *Building Security Upgrades*

The net effect of these amendments to the fund balance is \$0

Administrative Recommendation(s):

Approve amendments as presented.

2025-26 Budget Amendment Proposed For Adoption By The Board Of Trustees
Belton ISD - January 26, 2026

Function	General Fund			
	Original Adopted Budget	Previously Amended Budget	Summary of Proposed Amendments	Proposed Amended Budget
REVENUES				
Local	\$ 50,511,930	\$ 50,527,418	-	50,527,418
State	101,422,971	101,405,923	-	101,405,923
Federal	1,375,000	1,375,000	-	1,375,000
	153,309,901	153,308,341	-	153,308,341
EXPENDITURES				
11 Instruction	82,233,007	81,959,936	(4,712)	81,955,224
12 Library & Media Services	1,771,816	1,771,816	-	1,771,816
13 Curriculum & Staff Development	3,895,773	3,704,416	(788)	3,703,628
21 Instructional Leadership	2,695,954	2,696,744	-	2,696,744
23 School Leadership	9,571,864	9,569,364	(1,000)	9,568,364
31 Guidance and Counseling Services	6,513,322	6,511,617	-	6,511,617
32 Social Work Services	264,611	187,446	-	187,446
33 Health Services	2,266,148	2,266,148	-	2,266,148
34 Student Transportation	6,708,711	6,724,199	-	6,724,199
35 School Nutrition	-	-	-	-
36 Co-curricular Activities	5,704,747	5,638,089	3,000	5,641,089
41 General Administration	4,292,262	4,292,262	-	4,292,262
51 Facilities Maintenance & Operations	17,184,660	17,229,165	-	17,229,165
52 Security and Monitoring	3,271,775	3,354,775	3,500	3,358,275
53 Data Processing Services	5,037,698	4,993,193	-	4,993,193
61 Community Services	-	-	-	-
71 Debt Service	356,810	356,810	-	356,810
81 Facilities Acquisition & Construction	-	356,155	-	356,155
93 Payments to fiscal agent	-	-	-	-
95 Payments to JJAEP	15,743	15,743	-	15,743
97 Tax Increment	750,000	750,000	-	750,000
99 Other Intergovernmental Charges	775,000	775,000	-	775,000
Total Expenditures	153,309,901	153,152,878	-	153,152,878
Revenues Over (Under) Expenditures	-	155,463	-	155,463
Other Sources	-	-	-	-
Other Uses	-	-	-	-
Budgeted/Estimated Change in Fund Balance	\$ -	\$ 155,463	\$ -	\$ 155,463

Budget amendments for these funds are required to be adopted by the Board of Trustees.

Belton Independent School District
Board of Trustee Meeting Agenda Item

February 2, 2026

Item: Expenditures over \$50,000

Contact Person: Melissa Lafferty

Presented for: Action Report Only

Supporting Documents: None Attached Provided Later

District Goal or Objective Addressed:

Goal 5: Maximize our use of resources for both current priorities and plans for the future.

Background Information:

Board Policy CH(LOCAL) requires that any single budgeted purchase of goods or services that costs \$50,000 or more shall require Board approval before a transaction may take place. The following list of proposed purchases is submitted for your consideration:

Renewal of CDW-G for Google Workspace

Google Workspace for Education Plus is the ultimate Google Workspace edition for education. This edition includes all the enhanced security features to help the district be more proactive with digital security and gives Belton ISD enhanced control over our data, along with providing additional analytics. The renewal cost is \$258,825 over three years. The total for year 1 is \$80,325, year 2 is \$89,250, and year 3 is \$89,250. CDW-G participates in the TIPS Cooperative Contract.

Renewal of Soliant Health for Special Programs

Soliant Health provides support for assessments and provision of services including School Psychologists, Diagnosticians, Speech Therapists, Teachers and Paraprofessionals. The cost of staffing services will cost up to \$125,000. Soliant Health is an approved vendor.

Renewal of Growing Places Therapy for Special Programs

Growing Places Therapy provides support for assessments and provision of services including Physical, Occupational and Speech Therapists. The cost of staffing services will cost up to \$100,000. Growing Places Therapy is an approved vendor.

Paragon Sports Constructors for Tiger Field Synthetic Turf Replacement #2511-150-390

This project was authorized in July when we adopted a reimbursement resolution to replace the synthetic turf at Tiger Field. Paragon Sports is recommended with a qualifying bid not to exceed \$775,480.

Fiscal Implications:

CDW-G, Soliant Health, and Growing Places Therapy will be funded by the general fund. Paragon Sports will be funded from the reimbursement resolution proceeds.

Administrative Recommendation(s):

Approve the requested expenditures as presented.

Belton Independent School District
Board of Trustee Meeting Agenda Item

February 2, 2026

Item: School Library Advisory Council Recommendation for Library Materials Purchase

Contact Person: Julee Manley

Presented for: Action Report Only

Supporting Documents: None Attached Provided Later

District Goal or Objective Addressed:

Goal 1: Strengthen and support the engagement of all stakeholders in the pursuit of the BISD vision.

Goal 2: Ensure exceptional learning experiences for each and every student.

Background Information:

The Belton ISD School Library Advisory Council convened on November 19, 2025 and reviewed materials being considered for purchase in our libraries. Elementary and Secondary lead librarians presented the mid-year list of book titles for vetting prior to purchasing. The recommended book list was generated in alignment with collection standards and guidelines, as well as being posted online for 30 days. Based on the materials presented and considerations discussed, the SLAC unanimously recommended that the full list be brought forth to the Board for consideration.

Fiscal Implications:

The purchase will be funded by individual campus funds as budgeted.

Administrative Recommendation(s):

Approve the attached list of library books recommended by the School Library Advisory Council as presented.

ISBN	Title	Author	ES/MS/HS	Notes:	Review #1	Review #2
1546171703	ChiChi's Story	Aubre Andrus	ES	The Dodo series	Audience: Upper	
1546141715	Smiley	M.C. Ross	ES		Kirkus Reviews	
9798225026257	War Games	Alan Gratz	ES		Kirkus Reviews	School Library
1338822047	You make the world	Muon Thi Van	ES		Kirkus Reviews	Publishers Weekly
1546147551	I am Ingrid	Aria Mia Loberti	ES		Publishers Weekly	School Library
1665956127	Crunchazaur Kaboom	Stephen W. Martin	ES		Kirkus Reviews	School Library
1546152423	Ready, Set, Roll	Alessandra Montagnana	ES		Kirkus Reviews	Gr 1-4-The first
153623897X	The Search for Carmella	Chloe Savage	ES		Kirkus Reviews	School Library
978-1-6690-8646-8	Make 10 Marvelous Machines with STEM	Chelsey Lucio	ES		Dewey: 621.8;	PreS-Gr 2-This
978-0-06-341122-7	Besties for Eternity (Fancy Nancy)	Jane O'Connor	ES		School Library	
978-0-593-62236-0	Day the Crayons Made Friends	Drew Daywalt	ES		Kirkus Reviews	School Library
978-1-368-09693-5	Dex Dingo World's best greatest ever archaeologist	Greg Foley	ES		Dewey: 741.5;	K-Gr 2-Duncan
978-1-6659-2487-0	Everything Trail	Meg Flemming	ES		Booklist starred	Horn Book Mag
978-1-63993-416-4	Forever Ripley	McCall Hoyle	ES		Kirkus Reviews	School Library
978-1-5290-4130-9	Gardening Dog	Cindy Wume	ES		Audience: Lower	Gr 4-6-The bea
979-8-7656-4769-1	Our Garden	Ruthie Van Oosbree	ES		School Library	
978-1-6659-6108-0	Troubling Tonsils	Aaron Reynolds	ES		Booklist (Sept)	Horn Book Mag
978-1-6659-6111-0	Unsettling Salad	Aaron Reynolds	ES		Audience: Lower	Jasper Rabbit,
978-1-62354-483-6	No es un monstruo	Claudia Martinez	ES		Audience: Lower	
978-1-0982-9189-1	Chasing the Chupacabra	Anna Anderhagen	ES		School Library	
978-1-442-44673-1	Battle Bunny	Jon Scieszka and Mac Barnett	ES	next in series		256
979-88-930444-4-7	Blastoff! Readers Level 1: Who is Cuter? (entire series)	Christina Leaf	ES	entire series/Non-fiction	Reading Level: 1	Interest Level: 1
978-1-664-30026-2	Heavy Metal Badger	Duncan Beedie	ES	non fiction		
978-0-06-320393-8	Warrios Graphic Novel: The Prophecies Begin 3	Erin Hunter	ES	next in series		
978-1-546-13771-9	I Survived California Wildfires- graphic novel	Lauren Tarshis	ES	next in series	Reading Level: 4	Interest Level: 4
978-1-7282-9309-7	How to Catch a Babysaurus	Alice Walstead	ES	next in series	Reading Level: 4	Interest Level: 4
978-1-339-03558-1	What Would you Rather Be? A Black Bear or a Black Mammoth	Jerry Pallotta	ES	next in series- Non-fiction		
978-1-339-00126-5	Wings of Fire: Talons of Power	Tui T. Sutherland	ES	next in series	Reading Level: 4	Interest Level: 4
978-1-339-00129-6	Wings of Fire: Darkstalker	Tui T. Sutherland	ES	next in series	Reading Level: 4	Interest Level: 4
978-0-593-80724-8	Sweet Valley Twins: The New Girl	Francine Pascal	ES	series	Kirkus: In this la	Reading Level: 4 Interest Level: 4
978-0-593-80728-6	Sweet Valley Twins: Three's a Crowd	Francine Pascal	ES	series	Reading Level: 4	Interest Level: 4
978-0-399-17619-7	Milk Goes to School	Terry Border	ES		Kirkus: Border	School Library
978-0-399-17621-0	Merry Christmas Peanut	Terry Border	ES		ALA Booklist: A	Kirkus: Border
978-0-06-298363-3	Super Santa: The Science of Christmas	Bruce Hale	ES		ALA Booklist: A	Horn book: This
978-1-524-89767-3	Haru: Fall	Joe Latham	ES	next in series	Kirkus: Can Ha	Kirkus: Can Ha

978-1-546-13097-0	Forests	Nell Cross Beckerman	ES	Non-Fiction	Kirkus: A poetic	Reading Level: Interest Level: A
978-0-593-70981-8	Mr. Lemoncello's Library Olympics	Chris Grabenstein	ES	next in series	Kirkus: A second	Kirkus: A second
978-1-541-55602-7	Football's G.O.A.T.: Jim Brown, Tom Brady, and More	Joe Levit	ES	Non-fiction		
978-1-662-68015-1	Introducing Sandwina: The Strongest Woman in the World!	Vicki Conrad	ES	BB	ALA Booklist: S	Horn Book: Bor
978-0-593-65163-6	Speak Up, Santiago!	Anta, Julio		BB	ALA Booklist: T	Publisher's Wee
978-0-316-29933-6	Will's Race for Home	Rhodes, Jewell Parker		BB	ALA Booklist: S	Horn Book: In t
9780593807293, 9780847905126	Sweet Valley Twins: Three's a Crowd	Francine Pascal	ES	next in series		
9780593324981, 9780800097189	If I Built a Town	Chris Van Dusen	ES	series	Kirkus Reviews In zippy, Seuss	
9781423123125, 9780605422971	Oh No!: Or How My Science Project Destroyed the World	Mac Barnett	ES		School Library K-Gr 3—This g	Horn Book Guid The book begin
9781423149125, 9780605555358	Oh No! Not Again!: (Or How I Built a Time Machine to Save	Mac Barnett	ES	series	School Library Gr 1-3—The te	Horn Book Guid In this compani
9798368787145, 9781338879155	Sidekicks: Thick as Thieves	Dan Santat	ES	next in series	Kirkus Reviews Superhero pets	
9781338818529, 9798368787190	Winging It	Megan Wagner Lloyd	ES		School Library Gr 3-7—Seven	Kirkus Review, Luna Juniper W
9781637278130	Basketball Legends: The 101 Basketball Stars Every Fan N	Sports Illustrated Kids	ES	nonfiction - Book fair/f		
9781637276938	Big Book of Who: Women in Sports	Sports Illustrated Kids	ES	nonfiction - Book fair/f		
9781804537558	Soccer Stars 2025: Stats, Profiles, Top Players	David Ballheimer & Kevin Peetm	ES	nonfiction - Book fair/f		
9781546182221	Soccer the Skills, the Stars, the Stats: A Vsual Guide to the	Scholastic	ES	nonfiction - Book fair/f		
9781804538685	Racing Legends: The Ultimate Guide to the Stars of Grand	David Clayton	ES	nonfiction - Book fair/f		
9780753481295	The Baseball Encyclopedia	Alicia Williamson	ES	nonfiction - Book fair/f		257
9780593888933	Bluey Fairytale	Joe Brumm	ES	Book fair - PTO gift		
9781339031958	To Catch a Ghost	Rachel Michelle Wilson	ES	Book fair - PTO gift	Kirkus Reviews A child's plan to	School Library Gr 1-3-Being th
9781536238976	The Search for Carmella	Chloe Savage	ES	Book fair - PTO gift	School Library PreS-Gr 2-This	Kirkus Reviews An imaginary e
9781546152422	Ready, Set, Roll	Alessandro Montagnana	ES	Book fair - PTO gift	Kirkus Reviews A mislaid roll of	
9798368722764, 9781250843074	Dream On	Shannon Hale	ES		Horn Book Guid In this 1984-set	Kirkus Reviews Fourth grader C
9781662680151, 9780800087296	Introducing Sandwina	Conrad, Vicki	ES		Horn Book Guid Born into a Ger	Kirkus Review, Meet pioneering
9780063274044	Fowl Play	Tubb, Kristin O'Donnell	ES		Booklist Starred Grades 4-7 - ""	Kirkus Review, "Grief can make
978-1-250-90375-4 978-0-8000	Picture Purrfect	Burgos, Hilda Eunice	ES		Kirkus Reviews	Publishers Wee Burgos (The Co
978-1-250-90376-1	Just Kitten Around	Burgos, Hilda Eunice	ES		ALA Booklist (1 Gr 2-5— In this The second bo	School Library Gr 2-5— In this
978-1-665-94851-7	Countdown to Yesterday	Marr, Shirley	ES		Starred Review An Australian b	ALA Booklist (3 Despite its prer
978-0-06-327404-4	Fowl Play	Tubb, Kristin O'Donnell	ES	BB	Starred Review Starred Review	Kirkus Reviews "Grief can make

978-1-250-22591-7	<i>Dog Trouble</i>	Varner, Kristin	ES		Horn Book (4/1) After an unchar	Kirkus Reviews Thirteen-year-o
978-1-662-68015-1	<i>Introducing Sandwina</i>	Conrad, Vicki	ES	BB	Starred Review Starred Review	Kirkus Reviews Meet pioneering
978-1-665-96058-8	<i>Bittersweet: Based on the True Tale of the Berlin Candy Bo</i>	Mandin, Christy	ES		Kirkus Reviews Hungry children	Review by Sch Hungry children
978-1-7748-8507-9	<i>Cabin Head and Tree Head</i>	Campbell, Scott	ES		Publishers Wee Oblong-shaped	Review by Kirko
978-0-06-339635-7	<i>Another</i>	Paul Tremblay	ES	BB	Kirkus Reviews A tween befrien	Publishers Wee A withdrawn tw
979-87-656-2725-9	<i>The Black Mambas: The World's First All-Woman Anti-Poa</i>	Crull, Kelly	ES	BB	School Library	Kirkus Reviews On patrol with a
978-0-06-315966-2	<i>Danilo Was Here</i>	Burgess, Tamika	ES	BB	Starred Review His family and t	Kirkus Reviews His family and t
978-1-250-90136-1	<i>Gabby Torres Gets a Billion Followers</i>	Dominguez, Angela	ES	BB	ALA Booklist (9 In this charming	School Library Gr 3-5- After
978-0-06-334629-1	<i>Gracie Under the Waves</i>	Park, Linda Sue	ES	BB	Kirkus Reviews Gracie convinc	Publishers Wee The mythic Chi
979-87-656-6137-6	<i>I'm a Dumbo Octopus!: A Graphic Guide to Cephalopods</i>	Lambelet, Anne	ES	BB	School Library Gr 2-4- Grim	Kirkus Reviews In this work of g
978-0-316-29570-3	<i>The Invisible Parade</i>	Bardugo, Leigh and Picacio, Joh	ES	BB	Starred Review Bardugo and P	School Library Gr 2-5- A hea
978-0-525-57904-5	<i>The Library of Unruly Treasures</i>	Birdsall, Jeanne	ES	BB	School Library Gr 4-6- Two v	Starred Review Starred Review
978-0-593-17700-6	<i>Lola</i>	Valenti, Karla Arenas	ES	BB	Kirkus Reviews Seeing both he	Starred Review Starred Review
978-1-250-84088-2	<i>Mixed-up</i>	Garcia, Kami	ES	BB	School Library Gr 3-6- Fifth	Kirkus Reviews A young dyslex
978-1-665-94298-0	<i>Saved by the Smell</i>	Lerner, Jarrett	ES	BB	Kirkus Reviews Ari's odorous T	Booklist (Febru Grades 1-4. Ari
978-0-06-295670-5	<i>A Strange Thing Happened in Cherry Hall</i>	Warga, Jasmine	ES	BB	Kirkus Reviews A missing paint	Starred Review A missing paint
978-1-623-54487-4	<i>Wanda Hears the Stars: A Blind Astronomer Listens to the</i>	Hansen, Amy S. and Merced, W	ES	BB	Kirkus Reviews Astronomer and	School Library Gr 2-5-This pict
978-1-665-94298-0	<i>No More Mr. Mice Guy</i>	Lerner, Jarrett	ES		sequel to bluebonnet	Kirkus Reviews Ari's odorous T
978-1-250-90139-2	<i>Gabby Torres Is the Best Winner Ever</i>	Dominguez, Angela	ES		sequel to bluebonnet	
978-1-536-23609-5	<i>Always, Clementine</i>	Sorosiak, Carlie	ES		ALA Booklist (1 The escape-fro	Starred Review Letters from a s
978-1-54612-498-6	<i>What Happened Then</i>	Downing, Erin Soderberg	ES		Kirkus Reviews At their family's	Publishers Wee Cousins Jax an
979-83-687-8711-4	<i>The Sword Thief --A Graphic Novel</i>	Lerangis, Peter	ES		Next in Series	
9783791376158	<i>42 Works of Art Everyone Should Know</i>	Finger, Brad	ES		nonfiction	
9780593754221	<i>Who Is Taylor Swift?</i>	Mayer, Kirsten	ES		nonfiction	
9781546138662	<i>Chef's Secret</i>	Yang, Kelly	ES		Booklist Starred	School Library Gr 3-7--Secre
978-0-06-334629-1	<i>Gracie Under the Waves</i>	Park, Linda Sue	ES	Bluebonnet	SLJ: Gr 3-7-Ins	Booklist: Grade

978-1-536-22896-0	Shadow Fox	Sorosiak, Carlie	ES		Kirkus: A hunger	Publishers Wee
978-1-7748-8006-7	Super Frenemies!	Atkinson, Cale	ES	next in series	From the publis	
978-0-593-53250-8	Paper Airplanes on the Loose	Murray, Laura	ES	next in series	Kirkus: The Gir	From the publis
978-0-8234-5778-6	Lone Wolf Gets a Pet	Thomas, Kiah	ES		SLJ: K-Gr 4-Lo	Booklist: Grade
978-0-8234-5777-9	Lone Wolf Goes to School	Thomas, Kiah	ES		SLJ: K-Gr 4-Lo	Booklist: Grade
978-0-06-333717-6	Felix Powell, Boy Dog	Kelly, Erin Entrada	ES		SLJ Xpress: Gr	Booklist: Grade
978-0-8234-5639-0	Smell of Wet Dog: And Other Dog Poems and Drawings	Saltzberg, Barney	ES		SLJ : Gr 1-4-Sa	Booklist: Grade
978-1-09-829303-1	Armed Forces Encyclopedia	Gagne, Tammy	ES		SLJ: Gr 4-8-Ea	From the publis
978-1-546-13759-7	Hulk Teach	Brown, Jeffrey	ES		SLJ Xpress: Gr	From the publis
978-1-546-12925-7	Down Came the Spiders	Russell, Ally	ES		Booklist: Grade	Kirkus: Creepy-
978-1-546-19314-2	Ember the Fire Dragon	West, Tracey	ES	new series in Scholas	From the publis	
978-1-546-18298-6	(Not So) Superheroes	Haddow, Swapna	ES		Booklist: Grade	From the publis
978-1-665-95072-5	Jojo vs. Middle School	McCullough, Joy and Bybee, Vel	ES		Booklist: Grade	Kirkus: The ups
978-0-06-267647-4	Escape Artist: A True Story of Octopus Adventure	Hanson, Thor	ES		SLJ: K-Gr 2-Ink	Booklist: Grade
978-0-06-339635-7	Another	Tremblay, Paul	ES	Bluebonnet	SLJ: Gr 5 Up-Ti	Booklist: Grade
979-87-656-2725-9	Black Mambas: The World's First All-Woman Anti-Poaching	Crull, Kelly	ES	Bluebonnet	SLJ: Gr 2-5-Cru	Booklist: Grade
978-0-06-315966-2	Danilo Was Here	Burgess, Tamika	ES	Bluebonnet	SLJ: Gr 5 Up-It	Booklist: Grade
978-0-06-327404-4	Fowl Play	Tubb, Kristin O'Donnell	ES	Bluebonnet	Booklist: Grade	Kirkus: "Grief ca
979-87-656-6137-6	I'm a Dumbo Octopus!: A Graphic Guide to Cephalopods	Lambelet, Anne	ES	Bluebonnet	SLJ: Gr 2-4-Gr	Booklist: Grade
978-1-662-68015-1	Introducing Sandwina: The Strongest Woman in the World!	Conrad, Vicki	ES	Bluebonnet	Booklist: Grade	Kirkus: Meet pi
978-0-316-29570-3	Invisible Parade	Bardugo, Leigh and Picacio, Joh	ES	Bluebonnet	SLJ: Gr 2-5-A h	Booklist: Grade
978-0-525-57904-5	Library of Unruly Treasures	Birdsall, Jeanne	ES	Bluebonnet	SLJ: Gr 4-6-Tw	Booklist: Grade
978-0-593-17700-6	Lola	Valenti, Karla Arenas	ES	Bluebonnet	SLJ Xpress: Gr	Booklist: Grade
978-1-665-94298-0	Saved by the Smell	Lerner, Jarrett	ES	Bluebonnet	SLJ: K-Gr 3-Ari	Booklist: Grade
978-0-593-65163-6	Speak Up, Santiago!	Anta, Julio	ES	Bluebonnet	SLJ: Gr 3-7-Sa	Booklist: Grade
978-1-623-54487-4	Wanda Hears the Stars: A Blind Astronomer Listens to the	Hansen, Amy S. and Merced, W	ES	Bluebonnet	SLJ Xpress: Gr	Booklist: Grade

ISBN	TITLE	AUTHOR	ES/MS/HS	Notes	Review #1	Review #2
978-1-547-60999-4	<i>Don't Hate the Player</i>	Nedd, Alexis	MS	7-12	Starred Review for	ALA Booklist, 04/28/
978-0-06-331159-6	<i>Girls of Skylark Lane</i>	Benway, Robin	MS	4-7	Starred Review for	ALA Booklist, 03/31/
978-0-593-69814-3	<i>On Thin Ice</i>	Kim, Jessica	MS	4-7	ALA Booklist, 03/04	School Library Journ
978-1-335-00993-7	<i>Run Like a Girl</i>	Egbe, Amaka	MS	7-12	Starred Review for	ALA Booklist, 09/12/
978-0-06-334699-4	<i>Thea and the Mischief Makers</i>	Badua, Tracy	MS	4-7	ALA Booklist, 12/06	Kirkus Reviews, Afte
978-0-06-333741-1	<i>We Are Not Alone</i>	Bury, Katryn	MS	4-7	Horn Book, 04/01/2	Kirkus Reviews, Afte
978-1-250-39473-6	<i>Kwame Crashes the Underworld</i>	Farmer, Craig Kofi	MS	4-7	Starred Review for	ALA Booklist, 03/31/
978-1-250-33729-0	<i>Jasmine Is Haunted</i>	Oshiro, Mark	MS	5-9	Horn Book, 04/01/2	Kirkus Reviews, Car
978-1-665-90450-6	<i>Secret Dead Club</i>	Strong, Karen	MS	4-7	Kirkus Reviews, Af	Starred Review for F
978-0-374-39205-5	<i>My So-Called Family</i>	Gordon, Gia	MS	4-7	Starred Review for	ALA Booklist, 12/09/
978-1-665-97133-1	<i>Meet Me at Sunset</i>	Heart, Lee	MS	4-7	School Library Jour	One review - Contin
978-0-8234-5697-0	<i>Rabbit Rabbit</i>	Butler, Dori Hillestad and Bacon, Sunshine	MS	6-8	ALA Booklist, Life r	Kirkus Reviews, Yea
978-0-06-320390-7	<i>Prophecies Begin 2</i>	Hunter, Erin	MS	4-7	School Library Jour	One review - Contin
978-0-06-320393-8	<i>Prophecies Begin 3</i>	Hunter, Erin	MS	4-7	Continuation of seri	
978-0-593-70014-3	<i>Light Enough to Float</i>	Seal, Lauren	MS	7-12	ALA Booklist, Date	Kirkus Reviews, A g
978-1-324-03090-4	<i>Rising from the Ashes: Los Angeles, 1992. Edward Jae Song Lee, Latasha Harlins, Ro</i>	Yoo, Paula	MS	7-12	Starred Review for	Starred Review for F
978-0-06-322090-4	<i>Greater Goal: The Epic Battle for Equal Pay in Women's Soccer-And Beyond</i>	Rusch, Elizabeth	MS	7-12	Starred Review ALA	Horn Book, 12/01/24
978-1-662-62013-3	<i>Shackled: A Tale of Wronged Kids, Rogue Judges, and a Town That Looked Away</i>	Cooper, Candy J.	MS	7-12	ALA Booklist, 04/01	Kirkus Reviews,A de
978-1-592-70409-5	<i>Johnny, the Sea, and Me</i>	Escobar, Melba and Paulson, Sara Lissa	MS	4-7	ALA Booklist, 03/04	Kirkus Reviews, Pec
978-1-9785453-9-7	<i>Super Tech AI</i>	Gifford, Clive	MS	4-7	Non-Fiction - no rev	
978-1-9785454-8-9	<i>Gross Tech</i>	Gifford, Clive	MS	4-7	Non-Fiction - no rev	
978-1-492-69742-8	<i>Absurd Words: A Kid's Fun and Hilarious Vocabulary Builder for Future Word Nerds</i>	Lazar, Tara	MS	4-7	ALA Booklist, 04/28	Kirkus Reviews, Dat
978-1-523-50554-8	<i>Basketball: Amazing but True Stories!</i>	Barnes, Derrick	MS	3-6	Kirkus Reviews, Tw	One review - Non-fic
978-0-374-39261-1	<i>Sole Survivor</i>	Ollestad, Norman and Kiely, Brendan	MS	5-9	School Library Jour	Publishers Week 20
978-0-06-339665-4	<i>Zed Moonstein Makes a Friend</i>	Rubin, Lance	MS	4-7	ALA Booklist, In a s	School Library Journ
978-1-662-53203-0	<i>Biggest Fake in the Universe</i>	Rundberg, Johan and Apelqvist, Eva	MS	4-7	ALA Booklist, 05/01	Kirkus Reviews, Dat
978-0-374-39278-9	<i>Where Only Storms Grow</i>	Colman, Alyssa	MS	5-9	School Library Jour	It's 1935, and on the
978-0-06-342832-4	<i>Goalkeeper</i>	Bloor, Edward	MS	4-7	Kirkus Reviews, Ne	Sequel - only one re
978-1-665-93992-8	<i>As You Wish</i>	Jones, Nashae	MS	5-9	ALA Booklist, 09/22	Kirkus Reviews, 09/
978-0-593-52852-5	<i>Last Hope School for Magical Delinquents</i>	Pau Preto, Nicki	MS	4-7	ALA Booklist, 06/06	Kirkus Reviews, 06/
978-1-665-93254-7	<i>Sherlock Society</i>	Ponti, James	MS	4-7	School Library Jour	Kirkus Reviews, Tox
978-1-631-63918-0	<i>Joey the Good</i>	Fry, Erin	MS	4-7	Kirkus Reviews, A	Publishers Weekly, L
978-0-593-85741-0	<i>So over Sharing</i>	Weissman, Elissa Brent	MS	5-9	Starred Review ALA	Kirkus Reviews, Tire
978-0-316-54868-7	<i>Singular Life of Aria Patel</i>	Ahmed, Samira	MS	7-12	ALA Booklist, 09/12	Kirkus Reviews, Dat
978-0-593-69806-8	<i>Dark Times of Nimble Nottingham</i>	Black, Ryan James	MS	5-9	Twelve-year-old Jai	Grades 4-7. There's
978-1-7748-8353-2	<i>Reasons to Look at the Night Sky</i>	Daniel, Danielle	MS	4-7	ALA Booklist, 12/09	Kirkus Reviews, Dat
978-1-338-85860-0	<i>Witching Wind</i>	Lloyd, Natalie	MS	4-7	Publishers Weekly,	School Library Journ
978-1-536-23608-8	<i>Winter of the Dollhouse</i>	Schlitz, Laura Amy	MS	4-7	Starred Review for	School Library Journ
978-0-593-53025-2	<i>Finding Lost</i>	Sloan, Holly Goldberg	MS	4-7	Starred Review for	Starred Review for F
978-0-7352-6749-7	<i>Tig</i>	Smith, Heather	MS	5-9	Horn Book, 08/01/2	Kirkus Reviews, Dat
978-0-593-90246-2	<i>A Glimmer of Change</i>	McNicol, Elle	MS	3-7	Kirkus Reviews, An	School Library Journ
9781647411442	ENGINEERING : HOW THE SIX SIMPLE MACHINES SUPPORT THE WORLD	MOONEY, CARLA	MS	non-fiction	Dewey 620Gr / IL	no reviews for this n
9781546138143	OUTSIDE	HOLM, JENNIFER L	MS		Kirkus Review, 07/3	Booklist, 06/30/2025
9781546110552	TALONS OF POWER : A GRAPHIC NOVEL	SUTHERLAND, TUI T	MS		A spirited 12-year-o	Grades 4-7 - "Life at
9781547616398	THE TROUBLE WITH HEROES	MESSNER, KATE	MS		book 9 in series on	Grades 4-7 - "Life at
9781338736106	WAR GAMES	GRATZ, ALAN	MS		Booklist Starred Re	Kirkus Reviews Star
					Grades 3-6 - "**Star	A summer spent sur
					Kirkus Review, 08/3	Publishers Weekly S
					In his latest, prolific	In a smartly plotted p

9780593698068	<u>THE DARK TIMES OF NIMBLE NOTTINGHAM</u>	BLACK, RYAN JAMES	MS		Booklist Starred Re Grades 4-7 - "Star	Kirkus Review, 06/11 Twelve-year-old Jac
9781774883532	<u>REASONS TO LOOK AT THE NIGHT SKY</u>	DANIEL, DANIELLE	MS		Kirkus Review, 09/1 A space-loving kid	School Library Journ Gr 4-7—Eleven-yea
9780823457885	<u>KAYA OF THE OCEAN</u>	HUANG, GLORIA L	MS		Kirkus Review, 11/3 An anxious teen na	Publishers Weekly, Huang explores one
9781338858600	<u>THE WITCHING WIND</u>	LLOYD, NATALIE	MS		School Library Jour Gr 4-6—As if starti	Booklist, 08/31/2024 Grades 4-7 - "Grays
9780593693834	<u>GLOAM</u>	MACKAY, JACK	MS		Kirkus Review, 05/3 A teenager must fa	Booklist, 05/31/2025 Grades 4-7 - "After f
9781646145669	<u>TEACHER OF NOMAD LAND : A WORLD WAR II STORY</u>	NAYERI, DANIEL	MS		Booklist Starred Re Grades 5-7 - "Star	Kirkus Reviews Star Master storyteller Na
9798217002405	<u>THE MIDWATCH INSTITUTE FOR WAYWARD GIRLS</u>	ROSSELL, JUDITH	MS		Booklist Starred Re Grades 3-7 - "Star	Kirkus Reviews Star Magdalena Fishbon
9781536236088	<u>WINTER OF THE DOLLHOUSE</u>	SCHLITZ, LAURA AMY	MS		Booklist, 08/31/202 Grades 4-7 - "It's a	Kirkus Review, 06/3 A shared interest in
9780593530252	<u>FINDING LOST</u>	SLOAN, HOLLY GOLDBERG	MS		Booklist, 07/31/202 Grades 4-7 - "Cord	Kirkus Reviews Star A young girl discove
9780735267497	<u>TIG</u>	SMITH, HEATHER	MS		Booklist, 09/14/202 Grades 5-8 - "Tig a	School Library Journ Gr 4-7—A devastati
9781524737931	<u>CANDACE, THE UNIVERSE, AND EVERYTHING</u>	SMITH, SHERRI L	MS		School Library Jour Gr 5 Up—Smith de	Kirkus Review, 06/3 A 13-year-old Black
9780316548687	<u>THE SINGULAR LIFE OF ARIA PATEL</u>	AHMED, SAMIRA	MS		Kirkus Review, 03/1 A Chicago teen mu	Booklist, 02/28/2025 Grades 8-12 - Grade
9780062796899	<u>Rocket Arm</u>	Green, Tim	MS		Kirkus Review, 08/3 A talented young ql	From Follett "Ages 8-12"—Dust ja
9781071963487	<u>TEXT STRUCTURES FROM NONFICTION PICTURE BOOKS : LESSONS TO E</u>	Briseno, Kayla	MS	professional bo		
9781071920862	<u>TEXT STRUCTURES FROM PICTURE BOOKS, GRADES K-8 : LESSONS TO</u>	Briseno, Stephen	MS	professional bo		261
9780593617151	<u>SING ME A STORY : LATINE SHORT STORIES IN VERSE</u>	Salazar, Aida	MS	latin authors sh	From the Publisher Edited by multi-awa All of your favorite L	Stories written by: A
9780063207899	<u>Lu and Ren's Guide to Geozoology</u>	Angela Hsieh	MS		Booklist - Migrating	Kirkus - Two friends
9780374392468	<u>The Sky Was My Blanket</u>	Uri Shulevitz	MS	Only one review	Kirkus - In his final,	
9781665982283	<u>School for Thieves</u>	Peter Burns	MS		Kirkus - An orphan	Booklist - Tom Morg
9781536213416	<u>The Danger Files Real Life Disasters</u>	Anna Crowley Redding	MS	no reviews sinc	Product details from	
9781338832723	<u>Outsider Kids</u>	Betty C. Tang	MS	Sequel to Paral	Book Description -	
9780593898772	<u>The Memory Spinner</u>	C.M. Cornwell	MS		Kirkus - Three sibli	Horn Book Magazin
9781774884683	<u>Death by Whoopee Cushion</u>	Vicki Grant	MS		Booklist - Lavender	Kirkus - A debut abo
9780063098718	<u>Sabrena Swept Away</u>	Karuna Riazi	MS		Publishers Weekly	School Library Journ
9781459841482	<u>Bark Twice for Murder</u>	John Lekich	MS		Booklist - Accordi	Kirkus - A girl's desti
9781665943338	<u>Many Misfortunes of Eugenia Wang</u>	Stan Yan	MS		School Library Jour	
9780063396654	<u>Zed Moonstein Makes a Friend</u>	Lance Rubin	MS		Kirkus - A girl's dar	
9781665977630	<u>Traitors in Space</u>	Tim Collins	MS		Booklist - In a serio	Kirkus - Lonely, awk
9780593809914	<u>Poisoned King</u>	Katherine Rundell	MS	Next book in Im	Kirkus - Intrepid rea	
97814559839595	<u>Cracking the Code: The Human Quest to Uncover Secrets</u>		MS	no reviews sinc	Kirkus - Following t	
					Ocra Book Publishe	

ISBN	Title	Author	ES/MS/HS	Notes:	Review #1	Review #2
978-1-09-829892-0	<i>250th Anniversary of the United States of America Encyclopedia</i>	Bennett, L.	HS	No reviews-standard nonfiction t		
9780316575355	<i>A Beautiful and Terrible Murder</i>	Andrews, Claire	HS		School Library Journal, 06/30/2025 Gr 9 Up—From the moment readers open this	Kirkus Review, 06/14/2025 In 1872, a University of Oxford student must solve t
979-83-18-93594-7	<i>A Bird in the Air Means We Can Still Breathe</i>	Browne, Mahogany L.	HS		Kirkus Reviews starred (January 15, 2025): Y	Booklist starred (February 1, 2025 (Vol. 121, No. 11
979-83-687-8126-6	<i>A Bite of Pepper</i>	Lorinczi, Balazs	HS		Publishers Weekly (May 26, 2025): Skateboa	Kirkus Reviews (June 15, 2025): A skateboarder de
979-83-687-0564-4	<i>A Curse for True Love</i>	Garber, Stephanie	HS		School Library Journal, 11/30/2023: Gr 8 Up—	Kirkus Review, 12/14/2023: Despite living her happi
9780062994509	<i>A Disaster in Three Acts</i>	Rodkey, Kelsey	HS		School Library Journal, 08/31/2022 Gr 9 Up—Eighteen-year-old student filmmake	Kirkus Review, 04/30/2022 An aspiring documentarian finds her new subject in
9781546003694	<i>A Gift of Joy and Hope</i>	Francis, Pope	HS	No reviews-standard nonfiction		
9781545821749	<i>A Little Step, Vol. 1</i>	Szeto, Mimi	HS		School Library Journal (November 1, 2025) Gr 8 Up—An emotional manga series that follc	Booklist, 09/30/2025 Grades 7-12 - "This emotional manhua about the ar
978-4-8053-1944-4	<i>Action Origami: Paper Toys That Fly, Hop, Twirl, Shake and Surprise!</i>	Sasagawa, Isamu	HS	No reviews-standard nonfiction (
979-83-18-92312-8	<i>All the Noise at Once</i>	Davis, Deandra	HS		Kirkus Reviews (February 1, 2025): An autisti	Publishers Weekly starred (April 7, 2025): Though E
9781302965839	<i>Amazing Spider-Man Modern Era Epic Collection: Big Time</i>	Slott, Dan	HS	No reviews (Marvel and DC com		
978-0-593-90394-0	<i>An Ocean Apart</i>	Tew, Jill	HS		Kirkus Reviews A poor girl sneaks onto a dating show in hope	School Library Journal (10/1/25) Gr 9 Up—A dystopian romance with a heart for soc
9781534520271	<i>Ancient Egypt</i>	Cottrell, George	HS	Nonfiction (no reviews); Publish		
978-0-593-90233-2	<i>Ancient Egypt</i>	Messner, Kate	HS		School Library Journal Starred Review, 10/01	
9780593125472	<i>Angelica and the Bear Prince</i>	Nguyen, Trung Le	HS		School Library Journal, 08/31/2025 Gr 7 Up—In the midst of a sweet slice-of-life c	Booklist Starred Reviews, 08/31/2025 Grades 7-12 - ""Starred Review" In his author's not
978-1-09-829808-1	<i>Ariana Grande</i>	Edwards, Sue Bradford	HS	No reviews-standard nonfiction t		
9780156030090	<i>Aristotle's Children: How Christians, Muslims, and Jews Rediscovered Ancient Wisdom and Illuminated the Dark Ages</i>	Rubenstein, Richard	HS	Sparse reviews--nonfiction, so I	School Library Journal, 02/29/2004 Adult/High School-This is a challenging, intri	Publishers Weekly, 09/07/2003 In 12th-century Toledo, in Spain, a group of Christia
978-0-06-308859-7	<i>Atlas of Us</i>	Dwyer, Kristin	HS		Starred Review for Kirkus Reviews, 05/29/25,	School Library Journal, 05/29/25, Gr 10 Up —Atlas
979-82-17-13418-2	<i>Aztecs: The Rise and Fall of a Mighty Empire</i>	DK	HS	No reviews-standarby nonfiction		
9780764371325	<i>Backyard Cutting Garden: Small-Space Blooms to Grow, Harvest, and Arrange in Every Season</i>	Snyder, Trisha	HS	No reviews-standard nonfiction		
9780764371424	<i>Bandweaver's Project Book: 34 Stylish, Practical Designs + Clever Finishing Techniques</i>	Torgenrud, Heather	HS	No reviews-standard nonfiction		
978-1-09-829800-5	<i>Batman and Superman</i>	Streissguth, Tom	HS	No reviews-DC Comics. Identifi		
978-1-88393-703-4	<i>Beowulf the Warrior</i>	Serrallier, Ian	HS	No reviews-classic literature (mc		
9781513219936	<i>Beyond Good Aand Evil</i>	Nietzsche, Friedrich	HS	No reviews-classic philosophy (s		
9781513219936	<i>Beyond Good and Evil</i>	Nietzsche, Friedrich	HS	No reviews-standard nonfiction (
978-1-25085-449-0	<i>Break Wide the Sea</i>	Holland, Sara	HS		Kirkus Reviews (August 1, 2025): A cursed yo	Booklist (October 1, 2025 (Vol. 122, No. 3)): Grades
978-1-302-91479-0	<i>Bring on the Bad Guys</i>	Ahmed, Saladin	HS	No reviews. Miles-Morales. Spid		
979-88-8160-020-4	<i>Broad Stripes Bright Stars: A Graphic History Celebrating 250 Years of America's Icons</i>	Hinrichs, Kit and Hirasuna, Delph	HS	No reviews-standard nonfiction		
979-83-18-92322-7	<i>Build a Girlfriend</i>	Luz, Elba	HS		Kirkus Reviews (November 1, 2024): Amelia H	Booklist (November 1, 2024 (Vol. 121, No. 5)): Grad
978-1-639-73048-3	<i>Can We Talk About Israel?: A Guide for the Curious, Confused, and Conflicted</i>	Sokatch, Daniel	HS		Starred Review for Kirkus Reviews, 10/07/24,	Publishers Weekly, 10/07/24, New Israel Fund CEC
978-0-7852-3404-3	<i>Castle of Refuge</i>	Dickerson, Melanie	HS		Kirkus Reviews, Date Unavailable, Audrey th	School Library Journal, 07/01/21, Gr 7 Up Audrey, t
978-1-66887-614-5	<i>Change the Game</i>	Kaepernick, Colin	HS		School Library Journal (2/1/23): Gr 8 Up —In	Kirkus Reviews (10/6/23): Athlete, activist, and trans
9780593619919	<i>Check & Mate</i>		HS		Kirkus Reviews Starred, 09/14/2023 Two talented chess players challenge each ot	Booklist Starred Reviews, 09/14/2023 Grades 8-12 - ""Starred Review" Hazelwood has ca
978-1-41976-263-5	<i>Children of the Night (When Monsters Wake, Bk. 1)</i>	Setian, Victoria	HS		School Library Journal (May 1, 2025): Gr 8 Up	Publishers Weekly (October 13, 2025): A new vamp
978-1-66596-013-7	<i>Coldwire</i>	Gong, Chloe	HS	*Pending more reviews (book ha	Grades 9-12 - "In a NileCorp-conceived future	Kirkus Reviews (November 1, 2025): Ready Player
978-1-09-829883-8	<i>College Football Encyclopedia</i>	Beattie, Charlie	HS			
978-1-09-829884-5	<i>College Soccer Encyclopedia</i>	Beattie, Charlie	HS			
9780593191675	<i>Courage Is Calling: Fortune Favors the Brave</i>	Holiday, Ryan	HS	No reviews-standard nonfiction (
978-1-250-21688-5	<i>Creative Writing with Miss Mary Mac: A Handbook for Young and Future Authors</i>	McInerney, Mary	HS		School Library Journal Starred Review, 10/01	Kirkus Reviews, Date Unavailable, An impassioned
978-1-546-17675-6	<i>Cruel Summer</i>	Eulberg, Elizabeth	HS	No reviews: this is a continuation	Kirkus Reviews A summer-themed celebration of friend	School Library Journal (9/1/25) Gr 7 Up - Four Midwest friends, all of them come

978-1-09-829888-3	<i>Crystal and Gemstone Encyclopedia</i>	Bell, Samantha S.	HS			
978-1-9983410-2-3	<i>Cursed Princess Club 5</i>	LambCat	HS			
978-1-481-47951-6	<i>Cursed: A New Fear/House Whispers/Forbidden Secrets</i>	Stine, R.L.	HS			
979-83-18-93612-8	<i>Dear Manny</i>	Stone, Nic	HS		Booklist starred (February 1, 2025 (Vol. 121, #121))	Kirkus Reviews (January 15, 2025): A white Ivy League
978-1-338-83999-9	<i>Deep Dark: A Graphic Novel</i>	Ostertag, Molly Knox	HS		Starred Review for Kirkus Reviews, 10/07/24,	School Library Journal, 10/07/24, Gr 8 Up— High school
978-0-06-335524-8	<i>Devouring Light</i>	Ellis, Kat	HS		School Library Journal, 10/01/25, Gr 9 Up— E	Kirkus Review, 09/30/2025 Teen musicians end up stranded at a haunted house
9788491057536	<i>Don Quixote de la Mancha: Edicion Conmemorativa</i>	de Cervantes, Miguel	HS	No reviews-classic literature (Sp	School Library Journal Starred Review, 11/01/25,	Kirkus Reviews, Date Unavailable, When the moon
978-1-250-89566-0	<i>Don't Let the Forest In</i>	Drews, C. G.	HS			School Library Journal Starred Review, 05/01/24, C
978-0-358-27210-6	<i>Dragonfruit</i>	Lucier, Makiaa	HS		Starred Review for Kirkus Reviews, Date Unavailable,	ALA Booklist, Date Unavailable, Dragonwings
978-0-06-440085-5	<i>Dragonwings</i>	Yep, Laurence	HS	Classic children's literature. New	School Library Journal, 10/01/25, Gr 6 Up— F	Kirkus Review, 09/30/2025 A teen marooned with her family at the home of her
979-82-17-03016-3	<i>Dysfunctional Family's Guide to Murder</i>	Emery, Kate	HS			School Library Journal, 11/01/23, Gr 7 Up —Teens
978-0-593-71033-3	<i>Eight Dates and Nights</i>	Aldredge, Betsy	HS		Kirkus Reviews, Date Unavailable, Hannah L	
979-83-18-93630-2	<i>Every Borrowed Beat</i>	Stewart, Erin	HS		Kirkus Reviews (January 15, 2025): Convince	Publishers Weekly (March 10, 2025): When 17-year
978-1-665-92126-8	<i>Fake Skating</i>	Painter, Lynn	HS		Kirkus Reviews, Date Unavailable, When star	School Library Journal, 09/01/25, Gr 9 Up— Dani a
978-1-643-79699-4	<i>Fall of the Fireflies</i>	McCall, Guadalupe Garcia	HS		Gr 7–10— Twins Delia and Velia have experie	Starred Review for Kirkus Reviews (9/12/25) After a supernatural attack leaves their father near c
978-1-643-79699-4	<i>Fall of the Fireflies</i>	McCall, Guadalupe Garcia	HS		Starred Review for Kirkus Reviews, 09/12/25,	School Library Journal, 10/01/25, Gr 7–10— Twins
978-1-665-97520-9	<i>Falling Like Leaves</i>	Wilson, Misty	HS		School Library Journal, 08/01/25, Gr 7 Up— V	Starred Review for Kirkus Reviews, 09/12/25, Ellis
978-1-302-92016-6	<i>Family Business</i>	Ahmed, Saladin, Text by	HS	No reviews. Miles-Morales. Spid		
978-0-06-331905-9	<i>Farewell to Manzanar 50th Anniversary Edition</i>	Houston, Jeanne Wakatsuki and Hol	HS			
979-87-656-1117-3	<i>Fascinating Fungi: Nourishers, Killers, Connectors, and Healers</i>	Kenney, Karen Latchana	HS		Starred Review for Kirkus Reviews, 10/03/25,	School Library Journal Starred Review, 10/03/25, C
9780840723345	<i>Fawkes</i>	Brandes, Nadine	HS		School Library Journal, 05/31/2018	Booklist, 05/14/2018
9781631498312	<i>Fear and Trembling: A New Translation</i>	Kierkegaard, Soren	HS	No reviews-classic theology (stu	Gr 7 Up—This historical fantasy set in 1600s	Grades 9-12 - Sixteen-year-old Thomas Fawkes, sc
9780063268463	<i>FINAL FACE-OFF</i>	OSTERTAG, MOLLY KNOX	HS	continuation of a series. Review	School Library Journal, 11/30/2022	Booklist Starred Reviews, 10/31/2022
978-0-593-53025-2	<i>Finding Lost</i>	Sloan, Holly Goldberg	HS		Gr 4 Up—Jess Descheene and Olivia Aguilar	Grades 5-8 - ""Starred Review" A lone Teifling is on
9781668054277	<i>Finding My Way: A Memoir</i>	Yousafzai, Malala	HS	No reviews-biography	Starred Review for Kirkus Reviews, 09/12/25,	Booklist, 07/31/2025 Grades 4-7 - "Cordy's life was turned upside down v
978-1-419-75776-1	<i>Force of Chaos</i>	Hasbro Inc and Ma, Diana	HS			Kirkus Reviews, Date Unavailable, Five teens are c
978-1-09-829889-0	<i>Fossil Encyclopedia</i>	Herman, Miles	HS		School Library Journal Starred Review, 05/01/25,	
978-1-9644873-1-1	<i>Game Master's Book of Magic and Mayhem for Kids: Locations, NPCs, Traps, Dungeons, Magic Items, Mons</i>	Ashworth, Jeff and Baker, Tim	HS			
9781801504201	<i>Glory, Glory, Gone: The Story of Tottenham Hotspur's Regression, Relegation and Rebirth in the 1970s</i>	Rooke, Samuel	HS	No reviews-sports nonfiction (stu		
978-1-09-829837-1	<i>GOATs of College Women's Volleyball</i>	Evans, B. J.	HS			
978-0-7358-4471-1	<i>Golden Age: Ovid's Metamorphoses</i>	Ovid and Janisch, Heinz	HS			
978-1-338-61604-0	<i>Good-Bye Stacey, Good-bye</i>	Martin, Ann M.	HS	The Baby-Sitters Club Graphix		
9781665971041	<i>Goodbye, My Princess</i>	Fei, Wo Si Cun	HS		Booklist Starred Reviews, 05/31/2025	School Library Journal Starred, 05/31/2025
978-1-636-55152-4	<i>Great Big Book of Museums</i>	Bensard, Èva and Snelson, Karin	HS		Gr 8 Up—Chronically ill teenager Evander ha	Gr 9 Up—To secure the treaty between the kingdom
9781250376299	<i>Hazlethorn</i>	Drews, C.G.	HS		School Library Journal Starred, 09/30/2025	Booklist, 07/31/2025
9781665971423	<i>Heart Check</i>	Charlotte, Emily	HS		Kirkus Review, 09/30/2025	School Library Journal, 09/30/2025
978-0-593-52874-7	<i>Hearts That Cut (Bk. 2)</i>	Hatzopoulou, Kika	HS		Two high school rivals learn there's more to e	Gr 8 Up—Hockey bros rule the roost in Hamilton La
					Kirkus Reviews (April 15, 2024): Abandoned t	School Library Journal (June 1, 2024): Gr 9 Up-This

9780195154818	<i>Highway 61 Revisited: The Tangled Roots of American Jazz, Blues, Rock, & Country Music</i>	Santoro, Gene	HS	No K-12 reviews-standard nonfiction	Library Journal, 04/14/2004 Santoro, the jazz and popular music critic for	
978-1-250-32095-7	<i>House Saphir</i>	Meyer, Marissa	HS		Starred Review for Kirkus Reviews, 06/01/25,	School Library Journal, 10/01/25, Gr 7 Up— The F
9781335523129	<i>I Am Not Jessica Chen</i>	Liang, Ann	HS	student request	School Library Journal Starred, 12/31/2024 Gr 9 Up—Jenna Chen has never been the be	Kirkus Review, 10/31/2024 Seventeen-year-old Jenna Chen gets her heart's de
9781419754012	<i>I'm Dreaming of a Wyatt Christmas</i>	Schmidt, Tiffany	HS		School Library Journal, 10/31/2021 Gr 8 Up—Noelle lives for Christmas. Since he	Kirkus Review, 08/31/2021 A young dancer struggles with challenges in her car
978-0-374-38890-4	<i>I've Got My Love to Keep Me Warm</i>	Lockington, Mariama J.	HS		Starred Review for Kirkus Reviews, 06/01/25,	School Library Journal, 10/01/25, Gr 9 Up— For so
9780593241318	<i>Immune</i>	Dettmer, Phillip	HS	Reviews do not mention age ran	Library Journal, 08/31/2021 Pop science writer Dettmer (creator of the pop	
9780593241318	<i>Immune</i>	Dettmer, Philipp	HS	Limited K-12 reviews because it	Library Journal, 08/31/2021 Pop science writer Dettmer (creator of the pop	Publishers Weekly, 07/11/2021 Dettmer, founder of science education YouTube cha
9781840467581	<i>Introducing Kierkegaard</i>	Robinson, Dave	HS	No reviews-standard theology/pl		
9780679445517	<i>Jazz: A History of America's Music</i>	Ward, Geoffrey	HS		School Library Journal, 05/31/2001	Library Journal, 10/31/2000
978-0544812123	<i>Jubilee</i>	Walker, Margaret	HS	No reviews - classic literature. T	Adult/High School-A companion to Ken Burns	As a stand-alone volume, this fluidly written and vis
9781974752720	<i>Kaiju No. 8 : 12</i>	Matsumoto, Naoya	HS	Continuation of a series - review	School Library Journal, 01/31/2022 Gr 9 Up—At the age of 32, Kafka is resigned	Booklist Starred Reviews, 10/31/2021 Grades 9-12 - ""Starred Review"" This hilarious, acti
9781974755127	<i>Kaiju No. 8 : 13</i>	Matsumoto, Naoya	HS	Continuation of a series - review	School Library Journal, 01/31/2022 Gr 9 Up—At the age of 32, Kafka is resigned	Booklist Starred Reviews, 10/31/2021 Grades 9-12 - ""Starred Review"" This hilarious, acti
9781974758395	<i>Kaiju No. 8 : 14</i>	Matsumoto, Naoya	HS	Continuation of a series - review	School Library Journal, 01/31/2022 Gr 9 Up—At the age of 32, Kafka is resigned	Booklist Starred Reviews, 10/31/2021 Grades 9-12 - ""Starred Review"" This hilarious, acti
9780593302323	<i>Kill Creatures</i>	Power, Rory	HS		School Library Journal Starred, 04/30/2025 Gr 9 Up—A girl returns after a year missing, a	Booklist Starred Reviews, 04/30/2025 Grades 9-12 - ""Starred Review"" The girls are all d
9780062994479	<i>Last Chance Books</i>	Rodkey, Kelsey	HS		Booklist, 05/14/2021 Grades 9-12 - "Books and Moore has been ru	School Library Journal, 03/31/2021 Gr 9 Up—Madeline's last summer before heading o
978-1-250-90808-7	<i>Leaving Room</i>	McBride, Amber	HS		Starred Review for Kirkus Reviews, Date Una	School Library Journal, 10/01/25, Gr 9 Up— Gospé
978-1-547-60394-7	<i>Lemon Tree: An Arab, a Jew, and the Heart of the Middle East: Young Readers' Edition</i>	Tolan, Sandy	HS		Starred Review ALA Booklist, 02/06/23, Starred	Starred Review for Kirkus Reviews, Date Unavaila
9780593900475	<i>Library of Lost Girls</i>	Pipps, Kristen	HS		Booklist, 09/30/2025 Grades 8-12 - "A traumatic incident four years	School Library Journal, 09/30/2025 Gr 9 Up—Gwen's sister Izzy comes back from Delp
9781338875577	<i>Louder than Words</i>	Woodfolk, Ashley	HS		School Library Journal, 06/30/2024 Gr 9 Up—After being expelled from the exclus	Kirkus Reviews Starred, 03/31/2024 After transferring to a new high school, an art-loving
978-0-8479-0257-6	<i>Love Stories</i>	Eulberg, Elizabeth	HS	The Taylors Version series (volu	Kirkus Reviews A cozy, concert-themed celebration of friends	School Library Journal (9/1/25) Gr 7 Up —Four Midwest friends, all of them named
979-87-656-7129-0	<i>Lullabies for the Insomniacs: A Memoir in Verse</i>	Foutz, Ella Grace	HS		Kirkus Reviews, 10/06/25. A young woman st	
978-1-534-47437-6	<i>Made in Korea</i>	Suk, Sarah	HS		Kirkus Reviews, Date Unavailable, A rivalry b	School Library Journal, 05/01/21, Gr 8 Up-In this e
978-1-607-54011-3	<i>Mark of Zorro</i>	McCulley, Johnston & Francis, Pauli	HS	Foundation Classics (classic literatu		
9781787735088	<i>MARVEL : THE FIRST 80 YEARS : THE TRUE STORY OF A POP-CULTURE PHENOMENON</i>	LICARI, FABIO	HS	No reviews-nonfiction		
978-0-06-323516-8	<i>Mercy</i>	Ward, Patricia	HS		School Library Journal (9/1/25) Gr 6-10 Mercy lives in Arbor Falls, a small tov	Starred Review for Kirkus Reviews (9/12/25) A teenager and her friends must contend with a fam
978-0-06-323516-8	<i>Mercy</i>	Ward, Patricia	HS		Starred Review for Kirkus Reviews, 09/12/25,	School Library Journal, 09/01/25, Gr 6-10 Mercy liv
9781302920173	<i>Miles Morales: Spider-Man 4: Ultimatum</i>	Ahmed, Saladin	HS	No reviews. Miles-Morales. Spid		
9781302926014	<i>Miles Morales: Spider-Man 5: The Clone Saga</i>	Ahmed, Saladin	HS	No reviews. Miles-Morales. Spid		
9781087768502	<i>NEW YEAR, NEW YOU : 365 BIBLE READINGS AND PRAYERS FOR TEENS</i>	GROVES, LAUREN	HS	No reviews-nonfiction		
978-1-665-94714-5	<i>Nothing Like the Movies</i>	Painter, Lynn	HS	Limited reviews--book 2 in a seri	Kirkus Reviews, 07/11/25. In this follow-up to	
979-82-17-02800-9	<i>Obsession</i>	Preston, Natasha	HS	*Pending more reviews (book ha		
978-0-593-90394-0	<i>Ocean Apart</i>	Tew, Jill	HS		Kirkus Reviews, Date Unavailable, A poor gir	School Library Journal, 10/01/25, Gr 9 Up— A dyst
9781368066983	<i>ONCE UPON A K-PROM</i>		HS		School Library Journal, 04/30/2022 Gr 9 Up—When Robbie and Elena were 10, t	Kirkus Review, 03/14/2022 When they were 10, Elena Soo and Robbie Choi pr
9781250240378	<i>OPENING MY EYES UNDERWATER : ESSAYS ON HOPE, HUMANITY, AND OUR HERO MICHELLE OBAMA</i>	WOODFOLK, ASHLEY	HS	No reviews-nonfiction (essays).		
9781552096161	<i>ORIGAMI PAPER AIRPLANES</i>	BOURSIN, DIDIER	HS	No reviews-nonfiction. Student r		

9781440567674	PHILOSOPHY 101 : FROM PLATO AND SOCRATES TO ETHICS AND METAPHYSICS, AN ESSENTIAL PRIMER ON THE HISTORY OF THOUGHT	KLEINMAN, PAUL	HS	No reviews-nonfiction. Student r		
9781506750149	PLANETES : 1	YUKIMURA, MAKOTO	HS	Limited professional reviews (ma	Booklist Starred Reviews, 05/31/2025 Grades 9-12 - ""Starred Review" One of the n	
9781506750156	PLANETES : 2	YUKIMURA, MAKOTO	HS	Limited professional reviews (ma	Booklist Starred Reviews, 05/31/2025 Grades 9-12 - ""Starred Review" One of the n	
9780593517925	PRINCETON REVIEW ACT PREP, 2025	Princeton Review	HS	No reviews-nonfiction.		
9780593518267	PRINCETON REVIEW AP PHYSICS 1 PREMIUM PREP, 2026	Princeton Review	HS	No reviews-nonfiction.		
9781662680397	Pushing Hope: An Illustrated Memoir of Survival	Santana, Raymond	HS		School Library Journal Starred, 07/31/2025 Gr 9 Up—A powerful illustrated memoir of one	Kirkus Review, 07/31/2025 This account by one of the Exonerated Five is an in
978-1-662-68039-7	Pushing Hope: An Illustrated Memoir of Survival	Santana, Raymond	HS		School Library Journal Starred Review, 08/01/2025	Kirkus Reviews, Date Unavailable, This account by
9780871404992	QUR'AN : A VERSE TRANSLATION	Publisher: Liveright Publishing Gr	HS	Limited reviews-nonfiction (stude	Library Journal, 09/30/2023 Ten years in the making, this verse translation	
978-1-368-05461-4	Raising the Horseman	Valentino, Serena	HS		Kirkus Reviews, Date Unavailable, There are	School Library Journal, 10/01/22, Gr 6 Up— Spinn
978-0062388780	Reader, Come Home: The Reading Brain in a Digital World	Wolf, Maryanne	HS	Standard neuroscience/psychol	Publishers Weekly Starred, 05/27/2018 A decade after the publication of Proust and t	
978-1-338-73396-9	Refugee	Gratz, Alan	HS		Kirkus Reviews, Date Unavailable, In this gra	School Library Journal, Date Unavailable, Gr 4–8–
9780593528334	RIGHT WHERE WE BELONG	PENN, FARRAH	HS		Kirkus Review, 09/14/2025 With the STEM boarding school her father tau	Booklist, 08/31/2025 Grades 9-12 - "Delaney is floundering in her senior
9780199370184	RIGVEDA	JAMISON, STEPHANIE W	HS	No reviews-nonfiction. Student r		
978-1-250-90402-7	Rival	Lord, Emma	HS		Kirkus Reviews, Date Unavailable, Two intert	School Library Journal, 01/01/25, Gr 9 Up— Reade
978-0-593-69267-7	Secret Astronomers	Walker, Jessica	HS		Starred Review for Kirkus Reviews, 07/11/25,	School Library Journal, 10/01/25, Gr 7 Up— A tale
9781645953289	SETTING THE STAGE	CHAMPION, LINDSAY	MS		Booklist, 09/30/2025 Grades 5-8 - "Five personalities come togethe	School Library Journal, 08/31/2025 Gr 5 Up—Eighth grader Ella Amani has been theate
978-1-546-14847-0	Shadow Warrior	Aoki, Shogo	HS	Spider-Man (Graphix)	School Library Journal, Date Unavailable, Gr	
9798217002610	SIBYLLINE	DE LA CRUZ, MELISSA	HS	*Pending more reviews (book ha		
9781984816160	SKY ON FIRE	JOHNSTON, E K	HS		Booklist, 09/30/2025 Grades 9-12 - "Enter: a girl, her research, and	School Library Journal, 06/30/2025 Gr 9 Up—In a futuristic magical world of space stati
9780593353127	SO, THIS IS CHRISTMAS	ANDREEN, TRACY	HS		School Library Journal, 10/31/2021 Gr 8 Up—Finley is home for winter break from	Kirkus Review, 08/31/2021 A teen returns home for the holidays. After flaming c
978-0-374-39261-1	Sole Survivor	Ollestad, Norman and Kiely, Brendar	HS		School Library Journal, 09/01/25, Gr 5–8— T	Kirkus Review, 09/30/2025 In 1979, 11-year-old Norman was the only survivor c
9798400902550	Solo Leveling : 11	Chugong	HS	No reviews - I have reviewed ea		
9798400902574	Solo Leveling : 12	Chugong	HS	No reviews - I have reviewed ea		
9798400902598	Solo Leveling : 13	Chugong	HS	No reviews - I have reviewed ea		
9798400904646	Solo Leveling : 14	Chugong	HS	No reviews - I have reviewed ea		
9781665963701	SOULMATCH	DANZENBAKER, REBECCA	HS		School Library Journal, 06/30/2025 Gr 9 Up—Sivon will be kirted—learning her sc	Booklist, 05/31/2025 Grades 7-12 - "Danzenbaker's debut novel tangles
9781302920265	Spider-Verse: Spider-Zero	Mackay, Jed	HS	No reviews. Spider-Man series t		
978-1-665-90620-3	Spin	Caprara, Rebecca	HS		Starred Review for Kirkus Reviews, 12/28/23,	School Library Journal Starred Review, 12/28/23, C
9798886637915	Star Wars: The Official Crochet Pattern Book	Parker, Leah	HS	No reviews-nonfiction.		
9780593723241	STRANGER THINGS : FLIGHT OF ICARUS	SCHNEIDERHAN, CAITLIN	HS	No professional reviews. Publish		
9781546129271	TAKE A CHANCE ON ME	EULBERG, ELIZABETH	HS		Booklist, 02/28/2025 Grades 8-10 - Grades 8-10 - "After a publicl	School Library Journal Starred, 02/28/2025 Gr 9 Up—After a horrible break-up and friendship b
978-1-534-47883-1	Talk Santa to Me	Urban, Linda	HS		Kirkus Reviews, Date Unavailable, Christmas	School Library Journal, 09/01/22, Gr 8 Up— Franc
9780062565419	TILL WE HAVE FACES : A MYTH RETOLD	LEWIS, C S	HS	Numerous old reviews and awar		
9780140437713	The Adventures of Sherlock Holmes	Doyle, Arthur Conan	HS	No reviews - classic literature		
9780735231917	The Afterward	Johnson, E.K.	HS		School Library Journal Starred, 01/31/2019 Gr 8 Up—A year has passed since Sir Erris a	Kirkus Review, 12/31/2018 Lady knights return to town as heroes—and struggl

9781684153671	<i>The Avant-Guards: 1</i>	Usdin, Carly	HS		Kirkus Review, 10/14/2019 What happens when a basketball team is dete	Booklist, 06/30/2019 Grades 9-12 - Transfer student Charlie is content to
9781684155613	<i>The Avant-Guards: 3</i>	Usdin, Carly	HS	Continuation of a series--reviews	Kirkus Review, 10/14/2019 What happens when a basketball team is dete	Booklist, 06/30/2019 Grades 9-12 - Transfer student Charlie is content to
979-83-687-0563-7	<i>The Ballad of Neverafter</i>	Garber, Stephanie	HS		School Library Journal (August 1, 2022): Gr 9	Booklist (October 15, 2022 (Online): Grades 9-12. "
9781464236136	<i>The Crimson Throne</i>	Raasch, Sara	HS		Booklist, 09/30/2025 Grades 9-12 - "Raasch and Revis team up ag	Kirkus Review, 07/31/2025 A fae guardian and an English spy must team up to
9781477332580	<i>The Devil Is In It: A History of the American Acoustic Guitar</i>	Stubbings, John	HS	No reviews-standard nonfiction		
9781637633915	<i>The Extra Mile: An Extraordinary Cycling Journey to Find Faith</i>	Craft, Evan	HS	No reviews-nonfiction. Intended		
9781335006967	<i>The Great Misfortune of Stella Sedgwick</i>		HS		Booklist Starred Reviews, 06/30/2025 Grades 7-12 - ""Starred Review" Stella Sedgw	School Library Journal, 06/30/2025 Gr 7-10--In this historical romance, Isabelle combi
9781250320957	<i>The House Saphir</i>	Meyer, Marissa	HS		Kirkus Reviews Starred, 08/31/2025 A girl who can see ghosts takes on a deadly c	Booklist, 09/30/2025 Grades 9-12 - "The Fontaine Sisters are witches, bu
9781250908087	<i>The Leaving Room</i>	McBride, Amber	HS		Booklist Starred Reviews, 09/30/2025 Grades 7-12 - ""Starred Review" Gospel is a	Kirkus Reviews Starred, 07/14/2025 A 17-year-old guardian of the memories of recently
9781421589596	<i>The Legend of Zelda: Legendary Edition: 1: Ocarina of Time</i>	Himekawa, Akira	HS	No reviews; graphic novel follow		
9781684972791	<i>The Library Mule of Cordoba</i>	Lupano, Wilfred	HS		School Library Journal, 10/31/2024 Gr 7 Up-- A fast-paced adventure that follows	Booklist, 10/14/2024 Grades 8-12 - "This comical yet poignant reimaginir
9781728219769	<i>The Marching Band Nerds Handbook: Rules from the 13th Chair Trombone Player</i>	Corchin, D.J.	HS		Kirkus Review, 08/31/2020 Marching band humor is on parade in this shc	
9781400343003	<i>THE NOBLE SERVANT</i>	DICKERSON, MELANIE	HS		School Library Journal, 05/31/2017 Gr 9 Up--When 19-year-old Magdalen, daugh	
978-0-14-311882-4	<i>The Poisoner's Handbook</i>	Blum, Deborah	HS	Nonfiction; true crime	Library Journal (December 1, 2009): Pulitzer	Publishers Weekly (December 14, 2009): Pulitzer P
978-0-85719-768-9	<i>The Psychology of Money</i>	Housel, Morgan	HS	No reviews-standard nonfiction		
978-1-250-34177-8	<i>The Resurrectionist</i>	Allen, Kathleen	HS		Kirkus Reviews In the 1880s, a teenage girl seeks out the sec	Booklist, 09/30/2025 Grades 9-12 - "During the late Victorian period, 17-y
9781534497047	<i>THE SIX : YOUNG READERS EDITION : THE UNTOLD STORY OF AMERICA'S FIRST WOMEN ASTRONAUTS</i>	GRUSH, LOREN	HS		Booklist, 01/31/2025 Grades 5-8 - "This is a thoroughly engaging y	School Library Journal Starred, 01/31/2025 Gr 6 Up--This compelling narrative explores the jo
978-0-8027-1742-9	<i>The Suspicions of Mr. Whicher: A Shocking Murder and the Undoing of a Great Victorian Detective</i>	Summerscale, Kate	HS	Nonfiction; true crime	Kirkus Reviews (February 1, 2008): Painstaki	Publishers Weekly (November 19, 2007): Summers
9780760387566	<i>THE ULTIMATE BOOK OF BLUES GUITAR LEGENDS</i>	PROWN, PETE	HS	Limited reviews-nonfiction	Library Journal, 08/31/2024 In creating a survey and compendium of blues	
9780142400876	<i>THE UMBRELLA MAN AND OTHER STORIES</i>	DAHL, ROALD	HS	Student request.	School Library Journal, 07/31/1998 Gr 7 Up-Readers who were turned on to chap	Kirkus Review, 04/30/1998 A baker's dozen of barbed, witty, obliquely macabre
9780316575720	<i>THE UNDEAD FOX OF DEADWOOD FOREST</i>	HARTMAN, AUBREY	HS		Booklist Starred Reviews, 12/31/2024 Grades 4-7 - ""Starred Review" It is perpetual	School Library Journal, 12/31/2024 Gr 5-7--A fantastic tale of loss, discovery, afterlife,
9781728293424	<i>THIS IS WHERE WE DIE</i>	HE, CINDY R X	HS		School Library Journal, 06/30/2025 Gr 9 Up--A senior trip turns deadly in this twis	Booklist Starred Reviews, 05/31/2025 Grades 8-12 - ""Starred Review" After surviving an
9781338827149	<i>THIS TIME IT'S REAL</i>	LIANG, ANN	HS		School Library Journal, 06/30/2023 Gr 9 Up--Eliza Lin is a smart, quiet student w	Kirkus Review, 12/14/2022 High school senior Eliza Lin, who recently returned
9781534488403	<i>THOSE SUMMER NIGHTS</i>	SILVERMAN, LAURA	HS		School Library Journal, 07/31/2022 Gr 8 Up--After the catastrophic events of her	Kirkus Review, 05/31/2022 Seventeen-year-old Hannah Klein rebuilds her life c
978-0-593-52871-6	<i>Threads That Bind (Bk. 1)</i>	Hatzopoulou, Kika	HS		School Library Journal starred (July 1, 2023):	Kirkus Reviews (April 1, 2023): Deities abandoned f
978-0-14-044425-4	<i>Three Theban Plays: Antigone, Oedipus the King, Oedipus at Colonus</i>	Sophocles	HS			
978-0-06-326845-6	<i>Time to Party</i>	Ostertag, Molly Knox	HS	Continuation of a series. Review	School Library Journal, 11/30/2022 Gr 4 Up--Jess Descheene and Olivia Aguilar	Booklist Starred Reviews, 10/31/2022 Grades 5-8 - ""Starred Review" A lone Teifling is on
978-1-7748-8408-9	<i>Titan of the Stars</i>	Johnston, E. K.	HS		Starred Review for Kirkus Reviews, 05/01/25,	School Library Journal, 05/01/25, Gr 9 Up-- Celest
978-1-534-44025-8	<i>Today Tonight Tomorrow</i>	Solomon, Rachel Lynn	HS		Starred Review for Kirkus Reviews, Date Una	School Library Journal, 03/31/2020 Gr 9 Up--It's the last day of senior year and Rowan
9781612624204	<i>VINLAND SAGA : 1</i>	YUKIMURA, MAKOTO	HS	No professional reviews (manga)	Quote from informal librarian review: "From th	
978-1-338-73610-6	<i>War Games</i>	Gratz, Alan	HS	*Pending more reviews (book ha	Kirkus Reviews, Date Unavailable, In his late	
978-0-8000-9925-1	<i>We Fell Apart</i>	Lockhart, E	HS		Booklist Starred Reviews, 09/30/2025 Grades 9-12 - ""Starred Review" It is the sum	Kirkus Reviews Starred, 07/31/2025 At her father's secluded Martha's Vineyard home, a
978-0-593-89916-8	<i>We Fell Apart</i>	Lockhart, E.	HS		Starred Review for Kirkus Reviews, 09/12/25,	Booklist Starred Reviews, 09/30/2025 Grades 9-12 - ""Starred Review" It is the summer at
978-0-14-313483-1	<i>We Have Always Lived in the Castle</i>	Jackson, Shirley	HS	No reviews - classic literature		
978-0-14-313483-1	<i>We Have Always Lived in the Castle</i>	Jackson, Shirley and Lethem, Jonath	HS	Penguin Vitae (classic literature, no		

9781728255941	<i>WE'RE NOT SAFE HERE</i>	CHUPECO, RIN	HS		Kirkus Review, 09/30/2025 A teen investigates the bloodstained secrets c	Booklist, 09/30/2025 Grades 9-12 - "There's something in the woods surr
9780593523957	<i>WHALE EYES : A MEMOIR ABOUT SEEING AND BEING SEEN</i>	ROBINSON, JAMES	HS		School Library Journal Starred, 02/28/2025 Gr 5 Up—Robinson turns the lens on himself	Kirkus Review, 12/31/2024 In this memoir, an outgrowth of his documentary of f School Library Journal Starred Review, 03/01/25, C
978-1-324-05282-1	<i>When We Ride: A Novel</i>	Ogle, Rex	HS		Starred Review for Kirkus Reviews, 06/19/25,	
978-0-06-334669-7	<i>While Idaho Slept</i>	Appelman, J. Reuben	HS	Nonfiction; true crime	Booklist (September 15, 2023 (Vol. 120, No. 2	Kirkus Reviews (August 15, 2023): How a quadrupl
978-0-06-308814-6	<i>Whiteout: A Novel</i>	Clayton, Dhonielle and Jackson, Tiff	HS		Kirkus Reviews, Date Unavailable, The autho	Booklist, 10/14/2022 Grades 9-12 - "The award-winning authors who ma Kirkus Reviews, 02/01/25, A Filipino girl travels to A
979-87-656-6263-2	<i>Wild Song</i>	Gourlay, Candy	HS		School Library Journal Starred Review, 02/01,	
9780593191736	<i>WISDOM TAKES WORK : LEARN. APPLY. REPEAT.</i>	HOLIDAY, RYAN	HS	No reviews-nonfiction (philosoph		
978-1-566-56015-3	<i>Young Palestinians Speak: Living Under Occupation</i>	Robinson, Anthony and Young, A	HS		Kirkus Reviews Children, teens, and 20-somethings, from all c	School Library Journal Starred Review (6/1/17) Gr 7 Up- number of Palestinian kids and teens disc
978-1-421-57925-2	<i>Yu-Gi-Oh! (3-In-1 Edition), 2</i>	Takahashi, Kazuki	HS			

Belton Independent School District
Board of Trustee Meeting Agenda Item

February 2, 2026

Item: Region 10 ESC Multi-Region Purchasing Cooperative

Contact Person: Tammy Shannon

Presented for: Action Report Only

Supporting Documents: None Attached Provided Later

District Goal or Objective Addressed:

Goal 5: Maximize our use of resources for both current priorities and plans for the future.

Background Information:

The Region 10 ESC Multi-Region Purchasing Cooperative (R10MRPC) offers several formal, legally procured bids to assist districts with their food purchasing needs.

Fiscal Implications:

There is no fee to join the R10MRPC. Goods procured through the co-op will be paid with budgeted funds.

Administrative Recommendation(s):

Approve the Interlocal Agreement with Region 10 ESC Multi-Region Purchasing Cooperative as presented.



ACTION REQUIRED!
Due Date: February 27, 2026

October 10, 2025

Re: Membership and Participation in the Region 10 ESC Multi-Region Purchasing Cooperative, SY 2026-2027

Dear Food Service Director Addressed:

Multi-Region Purchasing Cooperative (hereafter “R10MRPC”) requires all Interlocal Agreements (hereafter “Agreement”) to be approved by each Recipient Agency’s (hereafter “RA”) Board of Directors if applicable. Completed Agreements must be submitted with proof of Board approval or authorized signature. The Agreement encompasses membership roles, responsibilities, and bid participation for the agreement term. Region 10 Education Service Center is the “Coordinating Entity and Fiscal Agent” for R10MRPC.

This packet includes the Interlocal Agreement for RAs participating in the School Nutrition Programs that wish to purchase food service products or services through the R10MRPC formally procured and awarded bids. If the RA does not plan to purchase from any of the awarded bids, there is no need to complete this Interlocal Agreement.

The **Interlocal Agreement** (pages 3-11) is a “membership and participation” agreement that commences on July 1st and extends through June 30th of the following calendar year. By signing the Agreement, you agree to the General Provisions of Member Roles and Responsibilities with your bid participation selection(s) indicating your entity’s purchasing commitment. Members must provide estimated quantities for each product planned for each bid category selected. This is done through a specialized software created by R10MRPC called “Maestro Forecasting.”

The Multi-Region Purchasing Cooperative is fully self-funded through a Vendor Participation Fee. This fee is collected directly from the awarded vendors offering commercial products only. Fees are used to cover expenses related to the administration and operation of R10MRPC and the growth in services and benefits offered to our members. Studies indicate that school districts benefit through cooperative participation with considerable cost savings. While the purchasing power of the R10MRPC is significant, the costs of goods and services continue to rise annually. Studies prove that schools participating in a child nutrition purchasing cooperative receive better pricing and a higher selection of products with higher fill rates. Additional benefits of participating in the R10MRPC include training and technical support for child nutrition programs, compliant solicitations, and high-level customer service.

Thank you for considering participating in the SY 2026-2027 with R10MRPC. If you have any questions, please contact me.

Sincerely,

Keri Warnick
Program Coordinator
Keri.warnick@region10.org
972.348.1448

Enclosures

INTERLOCAL AGREEMENT

The following Interlocal Agreement (pages 3-11) is to be completed by all recipient agencies (RA) that wish to participate in Region 10 ESC Multi-Region Purchasing Cooperative (R10MRPC) and purchase from formally procured bids.

This Interlocal Agreement is a one-year agreement for the school year 2026-2027 (July 1, 2026, through June 30, 2027). If completed, a fully executed copy will be returned to the RA and kept on file with R10MRPC indefinitely.

Each RA wishing to purchase from any procured and awarded bid must complete and sign all required pages. Each RA is asked to consider which bids best fit their needs. R10MRPC requires members to forecast their product and/or service needs through R10MRPC's customized software before all bid renewals and new bids are released.

The fully completed and signed Interlocal Agreement must be approved by your school Board of Trustees or Authorized Representative and returned no later than February 28, 2026. Please note that Interlocal Agreements received after the due date or later after bids have been released may not be approved due to forecasting requirements and procurement regulations.

**Please return pages 3-11 of the completed Agreement to:
Angela McCrary: angela.mccrary@region10.org**

Region 10 Education Service Center
Multi-Region Purchasing Cooperative
SY26-27: INTERLOCAL AGREEMENT

This Interlocal Agreement (hereafter the “Agreement”) is entered into by and between the agencies shown below as contracting parties for a single-year term, per the section entitled “Membership Term” below. The Member Recipient Agency (RA) is responsible for paying vendors’ invoices for goods and services purchased by the RA through the effective termination date. Region 10 ESC is the MRPC “Coordinating Entity and Fiscal Agent.”

Contracting Parties

<u>Region 10 Education Service Center</u> Fiscal Agent/Coordinating Entity	<u>057-950</u> County District Number	
<u>Belton Independent School District</u> District/Recipient Agency Name (RA)	<u>014-903</u> RA County District Number	<u>00045</u> RA ID (WBSCM Operation ID)

STATEMENT OF SERVICE’S TO BE PERFORMED

The Region 10 Multi-Region Purchasing Cooperative (hereafter the “R10MRPC”) organizes and administers the child nutrition cooperative purchasing and commodity processing program for RAs in Texas. Authority for such service is granted by Section 8.053 of the Texas Education Code, Chapter 791 of the Texas Government Code, and Chapter 271, Subchapter F, of the Texas Local Government Code. The goal of MRPC is to obtain substantial savings on food service items through volume purchasing. There is no fee to join R10MRPC.

MEMBERSHIP:

Membership is a single-year term in the R10MRPC. The R10MRPC offers a variety of formally procured bids utilizing the competitive requests for proposals (RFP) method to assist RAs with their fiscal budgetary needs. RAs may commit to any bid(s) that best fits their needs. Members’ bid selection is a commitment to purchase from the R10MRPC awarded vendor(s). Before releasing any formal solicitation or bid renewal, members must provide estimated quantities/forecasts for each product they plan to purchase on each bid selected. Currently, the following formally procured bids are offered:

1. USDA Processed Foods
2. Full-Line Grocery Distributor (to include processed commodities)
3. Manufacturer Direct-to-District Delivery (commercial foods; approval required)
4. Small-wares
5. Kitchen Chemicals & Cleaning Products (products only)
6. Sanitation System & Safety Training (services)
7. Fresh Produce & Raw Meats
8. Fresh Bread
9. Milk Full-Service Delivery
10. Ice Cream Novelties
11. Chips and Snacks
12. Beverages (container)
13. GDSN Connection Software

LIMITATION OF AGREEMENT:

The R10MRPC reviews this Agreement annually to ensure compliance with United States Department of Agriculture (USDA) and Texas Department of Agriculture (TDA) regulations. If, following such review, the R10MRPC discovers that any provision contained herein is not in accordance with USDA and TDA regulations, R10MRPC will have 30 days to make all necessary updates and require that each participating RA sign a new Agreement. If R10MRPC does not amend the provision within the given timeframe, the RA may terminate this agreement on 10 days' written notice to R10MRPC. Child Nutrition Federal Funds are governed by USDA and TDA regulations. EDGAR does not apply to child nutrition federal funds.

GENERAL PROVISIONS:

1. The Parties agree to comply with all applicable federal, state, and local statutes, ordinances, rules, and regulations in connection with the procurement activities and programs contemplated under this Agreement. This Agreement is subject to all applicable present and future valid laws governing such programs.
2. This Agreement shall be governed by the law of the State of Texas and the venue for any dispute resolution shall be in the county where the administrative offices of Region 10 ESC are located, which is currently Dallas County, Texas.
3. The R10MRPC reserves the right, but is not obligated, to add additional members and allow participation. Adding an RA may "materially change the existing contract(s)" and, thereby, require rebidding of said contract(s). Consequently, the RA may not be permitted to participate in those affected contracts to avoid rebidding and negatively impacting the membership in place at the time of the current contract(s) award. The membership of a new RA may become effective upon any new bids, rebids being awarded, new fiscal year, or as permitted at the sole discretion of the R10MRPC.
4. This Agreement and any addenda executed by the parties contains the entire agreement of the Parties hereto concerning the matters covered by its terms, and it may not be modified in any manner without the express written consent of both Parties. Modifications may be required by law or regulation, which shall require action by the R10MRPC and the RA. Failure to act by either party, within a reasonable period, on legally required modifications shall constitute good cause to terminate this Agreement effective upon written notification to the other party.
5. If any term(s) or provision(s) of this Agreement are held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions of this Agreement shall remain in full force and effect.
6. The Executive Director of Region 10 ESC or his or her designee and authorized agent of the member district shall attempt to resolve any disputes that develop under this Agreement. If any dispute is unable to be resolved, both Parties agree to nonbinding mediation before either Party may resort to litigation. The selection of the mediator shall be mutually agreed upon, and the costs for such mediation borne equally between the Parties.

7. No Party to this Agreement waives or relinquishes any immunity or defense on behalf of itself, its trustees, directors, officers, employees, and agents, because of its execution of this Agreement or the performance of the functions and obligations set forth herein.

8. All parts of this Agreement, when executed by both Parties, are binding upon the Parties, and may be changed only by written agreement executed by authorized representatives of the Parties.

9. Per USDA Federal Regulations and TDA Administrator's Reference Manual (ARM) Section 17, the R10MRPC is a Child Nutrition Program (CNP) Operator-Only Cooperative that is categorized as a "for-profit cooperative". Per ARM Section 17, R10MRPC is required to return "unanticipated profits" to the member. This Agreement allows R10MRPC to deduct the cost of services from the collected vendor fees and pay any remaining amount to members regularly. The R10MRPC's "profit margin", for purposes of this Agreement, shall be defined as the revenue received by the R10MRPC through the charging of the vendor fees outlined in the "Membership Fees" section below minus the expenses to the R10MRPC to operate the cooperative. The Coordinating Entity shall retain the profit margin; however, any revenue received more than the profit margin ("unanticipated profit") will be distributed to the R10MRPC's participating members by the Fiscal Agent. R10MRPC is not permitted per state regulations to collect a profit from sales of processed commodities.

R10MRPC adheres to the following rebate system.

- A. R10MRPC will collect all Vendor Participation Fees quarterly.
- B. R10MRPC does not charge a Vendor Fee to any USDA commodity processor.
- C. R10MRPC will utilize a year-end revenue report that details each participating member's generated sales with each awarded vendor.
 - 1) R10MRPC applies an equal percentage of the operational cost to each RFP.
 - 2) Total overhead and expenses are calculated for each RFP based on shared percentage.
 - 3) Total collected revenue is calculated against shared operational costs for each RFP. Any RFP that does not generate enough revenue to cover the shared percentage of expenses is not eligible for a rebate.
 - 4) Any member purchasing USDA commodity foods through our awarded grocery distributor will receive a rebate of collected fees minus the shared expenses.
 - 5) Any member participating in bids that have an excess of fees collected beyond the shared expenses will receive a rebate.
 - 6) Rebate amounts are calculated in October once the Region 10 ESC books are closed.
 - 7) Rebate checks are mailed to each eligible participating member in late November or December. Checks include a letter with instructions about the rebate check and that it must be deposited into the child nutrition fund account.
 - 8) R10MRPC will send out an email notification to each food service director that includes the amount of their rebate.

10. This Agreement and any modification(s) may be executed in separate copies; however, the Agreement must be Board of Trustee approved and physically signed by both participating parties using a "physical signature." Electronic or typed signatures will not be accepted. This Agreement may be exchanged and/or transmitted electronically via fax or scanned email. Proof of Board approval acceptable to R10MRPC must be submitted along with a completed and signed Agreement.

Membership Term. This Agreement shall be for a one-year term unless sooner terminated per the provisions of this Agreement. The conditions outlined in this Agreement shall apply to this single-year term. The Agreement year for each purchasing cooperative program commences July 1st and will extend through June 30th of the following calendar year.

Membership Fees. No membership fee shall be directly charged to participating members of the R10MRPC.

The United States Department of Agriculture (USDA) does not allow federal funds received by ESC Child Nutrition components to be used to support purchasing cooperatives. Therefore, the R10MRPC is a fully self-funded entity through a "Vendor Participation Fee" on all commercial sales. This fee is collected directly from the awarded vendors in the fixed amount of .0085 for every \$1.00 of revenue. R10MRPC "does not charge" any fees to the Commodity Processors. All fees are used to cover expenses related to the administration, direct operation, and growth in services or software programs offered by the Cooperative to the members that benefit their foodservice operation. RAs, even though they may incur these fees indirectly, pay no direct fee to R10MRPC for participation.

The parties agree that the payments under this Agreement and any related exhibits and documents are amounts that fairly compensate the Coordinating Entity for the services or functions to be performed under the Agreement.

Authorization to Participate. The R10MRPC and each RA represent and warrant, by the execution and delivery of the Interlocal Agreement, that they have obtained all requisite authority through governing board action to enter and perform the terms of this Agreement. Proof of Board approval through Board meeting notes is accepted. If your school does not have a Board of Directors, the authorized representative's signature is acceptable.

Cooperation and Access. Each party agrees to cooperate with any reasonable requests for information and records made by the other party. Each party reserves the right to audit the relevant records of the other party during normal business hours. Any breach of this Article shall be considered material and shall make the Agreement subject to termination on ten (10) days' written notice to the RA.

Primary and Secondary Contact. The RA agrees to appoint a primary and secondary contact who shall have express authority to represent and bind the RA, and R10MRPC will not be required to contact any other individual regarding program matters. Any notice to a primary or secondary contact shall be binding upon the RA. The RA reserves the right to change the designated contacts as needed by giving written notice to R10MRPC. Such notice is not effective until actual receipt by R10MRPC.

Defense and Prosecution of Claims. The RA authorizes the Fiscal Agent, only concerning matters arising out of or contemplated by this Agreement: (1) to control the commencement, defense, intervention, or participation in a judicial, administrative, or other governmental proceeding; (2) to represent the R10MRPC in an arbitration, mediation, or any other form of alternative dispute resolution; (3) to represent the R10MRPC in any other appearance necessary to protect the rights of the R10MRPC relating to actions concerning any past or current, including any appearances and actions in litigation, claim or dispute; and (4) to engage legal counsel and appropriate experts that, in the Fiscal Agent's sole discretion, will assist with such defense or prosecution of any action or claim in matters arising out of this Agreement. The RA agrees that any suit brought against R10MRPC, the Fiscal Agent, or a R10MRPC or Fiscal Agent employee or agent may be defended in the name of R10MRPC, Region 10 Education Service Center, or the RA by the

counsel selected by the Fiscal Agent, in its sole discretion, or its designee, on behalf of and at the expense of the R10MRPC as necessary for the prosecution or defense of any litigation or claim. Full cooperation by the RA shall be extended to supplying any information needed or requested by the Fiscal Agent or R10MRPC in such prosecution or defense. Subject to specific revocation, the RA designates the Fiscal Agent to function as a class representative on its behalf in matters arising from this Agreement.

Governance. R10MRPC shall be governed by the Fiscal Agent’s Board of Trustees (hereinafter the “Board”) per applicable law and regulations. Procurement processes and procedures are governed by applicable laws and regulations.

Limitations of Liability. The Fiscal Agent, its endorsers, and servicing contractors do not guarantee that the operation or use of R10MRPC services will be uninterrupted or error-free. The Fiscal Agent, its endorsers, and servicing contractors, disclaim all warranties, express or implied, regarding any information, product, or service furnished under this Agreement, including without limitation, any implied warranties of merchantability or fitness for a particular purpose. The Parties agree that regarding all causes of action arising out of or relating to this Agreement, neither Party shall be liable to the other under any circumstances for special, incidental, consequential, or exemplary damages, even if it has been advised of the possibility of such damages.

Notice. Any written notice to the R10MRPC or the Fiscal Agent shall be made by: first class mail, postage prepaid and delivered to the Multi-Region Purchasing Cooperative, Region 10 Education Service Center, 400 E Spring Valley Rd, Richardson, TX 75081-1300; Attn: Keri Warnick (contact person); or emailed to keri.warnick@region10.org with a copy to sue.hayes@region10.org.

Acceptance of USDA Foods Sent for Further Processing. The R10MRPC, through the Fiscal Agent, is granted the right to issue a cooperative bid/proposal (RFP) for the processing of selected USDA commodity foods donated by participating members. The R10MRPC, through the Fiscal Agent, is further granted the right to enter a Contract for Services with the commodity food processor(s) receiving the processing award(s) for agreed-upon processed end-products, to execute a service agreement on behalf of participating members. Participating members will have the right and responsibility to accept the processed end-product(s) for the life of the contract between R10MRPC, through the Fiscal Agent, and the processor for all commodity foods donated to, and for which processing was subsequently procured through, the R10MRPC. Excess commodities may be distributed according to USDA or TDA regulations and guidance.

Payment for Goods. Each Party, paying for any goods or services under this Agreement or related to this Agreement, must pay for such goods and services from available current revenues only.

PARTY ROLES AND RESPONSIBILITIES:

Role of the R10MRPC, through the Fiscal Agent:

1. Provide for the organizational and administrative structure of the program.
2. Provide staff with the time necessary for the efficient operation of the program.
3. The R10MRPC shall coordinate the Competitive Procurement Process for all Awarded Contracts using the Formal Procurement method of Requests for Proposals (RFP).
4. The R10MRPC shall follow the local, State, and Federal procurement guidelines as listed below:

- a. United States Department (USDA) Code of Federal Regulations (2 CFR) parts 200.318-200.327 and Appendix II, along with any other required CFR citations.
 - b. Texas Department of Agriculture's (TDA) Administrator's Reference Manual (ARM) Sections 16 and 17, 17a, 17b, and 17c.
 - c. Requiring Board of Directors' approval of all R10MRPC bid award recommendations.
 - d. Texas Education Code 44.031 relating to purchasing contracts.
 - e. Education Department General Administrative Regulations (EDGAR) as the guidelines pertain to Purchasing Cooperatives' procuring on behalf of its RAs. EDGAR refers to and requires Child Nutrition Food Purchasing Cooperatives to adhere to USDA Federal Regulations located at 2 CFR 200.318-200.327.
 - f. Form 1295 will be required to be filled out and filed with the Texas Ethics Commission by all awarded vendors and will be managed by the Fiscal Agent's Business Office.
5. Send solicitations for the Further Processing of USDA foods to all companies found on the TDA "Approved List of Vendors" without limitations.
 6. Enter into a detailed agreement with distributors that distribute processed end-products containing USDA Foods including language to ensure proper resolution of errors such as data, pricing, product, reports, etc.
 7. Do the following regarding USDA Foods:
 - a. Track and assist RAs with the management of their USDA Processed Foods inventory balances to ensure compliance with TDA and USDA Foods inventory requirements.
 - b. Assist RAs with Sales Verifications of end products sold through a distributor, including but not limited to verification of rebates, discounts, and credits.
 - c. Provide RAs with information on commodity processing, including, but not limited to, anticipated delivery dates, product recalls or production issues, discontinued products, and replacement recommendations.
 - d. Receive quantity requests from RAs for commodity processing through district entries into the online software and prepare appropriate quantity totals by item.
 - e. Provide a delivery schedule, on behalf of each RA, for all selected USDA Foods for Further Processing to each processor and distributor based on information collected from each RA.
 8. The R10MRPC assumes no responsibility for failure of delivery by vendors, however, the R10MRPC will assist all RAs with service and product quality issues to ensure all vendors adhere to the terms and conditions of the awarded contract.
 9. Initiate and implement activities related to the bidding and vendor selection process. Competitive bidding procedures for Texas public schools using Child Nutrition federal funds will be strictly followed.
 10. Provide RAs with procedures for ordering, delivery, and billing.
 11. Mediate problems/concerns between vendors and RAs.
 12. Provide RAs access to all records, reports, and documents to ensure rebates, discounts and other applicable credits will accrue to the RA.
 13. Make available or provide easy access to all procurement documents created and received for each awarded RFP and vendor, as required and in compliance with State Agency Administrative and Procurement Reviews.
 14. Act ethically always and in accordance with all federal, state, and local guidelines.
 15. Create an Advisory Committee to function as liaison between R10MRPC and the membership base if needed, communicate information received from TDA to R10MRPC as necessary, and review sample products to assist in the streamlining of offered bid awards and best products.

Role of the RA:

1. Commit to the General Provisions and Roles and Responsibilities of this Agreement by authorization of its governing body (School Board of Trustees or Authorized Person) and by execution by an approved foodservice employee in the appropriate spaces on page 11 (physical signature copy must be provided to R10MRPC promptly following execution).
2. Designate primary and secondary contacts.
3. Commit to purchasing from each selected bid on the Bid Participations Selection, page 10.
4. Provide an estimated quantity for each of the products planned for purchase using the required online software Maestro Forecasting or as requested by the Program Coordinator during any single-year term of Participation. A RA that does not forecast may place themselves at risk of not being allowed to purchase from the awarded vendor due to material change in contract value based on adding products.
5. Comply with all USDA and TDA regulations.
6. Prepare purchase orders issued to the appropriate vendor from the official award list provided by R10MRPC.
7. Accept shipments of products ordered from vendors per standard purchasing procedures.
8. Address product warranties and product qualities with the manufacturer.
9. Pay vendors' net amount due within agreed-upon terms after receipt of a correct monthly statement.
10. Participate in bid evaluation committees for the bids that the RA is utilizing. Evaluation committee meetings will include, but not be limited to, face-to-face group meetings, online voting, or any other form of participation as requested by the R10MRPC.
11. Act ethically always and in accordance with all Federal, State, and local guidelines, as well as R10MRPC Member Roles. The R10MRPC shares information with participating members that at times is considered confidential and proprietary. Members may be asked to sign Non-Disclosure Agreements and agree to adhere to the terms set forth in those agreements. Future membership in the R10MRPC may be jeopardized based on unethical handling of sensitive R10MRPC and/or vendor information.
12. Attend R10MRPC meetings and training classes to stay informed of the cooperative processes and services offered. Training classes are specific to the "tools" offered by R10MRPC. Attending meetings and classes helps ensure your success as a participating RA in the R10MRPC.
13. Participate in a Member Advisory Committee when offered. The Member Advisory Committee is a small committee of R10MRPC participating members formed every 2 years. The Advisory Committee serves as the liaison for all participating members when a conflict or concern arises regarding R10MRPC if needed and annually reviews all procurement practices by the R10MRPC to ensure compliance in all areas, along with other tasks.
14. The following roles will apply to participating members who commit entitlement dollars for the USDA processed commodity foods:
 - a. The RA shall access the Web Based Supply Chain Management (WBSCM) system on a regular basis to effectively manage USDA Foods entitlement, food requests, and allocations.
 - b. The RA shall track and manage USDA Foods inventory balances to ensure compliance with TDA and USDA Foods inventory requirements, i.e., inventory levels shall not exceed a six (6) month supply at any given time; access processor tracking systems (K12 Foodservice, ProcessorLink, or other) on a regular basis; and report inventory issues to R10MRPC.
 - c. The RA shall conduct Sales Verifications of end-products sold through a distributor, t verification of rebates, discounts, and credits.
 - d. The RA shall maintain copies of the original Label from the product, carton; or a photograph of label as it appears on the original product carton if available.

BID PARTICIPATION SELECTIONS for SY 2026-2027

The following Bid Participation agreement, as an integrated part of the Agreement, is entered into by and between the District/RA, as indicated below, and Region 10 Multi-Region Purchasing Cooperative (R10MRPC) for participation in one or more of the R10MRPC awarded bids. This agreement is a single-term agreement effective July 1, 2026, through June 30, 2027.

The R10MRPC formally procures competitive RFPs (Request for Proposals) on behalf of all participating members. Each member is required to complete this Bid Participation Agreement and forecast all products planned for purchase when required if they wish to utilize the R10MRPC awarded bids during the term of this agreement.

To help the R10MRPC represent the most accurate information to potential bidders, ***please place a check mark to the left of each bid listed below from which you “plan” to purchase during the SY 2026-2027.*** Each RFP is explained on the next page to assist you in the best decision as to which bid(s) best fits your needs. The R10MRPC does not guarantee that any item will be purchased, however, members should seriously consider each selected bid as member forecasting of each product planned on each selected bid is required prior to the release of a new bid or renewal bid.

<input type="checkbox"/>	Full-Line Grocery, NOI/FFS Distributor
<input type="checkbox"/>	USDA Foods For Further Processing
<input type="checkbox"/>	Milk: Full-Service Delivery
<input type="checkbox"/>	Fresh Bread
<input type="checkbox"/>	Ice Cream Novelties
<input checked="" type="checkbox"/>	Beverages (container)
<input type="checkbox"/>	Manufacturer Direct-to-District (commercial foods) – requires MRPC approval

<input type="checkbox"/>	Chips & Snacks
<input type="checkbox"/>	Fresh Produce & Raw Meat
<input type="checkbox"/>	Small Wares
<input type="checkbox"/>	Kitchen Chemicals & Cleaning Supplies
<input type="checkbox"/>	Sanitation Systems & Safety Training
<input type="checkbox"/>	GDSN Connection Software
<input type="checkbox"/>	Kitchen Equipment Repair Services

Please provide us with your district's main address as listed on your website or in the directory:

Belton ISD	School Nutrition	
District Name	Campus/Bldg. Name	
1220 Huey Drive	Belton	Tx 76513
Street Number & Name	City	State Zip Code

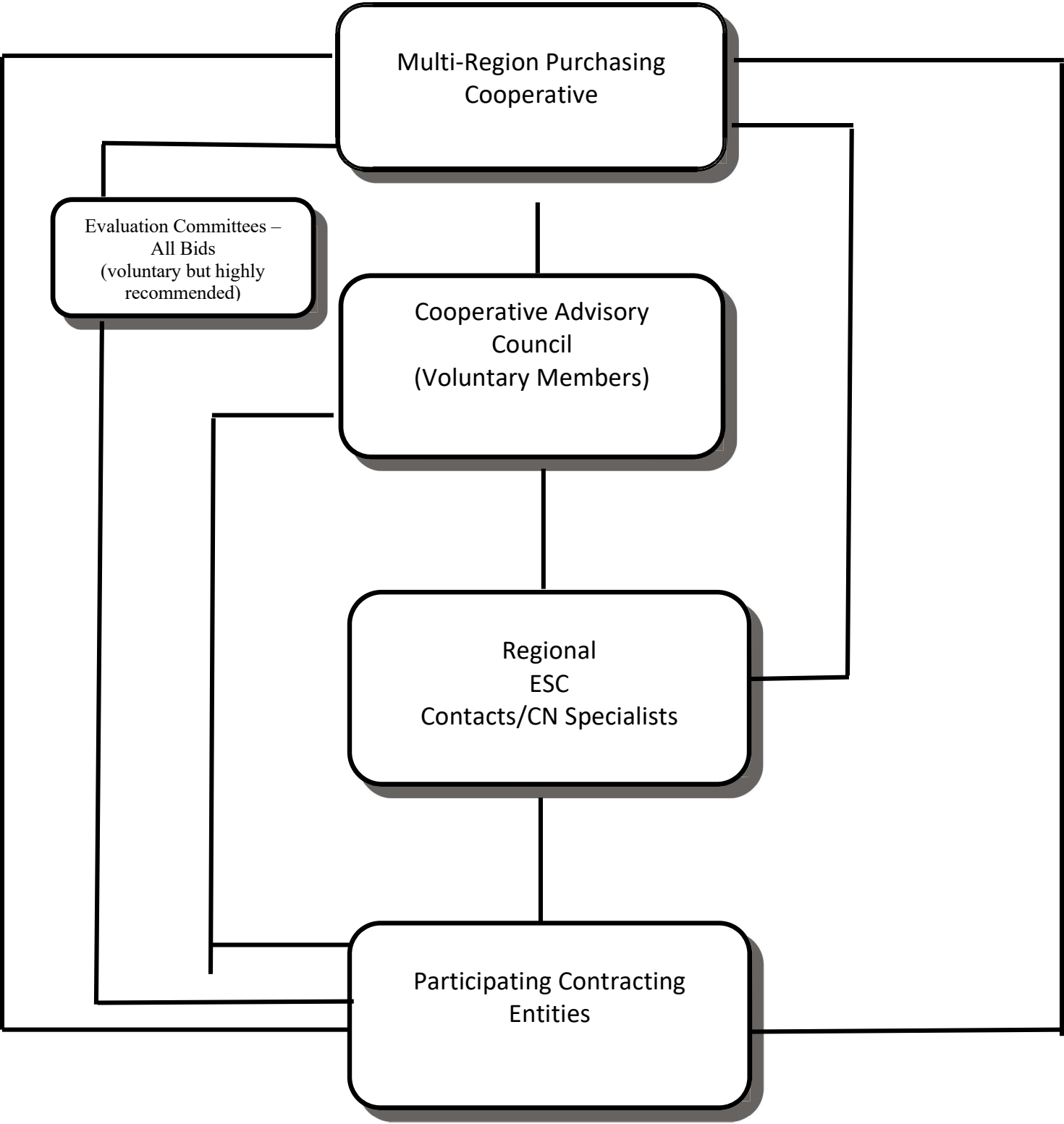
Bids Overview

Each year awarded bids are either renewed, if options are available, or released as new based on factors such as no remaining renewal options, material change in contract value, growth in cooperative membership participation, too many discontinuations or new items to consider, or restructuring of the areas to be serviced in the cooperative. The following is the list of RFPs that will be offered in SY26-27 and information if they will be new or renewed.

Bid Category	Bid Description	Current RFP #	Bid Status for SY26-27	Vendors To Be Renewed	Contract Year in SY26-27
Beverages - Container	Drinks in containers such as Coke, Dr Pepper, Gatorade, Water, that meet Smart Snack and/or used for before or after school events if managed by foodservice	2022-01-12	Renewal	Coca Cola; Dr Pepper; Master's Distribution	5 of 5
Chips & Snacks	Smart Snack approved chips and snacks for a' la carte sales	2022-02-13	Renewal	Master's Distribution	5 of 5
Fresh Bread	Direct delivery from bread vendor to campuses. Fresh bread products	2023-02	Renewal	Bimbo Bakery, Flowers Bakery	4 of 5
Fresh Produce & Raw Meats	Fresh produce and raw meat; produce held to monthly market price	2023-04	Renewal	Brother's Food Service; Farmers Market Ft Worth; R Craig Stephens; Walnut Creek Farms; Hardie's; Freshpoint	4 of 5
Full-Line Grocery, NOI & FFS Distributor	Main-line distributor of commercial foods, processed commodity foods, fresh produce, and non-food foodservice items.	TBD	New		1st
Ice Cream	Frozen Ice Cream novelties, delivered directly from vendor, smart snack compliant	TBD	New Bid		1st

Bid Category	Bid Description	RFP # in SY26-27	Will This Bid Be Renewed?	Vendors To Be Renewed	Contract Year in SY25-26
Kitchen Chemicals & Cleaning Supplies	Kitchen and cafeteria cleaning supplies such as chemicals, mops, gloves, as well as testing kits, etc.	2022-08	Renewal	Complete Supply, Eco Lab, Kirby	5 of 5
Manufacturer Direct-to-District	Direct delivery in bulk quantities to approved RAs of commercial foods only. Must have a loading dock, ability to unload the truck and large storage areas.	TBD	New		1st
Milk - Full-Service Delivery	Milk delivery, rotation and restock of needed products.	2025-01	Renewal	Oak Farms, Gandy's, Hiland	2 of 5
Sanitation Systems & Safety Training	Sanitation System, monthly visit from rep to restock needed sanitation products; staff training and safety training classes available	TBD	New		1st
Small Wares	All types of small wares for foodservice needs	2022-09	Renewal	Ace Mart, Sam Tell & Son, Strategic Equipment	5 of 5
USDA Foods for Further Processing	Processed USDA foods received through direct delivery, distributor, or contracted warehouse	2025-20	New	Multiple processors	1st
Software Services	GDSN Connection Software Service: Connect to product data in the Global Data Synchronization Network (GDSN) through an online software platform.	2024-01	Renewal	inTEAM Associates	3 of 5
Kitchen Equipment Repair Services	Repair services for multiple types of commercial equipment.	2025-02	Renewal	Multiple Vendors	2 of 5

Region 10 Education Service Center
Multi-Region Purchasing Cooperative



Belton Independent School District
Board of Trustee Meeting Agenda Item

February 2, 2026

Item: Contract with Bell County Office of Elections Administration for Election Services for the May 2, 2026, Trustee Election

Contact Person: Malinda Golden

Presented for: Action Report Only

Supporting Documents: None Attached Provided Later

District Goal or Objective Addressed:

Goal 1: Strengthen and support the engagement of all stakeholders in the pursuit of the BISD Vision.

Goal 5: Maximize our use of resources for both current priorities and plans for the future.

Background Information:

The Bell County Office of Elections Administration has provided a contract for election services for the May 2, 2026 trustee election. The proposed contract is attached which includes, but is not limited to, rental of voting equipment, programming, election supplies, technical support and repairs. Belton ISD will be responsible for all other aspects of administering the election to include preparation and publication of orders/notices, ballot language and election workers.

Fiscal Implications:

Belton ISD will be responsible for its specific contracted expenses as well as pro-rata share of the total of all costs incurred by Bell County in connection with services of elections of other entities held at the same time, as planned for in the 2025-2026 budget.

Administrative Recommendation(s):

Approve contract with Bell County for election services as presented.



Bell County
The Office of Elections Administration
Dr. Desi Roberts, Elections Administrator

550 E. 2nd Ave
P.O. Box 1629
Belton, Texas 76513
254.933.5774
Fax 254.933.6754
Elections@BellCounty.Texas.gov
Voter.Registration@BellCounty.Texas.gov

CONTRACT ELECTION SERVICES FOR MAY 2, 2026 (CITY AND SCHOOLS) ELECTIONS

THIS Contract for Election Services is between the Bell County Elections Administrator and political subdivisions, namely (Belton Independent School District) located entirely or partially inside the boundaries of the Bell County Elections Department. This is a General Service Contract that can be customized with specific details if both parties agree to certain required election services. This Contract is made pursuant to Texas Election Code Sections 31.092 and 281.002 and Texas Education Code Section 11.0581 for an election to be held on May 2, 2026, and administered by the specific political subdivision with requested services from **Dr. Desi Roberts, Bell County Elections Administrator**. This Contract supersedes any prior contracts or agreements for election services between the Participating Authority and the Bell County Elections Department. Participating Authorities who desire to utilize Bell County Elections Services shall return this contract-signed application for the Political Subdivision Election outlining specific requests **on or before February 3, 2026**. Send all documents to jeannette.compean@bellcounty.texas.gov and desi.roberts@bellcounty.texas.gov. Throughout this period, open accessibility and communication shall be maintained.

RECITALS

WHEREAS, each Participating Authority holding an election on May 2, 2026;

WHEREAS, Bell County owns an electronic voting system, the Election System and Software (ES&S) EVS 6110 voting system, which includes the DS200 precinct scanner, and the ExpressVote ballot marking device and has been duly approved by the Secretary of State pursuant to Texas Election Code Chapter 122 as amended, and is compliant with the accessibility requirements for persons with disabilities set forth by Texas Election Code Section 61.012. The Participating Authorities desire to use Bell County's electronic voting system, to compensate Bell County for such use, and to share in certain other expenses connected with the elections in accordance with the applicable provisions of Chapters 31 and 281 of the Texas Election Code, and Health and Safety Code, respectively as amended, and

NOW THEREFORE, in consideration of the mutual covenants, agreements, and benefits to the parties, IT IS AGREED as follows:

I. ADMINISTRATION

The Participating Authorities agree to hold their respective Elections with the services requested from the Bell County Elections Department, in accordance with applicable provisions of the Texas Election Code and this Contract. The Participating Authorities coordinate, supervise, and operate all aspects of administering the Election. The Elections Administrator's services may include voting equipment rental, ballot/equipment programming (*if contracted*), supplies, repairs, and technical support. The List of Registered Voters will be provided at no cost.

It is understood that other political subdivisions and districts may wish to participate in the use of Bell County's electronic voting system, and it is agreed that the Elections Administrator may enter into other contracts for election services for those purposes, on terms and conditions generally similar to those outlined in this Contract. The Elections Administrator will provide voter registration checks and similar support to the polling sites.

Pursuant to Chapter 271 of the Texas Election Code, it authorizes any two or more entities in the same county to enter into a joint election agreement. Therefore, the school district may have a joint election agreement with a city or other authorized partner that is only partially contained within the district. Hence, the Elections Administrator will evaluate each political subdivision or district's request for service and, if necessary, provide the department's limitations on fulfilling services or operations, if applicable.



Bell County
The Office of Elections Administration
Dr. Desi Roberts, Elections Administrator

550 E. 2nd Ave
P.O. Box 1629
Belton, Texas 76513
254.933.5774
Fax 254.933.6754
Elections@BellCounty.Texas.gov
Voter.Registration@BellCounty.Texas.gov

II. LEGAL DOCUMENTS

Each Participating Authority shall be responsible for preparing, adopting, and publishing all required election orders, resolutions, notices, and other pertinent documents required by the Texas Election Code and/or the Participating Authority's governing body, charter, or ordinances. All timelines and deadlines outlined in the *Election Law Calendar* will be enforced. Additionally, each entity acknowledges the Elections Administrator's established timeframe as a condition for participation.

Preparation of the necessary materials for notices and the official ballot language shall be the responsibility of each Participating Authority, including providing the text in English and Spanish. Each Participating Authority shall give a copy of its respective election orders and notices to the Elections Administrator. The Elections Administrator will proceed with programming or other requirements without Participating Authorities who fail to meet established deadlines.

III. NONPERFORMANCE

The Elections Administrator will inform each Participating Authority of any concerns or deficiencies in their obligations under this Contract. The Elections Administrator may set a reasonable period to cure or obtain adequate assurance that any such issues or deficiencies will be promptly addressed and corrected.

The Participating Authority's failure to cure problems or deficiencies related to its obligations, duties, and responsibilities per all terms and conditions of this Agreement will be considered in any future contracts with the Elections Administrator. Any Participating Authority failing to perform will reimburse the Elections Administrator for additional costs and expenses to Bell County, including all costs associated with interference in conducting the election.

IV. VOTING LOCATIONS

The Participating Authority is responsible for all aspects of its voting location. Voting locations shall comply with the accessibility requirements established by Election Code Section 43.034 and the Americans with Disabilities Act (ADA).

V. ELECTION JUDGES, CLERKS, AND OTHER ELECTION PERSONNEL

The Elections Administrator may provide election training for election workers. The Participating Authority will take the necessary steps to ensure that all election judges appointed for the Election are eligible to serve and meet the eligibility requirements in Subchapter C of Chapter 32 of the Texas Election Code.

The Elections Administrator may employ other personnel necessary to support the election, including part-time help, who will be compensated at the hourly rate set by Bell County in accordance with Election Code Sections 32.091, 32.092, 83.052, and 87.005, and reimbursed by the Participating Authorities.

Per Sec. 31.098 of the Texas Election Code, the Elections Administrator is authorized to contract with third persons for election services and supplies. The Elections Administrator will pay the actual cost of such third-person services and supplies and will be reimbursed by the Participating Authorities.

VI. PREPARATION OF SUPPLIES AND VOTING EQUIPMENT

The Elections Administrator shall arrange with the Participating Authority for all contracted voting equipment, including, but not limited to, Bell County's electronic voting system and voter registration lists. The Elections Administrator will conduct internal testing of the electronic equipment; this test shall not replace the requirement outlined by Chapters 128 and 129 of the Texas Election Code.



Bell County
The Office of Elections Administration
Dr. Desi Roberts, Elections Administrator

550 E. 2nd Ave
P.O. Box 1629
Belton, Texas 76513
254.933.5774
Fax 254.933.6754
Elections@BellCounty.Texas.gov
Voter.Registration@BellCounty.Texas.gov

The Elections Administrator may agree to conduct internal equipment testing and programming and to receive reimbursement for ordering election programs for Participating Authorities. The Participating Authority shall conduct the Public Logic and Accuracy testing outlined in the Texas Election Code with assistance from the Elections Administrator.

VII. EARLY VOTING

The Participating Authorities are responsible for all aspects of conducting Early Voting in accordance with the Texas Election Code. The Elections Administrator may receive applications for Early Voting ballots to be voted by mail per Chapters 31 and 86 of the Texas Election Code. Any requests for Early Voting ballots to be voted by mail will be forwarded to the Participating Authorities immediately for processing.

VIII. EARLY VOTING BALLOT BOARD

The Participating Authorities shall be responsible for all aspects of the Early Voting Ballot Board (EVBB) to process Absentee and Provisional Ballots.

IX. CENTRAL COUNTING STATION AND ELECTION RETURNS

The Elections Administrator will not establish or operate a central counting station; therefore, participating Authorities will be responsible for tabulating and accumulating vote totals.

X. PARTICIPATING AUTHORITIES WITH TERRITORY OUTSIDE BELL COUNTY

Bell County Elections will consider conducting elections in territories outside of Bell County on a case-by-case basis.

XI. RUNOFF ELECTIONS

Each Participating Authority shall have the option of extending the terms of this Contract through its runoff election, if applicable. In the event of such a runoff election, the terms of this Contract shall automatically extend unless the Participating Authority notifies the Elections Administrator in writing within three business days of the original election.

XII. ELECTION EXPENSES AND ALLOCATION OF COSTS

Charges. In consideration of the election services provided hereunder by the Elections Administrator, the Participating Authorities will be charged a share of the election service costs, excluding the voting equipment lease.

- a) **Election Costs.** Each Participating Authority's share of election costs will be a pro-rata share of the total of all costs incurred by the Elections Administrator in connection with the services of elections of other entities held at the same time as the election, i.e., (*Technicians, hot spot devices, equipment delivery, printing supplies, etc.*).
- b) Each Participating Authority will be responsible for its specific contracted expenses (*equipment rentals or any other negotiated service*)
- c) Lease of Voting Equipment. Per Texas Election Code Section 123.032(d), the Bell County Commissioners Court has established the following prices for leasing county-owned voting equipment:
 - \$20.00 per day ExpressVote Ballot Marking Device
 - \$20.00 per day DS200 Precinct Scanner
 - \$20.00 per day Electronic pollbook.

The Elections Administrator shall deposit all funds payable under this Contract into the appropriate fund(s) within the Bell County treasury in accordance with Election Code Section 31.100.



Bell County
The Office of Elections Administration
Dr. Desi Roberts, Elections Administrator

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P.O. Box 1629
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Elections@BellCounty.Texas.gov
Voter.Registration@BellCounty.Texas.gov

XIII. WITHDRAWAL FROM CONTRACT DUE TO CANCELLATION OF ELECTION

Any Participating Authority may withdraw from this Contract for Election service should it cancel its election in accordance with Sections 2.051 - 2.053 of the Texas Election Code. Election services are contingent only on a direct contract with the Elections Administrator.

XIV. RECORDS OF THE ELECTION

The Participating Authority shall designate a general custodian of the voted ballots and all records of the Election as authorized by Section 281.010 of the Texas Election Code.

XV. RECOUNTS OR CONTESTED ELECTION

The Elections Administrator agrees to provide advisory services to each Participating Authority as necessary to conduct a proper recount.

XVI. MISCELLANEOUS PROVISIONS

1. The Elections Administrator shall file copies of this document with the Bell County Treasurer and the Bell County Auditor in accordance with Section 31.099 of the Texas Election Code.
2. Nothing in this Contract prevents any party from taking appropriate legal action against any other party and/or other election personnel for a breach of this Contract or a violation of the Texas Election Code.
3. This Contract shall be designed in accordance with the laws of the State of Texas, and all obligations of the parties created hereunder are performable in Bell County, Texas.
4. If one or more of the provisions contained in this Contract shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision hereof. This Contract shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
5. All parties shall comply with all applicable laws, ordinances, and codes of the State of Texas, all local governments, and any other entities with local jurisdiction.
6. The waiver by any party of a breach of any provision of this Contract shall not operate as or be construed as a waiver of any subsequent breach.
7. Any amendments to this Contract shall be of no effect unless in writing and signed by all parties hereto.
8. Participating Authority agrees to act in good faith in the performance of this agreement and shall immediately contact and notify the Elections Administrator of any potential problems or issues relevant to the subject matter of this Contract.
9. The Elections Administrator will host a May election planning meeting for all participating entities in February 2026.



Bell County
The Office of Elections Administration
Dr. Desi Roberts, Elections Administrator

550 E. 2nd Ave
P.O. Box 1629
Belton, Texas 76513
254.933.5774
Fax 254.933.6754
Elections@BellCounty.Texas.gov
Voter.Registration@BellCounty.Texas.gov

XVII. COST ESTIMATES AND DEPOSIT OF FUNDS

The Elections Administrator will attach an itemized invoice to this Contract based on the expenses directly attributable to the services the Elections Administrator provides.

XVIII. SIGNATURE PAGE

WITNESS BY MY HAND THIS THE DAY OF _____, 2026.

ELECTIONS ADMINISTRATOR:

Dr. Desi Roberts, Elections Administrator

WITNESS BY MY HAND THIS THE _____ DAY OF _____, 2026.

PARTICIPATING AUTHORITY: Name of Participating Authority: _____

(By)Printed Name: _____

Signature/Title: _____



Bell County
The Office of Elections Administration
Dr. Desi Roberts, Elections Administrator

550 E. 2nd Ave
 P.O. Box 1629
 Belton, Texas 76513
 254.933.5774
 Fax 254.933.6754
 Elections@BellCounty.Texas.gov
 Voter.Registration@BellCounty.Texas.gov

TO: Participating Entities
FROM: Bell County Elections Administrator
RE: Estimated cost for May 2, 2026, Uniform Elections
DATE: 12.17.2025

ITEMIZED EXPENSES

Description	Unit Price	Amount
Administrative Fee	10%	\$
Poll Presiding and Alternate Judges		
Poll Workers (Clerks)		
Technicians <i>(if requested)</i>	5 x (\$15 avg((OT)). x 20 Hrs.	\$ 1500.00 (CS)
Polling Site Rental	N/A	\$ 00
Public L&A Test legal notice publication	N/A	\$ 00
Equipment Delivery	4 x \$30 avg. X 8 hours	\$ 960.00 (CS)
ELECTION EQUIPMENT		
Use of DS850 tabulating equipment as per TEC Sec.'s 214.044, 215.002		
Hot Spot Cards (\$50 x ePollbooks)	\$ 50.00 each	\$ TBD
ELECTION PROGRAMMING (for 625 election equipment)		
Candidate/Responses @ \$8.40	REQUESTS	
ExpressVote ENG Candidates / Yes-No @ \$10.75		
ExpressVote ENG Contest/Issues @ \$17.85		
ExpressVote SPA Candidates / Yes-No @ \$10.75		
ExpressVote SPA Contest/Issues @ \$17.85		
Media Burn: Flashcards @ 5.00 each (250)	\$ 7000.00	TBD
ExpressVote ENG/SPA Props/Amends @ \$42.10		
Use of DS200 <i>(without programming)</i>	\$ 20.00 each (per day)()	
Use of Electronic Poll Books <i>(without programming)</i>	\$ 20.00 each (per day)()	
Use of ExpressVote <i>(without programming)</i>	\$ 20.00 each (per day)()	
Technical Support (2 days) (ES&S) for Central Count Station		
BALLOTS		
Official Election Day Ballots - Absentee	\$ 0.26 ()	TBD
Official Election Day Ballots - Election Day	\$ 0.26 ()	TBD
Official Election Day Ballots - Coding	\$ 0.26 ()	TBD
Official Election Day Ballots - Sample	\$ 0.26 ()	TBD
Official Election Day Ballots - Test	\$ 0.26 ()	TBD
Printing Supplies <i>(Outsource)</i>	\$ 300.00	\$ 300.00 (CS)
Ballot Card Stock (0.1050 per)	EV: ED:	TBD
Flat Fee for Supply Kits (EV: 7, ED: 42) \$25	\$	TBD
Elections Sites Supply Kits <i>(EV: \$70 x # of sites & ED: \$70 x # of sites)</i>	\$	TBD
Postage for Ballot By Mail	00	\$ 00
Shipping & Handling	\$ 700.00	\$ 700.00 (CS)
	Amount Due	\$ TBD

CS: Cost Sharing with all Entities; TBD: To be determined (quantity based on ballot requirement)

Belton Independent School District
Board of Trustee Meeting Agenda Item

January 26, 2026

Item: Change Order #2 with Core Construction for the Lake Belton Middle School bond project.

Contact Person: Michael Morgan

Presented for: Action Report Only

Supporting Documents: None Attached Provided Later

District Goal or Objective Addressed:

Goal 5: Maximize our use of resources for both current priorities and plans for the future.

Background Information:

The Board approved Core Construction as the Construction Manager at Risk (CMAR) for the construction management of the Lake Belton MS bond project at the September 19, 2022 Board meeting.

Guaranteed Maximum Price No. 1 (GMP#1) of \$3,552,863 for early release and long lead items was proposed by Core Construction and approved by the Board at the April 17, 2023 Board meeting. Guaranteed Maximum Price No. 2 (GMP#2) of \$7,852,796 for construction of the project was proposed by Core Construction and approved by the Board at the May 15, 2023 Board meeting.

Change Order No. 1 was approved by the Board at the May 13, 2024 Board Meeting. Change Order No.1 reduced the GMP in the amount of \$415,000.00.

Change Order No. 2 is now presented for Board approval. Change Order No.2 further reduces the GMP in the amount of \$153,164.36 for a final total construction cost of \$10,837,494.64.

Approval of this change order will release the currently encumbered funds for this project and return the funds to the 2022 Bond Program to be used on other 2022 Bond projects.

Fiscal Implications:

The project is funded through 2022 bond funds.

Administrative Recommendation(s):

Approve Change Order No. 2, reducing the contract sum by -\$153,164.36, and authorize

the Superintendent to execute this change order document as presented.





AIA® Document G701® – 2017

Change Order

PROJECT: *(Name and address)*
2258.00 Lake Belton Middle School

CONTRACT INFORMATION:
Contract For:
Date: 01-14-2026

CHANGE ORDER INFORMATION:
Change Order Number: 002
Date: 01-14-2026

OWNER: *(Name and address)*
Belton Independent School District
400 N. Wall Street
Belton, TX 76513

ARCHITECT: *(Name and address)*
O'Connell Robertson
811 Barton Springs Road Suite 900
Austin, TX 78704

CONTRACTOR: *(Name and address)*
CORE Construction
6320 Research Rd, #200
Frisco, TX 75033

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

Final deductive change order reduces budget by \$153,164.36 resulting from:
Allowance & Contingency Balance = (\$100,567.00)
Buyout Savings Remaining = (\$26,483.00)
Adjustment to General Conditions Costs = \$20,177.00
Adjustment to PCO 021 = (\$29,255.00)
Adjustment to CM Fee = (\$17,036.36)

The original Contract Sum was	\$	11,405,659.00
The net change by previously authorized Change Orders	\$	(415,000.00)
The Contract Sum prior to this Change Order was	\$	10,990,659.00
The Contract Sum will be decreased by this Change Order in the amount of	\$	(153,164.36)
The new Contract Sum including this Change Order will be	\$	10,837,494.64

The Contract Time will be unchanged by Zero (0) days.
The new date of Substantial Completion will be

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

Travis Lowe

ARCHITECT *(Signature)*

BY: Travis Lowe, CA

(Printed name, title, and license number if required)

01/14/2026

Date

CONTRACTOR *(Signature)*

BY: CORE Construction

(Printed name and title)

Date

OWNER *(Signature)*

BY: Belton Independent School District

(Printed name and title)

Date

Belton Independent School District
Board of Trustee Meeting Agenda Item

January 26, 2026

Item: Acceptance and Close-out of the Lake Belton Middle School 2022 Bond Project and Approval of Final Payment

Contact Person: Melissa Lafferty

Presented for: Action Report Only

Supporting Documents: None Attached Provided Later

District Goal or Objective Addressed:

Goal 1: Strengthen and support the engagement of all stakeholders in the pursuit of the BISD vision.

Background Information:

Board Policy CV(LOCAL) provides that the District shall not make final payments for construction or supervision of construction until the work has been completed and the Board has accepted the work.

The Board approved Core Construction as the Construction Manager at Risk (CMAR) for the construction management of the Lake Belton MS bond project at the September 19, 2022 Board meeting.

Guaranteed Maximum Price No. 1 (GMP#1) of \$3,552,863 for early release and long lead items was proposed by Core Construction and approved by the Board at the April 17, 2023 Board meeting. Guaranteed Maximum Price No. 2 (GMP#2) of \$7,852,796 for construction of the project was proposed by Core Construction and approved by the Board at the May 15, 2023 Board meeting.

Change Order No. 1 was approved by the Board at the May 13, 2024 Board Meeting. This Change Order reduced the GMP in the amount of \$415,000.00. Change Order No. 2 will be presented for Board approval at the January 26, 2026 Board meeting. Change Order No.2 further reduces the GMP in the amount of \$153,164.36 for a final total construction cost of \$10,837,494.64.

The Certificate of Substantial Completion dated 08/14/2024, was executed by the contractor, architect, and owner. The Certificate of Occupancy was received and dated 08/14/2024. Close-out documents, warranties, lien waivers, consent of surety for final payment, Operations Maintenance Manuals, and the final pay application have been received.

Fiscal Implications:

This project is funded through 2022 bond funds.

Administrative Recommendation(s):

Recommend acceptance and close-out of the Lake Belton Middle School 2022 bond project and release the final payment of \$841,040.70 to Core Construction as presented.



FINAL RELEASE OF LIEN

OWNER: Belton Independent School District

CONTRACTOR: CORE Construction Services of Texas, Inc.

PROJECT: Belton ISD – Lake Belton MS Adds & Reno

The undersigned gives the following affidavit:

- 1) He/She is fully authorized to sign a release of lien on behalf of **CORE Construction Services of Texas, Inc.**
- 2) For and in full consideration of **\$841,041.45** and other valuable consideration, receipt of which is hereby acknowledged, the undersigned releases all rights, claims and actions which the Contractor may have against the Owner or Property described above on account of labor performed or material furnished for construction of any improvements to the Property prior to **January 31, 2026.**

DESCRIPTION: Belton ISD – Lake Belton MS Adds & Reno

- 3) In return for payment of the sum for which this Partial Release acts as a receipt, the undersigned certifies that the money receipted for is all that is owed the Contractor for labor, services, and materials provided prior to **December 31, 2024.**
- 4) All labor, services, or materials furnished to the Property by Contractor have been paid in full.
- 5) Lien release effective upon receipt of check and check has been properly endorsed and has been paid by the financial institution upon which it is drawn.

DocuSigned by:
 Signed: Chris Brown
 CORE Construction Services of Texas, Inc.

Title: Project Director

STATE OF Texas

COUNTY OF Collin

The foregoing instrument was acknowledged before me this 13th day of January, 2026, by Chris Brown of CORE Construction Services of Texas, Inc.



Rose Marie Drapp
 Notary Public

APPLICATION AND CERTIFICATE FOR PAYMENT

TO OWNER: Belton Independent School District

400 N. Wall Street
Belton, TX 76513

PROJECT: 23-01-003 Belton ISD - Lake Belton MS Adds & Reno
8818 Tarver Dr.
Temple, TX 76502

APPLICATION NO: 18
PERIOD TO: 01/31/2026
PROJECT NO: 220410
CONTRACT DATE: 7/1/2023

FROM CONTRACTOR: CORE Construction Services of TX, Inc.
6320 Research Road
Frisco, TX 75033

VIA ARCHITECT: O'Connell Robertson
811 Barton Springs Rd, Suite 900
Austin, TX 78704

CONTRACT FOR:

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment as shown below, connection with Contract. Continuation sheet is attached.

1.	ORIGINAL CONTRACT SUM.....	\$11,405,659.00
2.	Net change by Change Orders or CCD's.....	-\$568,164.00
3.	CONTRACT SUM TO DATE.....	\$10,837,495.00
4.	TOTAL COMPLETED & STORED TO DATE.....	\$10,837,495.00
5.	RETAINAGE	
	a. 0.00% Completed Work	0.00
	b. 0.00% Stored Material	0.00
	Total retainage	0.00
6.	TOTAL EARNED LESS RETAINAGE.....	\$10,837,495.00
7.	LESS PREVIOUS CERTIFICATES FOR PAYMENT.....	\$9,996,453.55
8.	CURRENT PAYMENT DUE.....	\$841,041.45
9.	BALANCE TO FINISH, INCLUDING RETAINAGE.....	\$0.00

The undersigned Contractor certifies that to the best of the Contractor's Knowledge, information and the belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: CORE Construction Services of TX
By: Chris Brown Date: 1/13/2026 | 7:59 AM MST
45FE9A805BEE4C7...
State of: Texas

County of: Collin
Subscribed and sworn to before me this 13th day of January 2026



Notary Public Rose Marie Drapp
My Commission expires 08.05.26

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on the on-site observations and the data comprising this application, the architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED..... **\$841,041.45**

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to conform to the amount certified.)

ARCHITECT: **O'Connell Robertson**

By: _____ Date: _____

This certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Insurance, payment and acceptance of payment are without prejudice to any rights of Owner or Contractor under this Contract.

LAKE BELTON MIDDLE SCHOOL

COST TO DATE PER CORE JOB COST SUMMARY REPORT	\$	10,990,659.00			
LESS UNSPENT ALLOWANCE & CONTINGENCY	\$	(100,567.00)			
LESS REMAINING BUYOUT SAVINGS	\$	(26,483.00)			
LESS AMOUNT OF GCs OVERBILLED PER AUDITOR	\$	(153,613.39)			
<table border="1" style="width: 100%;"><tr><td>Add Back for SDI Costs</td></tr><tr><td>Add Back for GRs misaligned by auditor</td></tr></table>	Add Back for SDI Costs	Add Back for GRs misaligned by auditor	\$	153,613	
Add Back for SDI Costs					
Add Back for GRs misaligned by auditor					
	\$	28,969			
LESS AMOUNT OF GRs BILLED BEYOND FINAL COMPLETION DATE PER AUDITOR	\$	(8,792.00)			
ADJUSTMENT FOR DISPUTED COSTS	\$	(29,255.00)	<i>PCO 021</i>		
LESS LIQUIDATED DAMAGES DUE PER CONTRACT	\$	-			
FEE ADJUSTMENT BASED ON ACTUAL FINAL COST OF WORK	\$	(17,036.36)			
PROPOSED FINAL CONTRACT AMOUNT	\$	10,837,494.64			
FINAL CHANGE ORDER AMOUNT	\$	(153,164.36)			
FINAL PAYMENT DUE TO CORE	\$	841,040.70			

Belton Independent School District
Board of Trustee Meeting Agenda Item

January 26, 2026

Item: Change Order #3 with Core Construction for the Southwest Elementary School 2022 Bond project.

Contact Person: Michael Morgan

Presented for: Action Report Only

Supporting Documents: None Attached Provided Later

District Goal or Objective Addressed:

Goal 5: Maximize our use of resources for both current priorities and plans for the future.

Background Information:

The Board approved Core Construction as the Construction Manager at Risk (CMAR) for the construction management of the Southwest ES bond project at the September 19, 2022 Board meeting.

Guaranteed Maximum Price No. 1 (GMP#1) of \$1,085,116 for demolition, earthwork, and site utility work was proposed by Core Construction and approved by the Board at the April 17, 2023 Board meeting. Guaranteed Maximum Price No. 2 (GMP#2) of \$4,152,838 for concrete, steel, and roofing work was proposed by Core Construction and approved by the Board at the May 15, 2023 Board meeting. Guaranteed Maximum Price No. 3 (GMP#3) of \$10,749,004 for all remaining scope of work was proposed by Core Construction and approved by the Board at the June 12, 2023 Board meeting.

Change Order No. 1 was approved by the Board at the May 13, 2024 Board Meeting. This Change Order reduced the GMP in the amount of \$250,000.00. Change Order No. 2 was approved by the Board at the June 16, 2025 Board meeting. Change Order No. 2 reduced the GMP in the amount of \$1,000.000.00.

Change Order No. 3 is presented for Board approval at this time. Change Order No.3 further reduces the GMP in the amount of \$682,891.00 for a final total construction cost of \$14,054,067.00.

Approval of this change order will release the currently encumbered funds for this project and return the funds to the 2022 Bond Program to be used on other 2022 Bond projects.

Fiscal Implications:

The project is funded through 2022 bond funds.

Administrative Recommendation(s):

Approve Change Order No. 3, reducing the contract sum by -\$682,891.00 and authorize the Superintendent to execute the change order document as presented.



AIA® Document G701® – 2017

Change Order

PROJECT: *(Name and address)*
2022 Building Program - Southwest
Elementary School
611 Saunders St.
Belton, TX 76513

CONTRACT INFORMATION:
Contract For: General Construction

Date: 07-01-2023

CHANGE ORDER INFORMATION:
Change Order Number: 003

Date: 01-16-2026

OWNER: *(Name and address)*
Belton Independent School District
400 N. Wall St.
Belton, Texas 76513

ARCHITECT: *(Name and address)*
PBK
6300 Bridge Point Pkwy, Suite 1-350
Austin, Texas 78730

CONTRACTOR: *(Name and address)*
CORE Construction Services of TX, Inc.
6320 Research Rd.
Frisco, Texas 75033

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

Deduct change for unspent Allowances and Contingency, Buyout Savings remaining, adjustment to General Conditions costs, and adjustment to CM fee as follows:


Allowance & Contingency	\$ (58,400.00)
Buyout Savings Remaining	\$ (398,981.00)
Adjustment to General Conditions Costs	\$ (150,780.00)
Adjustment to CM Fee	\$ (74,730.00)

The original Guaranteed Maximum Price was	\$ 15,986,958.00
The net change by previously authorized Change Orders	\$ (1,250,000.00)
The Guaranteed Maximum Price prior to this Change Order was	\$ 14,736,958.00
The Guaranteed Maximum Price will be decreased by this Change Order in the amount of	\$ (682,891.00)
The new Guaranteed Maximum Price including this Change Order will be	\$ 14,054,067.00

The Contract Time will be unchanged by Zero (0) days.
The new date of Substantial Completion will be unchanged.

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.



ARCHITECT *(Signature)*

Luis Salazar, Principal
(Printed name, title, and license number if required)

01/16/2026

Date



CONTRACTOR *(Signature)*

Chris Brown, Project Director
(Printed name and title)

1-19-26

Date

OWNER *(Signature)*

(Printed name and title)

Date

Belton Independent School District
Board of Trustee Meeting Agenda Item

January 26, 2026

Item: Acceptance and Close-out of the Southwest Elementary School 2022 Bond Project and Approval of Final Payment

Contact Person: Melissa Lafferty

Presented for: Action Report Only

Supporting Documents: None Attached Provided Later

District Goal or Objective Addressed:

Goal 1: Strengthen and support the engagement of all stakeholders in the pursuit of the BISD vision.

Background Information:

Board Policy CV(LOCAL) provides that the District shall not make final payments for construction or supervision of construction until the work has been completed and the Board has accepted the work.

The Board approved Core Construction as the Construction Manager at Risk (CMAR) for the construction management of the Southwest Elementary bond project at the September 19, 2022 Board meeting.

Guaranteed Maximum Price No. 1 (GMP#1) of \$1,085,116 for demolition, earthwork, and site utility work was proposed by Core Construction and approved by the Board at the April 17, 2023 Board meeting. Guaranteed Maximum Price No. 2 (GMP#2) of \$4,152,838 for concrete, steel, and roofing work was proposed by Core Construction and approved by the Board at the May 15, 2023 Board meeting. Guaranteed Maximum Price No. 3 (GMP#3) of \$10,749,004 for all remaining scope of work was proposed by Core Construction and approved by the Board at the June 12, 2023 Board meeting.

Change Order No. 1 was approved by the Board at the May 13, 2024 Board Meeting. This Change Order reduced the GMP in the amount of \$250,000.00. Change Order No. 2 was approved by the Board at the June 16, 2025 Board meeting. Change Order No. 2 reduced the GMP in the amount of \$1,000,000.00. Change Order No. 3 will be presented for Board approval at the January 26, 2026 Board meeting. Change Order No.3 further reduces the GMP in the amount of \$682,891.00 for a final total construction cost of \$14,054,067.00.

The Certificate of Substantial Completion dated 08/14/2024, was executed by the contractor, architect, and owner. The Certificate of Occupancy was received and dated 08/14/2024. Close-out documents, warranties, lien waivers, consent of surety for final payment, Operations

Maintenance Manuals, and the final pay application have been received.

Fiscal Implications:

This project is funded through 2022 bond funds.

Administrative Recommendation(s):

Recommend acceptance and close-out of the Southwest Elementary 2022 bond project and release the final payment of \$959,894.00 to Core Construction as presented.

FINAL RELEASE OF LIEN

OWNER: Belton Independent School District

CONTRACTOR: CORE Construction Services of Texas, Inc.

PROJECT: Belton ISD – Southwest ES Adds & Reno

The undersigned gives the following affidavit:

- 1) He/She is fully authorized to sign a release of lien on behalf of **CORE Construction Services of Texas, Inc.**
- 2) For and in full consideration of **\$959,893.42** and other valuable consideration, receipt of which is hereby acknowledged, the undersigned releases all rights, claims and actions which the Contractor may have against the Owner or Property described above on account of labor performed or material furnished for construction of any improvements to the Property prior to **January 31, 2026.**

DESCRIPTION: Belton ISD – Southwest ES Adds & Reno

- 3) In return for payment of the sum for which this Partial Release acts as a receipt, the undersigned certifies that the money receipted for is all that is owed the Contractor for labor, services, and materials provided prior to **December 31, 2024.**
- 4) All labor, services, or materials furnished to the Property by Contractor have been paid in full.
- 5) Lien release effective upon receipt of check and check has been properly endorsed and has been paid by the financial institution upon which it is drawn.

Signed: ^{DocuSigned by:} Chris Brown
 CORE Construction Services of Texas, Inc.

Title: Project Director

STATE OF Texas

COUNTY OF Collin

The foregoing instrument was acknowledged before me this 13th day of January, 2026, by Chris Brown of CORE Construction Services of Texas, Inc.



[Signature]
 Notary Public

APPLICATION AND CERTIFICATE FOR PAYMENT

TO OWNER: Belton Independent School District

400 N. Wall Street
Belton, TX 76513

PROJECT: 23-01-004 Belton ISD - Southwest ES Adds & Reno
611 Saunders St.
Belton, TX 76513

APPLICATION NO: 20
PERIOD TO: 01/31/2026
PROJECT NO: 220410
CONTRACT DATE: 7/1/2023

FROM CONTRACTOR: CORE Construction Services of TX, Inc.
6320 Research Road
Frisco, TX 75033

VIA ARCHITECT: PBK Architects
6300 Bridge Point Parkway
Austin, TX 78730

CONTRACT FOR:

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment as shown below, connection with Contract. Continuation sheet is attached.

1.	ORIGINAL CONTRACT SUM.....	\$15,986,958.00
2.	Net change by Change Orders or CCD's.....	-\$1,932,891.00
3.	CONTRACT SUM TO DATE.....	\$14,054,067.00
4.	TOTAL COMPLETED & STORED TO DATE.....	\$14,054,067.00
5.	RETAINAGE	
	a. 0.00% Completed Work	0.00
	b. 0.00% Stored Material	0.00
	Total retainage	0.00
6.	TOTAL EARNED LESS RETAINAGE.....	\$14,054,067.00
7.	LESS PREVIOUS CERTIFICATES FOR PAYMENT.....	\$13,094,173.58
8.	CURRENT PAYMENT DUE.....	\$959,893.42
9.	BALANCE TO FINISH, INCLUDING RETAINAGE.....	\$0.00

The undersigned Contractor certifies that to the best of the Contractor's Knowledge, information and the belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

Contractor Signed by: **CORE Construction Services of TX**
By: Chris Brown Date: 1/13/2026 | 7:59 AM MST
45FE9A805BEE4C7...
State of: Texas

County of: Collin
Subscribed and sworn to before me this 13th day of January 2026



Notary Public: Rose Marie Drapp
My Commission expires 08.05.26

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on the on-site observations and the data comprising this application, the architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED..... **\$959,893.42**

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to conform to the amount certified.)

ARCHITECT: **PBK Architects**

By: _____ Date: _____

This certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Insurance, payment and acceptance of payment are without prejudice to any rights of Owner or Contractor under this Contract.

SWES

Total Cost per CORE	CORE Job Cost Summary Report dated 5/30/25- Gross Cost to Date	\$ 14,736,958	Current GMP
Less:	Unspent Allowance & Contingency Remaining	\$ (58,400)	Includes PCO008 Negotiated Total & PCO 028 approved cost per Core Job Cost Summary dated 10/10/2025
	Buyout Savings Remaining	\$ (398,981)	
Less:	GC Cost included in GR's	\$ (737,167)	See Calculation Below - NOTE 1, Total includes unverified costs for SDI Receipt Provided
Add:	SDI Costs	\$ 216,719	
Add:	Expediting Costs	\$ 370,480	Per Details provided by Core
Add:	Add to GR for GPR work on site	\$ 23,121	Per Details provided by Core
	Safety Equipment	\$ 8,993	Per Details provided by Core
Less:	GR Costs from Nov 2024 - March 2025	\$ (32,926)	Per Audit - Information from CORE GR/GC Spreadsheet
Less:	Less Fee	\$ (497,306)	Fee Amount carried in Current GMP
Subtotal	Revised Cost of Work	\$ 13,631,491	Subtotal
Add:	Fee at 3.1% of Cost of Work	\$ 422,576	Fee Due per Contract based on final actual cost of work
Total	Revised Cost	\$ 14,054,067	Total Revised Cost
Less:LD's	Liquidated Damages		
	Substantial Completion		
	Final Completion		
	Final Revised Cost	\$ 14,054,067	
Per Belton	Amount Paid	\$ 13,094,174	
	Amount Due to CORE	\$ 959,894	
	FINAL CHANGE ORDER AMOUNT	\$ (682,891)	

Belton Independent School District
Board of Trustee Meeting Agenda Item

February 2, 2026

Item: Policy Update 126 – 2nd Reading

Contact Person: Dr. Malinda Golden

Presented for: Action Report Only

Supporting Documents: None Attached Provided Later

District Goal or Objective Addressed:

Goal 1: Strengthen and support the engagement of all stakeholders in the pursuit of the BISD vision.

Goal 5: Maximize our use of resources for both current priorities and plans for the future.

Background Information:

Update 126 includes 28 (LOCAL) policy recommendations to address legislative changes and revisions based on updates to the Texas Administrative Code.

No local changes are proposed to the eight (LOCAL) policies identified here. These policies underwent 1st reading at the Policy Committee Meeting on Wednesday, January 14, 2026.

1. CJ(LOCAL) Contracted Services
2. CJA(LOCAL) Contracted Services Background Checks
3. DBD(LOCAL) Employment Requirements
4. DEC(LOCAL) Compensation & Benefits
5. DFBB(LOCAL) Term Contracts
6. DH(LOCAL) Employee Standards of Conduct
7. FFB(LOCAL) Student Welfare, Crisis Intervention
8. GF(LOCAL) Public Complaints

Fiscal Implications:

None.

Administrative Recommendation(s):

The Administration recommends that the Board approve the revised (LOCAL) policies as presented.

CONTRACTED SERVICES

CJ
(LOCAL)

**Employment
Assistance
Prohibited**

No District employee shall assist a contractor or agent of the District or of any other school district in obtaining a new job if the employee knows, or has probable cause to believe, that the contractor or agent engaged in sexual misconduct regarding a minor or student in violation of the law. Routine transmission of an administrative file does not violate this prohibition.

No District contractor or agent shall assist an employee, contractor, or agent of the District or of any other school district in obtaining a new job if the contractor or agent knows, or has probable cause to believe, that the individual engaged in sexual misconduct regarding a minor or student in violation of the law. Routine transmission of an administrative or personnel file does not violate this prohibition.

[See also DC for prohibitions relating to employees.]

**Prohibited
Classroom
Instruction or
Activities**

A District contractor is prohibited from intentionally or knowingly engaging in or assigning to another individual instruction, guidance, activities, or programming prohibited by law [see EMB(LEGAL)]. Violation of this policy shall result in termination of the contract. A District contractor shall be permitted to appeal this action in accordance with GF(LOCAL).

**Prohibition on
Diversity, Equity,
and Inclusion**

A contract is subject to termination if the District contractor intentionally or knowingly:

- Engages in diversity, equity, and inclusion (DEI) duties.
- Assigns to another individual DEI duties.

A District contractor shall be permitted to appeal this action in accordance with GF(LOCAL).

[See BT(LEGAL)]

**Employment
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A District contractor shall be permitted to appeal this action in accordance with GF(LOCAL).

[See BT(LEGAL)]

CONTRACTED SERVICES
CRIMINAL HISTORY BACKGROUND CHECKS AND REQUIRED
REPORTING

CJA
(LOCAL)

Emergencies

In an emergency due to a health or safety concern, a reasonably unforeseeable situation, or other exigent circumstance, the District employee who is in charge of the facility shall be authorized to determine whether an employee of a contracting or subcontracting entity who does not have the required criminal history record information (CHRI) review or who has a disqualifying conviction will be permitted to enter a District facility.

If allowed to enter the facility, the employee of the contracting or subcontracting entity shall be accompanied by a District employee at all times.

CONTRACTED SERVICES
BACKGROUND CHECKS AND REQUIRED REPORTING

CJA
(LOCAL)

Emergencies

In an emergency due to a health or safety concern, a reasonably unforeseeable situation, or other exigent circumstance, the District employee who is in charge of the facility shall be authorized to determine whether an employee of a contracting or subcontracting entity who does not have the required criminal history record information (CHRI) review or who has a disqualifying conviction will be permitted to enter a District facility.

If allowed to enter the facility, the employee of the contracting or subcontracting entity shall be accompanied by a District employee at all times.

EMPLOYMENT REQUIREMENTS AND RESTRICTIONS
CONFLICT OF INTEREST

DBD
(LOCAL)

Note: For conflicts of interest and gifts and gratuities related to federal grants and awards, see CB and CBB.

**Disclosure —
General Standard**

An employee shall disclose to the human resources office a personal financial interest, a business interest, or any other obligation or relationship that in any way creates a potential conflict of interest with the proper discharge of assigned duties and responsibilities or with the best interest of the District.

Specific Disclosures
Substantial Interest

The Superintendent shall file an affidavit with the Board President disclosing a substantial interest, as defined by Local Government Code 171.002, in any business or real property that the Superintendent or any of his or her relatives in the first degree may have.

Any other employee who is in a position to affect a financial decision involving any business entity or real property in which the employee has a substantial interest, as defined by Local Government Code 171.002, shall file an affidavit with the Superintendent; however, the employee shall not be required to file an affidavit for the substantial interest of a relative.

Interest in Property

The Superintendent shall be required to file an affidavit disclosing interest in property in accordance with Government Code 553.002.

Annual Financial
Management
Report

The Superintendent, as the executive officer of the District, shall provide to the District in a timely manner information necessary for the District's annual financial management report.

[See BBFA]

Gifts

An employee shall not accept or solicit any gift, favor, service, or other benefit that could reasonably be construed to influence the employee's discharge of assigned duties and responsibilities. [See CAA, CB, and CBB]

Endorsements

An employee shall not recommend, endorse, or require students to purchase any product, material, or service in which the employee has a financial interest or that is sold by a company that employs or retains the District employee during nonschool hours. No employee shall require students to purchase a specific brand of school supplies if other brands are equal and suitable for the intended instructional purpose.

Sales

An employee shall not use his or her position with the District to attempt to sell products or services.

**Nonschool
Employment**

An employee shall disclose in writing to the human resources office any outside employment that in any way creates a potential conflict

EMPLOYMENT REQUIREMENTS AND RESTRICTIONS
CONFLICT OF INTEREST

DBD
(LOCAL)

of interest with the proper discharge of assigned duties and responsibilities or with the best interests of the District.

Private Tutoring

An employee shall disclose in writing to the human resources office any private tutoring of District students for pay.

An employee is prohibited from tutoring their own students for pay.

**Personal Services
Performed by an
Administrator**

An administrator, as defined in law, shall not receive any financial benefit for the performance of personal services except as permitted by and in accordance with law.

An administrator, other than a Superintendent or an assistant superintendent, who wishes to seek Board approval to perform personal services permitted by law shall submit that request to the Superintendent in accordance with administrative regulations.

EMPLOYMENT REQUIREMENTS AND RESTRICTIONS
CONFLICT OF INTEREST

DBD
(LOCAL)

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[See BBFA]

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CONFLICT OF INTEREST

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(LOCAL)

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COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

**Leave
Administration**

The Superintendent shall develop administrative regulations addressing employee leaves and absences to implement the provisions of this policy.

Definitions

The term "immediate family" is defined as:

Immediate Family

1. Spouse.
2. Son or daughter, including a biological, adopted, or foster child, a son- or daughter-in-law, a stepchild, a legal ward, or a child for whom the employee stands *in loco parentis*.
3. Parent, stepparent, parent-in-law, or other individual who stands *in loco parentis* to the employee.
4. Sibling, stepsibling, and sibling-in-law.
5. Grandparent and grandchild.
6. Aunt and uncle.
7. Any person residing in the employee's household at the time of illness or death.

For purposes of the Family and Medical Leave Act (FMLA), the definitions of spouse, parent, son or daughter, and next of kin are found in DECA(LEGAL).

Family Emergency

The term "family emergency" shall be limited to disasters and life-threatening situations involving the employee or a member of the employee's immediate family.

Leave Day

A "leave day" for purposes of earning, using, or recording leave shall mean the number of hours per day equivalent to the employee's usual assignment, whether full-time or part-time.

School Year

A "school year" for purposes of earning, using, or recording leave shall mean the term of the employee's annual employment as set by the District for the employee's usual assignment, whether full-time or part-time.

Daily Rate of Pay

The "daily rate" of a contract employee, including a teacher, school counselor, or librarian, shall be computed by dividing the employee's annual salary by the number of duty days in the employee's contract year.

Catastrophic Illness
or Injury

A catastrophic illness or injury is a severe condition or combination of conditions affecting the mental or physical health of the employee or a member of the employee's immediate family that requires the services of a licensed practitioner for a prolonged period of time and that forces the employee to exhaust all leave time earned by that employee and to lose compensation from the

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

District. Such conditions typically require prolonged hospitalization or recovery or are expected to result in disability or death. Conditions relating to pregnancy or childbirth shall be considered catastrophic if they meet the requirements of this paragraph.

Note: For District contribution to employee insurance during leave, see CRD(LOCAL).

Availability

The District shall make state personal leave and local leave for the current year available for use at the beginning of the school year.

**State Leave
Proration**

If an employee separates from employment with the District before his or her last duty day of the school year or begins employment after the first duty day of the school year, state personal leave shall be prorated based on the actual time employed.

If an employee separates from employment before the last duty day of the school year, the employee's final paycheck shall be reduced for state personal leave the employee used beyond his or her pro rata entitlement for the school year.

Medical Certification

An employee shall submit medical certification of the need for leave if:

1. The employee is absent more than five consecutive workdays because of personal illness or illness in the immediate family;
2. The District requires medical certification due to a questionable pattern of absences or when deemed necessary by the supervisor or Superintendent; or
3. The employee requests FMLA leave for the employee's serious health condition; a serious health condition of the employee's spouse, parent, or child; or for military caregiver leave.

In each case, medical certification shall be made by a health-care provider as defined by the FMLA. [See DECA(LEGAL)]

State Personal Leave

The Board requires employees to differentiate the manner in which state personal leave is used.

**Nondiscretionary
Use**

Nondiscretionary use of leave shall be for the same reasons and in the same manner as state sick leave accumulated before May 30, 1995. [See DEC(LEGAL)]

Nondiscretionary use includes leave related to the birth or placement of a child and taken within the first year after the child's birth, adoption, or foster placement.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

Discretionary Use

Discretionary use of leave is at the individual employee's discretion, subject to limitations set out below.

*Request for
Leave*

In deciding whether to approve or deny a request for discretionary use of state personal leave, the supervisor shall not seek or consider the reasons for which an employee requests to use leave. The supervisor shall, however, consider the duration of the requested absence in conjunction with the effect of the employee's absence on the educational program and District operations, as well as the availability of substitutes.

Discretionary use of state personal leave shall not exceed five consecutive workdays. No more than five leave days may be used in a single semester.

Schedule
Limitations

Discretionary use of leave shall not be allowed on the first or last day of a semester grading period, the day before a school holiday, the day after a school holiday, days scheduled for end-of-semester or end-of-year exams, days scheduled for state-mandated assessments, or professional or staff development days.

Local Leave

Each employee shall earn five paid local leave days per school year in accordance with administrative regulations.

Local leave shall accumulate to a maximum of 40 leave days.

Local leave shall be used according to the terms and conditions of state personal leave. [See State Personal Leave, above]

Extended Sick Leave

After all available paid leave days and any applicable compensatory time have been exhausted, an employee shall be granted in a school year a maximum of 15 leave days of extended sick leave to be used for the employee's personal illness or injury, including pregnancy-related illness or injury; for absences related to the illness or injury of a member of the employee's immediate family; or for absences related to the adoption of a child.

A written request for extended sick leave must be accompanied by medical certification of the illness or injury or documentation of the adoption.

The District shall deduct an amount equal to one-half the individual employee's daily rate of pay for each day of extended sick leave taken, whether or not a substitute is employed.

Extended sick leave shall be noncumulative.

Sick Leave Bank

The District shall establish a sick leave bank that employees may join through contribution of local leave or state personal leave in accordance with this policy and sick leave bank procedures.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

Leave contributed to the bank shall be solely for the use of participating employees. An employee who is a member of the bank may request leave from the bank if the employee or a member of the employee's immediate family experiences a catastrophic illness or injury and the employee has exhausted all paid leave and any applicable compensatory time.

The Superintendent shall develop regulations for the operation of the sick leave bank that address the following:

1. Membership in the sick leave bank, including the number of days an employee must contribute to become a member;
2. Procedures to request leave from the sick leave bank;
3. The maximum number of days per school year a member employee may receive from the sick leave bank;
4. The committee or administrator authorized to consider requests for leave from the sick leave bank and criteria for granting requests; and
5. Other procedures deemed necessary for the operation of the sick leave bank.

Appeal

An employee may appeal a decision regarding the sick leave bank in accordance with DGBA(LOCAL), beginning with the Superintendent or appropriate administrator.

Hardship Leave

A biweekly employee who has an annual work schedule of less than 1,250 hours shall be granted up to 60 days of unpaid hardship leave subject to submission of medical certification and the approval of human resources. Hardship leave shall not be granted on an intermittent basis.

Hardship leave shall run concurrently with applicable paid leave and compensatory time, as applicable.

Bereavement Leave

An employee shall be granted three days of bereavement leave per occurrence for use upon the death of a member of the employee's immediate family. Such leave shall be taken with no loss of pay or other paid leave. Bereavement leave shall be noncumulative.

Family and Medical Leave

The District shall make FMLA leave available to employees in accordance with DECA(LEGAL) and the following provisions.

Concurrent Use of Paid Leave

FMLA leave shall run concurrently with applicable paid leave and compensatory time, as applicable, except as provided below.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

<i>Exception</i>	A teacher shall notify the appropriate administrator if they choose not to use paid leave concurrently with FMLA leave for an absence related to pregnancy or the birth or adoption of child.
Twelve-Month Period	For purposes of an employee's entitlement to FMLA leave, the 12-month period shall begin on the first duty day of the school year.
Combined Leave for Spouses	When both spouses are employed by the District, the District shall limit FMLA leave for the birth, adoption, or placement of a child, or to care for a parent with a serious health condition, to a combined total of 12 weeks. The District shall limit military caregiver leave to a combined total of 26 weeks.
Intermittent or Reduced Schedule Leave	The District shall not permit use of intermittent or reduced schedule FMLA leave for the care of a newborn child or for the adoption or placement of a child with the employee.
Certification of Leave	When an employee requests leave, the employee shall provide certification, in accordance with FMLA regulations, of the need for leave.
Fitness-for-Duty Certification	In accordance with administrative regulations, when an employee takes FMLA leave due to the employee's own serious health condition, the employee shall provide, before resuming work, a fitness-for-duty certification.
Leave at the End of Semester	When a teacher takes leave near the end of the semester, the District may require the teacher to continue leave until the end of the semester.
Temporary Disability Leave	<p>Any full-time employee whose position requires educator certification by the State Board for Educator Certification or by the District shall be eligible for temporary disability leave. The maximum length of temporary disability leave shall be 180 calendar days. [See DBB(LOCAL) for temporary disability leave placement and DEC(LEGAL) for return to active duty.]</p> <p>An employee's notification of need for extended absence due to the employee's own medical condition shall be forwarded to the Superintendent as a request for temporary disability leave.</p> <p>The District shall require the employee to use temporary disability leave and paid leave, including any compensatory time, concurrently with FMLA leave.</p>
Workers' Compensation	<hr/> <p>Note: Workers' compensation is not a form of leave. The workers' compensation law does not require the continuation of the District's contribution to health insurance.</p> <hr/>

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

An absence due to a work-related injury or illness shall be designated as FMLA leave, temporary disability leave, and/or assault leave, as applicable.

**No Paid Leave
Offset**

The District shall not permit the option for paid leave offset in conjunction with workers' compensation income benefits. [See CRE]

Court Appearances

Absences due to compliance with a valid subpoena or for jury duty shall be fully compensated by the District and shall not be deducted from the employee's pay or leave balance.

**Neutral Absence
Control**

If an employee does not return to work after exhausting all available paid and unpaid leave, the District shall provide the employee written notice that he or she no longer has leave available for use. The District shall automatically pursue termination of an employee who has exhausted all available leave, regardless of the reason for the absence [see DF series]. The employee's eligibility for reasonable accommodations, as required by the Americans with Disabilities Act [see DAA(LEGAL)], shall be considered before termination. If terminated, the employee may apply for reemployment with the District.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

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3. Parent, stepparent, parent-in-law, or other individual who stands *in loco parentis* to the employee.
4. Sibling, stepsibling, and sibling-in-law.
5. Grandparent and grandchild.
6. Aunt and uncle.
7. Any person residing in the employee's household at the time of illness or death.

For purposes of the Family and Medical Leave Act (FMLA), the definitions of spouse, parent, son or daughter, and next of kin are found in DECA(LEGAL).

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The term "family emergency" shall be limited to disasters and life-threatening situations involving the employee or a member of the employee's immediate family.

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COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

earned by that employee and to lose compensation from the District. Such conditions typically require prolonged hospitalization or recovery or are expected to result in disability or death. Conditions relating to pregnancy or childbirth shall be considered catastrophic if they meet the requirements of this paragraph.

Note: For District contribution to employee insurance during leave, see CRD(LOCAL).

Availability

The District shall make state personal leave and local leave for the current year available for use at the beginning of the school year.

State Leave Proration

If an employee separates from employment with the District before his or her last duty day of the school year or begins employment after the first duty day of the school year, state personal leave shall be prorated based on the actual time employed.

If an employee separates from employment before the last duty day of the school year, the employee's final paycheck shall be reduced for state personal leave the employee used beyond his or her pro rata entitlement for the school year.

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In each case, medical certification shall be made by a health-care provider as defined by the FMLA. [See DECA(LEGAL)]

State Personal Leave

The Board requires employees to differentiate the manner in which state personal leave is used.

Nondiscretionary Use

Nondiscretionary use of leave shall be for the same reasons and in the same manner as state sick leave accumulated before May 30, 1995. [See DEC(LEGAL)]

Nondiscretionary use includes leave related to the birth or placement of a child and taken within the first year after the child's birth, adoption, or foster placement.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

Discretionary Use

Discretionary use of leave is at the individual employee's discretion, subject to limitations set out below.

*Request for
Leave*

In deciding whether to approve or deny a request for discretionary use of state personal leave, the supervisor shall not seek or consider the reasons for which an employee requests to use leave. The supervisor shall, however, consider the duration of the requested absence in conjunction with the effect of the employee's absence on the educational program and District operations, as well as the availability of substitutes.

Discretionary use of state personal leave shall not exceed five consecutive workdays. No more than five leave days may be used in a single semester.

Schedule
Limitations

Discretionary use of leave shall not be allowed on the first or last day of a semester grading period, the day before a school holiday, the day after a school holiday, days scheduled for end-of-semester or end-of-year exams, days scheduled for state-mandated assessments, or professional or staff development days.

Local Leave

Each employee shall earn five paid local leave days per school year in accordance with administrative regulations.

Local leave shall accumulate to a maximum of 40 leave days.

Local leave shall be used according to the terms and conditions of state personal leave. [See State Personal Leave, above]

Extended Sick Leave

After all available paid leave days and any applicable compensatory time have been exhausted, an employee shall be granted in a school year a maximum of 15 leave days of extended sick leave to be used for the employee's personal illness or injury, including pregnancy-related illness or injury; for absences related to the illness or injury of a member of the employee's immediate family; or for absences related to the adoption of a child.

A written request for extended sick leave must be accompanied by medical certification of the illness or injury or documentation of the adoption.

The District shall deduct an amount equal to one-half the individual employee's daily rate of pay for each day of extended sick leave taken, whether or not a substitute is employed.

Extended sick leave shall be noncumulative.

Sick Leave Bank

The District shall establish a sick leave bank that employees may join through contribution of local leave or state personal leave in accordance with this policy and sick leave bank procedures.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

Leave contributed to the bank shall be solely for the use of participating employees. An employee who is a member of the bank may request leave from the bank if the employee or a member of the employee's immediate family experiences a catastrophic illness or injury and the employee has exhausted all paid leave and any applicable compensatory time.

The Superintendent shall develop regulations for the operation of the sick leave bank that address the following:

1. Membership in the sick leave bank, including the number of days an employee must contribute to become a member;
2. Procedures to request leave from the sick leave bank;
3. The maximum number of days per school year a member employee may receive from the sick leave bank;
4. The committee or administrator authorized to consider requests for leave from the sick leave bank and criteria for granting requests; and
5. Other procedures deemed necessary for the operation of the sick leave bank.

Appeal

An employee may appeal a decision regarding the sick leave bank in accordance with DGBA(LOCAL), beginning with the Superintendent or appropriate administrator.

Hardship Leave

A biweekly employee who has an annual work schedule of less than 1,250 hours shall be granted up to 60 days of unpaid hardship leave subject to submission of medical certification and the approval of human resources. Hardship leave shall not be granted on an intermittent basis.

Hardship leave shall run concurrently with applicable paid leave and compensatory time, as applicable.

Bereavement Leave

An employee shall be granted three days of bereavement leave per occurrence for use upon the death of a member of the employee's immediate family. Such leave shall be taken with no loss of pay or other paid leave. Bereavement leave shall be noncumulative.

Family and Medical Leave

Concurrent Use of Paid Leave

The District shall make FMLA leave available to employees in accordance with DECA(LEGAL) and the following provisions.

FMLA leave shall run concurrently with applicable paid leave and compensatory time, as applicable, except as provided below.

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

<p>Note: See DECA(LEGAL) for provisions addressing Twelve-Month Period</p>	<p><u>A teacher shall notify the appropriate administrator if they choose not to use paid leave concurrently with FMLA leave for an absence related to pregnancy or the birth or adoption of child.</u></p> <p>For purposes of an employee's entitlement to FMLA leave, the 12-month period shall begin on the first duty day of the school year.</p>
<p>Combined Leave for Spouses</p>	<p>When both spouses are employed by the District, the District shall limit FMLA leave for the birth, adoption, or placement of a child, or to care for a parent with a serious health condition, to a combined total of 12 weeks. The District shall limit military caregiver leave to a combined total of 26 weeks.</p>
<p>Intermittent or Reduced Schedule Leave</p>	<p>The District shall not permit use of intermittent or reduced schedule FMLA leave for the care of a newborn child or for the adoption or placement of a child with the employee.</p>
<p>Certification of Leave</p>	<p>When an employee requests leave, the employee shall provide certification, in accordance with FMLA regulations, of the need for leave.</p>
<p>Fitness-for-Duty Certification</p>	<p>In accordance with administrative regulations, when an employee takes FMLA leave due to the employee's own serious health condition, the employee shall provide, before resuming work, a fitness-for-duty certification.</p>
<p>Leave at the End of Semester</p>	<p>When a teacher takes leave near the end of the semester, the District may require the teacher to continue leave until the end of the semester.</p>
<p>Temporary Disability Leave</p>	<p>Any full-time employee whose position requires educator certification by the State Board for Educator Certification or by the District shall be eligible for temporary disability leave. The maximum length of temporary disability leave shall be 180 calendar days. [See DBB(LOCAL) for temporary disability leave placement and DEC(LEGAL) for return to active duty.]</p> <p>An employee's notification of need for extended absence due to the employee's own medical condition shall be forwarded to the Superintendent as a request for temporary disability leave.</p> <p>The District shall require the employee to use temporary disability leave and paid leave, including any compensatory time, concurrently with FMLA leave.</p>
<p>Workers' Compensation</p>	<hr/> <p>Note: Workers' compensation is not a form of leave. The workers' compensation law does not require the continuation of the District's contribution to health insurance.</p> <hr/>

COMPENSATION AND BENEFITS
LEAVES AND ABSENCES

DEC
(LOCAL)

An absence due to a work-related injury or illness shall be designated as FMLA leave, temporary disability leave, and/or assault leave, as applicable.

**No Paid Leave
Offset**

The District shall not permit the option for paid leave offset in conjunction with workers' compensation income benefits. [See CRE]

Court Appearances

Absences due to compliance with a valid subpoena or for jury duty shall be fully compensated by the District and shall not be deducted from the employee's pay or leave balance.

**Neutral Absence
Control**

If an employee does not return to work after exhausting all available paid and unpaid leave, the District shall provide the employee written notice that he or she no longer has leave available for use. The District shall automatically pursue termination of an employee who has exhausted all available leave, regardless of the reason for the absence [see DF series]. The employee's eligibility for reasonable accommodations, as required by the Americans with Disabilities Act [see DAA(LEGAL)], shall be considered before termination. If terminated, the employee may apply for reemployment with the District.

Reasons

The recommendation to the Board and its decision not to renew a contract under this policy shall not be based on an employee's exercise of Constitutional rights or based unlawfully on an employee's race, color, religion, sex, gender, national origin, age, disability, or any other basis prohibited by law. Reasons for proposed nonrenewal of an employee's term contract shall be:

1. Deficiencies pointed out in observation reports, appraisals or evaluations, supplemental memoranda, or other communications.
2. Failure to fulfill duties or responsibilities.
3. Incompetency or inefficiency in the performance of duties.
4. Inability to maintain discipline in any situation in which the employee is responsible for the oversight and supervision of students.
5. Insubordination or failure to comply with official directives.
6. Failure to comply with Board policies or administrative regulations.
7. Excessive absences.
8. Conducting personal business during school hours when it results in neglect of duties.
9. Reduction in force because of financial exigency. [See DFFA]
10. Reduction in force because of a program change. [See DFFB]
11. The employee is not retained at a campus in accordance with the provisions of a campus turnaround plan. [See AIC]
12. Drunkenness or excessive use of alcoholic beverages; or possession, use, or being under the influence of alcohol or alcoholic beverages while on District property, while working in the scope of the employee's duties, or while attending any school- or District-sponsored activity.
13. The illegal possession, use, manufacture, or distribution of a controlled substance, a drug, a dangerous drug, hallucinogens, or other substances regulated by state statutes.
14. Failure to meet the District's standards of professional conduct.
15. Failure to report any arrest, indictment, conviction, no contest or guilty plea, or other adjudication for any felony, any crime

involving moral turpitude, or other offense listed at
DH(LOCAL). [See DH]

16. Conviction of or deferred adjudication for any felony, any crime involving moral turpitude, or other offense listed at DH(LOCAL); or conviction of a lesser included offense pursuant to a plea when the original charged offense is a felony. [See DH]
17. Failure to comply with reasonable District requirements regarding advanced coursework or professional improvement and growth.
18. Disability, not otherwise protected by law, that prevents the employee from performing the essential functions of the job, with or without reasonable accommodation.
19. Any activity, school-connected or otherwise, that, because of publicity given it, or knowledge of it among students, faculty, or the community, impairs or diminishes the employee's effectiveness in the District.
20. Any breach by the employee of an employment contract or any reason specified in the employee's employment contract.
21. Failure to maintain an effective working relationship, or maintain good rapport, with parents, the community, or colleagues.
22. A significant lack of student progress attributable to the educator.
23. Behavior that presents a danger of physical harm to a student or to other individuals.
24. Assault on a person on District property or at a school-related function, or on an employee, student, or student's parent regardless of time or place.
25. Use of profanity in the course of performing any duties of employment, whether on or off school premises, in the presence of students, staff, or members of the public, if reasonably characterized as unprofessional.
26. Falsification of records or other documents related to the District's activities.
27. Falsification or omission of required information on an employment application.
28. Misrepresentation of facts to a supervisor or other District official in the conduct of District business.

29. Failure to fulfill requirements for state licensure or certification, including passing certification or licensing examinations required by state or federal law or by the District, for the employee's assignment.
30. Failure to maintain licensing and certification requirements, including the completion of required continuing education hours, for the employee's assignment.
31. Failure to complete certification or permit renewal requirements, or failure to fulfill the requirements of a deficiency plan, under an Emergency Permit or a Temporary Classroom Assignment Permit.
32. Any attempt to encourage or coerce a child to withhold information from the child's parent or from other District personnel.
33. Any reason that makes the employment relationship void or voidable, such as a violation of federal, state, or local law.
34. Engaging in or assigning to another individual, whether intentionally or knowingly, an instruction, guidance, activities, or programming prohibited by law. [See EMB]
35. Engaging in or assigning to another individual, whether intentionally or knowingly, diversity, equity, and inclusion duties prohibited by law.
36. Any reason constituting good cause for terminating the contract during its term.

Recommendations
from Administration

Administrative recommendations for renewal or proposed nonrenewal of term contracts shall be submitted to the Superintendent. A recommendation for proposed nonrenewal shall be supported by any relevant documentation. The final decision on the administrative recommendation to the Board on each employee's contract rests with the Superintendent.

Superintendent's
Recommendation

The Superintendent shall prepare lists of employees whose contracts are recommended for renewal or proposed nonrenewal by the Board. Supporting documentation, if any, and reasons for the recommendation shall be submitted for each employee recommended for proposed nonrenewal.

The Board shall consider such information, as appropriate, in support of recommendations for proposed nonrenewal and shall then act on all recommendations.

Notice of Proposed
Nonrenewal

After the Board votes to propose nonrenewal, the Superintendent or designee shall deliver written notice of proposed nonrenewal in accordance with law.

If the notice of proposed nonrenewal does not contain a statement of the reason or all the reasons for the proposed action, and the employee requests a hearing, the District shall give the employee notice of all reasons for the proposed nonrenewal at a reasonable time before the hearing. The initial notice or any subsequent notice shall contain the hearing procedures.

Request for Hearing

If the employee desires a hearing after receiving the notice of proposed nonrenewal, the employee shall notify the Board in writing not later than the 15th day after the date the employee received the notice of proposed nonrenewal.

When a timely request for a hearing on a proposed nonrenewal is received by the presiding officer, the Board shall notify the employee whether the hearing will be conducted by the Board [see Hearing by the Board, below] or an attorney designated by the Board [see Hearing by an Attorney Designated by the Board, below].

In either case, the hearing shall be held not later than the 15th day after receipt of the request, unless the parties mutually agree to a delay. The employee shall be given notice of the hearing date as soon as it is set.

Hearing by the Board

Unless the employee requests that the hearing be open, the hearing shall be conducted in closed meeting with only the members of the Board, the employee, the Superintendent, their representatives, and such witnesses as may be called in attendance. Witnesses may be excluded from the hearing until called to present evidence. The employee and the administration may choose a representative. Notice, at least five days in advance of the hearing, shall be given by each party intending to be represented, including the name of the representative. Failure to give such notice may result in postponement of the hearing.

Hearing Procedures

The conduct of the hearing shall be under the presiding officer's control and shall generally follow the steps listed below:

1. After consultation with the parties, the presiding officer shall impose reasonable time limits for presentation of evidence and closing arguments.
2. The hearing shall begin with the administration's presentation, supported by such proof as it desires to offer.

3. The employee may cross-examine any witnesses for the administration.
4. The employee may then present such testimonial or documentary proof, as desired, to offer in rebuttal or general support of the contention that the contract be renewed.
5. The administration may cross-examine any witnesses for the employee and offer rebuttal to the testimony of the employee's witnesses.
6. Closing arguments may be made by each party.

A record of the hearing shall be made so that a certified transcript can be prepared, if required.

Board Decision

The Board may consider only evidence presented at the hearing. After all the evidence has been presented, if the Board determines that the reasons given in support of the recommendation to not renew the employee's contract are lawful, supported by the evidence, and not arbitrary or capricious, it shall so notify the employee by a written notice not later than the 15th day after the date on which the hearing is concluded. This notice shall also include the Board's decision on renewal, which decision shall be final.

**Hearing by an
Attorney Designated
by the Board**

The hearing must be private unless the employee requests in writing that the hearing be public, except that the attorney may close the hearing to maintain decorum. If the employee does not request a public hearing, only the attorney designated by the Board, the employee, the Superintendent, their representatives, and witnesses shall be permitted to be in attendance, and witnesses may be excluded from the hearing until called to present evidence. The employee and the administration may choose a representative. Notice, at least five days in advance of the hearing, shall be given by each party intending to be represented, including the name of the representative. Failure to give such notice may result in postponement of the hearing.

The conduct of the hearing shall be under the control of the attorney designated by the Board and shall generally follow the steps listed at Hearing by the Board.

Not later than the 15th day after the completion of the hearing, the attorney shall provide to the Board a record of the hearing and his or her recommendation on renewal.

Board Review

The Board shall consider the record of the hearing and the attorney's recommendation at the first Board meeting for which notice can be posted, unless the parties agree in writing to a

different date. The Board shall notify the employee of the meeting date as soon as it is set. At the meeting, the Board shall allow each party an equal amount of time to present oral arguments. The Board shall notify the employee in writing of the Board's decision on renewal not later than the 15th day after the date of the meeting.

No Hearing

If the employee fails to request a hearing, the Board shall take the appropriate action and notify the employee in writing of that action not later than the 30th day after the date the notice of proposed nonrenewal was sent.

Reasons

The recommendation to the Board and its decision not to renew a contract under this policy shall not be based on an employee's exercise of Constitutional rights or based unlawfully on an employee's race, color, religion, sex, gender, national origin, age, disability, or any other basis prohibited by law. Reasons for proposed nonrenewal of an employee's term contract shall be:

1. Deficiencies pointed out in observation reports, appraisals or evaluations, supplemental memoranda, or other communications.
2. Failure to fulfill duties or responsibilities.
3. Incompetency or inefficiency in the performance of duties.
4. Inability to maintain discipline in any situation in which the employee is responsible for the oversight and supervision of students.
5. Insubordination or failure to comply with official directives.
6. Failure to comply with Board policies or administrative regulations.
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12. Drunkenness or excessive use of alcoholic beverages; or possession, use, or being under the influence of alcohol or alcoholic beverages while on District property, while working in the scope of the employee's duties, or while attending any school- or District-sponsored activity.
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involving moral turpitude, or other offense listed at DH(LOCAL). [See DH]

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20. Any breach by the employee of an employment contract or any reason specified in the employee's employment contract.
21. Failure to maintain an effective working relationship, or maintain good rapport, with parents, the community, or colleagues.
22. A significant lack of student progress attributable to the educator.
23. Behavior that presents a danger of physical harm to a student or to other individuals.
24. Assault on a person on District property or at a school-related function, or on an employee, student, or student's parent regardless of time or place.
25. Use of profanity in the course of performing any duties of employment, whether on or off school premises, in the presence of students, staff, or members of the public, if reasonably characterized as unprofessional.
26. Falsification of records or other documents related to the District's activities.
27. Falsification or omission of required information on an employment application.
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29. Failure to fulfill requirements for state licensure or certification, including passing certification or licensing examinations required by state or federal law or by the District, for the employee's assignment.
30. Failure to maintain licensing and certification requirements, including the completion of required continuing education hours, for the employee's assignment.
31. Failure to complete certification or permit renewal requirements, or failure to fulfill the requirements of a deficiency plan, under an Emergency Permit or a Temporary Classroom Assignment Permit.
32. Any attempt to encourage or coerce a child to withhold information from the child's parent or from other District personnel.
33. Any reason that makes the employment relationship void or voidable, such as a violation of federal, state, or local law.
34. Engaging in or assigning to another individual, whether intentionally or knowingly, an instruction, guidance, activities, or programming prohibited by law. [See EMB]
35. Engaging in or assigning to another individual, whether intentionally or knowingly, diversity, equity, and inclusion duties prohibited by law.
- ~~34-36.~~ Any reason constituting good cause for terminating the contract during its term.

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Notice of Proposed
Nonrenewal

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If the notice of proposed nonrenewal does not contain a statement of the reason or all the reasons for the proposed action, and the employee requests a hearing, the District shall give the employee notice of all reasons for the proposed nonrenewal at a reasonable time before the hearing. The initial notice or any subsequent notice shall contain the hearing procedures.

Request for Hearing

If the employee desires a hearing after receiving the notice of proposed nonrenewal, the employee shall notify the Board in writing not later than the 15th day after the date the employee received the notice of proposed nonrenewal.

When a timely request for a hearing on a proposed nonrenewal is received by the presiding officer, the Board shall notify the employee whether the hearing will be conducted by the Board [see Hearing by the Board, below] or an attorney designated by the Board [see Hearing by an Attorney Designated by the Board, below].

In either case, the hearing shall be held not later than the 15th day after receipt of the request, unless the parties mutually agree to a delay. The employee shall be given notice of the hearing date as soon as it is set.

Hearing by the Board

Unless the employee requests that the hearing be open, the hearing shall be conducted in closed meeting with only the members of the Board, the employee, the Superintendent, their representatives, and such witnesses as may be called in attendance. Witnesses may be excluded from the hearing until called to present evidence. The employee and the administration may choose a representative. Notice, at least five days in advance of the hearing, shall be given by each party intending to be represented, including the name of the representative. Failure to give such notice may result in postponement of the hearing.

Hearing Procedures

The conduct of the hearing shall be under the presiding officer's control and shall generally follow the steps listed below:

1. After consultation with the parties, the presiding officer shall impose reasonable time limits for presentation of evidence and closing arguments.
2. The hearing shall begin with the administration's presentation, supported by such proof as it desires to offer.
3. The employee may cross-examine any witnesses for the administration.

4. The employee may then present such testimonial or documentary proof, as desired, to offer in rebuttal or general support of the contention that the contract be renewed.
5. The administration may cross-examine any witnesses for the employee and offer rebuttal to the testimony of the employee's witnesses.
6. Closing arguments may be made by each party.

A record of the hearing shall be made so that a certified transcript can be prepared, if required.

Board Decision

The Board may consider only evidence presented at the hearing. After all the evidence has been presented, if the Board determines that the reasons given in support of the recommendation to not renew the employee's contract are lawful, supported by the evidence, and not arbitrary or capricious, it shall so notify the employee by a written notice not later than the 15th day after the date on which the hearing is concluded. This notice shall also include the Board's decision on renewal, which decision shall be final.

**Hearing by an
Attorney Designated
by the Board**

The hearing must be private unless the employee requests in writing that the hearing be public, except that the attorney may close the hearing to maintain decorum. If the employee does not request a public hearing, only the attorney designated by the Board, the employee, the Superintendent, their representatives, and witnesses shall be permitted to be in attendance, and witnesses may be excluded from the hearing until called to present evidence. The employee and the administration may choose a representative. Notice, at least five days in advance of the hearing, shall be given by each party intending to be represented, including the name of the representative. Failure to give such notice may result in postponement of the hearing.

The conduct of the hearing shall be under the control of the attorney designated by the Board and shall generally follow the steps listed at Hearing by the Board.

Not later than the 15th day after the completion of the hearing, the attorney shall provide to the Board a record of the hearing and his or her recommendation on renewal.

Board Review

The Board shall consider the record of the hearing and the attorney's recommendation at the first Board meeting for which notice can be posted, unless the parties agree in writing to a different date. The Board shall notify the employee of the meeting date as soon as it is set. At the meeting, the Board shall allow each party an equal amount of time to present oral arguments. The Board

shall notify the employee in writing of the Board's decision on renewal not later than the 15th day after the date of the meeting.

No Hearing

If the employee fails to request a hearing, the Board shall take the appropriate action and notify the employee in writing of that action not later than the 30th day after the date the notice of proposed nonrenewal was sent.

EMPLOYEE STANDARDS OF CONDUCT

DH
(LOCAL)

Each District employee shall perform his or her duties in accordance with state and federal law, District policy, and ethical standards. The District holds all employees accountable to the Educators' Code of Ethics. [See DH(EXHIBIT)]

Each District employee shall recognize and respect the rights of students, parents, other employees, and members of the community and shall work cooperatively with others to serve the best interests of the District.

An employee wishing to express concern, complaints, or criticism shall do so through appropriate channels. [See DGBA]

Violations of Standards of Conduct

Each employee shall comply with the standards of conduct set out in this policy and with any other policies, regulations, and guidelines that impose duties, requirements, or standards attendant to his or her status as a District employee. Violation of any policies, regulations, or guidelines, including intentionally making a false claim, offering a false statement, or refusing to cooperate with a District investigation, may result in disciplinary action, including termination of employment. [See DCD, DCE, and DF series]

Weapons Prohibited

The District prohibits the use, possession, or display of any firearm, location-restricted knife, club, or prohibited weapon, as defined at FNCG, on District property at all times.

Exceptions

No violation of this policy occurs when:

1. Use or possession of a firearm by a specific employee is authorized by Board action [see the CKE series];
2. A District employee who holds a handgun license in accordance with state law stores a handgun or other firearm in a locked vehicle in a parking lot, parking garage, or other parking area provided by the District, provided the handgun or other firearm is not in plain view; or
3. The use, possession, or display of an otherwise prohibited weapon takes place as part of a District-approved activity supervised by proper authorities. [See FOD]

Electronic Communication

Use with Students

A certified employee, licensed employee, or any other employee designated in writing by the Superintendent or a campus principal may use electronic communication, as this term is defined by law, with currently enrolled students only about matters within the scope of the employee's professional responsibilities.

Unless an exception has been made in accordance with the employee handbook or other administrative regulations, an

EMPLOYEE STANDARDS OF CONDUCT

DH
(LOCAL)

employee shall not use a personal electronic communication platform, application, or account to communicate with currently enrolled students.

Unless authorized above, all other employees are prohibited from using electronic communication directly with students who are currently enrolled in the District. The employee handbook or other administrative regulations shall further detail:

1. Exceptions for family and social relationships;
2. The circumstances under which an employee may use text messaging to communicate with individual students or student groups;
3. Hours of the day during which electronic communication is discouraged or prohibited; and
4. Other matters deemed appropriate by the Superintendent.

In accordance with ethical standards applicable to all District employees [see DH(EXHIBIT)], an employee shall be prohibited from using electronic communications in a manner that constitutes prohibited harassment or abuse of a District student; adversely affects the student's learning, mental health, or safety; includes threats of violence against the student; reveals confidential information about the student; or constitutes an inappropriate communication with a student, as described in the Educators' Code of Ethics.

An employee shall have no expectation of privacy in electronic communications with students. Each employee shall comply with the District's requirements for records retention and destruction to the extent those requirements apply to electronic communication. [See CPC]

Personal Use	All employees shall be held to the same professional standards in their public use of electronic communication as for any other public conduct. If an employee's use of electronic communication violates state or federal law or District policy, or interferes with the employee's ability to effectively perform his or her job duties, the employee is subject to disciplinary action, up to and including termination of employment.
Reporting Improper Communication	In accordance with administrative regulations, an employee shall notify his or her supervisor when a student engages in improper electronic communication with the employee.
Disclosing Personal Information	An employee shall not be required to disclose his or her personal email address or personal phone number to a student.

EMPLOYEE STANDARDS OF CONDUCT

DH
(LOCAL)

Prohibited Classroom Instruction or Activities An employee is prohibited from intentionally or knowingly engaging in or assigning to another individual instruction, guidance, activities, or programming prohibited by law [see EMB].

Prohibited Diversity, Equity, and Inclusion Duties An employee shall be subject to disciplinary action, including termination of employment, if the employee, intentionally or knowingly:

- Engages in diversity, equity, and inclusion (DEI) duties.
- Assigns to another individual DEI duties.

[See BT(LEGAL)]

Social Transitioning An employee shall be prohibited from assisting a District student with social transitioning, as the term is defined in law. This prohibition includes providing any information to a District student about social transitioning or guidelines intended to assist a District student with social transitioning.

Safety Requirements Each employee shall adhere to District safety rules and regulations and shall report unsafe conditions or practices to the appropriate supervisor.

Use of Profanity Prohibited No employee shall direct profane language at a student, parent, visitor, or another District employee.

Harassment or Abuse An employee shall not engage in prohibited harassment, including sexual harassment, of:

1. Other employees. [See DIA]
2. Students. [See FFH; see FFG regarding child abuse and neglect.]

While acting in the course of employment, an employee shall not engage in prohibited harassment, including sexual harassment, of other persons, including Board members, vendors, contractors, volunteers, or parents.

An employee shall report child abuse or neglect as required by law. [See FFG]

Relationships with Students An employee shall not form romantic or other inappropriate social relationships with students. Any sexual relationship between a student and a District employee is always prohibited, even if consensual.

As required by law, the District shall notify the parent of a student with whom a District employee or person acting as a service provider for the District is alleged to have engaged in certain misconduct.

EMPLOYEE STANDARDS OF CONDUCT

DH
(LOCAL)

[See FFF for parent notification requirements and DHB and DHC for reporting requirements.]

**Tobacco and
Nicotine Products
and E-Cigarettes**

An employee is prohibited from possessing or using any type of tobacco product, e-cigarette, or any other electronic vaporizing device while on school property, in a District vehicle, or while attending an off-campus school-related activity. An employee is also prohibited from possessing or using any type of nicotine product, including nicotine pouches, regardless of whether the product contains tobacco, while on District property, in a District vehicle, or while attending an off-campus school-related activity.

An employee's supervisor is authorized to approve an exception to this policy for a smoking cessation product.

**Alcohol and Drugs /
Notice of Drug-Free
Workplace**

As a condition of employment, an employee shall abide by the terms of the following drug-free workplace provisions. An employee shall notify the Superintendent in writing if the employee is convicted for a violation of a criminal drug statute occurring in the workplace in accordance with Arrests, Indictments, Convictions, and Other Adjudications, below.

An employee shall not manufacture, distribute, dispense, possess, use, or be under the influence of any of the following substances during working hours while on District property or at school-related activities during or outside of usual working hours:

1. Any controlled substance or dangerous drug as defined by law, including but not limited to marijuana, any narcotic drug, hallucinogen, stimulant, depressant, amphetamine, or barbiturate.
2. Alcohol or any alcoholic beverage.
3. Any abusable glue, aerosol paint, or any other chemical substance for inhalation.
4. Any other intoxicant or mood-changing, mind-altering, or behavior-altering drug.

An employee need not be legally intoxicated to be considered "under the influence" of a controlled substance.

Exceptions

It shall not be considered a violation of this policy if the employee:

1. Manufactures, possesses, or dispenses a substance listed above as part of the employee's job responsibilities;
2. Uses or possesses a controlled substance or drug authorized by a licensed physician prescribed for the employee's personal use; or

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3. Possesses a controlled substance or drug that a licensed physician has prescribed for the employee's child or other individual for whom the employee is a legal guardian.

Sanctions

An employee who violates these drug-free workplace provisions shall be subject to disciplinary sanctions. Sanctions may include:

1. Referral to drug and alcohol counseling or rehabilitation programs;
2. Referral to employee assistance programs;
3. Termination from employment with the District; and
4. Referral to appropriate law enforcement officials for prosecution.

Notice

Employees shall receive a copy of this policy.

Arrests, Indictments, Convictions, and Other Adjudications

An employee shall notify his or her principal or immediate supervisor within three calendar days of any arrest, indictment, conviction, no contest or guilty plea, or other adjudication of the employee for any felony, any offense involving moral turpitude, and any of the other offenses as indicated below:

1. Crimes involving school property or funds;
2. Crimes involving attempt by fraudulent or unauthorized means to obtain or alter any certificate or permit that would entitle any person to hold or obtain a position as an educator;
3. Crimes that occur wholly or in part on school property or at a school-sponsored activity; or
4. Crimes involving moral turpitude, which include:
 - Dishonesty; fraud; deceit; theft; misrepresentation;
 - Deliberate violence;
 - Base, vile, or depraved acts that are intended to arouse or gratify the sexual desire of the actor;
 - Felony possession or conspiracy to possess, or any misdemeanor or felony transfer, sale, distribution, or conspiracy to transfer, sell, or distribute any controlled substance defined in Chapter 481 of the Health and Safety Code;
 - Felony driving while intoxicated (DWI); or
 - Acts constituting abuse or neglect under the Texas Family Code.

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Dress and Grooming

An employee's dress and grooming shall be clean, neat, in a manner appropriate for his or her assignment, and in accordance with any additional standards established by his or her supervisor and approved by the Superintendent.

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Each District employee shall perform his or her duties in accordance with state and federal law, District policy, and ethical standards. The District holds all employees accountable to the Educators' Code of Ethics. [See DH(EXHIBIT)]

Each District employee shall recognize and respect the rights of students, parents, other employees, and members of the community and shall work cooperatively with others to serve the best interests of the District.

An employee wishing to express concern, complaints, or criticism shall do so through appropriate channels. [See DGBA]

Violations of Standards of Conduct

Each employee shall comply with the standards of conduct set out in this policy and with any other policies, regulations, and guidelines that impose duties, requirements, or standards attendant to his or her status as a District employee. Violation of any policies, regulations, or guidelines, including intentionally making a false claim, offering a false statement, or refusing to cooperate with a District investigation, may result in disciplinary action, including termination of employment. [See DCD, DCE, and DF series]

Weapons Prohibited

The District prohibits the use, possession, or display of any firearm, location-restricted knife, club, or prohibited weapon, as defined at FNCG, on District property at all times.

Exceptions

No violation of this policy occurs when:

1. Use or possession of a firearm by a specific employee is authorized by Board action [see the CKE series];
2. A District employee who holds a ~~Texas~~-handgun license in accordance with state law stores a handgun or other firearm in a locked vehicle in a parking lot, parking garage, or other parking area provided by the District, provided the handgun or other firearm is not in plain view; or
3. The use, possession, or display of an otherwise prohibited weapon takes place as part of a District-approved activity supervised by proper authorities. [See FOD]

Electronic Communication

Use with Students

A certified employee, licensed employee, or any other employee designated in writing by the Superintendent or a campus principal may use electronic communication, as this term is defined by law, with currently enrolled students only about matters within the scope of the employee's professional responsibilities.

Unless an exception has been made in accordance with the employee handbook or other administrative regulations, an employee

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shall not use a personal electronic communication platform, application, or account to communicate with currently enrolled students.

Unless authorized above, all other employees are prohibited from using electronic communication directly with students who are currently enrolled in the District. The employee handbook or other administrative regulations shall further detail:

1. Exceptions for family and social relationships;
2. The circumstances under which an employee may use text messaging to communicate with individual students or student groups;
3. Hours of the day during which electronic communication is discouraged or prohibited; and
4. Other matters deemed appropriate by the Superintendent.

In accordance with ethical standards applicable to all District employees [see DH(EXHIBIT)], an employee shall be prohibited from using electronic communications in a manner that constitutes prohibited harassment or abuse of a District student; adversely affects the student's learning, mental health, or safety; includes threats of violence against the student; reveals confidential information about the student; or constitutes an inappropriate communication with a student, as described in the Educators' Code of Ethics.

An employee shall have no expectation of privacy in electronic communications with students. Each employee shall comply with the District's requirements for records retention and destruction to the extent those requirements apply to electronic communication. [See CPC]

Personal Use

All employees shall be held to the same professional standards in their public use of electronic communication as for any other public conduct. If an employee's use of electronic communication violates state or federal law or District policy, or interferes with the employee's ability to effectively perform his or her job duties, the employee is subject to disciplinary action, up to and including termination of employment.

Reporting Improper Communication

In accordance with administrative regulations, an employee shall notify his or her supervisor when a student engages in improper electronic communication with the employee.

Disclosing Personal Information

An employee shall not be required to disclose his or her personal email address or personal phone number to a student.

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Prohibited Classroom Instruction or Activities

An employee is prohibited from intentionally or knowingly engaging in or assigning to another individual instruction, guidance, activities, or programming prohibited by law [see EMB].

Prohibited Diversity, Equity, and Inclusion Duties

An employee shall be subject to disciplinary action, including termination of employment, if the employee, intentionally or knowingly:

- Engages in diversity, equity, and inclusion (DEI) duties.
- Assigns to another individual DEI duties.

[See BT(LEGAL)]

Social Transitioning

An employee shall be prohibited from assisting a District student with social transitioning, as the term is defined in law. This prohibition includes providing any information to a District student about social transitioning or guidelines intended to assist a District student with social transitioning.

Safety Requirements

Each employee shall adhere to District safety rules and regulations and shall report unsafe conditions or practices to the appropriate supervisor.

Use of Profanity Prohibited

No employee shall direct profane language at a student, parent, visitor, or another District employee.

Harassment or Abuse

An employee shall not engage in prohibited harassment, including sexual harassment, of:

1. Other employees. [See DIA]
2. Students. [See FFH; see FFG regarding child abuse and neglect.]

While acting in the course of employment, an employee shall not engage in prohibited harassment, including sexual harassment, of other persons, including Board members, vendors, contractors, volunteers, or parents.

An employee shall report child abuse or neglect as required by law. [See FFG]

Relationships with Students

An employee shall not form romantic or other inappropriate social relationships with students. Any sexual relationship between a student and a District employee is always prohibited, even if consensual. ~~[See FFH]~~

As required by law, the District shall notify the parent of a student with whom ~~an educator~~ a District employee or person acting as a service provider for the District is alleged to have engaged in certain misconduct. ~~[See FFF]~~

[See FFF for parent notification requirements and DHB and DHC for reporting requirements.]

Tobacco and Nicotine Products and E-Cigarettes

An employee is prohibited from possessing or using any type of tobacco product, e-cigarette, or any other electronic vaporizing device while on school property, in a District vehicle, or while attending an off-campus school-related activity. An employee is also prohibited from possessing or using any type of nicotine product, including nicotine pouches, regardless of whether the product contains tobacco, while on District property, in a District vehicle, or while attending an off-campus school-related activity.

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An employee shall not manufacture, distribute, dispense, possess, use, or be under the influence of any of the following substances during working hours while on District property or at school-related activities during or outside of usual working hours:

1. Any controlled substance or dangerous drug as defined by law, including but not limited to marijuana, any narcotic drug, hallucinogen, stimulant, depressant, amphetamine, or barbiturate.
2. Alcohol or any alcoholic beverage.
3. Any abusable glue, aerosol paint, or any other chemical substance for inhalation.
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An employee need not be legally intoxicated to be considered "under the influence" of a controlled substance.

Exceptions

It shall not be considered a violation of this policy if the employee:

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2. Uses or possesses a controlled substance or drug authorized by a licensed physician prescribed for the employee's personal use; or

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3. Possesses a controlled substance or drug that a licensed physician has prescribed for the employee's child or other individual for whom the employee is a legal guardian.

Sanctions

An employee who violates these drug-free workplace provisions shall be subject to disciplinary sanctions. Sanctions may include:

1. Referral to drug and alcohol counseling or rehabilitation programs;
2. Referral to employee assistance programs;
3. Termination from employment with the District; and
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Convictions, and
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1. Crimes involving school property or funds;
2. Crimes involving attempt by fraudulent or unauthorized means to obtain or alter any certificate or permit that would entitle any person to hold or obtain a position as an educator;
3. Crimes that occur wholly or in part on school property or at a school-sponsored activity; or
4. Crimes involving moral turpitude, which include:
 - Dishonesty; fraud; deceit; theft; misrepresentation;
 - Deliberate violence;
 - Base, vile, or depraved acts that are intended to arouse or gratify the sexual desire of the actor;
 - Felony possession or conspiracy to possess, or any misdemeanor or felony transfer, sale, distribution, or conspiracy to transfer, sell, or distribute any controlled substance defined in Chapter 481 of the Health and Safety Code;
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EMPLOYEE STANDARDS OF CONDUCT

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Dress and Grooming An employee's dress and grooming shall be clean, neat, in a manner appropriate for his or her assignment, and in accordance with any additional standards established by his or her supervisor and approved by the Superintendent.

**Threat Assessment
and Safe and
Supportive Team**

In compliance with law, the Superintendent shall ensure that a multidisciplinary threat assessment and safe and supportive team is established to serve each campus. The Superintendent shall appoint team members. The team shall be responsible for developing and implementing a safe and supportive school program at each campus served by the team and shall support the District in implementing its multi-hazard emergency operations plan.

Training

Each team shall complete training provided by an approved provider on evidence-based threat assessment programs.

Student Reports

Each campus shall establish a clear procedure for a student to report concerning behavior exhibited by another student for assessment by the team or other appropriate District employee.

Employee
Confidentiality

A District employee who reports a potential threat may elect for the employee's identity to remain confidential and not be subject to disclosure under the state's public information law. The employee's identity shall only be revealed when necessary for the team, the District, or law enforcement to investigate the reported threat.

The District shall maintain a record of the identity of a District employee who elects for the employee's identity to remain confidential.

Notification to
Teaching Staff of
Threat

As soon as safe and practicable after an administrator or team receives information regarding a threat against a campus, including a threat made through social media, the appropriate administrator or the team shall immediately provide to each member of the teaching staff, including teacher aides, who may be directly affected by the threat a statement containing the following information:

1. The existence of the threat;
2. The nature of the threat; and
3. Any other pertinent detail to ensure student and staff safety.

The Superintendent shall develop administrative regulations to ensure that the required notice is provided to the teaching staff in accordance with law. The administrative regulations may also address notification of other appropriate employees on the affected campus.

Imminent Threats or
Emergencies

A member of the team or any District employee may act immediately to prevent an imminent threat or respond to an emergency, including contacting law enforcement directly.

Threat Assessment
Process

The District shall develop procedures as recommended by the Texas School Safety Center. In accordance with those procedures, the threat assessment and safe and supportive team shall conduct threat assessments using a process that includes:

1. Identifying individuals, based on referrals, tips, or observations, whose behavior has raised concerns due to threats of violence or exhibition of behavior that is harmful, threatening, or violent.
2. Conducting an individualized assessment based on reasonably available information to determine whether the individual poses a threat of violence or poses a risk of harm to self or others and the level of risk.
3. Implementing appropriate intervention and monitoring strategies, if the team determines an individual poses a threat of harm to self or others. These strategies may include referral of a student for a mental health assessment and escalation procedures as appropriate.

For a student or other individual the team determines poses a serious risk of violence to self or others, the team shall immediately report to the Superintendent, who shall immediately attempt to contact the student's parent or guardian. Additionally, the Superintendent shall coordinate with law enforcement authorities as necessary and take other appropriate action in accordance with the District's multihazard emergency operations plan.

For a student the team identifies as at risk of suicide, the team shall follow the District's suicide prevention program.

For a student the team identifies as having a substance abuse issue, the team shall follow the District's substance abuse program.

For a student whose conduct may constitute a violation of the District's Student Code of Conduct, the team shall make a referral to the campus behavior coordinator or other appropriate administrator to consider disciplinary action.

As appropriate, the team may refer a student:

1. To a local mental health authority or health-care provider for evaluation or treatment; or
2. For a full individualized and initial evaluation for special education services.

STUDENT WELFARE
CRISIS INTERVENTION

FFB
(LOCAL)

The team shall not provide any mental health-care services, except as permitted by law.

Guidance to School
Community

The team shall provide guidance to students and District employees on recognizing harmful, threatening, or violent behavior that may pose a threat to another person, the campus, or the community and methods to report such behavior to the team, including through anonymous reporting.

Reports

The team shall provide reports to the Texas Education Agency as required by law.

**Threat Assessment
and Safe and
Supportive Team**

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2. Conducting an individualized assessment based on reasonably available information to determine whether the individual poses a threat of violence or poses a risk of harm to self or others and the level of risk.
3. Implementing appropriate intervention and monitoring strategies, if the team determines an individual poses a threat of harm to self or others. These strategies may include referral of a student for a mental health assessment and escalation procedures as appropriate.

For a student or other individual the team determines poses a serious risk of violence to self or others, the team shall immediately report to the Superintendent, who shall immediately attempt to contact the student's parent or guardian. Additionally, the Superintendent shall coordinate with law enforcement authorities as necessary and take other appropriate action in accordance with the District's multihazard emergency operations plan.

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For a student whose conduct may constitute a violation of the District's Student Code of Conduct, the team shall make a referral to the campus behavior coordinator or other appropriate administrator to consider disciplinary action.

As appropriate, the team may refer a student:

1. To a local mental health authority or health-care provider for evaluation or treatment; or
2. For a full individualized and initial evaluation for special education services.

The team shall not provide any mental health-care services, except as permitted by law.

STUDENT WELFARE
CRISIS INTERVENTION

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Community

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Reports

The team shall provide reports to the Texas Education Agency as required by law.

Complaints

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

Other Complaint Processes

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

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

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

Informal Process

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

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

Filing Deadlines

If a member of the public has engaged in the informal process in an attempt to resolve the complaint with the District and has not reached a resolution during the process, the individual must file a complaint within 15 business days of the date the individual first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance.

Deadline Extensions

All deadlines shall be strictly followed unless otherwise required by law or modified by mutual written consent.

Formal Process

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

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

The complaint form shall be filed with the lowest level administrator who has the authority to remedy the alleged problem. In most circumstances, the individual shall file a Level One complaint with

the campus principal for any complaint on a matter related to a campus. For a complaint that arises on a matter that is unrelated to a campus, the complaint shall be filed with the appropriate District-level administrator.

If the subject matter of the complaint requires a Board decision, is a complaint about a Board member, or is a complaint about the Superintendent, the complaint shall be initiated at the Board level. A preliminary hearing to develop a record or recommendation for the Board may be conducted by an appropriate administrator.

A Board member shall be permitted to file a complaint under this policy, but, if the complaint is considered by the Board or Board committee, the Board member shall be prohibited from voting on the Board's or Board committee's decision.

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

Option to Continue Informal Process

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

Notice of Complaint

A District employee against whom a complaint has been filed shall be provided notice of the complaint in accordance with administrative regulations. The employee shall have sufficient opportunity to submit a written response to the complaint that shall be included in the record of the complaint.

Freedom from Retaliation

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

General Provisions

Filing

Complaint forms and appeal notices may be filed by hand-delivery, by electronic communication, or by U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. Filings submitted by electronic communication shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic communication. Mail filings shall be timely filed if they are postmarked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three business days after the deadline.

Scheduling Hearings

The District shall make reasonable attempts to schedule hearings at a mutually agreeable time. If the complainant fails to appear at a

scheduled hearing, the District may hold the hearing and issue a decision in the complainant's absence.

Decision

A "decision" shall mean a written communication to the complainant from the appropriate administrator that provides an explanation of the basis of the decision, an indication of each document that supports the decision, and any relief or redress to be provided. A decision shall be issued on the merits of the concern raised in the complaint notwithstanding any procedural errors or the type of relief or redress requested.

The decision shall also include information regarding the filing of an appeal in accordance with this policy. After a hearing at Level Three, the decision shall include information on submitting an appeal to the commissioner.

A decision may be hand-delivered, sent by electronic communication to the complainant's email address of record, or sent by U.S. Mail to the complainant's mailing address of record. Mailed decisions shall be timely if they are postmarked by U.S. Mail on or before the deadline.

Representative

"Representative" shall mean any person who or organization that is designated by a complainant to represent the complainant in the complaint process.

The complainant may designate a representative through written notice to the District at any level of this process. The representative may participate in person or by telephone conference call. If the complainant designates a representative with fewer than three business days' notice to the District before a scheduled hearing, the District may reschedule the hearing to a later date, if desired, in order to include the District's counsel. The District may be represented by counsel at any level of the process.

Consolidating
Complaints

To promote efficiency in addressing complaints, the appropriate administrator shall determine if separate or serial complaints arising from an event or series of related events shall be consolidated.

Costs Incurred

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

Complaint and
Appeal Forms

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

Copies of any documents that support the complaint should be included with the complaint form. If the complainant does not have copies of these documents, copies may be presented at the Level One hearing. After the Level One hearing, the complainant may

supplement the record with additional documents or include additional claims.

Record A record of each complaint hearing shall be created and retained in accordance with this policy. The record shall include documents submitted by the complainant, documents determined relevant by District personnel, and the decision.

Remand A complaint or appeal form that is incomplete in any material aspect shall be refiled, if at Level One, and remanded at all other levels in order to develop an adequate record of the complaint.

If an adequate record has not been developed, the appropriate administrator may remand the complaint to a lower level. The Board or Board committee may remand a complaint to a lower level if at the Board level of review an adequate record has not been developed.

Assignment of Hearing Officer When a District employee is the subject of a complaint, the hearing shall be conducted by an administrator who is in a supervisory or higher organizational role. The District employee who is the subject of the complaint shall recuse themselves from reviewing the complaint at any level in the process.

Investigation The District may conduct an investigation at any level in the complaint process. If the District and the complainant mutually agree, all deadlines shall be suspended during an investigation.

Complaint Levels
Level One At Level One, the appropriate hearing officer shall hold a hearing with the complainant within 10 calendar days after receipt of the written complaint. The hearing officer may set reasonable time limits for the hearing.

The hearing officer shall provide the complainant a decision within 20 calendar days following the hearing. In reaching a decision, the hearing officer may consider information provided with the complaint form and any other relevant documents or information the hearing officer believes will help resolve the complaint.

Level Two If the complainant did not receive the relief requested at Level One or if the time for a decision has expired, the complainant may request a hearing at Level Two to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within 20 calendar days of the date of the Level One decision or, if no decision has been communicated to the complainant, within 20 calendar days of the Level One decision deadline.

After receiving notice of the appeal, the Level One hearing officer shall prepare and forward a record of the Level One complaint to

the Level Two hearing officer and provide a copy of the Level One record to the complainant.

The Level One record shall include:

1. The original complaint form and any attachments.
2. Any other documents submitted by the complainant at Level One.
3. If the complaint is against a District employee, the written response of the District employee, if any.
4. The decision issued at Level One and any attachments.
5. All other documents relied upon by the Level One hearing officer in reaching the Level One decision.

The hearing officer shall hold a hearing within 10 calendar days after the appeal notice is filed. The hearing officer may set reasonable time limits for the hearing.

The hearing officer shall provide the complainant a decision within 20 calendar days following the hearing. In reaching a decision, the hearing officer may consider the Level One record, any additional information provided prior to the Level Two hearing, and any other relevant documents or information the hearing officer believes will help resolve the complaint.

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

Level Three

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

The appeal notice must be filed in writing, on a form provided by the District, within 20 calendar days of the date of the Level Two decision or, if no decision has been communicated to the complainant, within 20 calendar days of the Level Two decision deadline.

Unless the Board delegates a committee in accordance with law, the Board shall hear the appeal of the Level Two decision.

After receiving notice of the appeal, the Board or Board committee shall hold a meeting to discuss the complaint no later than 60 calendar days after the date on which the Level Two decision was made.

The Superintendent shall inform the complainant whether the Board or a Board committee will hear the appeal and of the date,

time, and place of the meeting at which the complaint will be on the agenda for presentation to the Board or Board committee.

At least five business days before the Board or Board committee meeting, the Superintendent shall provide the complainant a description of any information the Board intends to rely on that is not contained in the record created at the previous hearing levels, including any preliminary hearing.

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

The Level Two record shall include:

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

The complainant may request that the complaint be heard in open or closed meeting. The District shall honor that request unless the Texas Open Meetings Act or other applicable law requires otherwise. [See BE]

At the meeting, the presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the complainant and administration to each make a presentation and provide rebuttal and an opportunity for questioning by Board members.

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

The Board or Board committee shall then consider the complaint. It shall make a decision no later than 30 calendar days after the date of the Board or Board committee meeting at which the complaint was presented. The complainant shall be provided a decision in accordance with this policy and state law.

Complaints

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

Other Complaint Processes

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

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

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

~~Guiding Principles~~
Informal Process

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

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

Filing Deadlines

If a member of the public has engaged in the informal process in an attempt to resolve the complaint with the District and has not reached a resolution during the process, the individual must file a complaint within 15 business days of the date the individual first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance.

Deadline Extensions

All deadlines shall be strictly followed unless otherwise required by law or modified by mutual written consent.

Formal Process

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

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

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

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

The complaint form shall be filed with the lowest level administrator who has the authority to remedy the alleged problem. In most circumstances, the individual shall file a Level One complaint with the campus principal for any complaint on a matter related to a campus. For a complaint that arises on a matter that is unrelated to a campus, the complaint shall be filed with the appropriate District-level administrator.

If the subject matter of the complaint requires a Board decision, is a complaint about a Board member, or is a complaint about the Superintendent, the complaint shall be initiated at the Board level. A preliminary hearing to develop a record or recommendation for the Board may be conducted by an appropriate administrator.

A Board member shall be permitted to file a complaint under this policy, but, if the complaint is considered by the Board or Board committee, the Board member shall be prohibited from voting on the Board’s or Board committee’s decision.

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

Option to Continue Informal Process

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

Notice of Complaint

A District employee against whom a complaint has been filed shall be provided notice of the complaint in accordance with administrative regulations. The employee shall have sufficient opportunity to submit a written response to the complaint that shall be included in the record of the complaint.

Freedom from Retaliation

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

General Provisions

Filing

Complaint forms and appeal notices may be filed by hand-delivery, by electronic communication, ~~including email and fax,~~ or by U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. Filings submitted by electronic communication shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic

communication. Mail filings shall be timely filed if they are post-marked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three business days after the deadline.

Scheduling
~~Conferences~~Hearin
gs

The District shall make reasonable attempts to schedule ~~confer-
ences~~hearings at a mutually agreeable time. If the ~~individual~~com-
plainant fails to appear at a scheduled ~~conference~~hearing, the Dis-
trict may hold the ~~conference~~hearing and issue a decision in the
~~individual's~~complainant's absence.

~~Response~~
~~At Levels One and~~
~~Two,~~
~~"response"~~Decision

~~A "decision" shall mean a written communication to the individual-
complainant from the appropriate administrator. Responses may
be hand-delivered, sent by electronic communication to the individ-
ual's email address of record, or sent by U.S. Mail to the individ-
ual's mailing address of record. Mailed responses that provides an
explanation of the basis of the decision, an indication of each docu-
ment that supports the decision, and any relief or redress to be
provided. A decision shall be issued on the merits of the concern
raised in the complaint notwithstanding any procedural errors or
the type of relief or redress requested.~~

~~The decision shall also include information regarding the filing of
an appeal in accordance with this policy. After a hearing at Level
Three, the decision shall include information on submitting an ap-
peal to the commissioner.~~

~~A decision may be hand-delivered, sent by electronic communica-
tion to the complainant's email address of record, or sent by U.S.
Mail to the complainant's mailing address of record. Mailed deci-
sions shall be timely if they are postmarked by U.S. Mail on or be-
fore the deadline.~~

~~Days~~

~~"Days" shall mean District business days, unless otherwise noted.
In calculating timelines under this policy, the day a document is
filed is "day zero." The following business day is "day one."~~

~~Representative~~

~~"Representative" shall mean any person who or organization that is
designated by an individual a complainant to represent the individ-
ual complainant in the complaint process.~~

~~The individual complainant may designate a representative through
written notice to the District at any level of this process. If the indi-
vidual The representative may participate in person or by telephone
conference call. If the complainant designates a representative
with fewer than three business days' notice to the District before a
scheduled conference or hearing, the District may reschedule the
conference or hearing to a later date, if desired, in order to include
the District's counsel. The District may be represented by counsel
at any level of the process.~~

Consolidating
Complaints

~~Complaints arising out of an event or a series of related events shall be addressed in one complaint. An individual shall not file To promote efficiency in addressing complaints, the appropriate administrator shall determine if separate or serial complaints arising from anyan event or series of events that have been or could have been addressed in a previous complaint.~~

~~Untimely Filings~~

~~All time limits shall be strictly followed unless modified by mutual written consent.~~

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

Costs Incurred

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

Complaint and
Appeal Forms

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

Copies of any documents that support the complaint should be ~~at-
tached to~~ included with the complaint form. If the ~~individual com-
plainant~~ does not have copies of these documents, ~~they~~ copies may be presented at the Level One ~~conference~~ hearing. After the Level One ~~conference~~, ~~no new documents may be submitted by the indi-
vidual unless the individual did not know the documents existed~~ before the Level One conference hearing, the complainant may supplement the record with additional documents or include additional claims.

Record

A record of each complaint hearing shall be created and retained in accordance with this policy. The record shall include documents submitted by the complainant, documents determined relevant by District personnel, and the decision.

Remand

A complaint or appeal form that is incomplete in any material aspect ~~may~~ shall be ~~dismissed but may be refiled with all the required information if the refiling is within the designated time for filing re-
filed, if at Level One, and remanded at all other levels in order to develop an adequate record of the complaint.~~

If an adequate record has not been developed, the appropriate ad-
ministrator may remand the complaint to a lower level. The Board or Board committee may remand a complaint to a lower level if at the Board level of review an adequate record has not been devel-
oped.

Assignment of
Hearing Officer

When a District employee is the subject of a complaint, the hearing shall be conducted by an administrator who is in a supervisory or higher organizational role. The District employee who is the subject of the complaint shall recuse themselves from reviewing the complaint at any level in the process.

Level One

Complaint forms must be filed:

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

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

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

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

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

The District may conduct an investigation at any level in the complaint process. If the District and the complainant mutually agree, all deadlines shall be suspended during an investigation.

At Level One, the appropriate hearing officer shall hold a hearing with the complainant within 10 calendar days after receipt of the written complaint. The hearing officer may set reasonable time limits for the hearing.

The hearing officer shall provide the complainant a decision within 20 calendar days following the hearing. In reaching a decision, the hearing officer may consider information provided with the complaint form and any other relevant documents or information the hearing officer believes will help resolve the complaint.

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

The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~ 20 calendar days of the date of the written Level One response decision or, if no ~~response was received,~~ within ten decision has been communicated to the complainant, within 20 calendar days of the Level One response decision deadline.

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

The Level One record shall include:

1. The original complaint form and any attachments.
2. ~~All~~ Any other documents submitted by the individual complainant at Level One.
3. ~~The~~ If the complaint is against a District employee, the written response of the District employee, if any.
- ~~3.4.~~ The decision issued at Level One and any attachments.
- ~~4.5.~~ All other documents relied upon by the Level One ~~administrator~~ hearing officer in reaching the Level One decision.

The ~~Superintendent or designee shall schedule a conference~~ within ten hearing officer shall hold a hearing within 10 calendar days after the appeal notice is filed. The ~~conference shall be limited~~

Level Three

~~to the issues and documents considered at Level One. At the conference, the individual may provide information concerning any documents or information relied upon by the administration for the Level One decision. The Superintendent or designee may set reasonable time limits for the conference hearing officer may set reasonable time limits for the hearing.~~

~~The Superintendent or designee hearing officer shall provide the individual a written response within ten complainant a decision within 20 calendar days following the conference. The written response shall set forth the basis of the decision hearing.~~ In reaching a decision, the Superintendent or designee hearing officer may consider the Level One record, any additional information provided at prior to the Level Two conference hearing, and any other relevant documents or information the Superintendent or designee hearing officer believes will help resolve the complaint.

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

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

The appeal notice must be filed in writing, on a form provided by the District, within ~~ten~~ 20 calendar days of the date of the written Level Two response decision or, if no response was received, within ~~ten~~ decision has been communicated to the complainant, within 20 calendar days of the Level Two response decision deadline.

~~The Superintendent or designee shall inform the individual of the date, time, and place of the Board Unless the Board delegates a committee in accordance with law, the Board shall hear the appeal of the Level Two decision.~~

After receiving notice of the appeal, the Board or Board committee shall hold a meeting to discuss the complaint no later than 60 calendar days after the date on which the Level Two decision was made.

The Superintendent shall inform the complainant whether the Board or a Board committee will hear the appeal and of the date, time, and place of the meeting at which the complaint will be on the agenda for presentation to the Board or Board committee.

~~The Superintendent or designee shall provide the Board the record of the Level Two appeal. The individual At least five business days before the Board or Board committee meeting, the Superintendent shall provide the complainant a description of any information the~~

Board intends to rely on that is not contained in the record created at the previous hearing levels, including any preliminary hearing.

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

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
3. The written responseAny other documents submitted by the complainant at Level Two.
- 3.4. The decision issued at Level Two and any attachments.
- 4.5. All other documents relied upon by the administration in reaching the Level Two decision.

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

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

~~The complainant may request that the complaint be heard in open or closed meeting. The District shall honor that request unless the Texas Open Meetings Act or other applicable law requires otherwise. [See BE]~~

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

In addition to any other record of the ~~Board~~ meeting required by law, the Board or Board committee shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the individual complainant or ~~his or her~~the complainant's representative, any presentation from the administration, and questions from ~~the~~ Board members with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board or Board committee shall then consider the complaint. It ~~may give notice of its~~shall make a decision orally or in writing at any time up to and including the next regularly scheduled Board meeting. If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Twono later than 30 calendar days after the date of the Board or Board committee meeting at which the complaint was presented. The complainant shall be provided a decision in accordance with this policy and state law.