

Regular School Board Meeting

Monday, April 20, 2026 5:30 PM

Training Room , 490 E. College Ave. , Batesville, Arkansas 72501

A.	PRELIMINARY MEETING:	Speaker (s) : Board President Scott Fredricks
A.1.	Call the meeting to order	
A.2.	Roll Call	
B.	PUBLIC COMMENT:	
C.	PROCEDURAL MATTERS:	
C.1.	Media presence	
C.2.	Pledge of Allegiance	Speaker (s) : Director Heather Fulbright
C.3.	Approval of Regular Agenda	
D.	(IO) RECOGNITIONS:	
D.1.	Citizens Bank Above and Beyond Award	Speaker (s) : Mrs. Janelle Shell
D.2.	BHS Boys State Swim Team	
E.	CONSENT AGENDA:	
E.1.	Minutes from previous meetings	
E.2.	Personnel Report	
E.3.	Approval of Consent Agenda items as presented	
F.	DISTRICT OPERATIONS:	
F.1.	OPAA Food Renewal for SY 2026-2027	Speaker (s) : Glenda Haley
F.2.	Purchase of a walk-in freezer for Eagle Mountain Elementary	Speaker (s) : Mr. David Campbell
G.	EDUCATIONAL SERVICES DIVISION:	
G.1.	BSD Strategic Plan	Speaker (s) : Mr. Travis Whisenant
G.2.	(IO) White River Academy Campus Update	Speaker (s) : Mrs. Briley Strecker
G.3.	(IO) District Curriculum Report	Speaker (s) : Mrs. Rachel Horn
G.4.	McKinney-Vento Handbook updates	Speaker (s) : Mrs. Rachel Horn
G.5.	SIOP Training	Speaker (s) : Mrs. Rachel Horn
G.6.	Expulsion of Student	Speaker (s) : Mr. David Campbell

H. **BUSINESS SERVICES DIVISION:**

H.1. (IO) Financial Reports

Speaker (s) : Mrs. Shelley McCormick

H.2. Annual Legislative Audit Report

Speaker (s) : Mr. David Campbell

H.3. Purchase of athletic equipment

Speaker (s) : Coach Stu Smith

I. **HUMAN RESOURCES DIVISION:**

J. **(IO) REPORTS AND COMMUNICATIONS FROM INTERIM SUPERINTENDENT:**

Speaker (s) : Mr. David Campbell

K. **ADJOURNMENT:**

**2025-2026 Boy's Swim Team
State Champions**

Coaches: Matt Wentz, Kyang Nyguen, and Alfredo Aleman

Alan Aguilar
Brody Fulbright
Albert Harless
Allen Hollister
Henry Kempf
Luke Phelps
John Roberts
Parker Rodgers
Sawyer Rudisill
Silas Rudisill
John Sitz
Sam Smith
Sam Sullins

CALLED SCHOOL BOARD MEETING OF THE BOARD OF DIRECTORS AGENDA



Board of Directors

Scott Fredricks President (AL-2032)

Josh Swinea V.P. (D4-2032)

Heather Fulbright Sec (D3-2032)

Andy Walmsley (AL – 2028)

Chris Milum L.L. (D1-2032)

Dwight Ford (D5-2028)

Karen Beller (D2-2028)

Mr. David Campbell, Interim Superintendent

DATE: April 7, 2026

Called School Board Meeting 5:30 PM

In order to ensure an orderly and productive meeting, the Board of Directors of the Batesville School District will follow Board Policy 1.14.

- A. PRELIMINARY MEETING:
 - Board President Scott Fredricks
 - A.1. Call the meeting to order:
 - A.2. Roll Call:
- B. PUBLIC COMMENT:
 - Nobody demonstrated their right for public comment.
- C. PROCEDURAL MATTERS:
 - C.1. Media presence
 - C.2. Pledge of Allegiance
 - Director Heather Fulbright
- D. CONSENT AGENDA:
 - "Any item on the Consent Agenda may be removed for further discussion by the Board of Directors at the request of a Director."
 - Move to approve the item(s) on the Consent Agenda. This motion, made by Heather Fulbright and seconded by Dwight Ford, Carried.

Agenda - Called School Board Meeting - April 7, 2026

Karen Beller: Yea
Dwight Ford: Yea
Scott Fredricks: Yea
Heather Fulbright: Yea
Chris Milum: Yea
Josh Swinea: Yea
Andy Walmsley: Yea
Yea: 7, Nay: 0

D.1. Minutes from previous meeting

E. Executive Session
No action was taken during the Executive Session.

F. BUSINESS SERVICES DIVISION:
Mr. David Campbell

F.1. Supplemental Salary Schedule

Move to approve the 2026-2027 Supplemental Salary Schedule. This motion, made by Heather Fulbright and seconded by Andy Walmsley, Carried.

Karen Beller: Yea
Dwight Ford: Yea
Scott Fredricks: Yea
Heather Fulbright: Yea
Chris Milum: Yea
Josh Swinea: Yea
Andy Walmsley: Yea
Yea: 7, Nay: 0

F.2. Specialized Professional Salary Schedule

Move to approve the 2026-2027 Specialized Professional Salary Schedule. This motion, made by Chris Milum and seconded by Dwight Ford, Carried.

Karen Beller: Yea
Dwight Ford: Yea
Scott Fredricks: Yea
Heather Fulbright: Yea
Chris Milum: Yea
Josh Swinea: Yea
Andy Walmsley: Yea
Yea: 7, Nay: 0

F.3. Administrative Salary Schedule

Agenda - Called School Board Meeting - April 7, 2026

Move to approve the 2026-2027 Administrative Salary Schedule. This motion, made by Karen Beller and seconded by Chris Milum, Carried.

Karen Beller: Yea
Dwight Ford: Yea
Scott Fredricks: Yea
Heather Fulbright: Yea
Chris Milum: Yea
Josh Swinea: Yea
Andy Walmsley: Yea
Yea: 7, Nay: 0

F.4. 2026-2027 Certified Salary Schedule

Move to approve the 2026-2027 Certified Salary Schedule. This motion, made by Dwight Ford and seconded by Heather Fulbright, Carried.

Karen Beller: Yea
Dwight Ford: Yea
Scott Fredricks: Yea
Heather Fulbright: Yea
Chris Milum: Yea
Josh Swinea: Yea
Andy Walmsley: Yea
Yea: 7, Nay: 0

F.5. 2026-2027 Classified Salary Schedule

Move to approve the 2026-2027 Classified Salary Schedule. This motion, made by Andy Walmsley and seconded by Heather Fulbright, Carried.

Karen Beller: Yea
Dwight Ford: Yea
Scott Fredricks: Yea
Heather Fulbright: Yea
Chris Milum: Yea
Josh Swinea: Yea
Andy Walmsley: Yea
Yea: 7, Nay: 0

G. HUMAN RESOURCES DIVISION:
Mr. David Campbell

G.1. 2026-2027 District-Level Certified Employees

Director Scott Fredricks excused himself from the Board Meeting at 6:21 pm pending the vote.

Agenda - Called School Board Meeting - April 7, 2026

Director Scott Fredricks returned to the Board Meeting at 6:22 pm after the above vote was taken.

Move to approve the District-Level Certified Employees Contracts as presented for the 2026-2027 school year. This motion, made by Karen Beller and seconded by Chris Milum, Carried.

Karen Beller: Yea
Dwight Ford: Yea
Scott Fredricks: Yea
Heather Fulbright: Yea
Chris Milum: Yea
Josh Swinea: Yea
Andy Walmsley: Yea
Yea: 7, Nay: 0

G.2. 2026-2027 District-Level Classified Employees

Move to approve the District-Level Classified Employees Contracts as presented for the 2026-2027 school year. This motion, made by Heather Fulbright and seconded by Chris Milum, Carried.

Karen Beller: Yea
Dwight Ford: Yea
Scott Fredricks: Yea
Heather Fulbright: Yea
Chris Milum: Yea
Josh Swinea: Yea
Andy Walmsley: Yea
Yea: 7, Nay: 0

G.3. 2026-2027 Certified Building Administrators

Move to approve the Certified Building Administrators Contracts as presented for the 2026-2027 school year. This motion, made by Dwight Ford and seconded by Karen Beller, Carried.

Karen Beller: Yea
Dwight Ford: Yea
Scott Fredricks: Yea
Heather Fulbright: Yea
Chris Milum: Yea
Josh Swinea: Yea
Andy Walmsley: Yea
Yea: 7, Nay: 0

G.4. 2026-2027 Licensed Personnel

Agenda - Called School Board Meeting - April 7, 2026

Director Chris Milum and Director Andy Walmsley excused themselves from the board meeting pending the above vote at 6:23 pm.

Director Chris Milum and Director Andy Walmsley returned to the board meeting at 6:24 pm after the above vote was taken.

Move to approve the Licensed Personnel Contracts as presented for the 2026-2027 school year. This motion, made by Heather Fulbright and seconded by Josh Swinea, Carried.

Karen Beller: Yea
Dwight Ford: Yea
Scott Fredricks: Yea
Heather Fulbright: Yea
Chris Milum: Yea
Josh Swinea: Yea
Andy Walmsley: Yea
Yea: 7, Nay: 0

G.5. 2026-2027 Classified Personnel

Move to approve the Classified Personnel Contracts as presented for the 2026-2027 school year. This motion, made by Dwight Ford and seconded by Heather Fulbright, Carried.

Karen Beller: Yea
Dwight Ford: Yea
Scott Fredricks: Yea
Heather Fulbright: Yea
Chris Milum: Yea
Josh Swinea: Yea
Andy Walmsley: Yea
Yea: 7, Nay: 0

H. ADJOURNMENT:

Time: 6:24 pm

Mr. Scott Fredricks, President

Mrs. Heather Fulbright, Secretary

Mr. David Campbell, Interim Superintendent

Move to adjourn the meeting. This motion, made by Heather Fulbright and seconded by Chris Milum, Carried.

Karen Beller: Yea

Dwight Ford: Yea

Scott Fredricks: Yea

Heather Fulbright: Yea

Chris Milum: Yea

Josh Swinea: Yea

Andy Walmsley: Yea

Yea: 7, Nay: 0

BOE WORK SESSION OF THE BOARD OF DIRECTORS AGENDA



Board of Directors

Scott Fredricks President (AL-2032)

Josh Swinea V.P. (D4-2032)

Heather Fulbright Sec (D3-2032)

Andy Walmsley (AL – 2028)

Chris Milum L.L. (D1-2032)

Dwight Ford (D5-2028)

Karen Beller (D2-2028)

Mr. David Campbell, Interim Superintendent

DATE: April 13, 2026

BOE Work Session 5:00 PM

In order to ensure an orderly and productive meeting, the Board of Directors of the Batesville School District will follow Board Policy 1.14.

- A. PRELIMINARY MEETING:
 - A.1. Call the meeting to order:
Board President Scott Fredricks
 - A.2. Roll Call:
- B. PUBLIC COMMENT:
- C. PROCEDURAL MATTERS:
 - C.1. Media presence
 - C.2. Pledge of Allegiance
Director Heather Fulbright
 - C.3. Approval of Regular Agenda
Move to approve the regular agenda. This motion, made by Karen Beller and seconded by Andy Walmsley, Carried.
Karen Beller: Yea
Dwight Ford: Yea

Agenda - BOE Work Session - April 13, 2026

Scott Fredricks: Yea
Heather Fulbright: Yea
Chris Milum: Absent
Josh Swinea: Yea
Andy Walmsley: Yea
Yea: 6, Nay: 0, Absent: 1

D. (IO) Strategic Planning Workshop
Mr. Travis Whisenant

E. ADJOURNMENT:

Time: 8:02 pm

Move to adjourn. This motion, made by Heather Fulbright and seconded by Andy Walmsley, Carried.

Karen Beller: Yea
Dwight Ford: Yea
Scott Fredricks: Yea
Heather Fulbright: Yea
Chris Milum: Absent
Josh Swinea: Yea
Andy Walmsley: Yea
Yea: 6, Nay: 0, Absent: 1

Batesville SD Board Workshop Agenda

Apr 13, 2026

<p>Welcome! 5:00</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Welcome! <input type="checkbox"/> Teaming <input type="checkbox"/> Need to Knows/Questions
<p>Process/Design of the Batesville Strategic Plan 5:30-6:30</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Community Engagement <ul style="list-style-type: none"> • Focus Groups, Summits, Community Survey • Community Engagement Response Summary • Community Engagement Reflection <input type="checkbox"/> Needs Assessment/ Design <ul style="list-style-type: none"> • Beliefs, Call to Action, Learner Profile, Leader Profile • Strategic Design Brochure • Design Analysis
<p>Strategic Plan in Action 6:30-7:30</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Create <ul style="list-style-type: none"> • Specific Results • Strategic Design Brochure • Specific Results + Timeline Analysis <input type="checkbox"/> Lead <ul style="list-style-type: none"> • Action Plans <input type="checkbox"/> Responsible Rollout Approach
<p>Next Steps 7:30-8:00</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Elevator Speech <input type="checkbox"/> Next Steps <input type="checkbox"/> Feedback



TO: Board of Directors
FROM: Mr. David Campbell, Interim Superintendent
DATE: April 20, 2026
RE: To Approve the Following Personnel Actions

Background Information:

The following personnel items are submitted for your information and approval. All candidates undergo a screening process, an interview, and complete background checks. They are recommended by site and district administrators.

Certified:

1. To offer a conditional employment contract to Madelyn Cunningham (BHS) as Teacher, effective 7/1/26.
2. To accept the resignation of Katie Callahan (W) as Teacher, effective 6/30/26.
3. To accept the resignation of Suzette Cowden (BHS) as Teacher, effective 6/30/26, due to retirement after 32.75 years in education.
4. To accept the resignation of Kristi Cox (C) as Special Programs Director, effective 4/20/26.
5. To accept the resignation of Sandra Malone (W) as Teacher, effective 6/30/26.
6. To accept the resignation of Dee Wilkerson (SR) as Teacher, effective 6/30/26.
7. To accept the resignation of Kandy Tosh as Teacher, effective 6/30/26, to accept a Classified position as Network Administrator, effective 7/1/26.

Classified:

1. To offer a conditional employment contract to Erika Moreno (W) as ParaProfessional, effective 7/1/26.
2. To accept the resignation of Allison Brackett (PK) as Preschool Teacher, effective 4/27/26.
3. To accept the resignation of Lidia Castillo (BHS) as ParaProfessional, effective 5/7/26.
4. To accept the resignation of Terri Skinner (PK) as Preschool Teacher, effective 4/24/26.
5. To accept the resignation of Shannon Terry (M&O) as Maintenance, effective 4/30/26.
6. To accept the resignation of James Timbs (M&O) as Custodian, effective 4/30/26.
7. To accept the resignation of Jason Williamson (M&O) as Custodian, effective 4/14/26.
8. To accept the resignation of Jody Tosh as Systems Technician, to accept the position of Network Administrator, effective 5/1/26.
9. To recommend the termination of Kenneth Cantrell Jr. (M&O) as Custodian, effective 4/17/26.

All new personnel will be offered conditional employment contracts. The contract will be voided if the employee fails to pass the Criminal Record Check as required by state law. The contract will be voided if they fail to provide a valid ADE Teaching license when required. Fiscal Impact: Salary Schedule Placement Recommendation: It is recommended that the Board of Directors approve the Personnel Report as submitted.



BOARD OF EDUCATION AGENDA ABSTRACT

Abstracts serve to provide background information regarding agenda items.

	ACTION
TITLE:	Approval of the OPAA! Contract (1yr)
DATE:	April 20, 2026
RESPONSIBLE ADMINISTRATOR:	David Campbell, Interim Superintendent

BACKGROUND/CONSIDERATIONS:

The Batesville School District and the Food Service Company, OPAA!, will enter the final year of a five-year contract for the 2026–2027 school year. The District is required to formally renew this agreement on an annual basis if it elects to continue services with the same provider. The terms and conditions for the upcoming year will remain consistent with those established over the previous four years. In accordance with this timeline, the District will initiate a competitive bidding process for food service management services for the 2027–2028 school year.

RECOMMENDATION:

The administration recommends the Batesville School District Board of Education approve the renewal of the Food Service Company, OPAA! For the 2026-2027 school year.

If the Board agrees, the motion would read: ***move to approve the*** renewal of the Food Service Company, OPAA! for the 2026-2027 school year.

THE SCHOOL YEAR 2026-2027 CONTRACT RENEWAL
School Food Authority Renewal of Food Service Management Company Contract

In accordance with 7 C.F.R. § 210.16(d), the contract between a school food authority and a food service management company shall be for a duration of no longer than 1 year, and options for the yearly renewal of a contract signed after February 16, 1988, may not exceed 4 additional years. All contracts shall include a termination clause whereby either party may cancel for cause with a 60-day written notification.

Important information:

This renewal is invalid until written approval is received from the Arkansas Department of Agriculture, Food and Nutrition Division; hereafter, State Agency (SA).

Contract renewals submitted after June 30, 2026, may require the School Food Authority (SFA) to return to a self-operated Food Service Program.

SA has included the pricing details of the district’s current contract or most recent contract renewal. If the district plans to operate any part of the Child Nutrition Program differently than stated in the original contract or contract renewals, an addendum for the amended portion of the contract must be attached with the details for SA approval. All amendments must be documented, reviewed, and approved by SA prior to execution. Additionally, SA must review and obtain awarding agency approval for all proposed contract modifications when the scope of a contract or the change increases the contract amount by more than the Simplified Acquisition Threshold [2 C.F.R. § 200.324(b)(5)]. SA must be able to determine and confirm that amendments are developed by the SFA (not the FSMC) to ensure compliance with USDA Guidance.

Instructions for completing this renewal.

- A. Complete all sections.
- B. Check the boxes as they apply in each section to indicate completion.
- C. All fee increases, including allocated charges, must be linked to the Consumer Price Index (CPI-U) for January 2026 for Food Away from Home for all Urban Consumers. The table is included in the renewal packet and should be returned with the packet.
- D. The maximum rate of increase for the 2026-2027 school year is 4.0%. Price increases can be less than 4.0 % but cannot exceed this rate.
- E. Price increases will be carried out four (4) places to the right of the decimal. **DO NOT round.**
- F. Obtain school board approval.
- G. This entire renewal packet, along with any amendments and school board minutes, is due by Friday, May 22, 2026, to the following State Agency email address: cnumeals.rfp@ade.arkansas.gov. Incomplete packets will not be processed for approval but will be returned to the district for corrections or revisions.

Section 1: Intent to Renew or Terminate the FSMC Contract and Meal Equivalency Factor

- A. It is the intent of district administration and the district’s governing board to renew this FSMC contract for the 2026-2027 SY.
- B. The contract will not be renewed. The superintendent must sign and return the entire renewal form to the SA.

Superintendent signature: _____ Date: _____

- C. Meal equivalency rates will be applied to cash sales using the formula described in the Request for Proposal (RFP)/contract. Total free lunch reimbursement for the 2026-2027 school year + USDA-donated food value + Arkansas state matching = the meal equivalency rate. The rate is provided by SA when reimbursement rates are received from the United States Department of Agriculture (USDA). Items converted to meal equivalents include cash sales, such as à la carte sales (and non-program meals in contracts beginning 2024). Catering and vending sales are not converted to meal equivalents.

Section 2: Pricing determined using the CPI-U for January 2026 for Food Away from Home for All Urban Consumers. Price increases can be up to 4.0%. A lesser rate is also acceptable. Price increases will be carried out in four (4) places to the right of the decimal. DO NOT round. See Table 1 attached.

Cost Reimbursable Contracts Option A only (fees are per meal)

- A. Administrative Fee Increase
- | | |
|--|----------|
| Current Administrative Fee | \$ _____ |
| Proposed Administrative Fees 2026-2027 SY: | |
| Student Breakfast | \$ _____ |
| Student Lunch | \$ _____ |
| Student Afterschool Snack | \$ _____ |
| Non-student Breakfast
<i>(for contracts beginning 2021, 2022, or 2023 only)</i> | \$ _____ |
| Non-student Lunch
<i>(for contracts beginning 2021, 2022, or 2023 only)</i> | \$ _____ |
- B. Management Fee Increase
- | | |
|--|----------|
| Current Management Fee | \$ _____ |
| Proposed Management Fees 2026-2027 SY: | |
| Student Breakfast | \$ _____ |
| Student Lunch | \$ _____ |
| Student Afterschool Snack | \$ _____ |
| Non-student Breakfast
<i>(for contracts beginning 2021, 2022, or 2023 only)</i> | \$ _____ |
| Non-student Lunch
<i>(for contracts beginning 2021, 2022, or 2023 only)</i> | \$ _____ |

Cost Reimbursable Contracts Option B with Fixed Monthly Fee only (Fixed rate X # of weeks/months)

- A. Current fixed monthly fee \$ _____ X _____ (# of weeks/ months) = \$ _____
- B. Proposed 2026-2027 SY fixed monthly fee \$ _____ X _____ (# of weeks/ months) = \$ _____

Fixed Rate Contracts Option A only (fees are per meal)

- A. School Breakfast (fixed meal rate)
- | | |
|---|------------------|
| Current fixed rate or fee | \$ <u>2.4342</u> |
| Proposed fixed rate or fee for 2026-2027 SY | \$ <u>2.4342</u> |
- B. School Lunch (fixed meal rate)
- | | |
|---|------------------|
| Current fixed rate or fee | \$ <u>3.6331</u> |
| Proposed fixed rate or fee for 2026-2027 SY | \$ <u>3.6331</u> |
- C. Afterschool Snack (fixed meal rate)
- | | |
|---|------------------|
| Current fixed rate or fee | \$ <u>1.1627</u> |
| Proposed fixed rate or fee for 2026-2027 SY | \$ <u>1.1627</u> |

Fixed Rate Contracts Option B with Fixed Monthly Fee only (Fixed rate X # of months)

A. Current fixed rate per month \$ _____ X _____ (# of months) = \$ _____

B. Proposed 2026-2027 SY fixed rate per month \$ _____ X _____ (# of months) = \$ _____

Section 3: Other Contract Provisions or Amendments in the Scope of the Contract N/A

A. See Important information on page 1 for details.

If the SFA and the FSMC are not operating in accordance with the terms of the original contract or the most recent contract renewal, those changes must be attached to this renewal for approval by SA. Include amendments, subcontracts, letters, or other statements of agreement, such as emails, that would indicate any changes. Note: Changes must not bring about a material change to the contract.

The changes are attached.

There are no changes to the original contract or contract renewals.

B. Summer Feeding Programs (must be part of the original solicitation and have Schedule C approved).

Serving Site(s): _____

Indicate the program: Seamless Summer Option (SSO) OR Summer Food Service Program (SFSP)

Indicate meal type: Congregate Non-Congregate Bulk Feeding

Indicate the total number of serving days in July/August 2025: 24 and/or in May/June 2026: 22

Not offering summer feeding programs

C. Fresh Fruit and Vegetable Program (FFVP)**

Adding the program

Discontinuing the program

Not offering FFVP

List of schools in the district, either added or deleted:

**Since FFVP is a cost-reimbursement grant, adding or discontinuing the FFVP would not constitute a change to the FSMC contract. FFVP is not calculated by a fixed per-meal rate or by meal equivalency; it only allows for the direct cost (food and certain non-food supplies) and administrative cost, which can be up to 10% of the grant award. The administrative cost is not entitlement for the SFA or the FSMC.

D. For original contracts requesting a loan for investment:

N/A or proceed below if the investment was requested.

Indicate the amount of investment agreed upon in the original contract: \$ _____

Provide the total amount borrowed to date: \$ _____

Provide the total amount paid to date: \$ _____

Provide the total amount owed: \$ _____

Is interest charged to the non-profit food service account? Yes No

List items purchased with the investment:

E. For original contracts requesting a monetary guarantee:

N/A or proceed below if the guarantee is requested.

Indicate the newly negotiated guaranteed amount for the 2026-2027 SY \$ _____

Was the previous guarantee met? Yes No

F. List changes in the number of schools served within the district. N/A

List all schools that have been added or deleted since the original contract.

G. For procurements made by the FSMC on behalf of the district:

General procurement standards require that documented procurement procedures be followed by the FSMC whenever purchases are made on behalf of the district. 2 C.F.R. § 200.318(a)(b).

All equipment purchases must be approved by the SFA prior to the purchase.

2 C.F.R. § 200.439(b)(1).

The district is responsible for monitoring the compliance of its contractors.

2 C.F.R. § 200.501(h).

H. School board action required - Attach the minutes showing that the contract renewal was approved.

Section 4: Signatures

A. Signatures:

This contract must be signed by the district superintendent, the school board president, the FSMC representative, and approved by the Arkansas Department of Agriculture, Food and Nutrition FSMC Program Supervisor.

District Superintendent (print full name): _____

Superintendent signature: _____

Date: _____

District School Board President (print full name): _____

District School Board President signature: _____

Date: _____

FSMC representative (print full name): Neil Broderick

FSMC representative signature: 

Date: 04/14/2026

Do not write below this line

State Agency use only:

State Agency Approval

Program Manager (print full name): _____

Program Manager signature: _____

Date: _____

This institution is an equal opportunity provider.

Table 1. Consumer Price Index for All Urban Consumers (CPI-U): U. S. city average, by expenditure category

Table 1. Consumer Price Index for All Urban Consumers (CPI-U): U.S. city average, by expenditure category, January 2026 [1982-84=100, unless otherwise noted]

Expenditure category	Relative importance Dec. 2025	Unadjusted indexes			Unadjusted percent change		Seasonally adjusted percent change		
		Jan. 2025	Dec. 2025	Jan. 2026	Jan. 2025-2026	Dec. 2025-2026	Oct. 2025-Nov. 2025	Nov. 2025-Dec. 2025	Dec. 2025-Jan. 2026
All items	100.000	317.671	324.054	325.252	2.4	0.4	-	0.3	0.2
Food	13.698	335.517	343.795	345.165	2.9	0.4	-	0.7	0.2
Food at home	8.325	310.936	315.664	317.431	2.1	0.6	-	0.6	0.2
Cereals and bakery products	1.035	355.964	361.984	366.830	3.1	1.3	-	0.5	1.2
Meats, poultry, fish, and eggs	1.995	339.169	346.815	346.613	2.2	-0.1	-	-0.2	0.2
Dairy and related products(1)	0.758	272.038	268.951	271.185	-0.3	0.8	-	0.9	0.8
Fruits and vegetables	1.269	355.837	355.246	358.840	0.8	1.0	-	0.4	0.1
Nonalcoholic beverages and beverage materials	0.995	225.510	232.021	235.761	4.5	1.6	-	0.4	0.1
Other food at home	2.273	273.796	279.814	279.657	2.1	-0.1	-	1.4	-0.3
Food away from home(1)	5.373	375.532	389.889	390.471	4.0	0.1	-	0.7	0.1

CPI Home: U.S. Bureau of Labor Statistics (bls.gov)



BOARD OF EDUCATION AGENDA ABSTRACT

Abstracts serve to provide background information regarding agenda items.

ACTION

TITLE: Approval of the purchase of a new freezer
DATE: April 20, 2026
RESPONSIBLE ADMINISTRATOR: David Campbell, Interim Superintendent

BACKGROUND/CONSIDERATIONS:

This purchase will replace the outdated, failing freezer currently in use. The district Food Service Department has funds available to make the purchase and fund the installation. Bids were taken and the selected vendor is a Tips Tap company.

RECOMMENDATION:

The administration recommends the Batesville School District Board of Education approve the purchase of a new freezer for the Eagle Mountain campus.

If the Board agrees, the motion would read: ***move to approve the purchase and installation of a new freezer for the Eagle Mountain campus.***



Quote

04/17/2026

Project:
 Batesville School District
 600 Eagle Mountain Blvd
 Batesville, AR 72501

From:
 Aimco Equipment Company
 Jeff Cook
 10001 Colonel Glenn Road
 Little Rock, AR 72204-8135
 501-228-0808
 501-228-0808 (Contact)

Job Reference Number: 16887

TIPS CONTRACT# 231101

Item	Qty	Description	List	Sell Total
1	1 ea	WALK IN COMBINATION COOLER FREEZER, REMOTE Kolpak Model No. A293861 REV. 2 Combo (NSF), Overall Dimensions: 13'-6" x 9'-8" x 8'-6 1/4"	\$45,364.00	\$30,411.00
	1 ea	Custom FREIGHT Estimated Minimum FREIGHT CHARGE, KOLPAK to AIMCO EQUIPMENT CO	\$2,500.00	\$1,500.00
			ITEM TOTAL:	\$31,911.00
2	1 ea	SERVICES: INSTALLATION / TRAINING SERVICES Custom Model No. 748 INSTALLATION OF WALK-IN COOLER/FREEZER: RECEIVE AND ASSEMBLE PANELS AT JOBSITE. HANG EVAPORATORS AND SET CONDENSING UNITS, RUN LINE SETS AND CONDENSATE DRAINS, AND START-UP. ELECTRICAL: MAKE ELECTRICAL CONNECTIONS TO EXISTING DISCONNECTS.	\$15,000.00	\$12,320.00
			ITEM TOTAL:	\$12,320.00

Item	Qty	Description	List	Sell Total
3	10 ea	WIRE SHELVING Olympic Model No. J1854K Shelf, wire, 18" x 54", chromate with Olympic Green-Guard™ epoxy finish, NSF Dimensions 54(w) x 18(d)	\$1,780.00	\$370.00
	10 ea	J1860K Shelf, wire, 18" x 60", chromate with Olympic Green-Guard™ epoxy finish, NSF	\$1,780.00	\$370.00
	5 ea	J1836K Shelf, wire, 18" x 36", chromate with Olympic Green-Guard™ epoxy finish, NSF	\$630.00	\$130.00
	16 ea	J74K Post 74", stationary, grooved at 1" increments, includes leveling bolt & cap, chromate with Olympic Green-Guard™ epoxy finish, NSF	\$1,016.00	\$208.00
	10 ea	J9995Z "S" Hooks, two required for each storage level	\$44.00	\$10.00
		Freezer Shelving Package Weight: 426.6 lbs total		
			ITEM TOTAL:	\$1,088.00
4	10 ea	WIRE SHELVING Olympic Model No. J1854K Shelf, wire, 18" x 54", chromate with Olympic Green-Guard™ epoxy finish, NSF Dimensions 54(w) x 18(d)	\$1,780.00	\$370.00
	10 ea	J1860K Shelf, wire, 18" x 60", chromate with Olympic Green-Guard™ epoxy finish, NSF	\$1,780.00	\$370.00
	5 ea	J1836K Shelf, wire, 18" x 36", chromate with Olympic Green-Guard™ epoxy finish, NSF	\$630.00	\$130.00
	16 ea	J74K Post 74", stationary, grooved at 1" increments, includes leveling bolt & cap, chromate with Olympic Green-Guard™ epoxy finish, NSF	\$1,016.00	\$208.00
	10 ea	J9995Z "S" Hooks, two required for each storage level	\$44.00	\$10.00
		Cooler Shelving Package Weight: 426.6 lbs total		
			ITEM TOTAL:	\$1,088.00
5	1 ea	DELIVERYCHARGE AIMCO EQUIPMENT CO. Model No. DELIVERYCHARGE AIMCO TRUCK: DELIVER Walk-In to Jobsite		\$350.00
			ITEM TOTAL:	\$350.00

Merchandise	\$46,757.00
Tax 10%	\$4,675.70
Total	\$51,432.70

Prices Good Until: 04/30/2026

Terms and Conditions

By accepting this quote, the Buyer agrees to the following terms and conditions:

1. **Security Agreement:** Buyer grants to Seller a present, enforceable security interest in the goods, merchandise and equipment to secure prompt payment of the purchase price thereof and consents to the filing of a UCC-1 financing statement.
2. **Cancellation Policy:** This agreement cannot be canceled by the Buyer once the purchased items have entered production or have been ordered by the Seller.
3. **Responsibility for Delays:** AIMCO Equipment Company shall not be liable for delays in manufacturing or delivery of merchandise and equipment caused by factors including, but not limited to strikes, acts of God, transportation delays, supplier failures, subcontractor actions, or any other circumstances beyond the Seller's control. Buyer's acceptance of delayed merchandise and equipment constitutes a waiver of any claims against the Seller for damages resulting from the delay.
4. **Personal Property:** The merchandise and equipment purchased under this agreement shall remain personal property and shall not become part of any realty to which they may be connected or attached.
5. **Insurance and Maintenance:** Buyer agrees to keep the merchandise and equipment in good condition and fully insured in the name and for the benefit of AIMCO Equipment Company, its successors, and/or assigns. The buyer shall not attempt to sell, encumber, relocate, or dispose of the merchandise and equipment until fully paid for as specified in this agreement.
6. **Risk of Loss:** Identification of merchandise and equipment occurs upon acceptance of this offer by the Seller. The risk of loss passes to the Buyer at the time the goods are tendered for delivery. AIMCO Equipment Company accepts no responsibility for goods transported by 3rd party carriers.
7. **Disclaimer of Warranty:** Merchandise to carry warranty coverage as specified by the manufacturer. EXCEPT AS OTHERWISE EXPRESSLY STATED HEREIN, SELLER MAKES NO WARRANTY OR REPRESENTATION OF ANY KIND WITH RESPECT TO THE GOODS, MERCHANDISE AND EQUIPMENT AND ANY AND ALL IMPLIED WARRANTIES ARE HEREBY EXCLUDED AND DISCLAIMED, INCLUDING, WITHOUT LIMITATION, THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE. In no event shall Seller's liability to Buyer for damages of any kind exceed the amount paid by Buyer and Seller for the goods, merchandise and equipment.
8. **Inspection and Notice of Defects:** Buyer shall inspect the merchandise and equipment upon delivery and notify the Seller in writing within five (5) days of any defects or omissions. Failure to provide written notice within this timeframe constitutes acceptance of the goods.
9. **Documentation and Financing:** Buyer agrees to sign, upon request by the Seller any necessary documents, including a financing statement, for filing or recording the agreement according to the Uniform Commercial Code.
10. **Return Policy:** Merchandise may not be returned without prior approval from management. Stock item returns are subject to a 25% restocking and handling charge. *Special orders, or custom fabricated items are non-returnable and cannot be canceled once the order has been placed.*
11. **Terms and Finance Charges:** All terms are subject to credit approval. Past due accounts will incur a finance charge at a rate not to exceed 5% above the federal discount rate on the date of billing. The Buyer shall pay all costs of collection, including without limitations, reasonable attorney fees.
12. **Freight Charges:** All pricing quoted will be FOB manufacturer unless otherwise noted. Freight charges quoted are strictly an estimate. Final charges will be determined upon receipt of goods from the freight carrier.
13. **Sales Tax:** All applicable federal, state, and local sales tax added at the time of invoicing will be based upon the physical address of the delivery.
14. **Deposit Requirement:** All *Special Orders* will require a 50% non-refundable deposit with the balance due in 30 days or upon receipt of the merchandise, whichever comes first.
15. **Used Equipment Warranty:** Used equipment carries a 30-day warranty returned to AIMCO for repairs.
16. **Delivery Services:** If purchasing delivery services, AIMCO will deliver equipment, uncrate, set in place, and make ready for final utility connections provided by others. The Buyer will provide adequate access to the building for delivery.
17. **Payment Terms:** Net 30 with AIMCO credit approval, all others due upon receipt. Payment to be by cash, check, cashier's check, or ACH. Payments made by credit cards may be subject to a transaction fee.
18. **Acceptance:** The Buyer agrees that this quote/agreement shall be governed by, and construed under, the laws of the state of Arkansas. I understand the terms and conditions of this quote/agreement and have verified its accuracy.

Existing Walk-In must be removed prior to arrival.

Acceptance: _____ Date: _____

Printed Name: _____

Project Grand Total: \$51,432.70



BOARD OF EDUCATION AGENDA ABSTRACT

Abstracts serve to provide background information regarding agenda items.

ACTION

Title: Batesville School District Strategic Plan
DATE: April 20, 2026
RESPONSIBLE ADMINISTRATOR: Rachel Horn, Director of Curriculum and Instruction

BACKGROUND/CONSIDERATIONS:

The Batesville School District is committed to providing all students with an excellent learning experience, which requires strategic planning, intentional resource management, and collaborative partnerships. In December 2025, the Batesville School District Board of Directors approved edVANTAGE, in partnership with engage2learn, to provide strategic planning support and a comprehensive needs assessment.

The strategic planning and comprehensive needs assessment process was composed of a series of engagement and development sessions through which information was gathered, analyzed, and synthesized to create district goals, specific results, and action steps. Collaborative teams included students, teachers, administrators, staff, parents, and community members.

Data Collection	Plan Development	Plan Rollout
<ul style="list-style-type: none"> ● Focus Groups ● Community-wide Summit ● Survey 	<ul style="list-style-type: none"> ● Needs Assessment and Design Days ● Create Day ● Lead Days 	<ul style="list-style-type: none"> ● Board Workshop ● Board Approval ● Internal Communication ● External Communication

The Batesville School District's strategic planning process will include ongoing collaboration and implementation from 2026 through 2031.

RECOMMENDATION:

The administration recommends that the Batesville School Board of Directors approve the Batesville School District's Strategic Plan.

If the board agrees, the motion would read: ***move to approve the Batesville School District's Strategic Plan as presented.***



Batesville SD

Strategic Design Board Presentation

April 20, 2026

Welcome!

#engage2learn



Travis Whisenant

Certified e2L Data-Informed Growth Coach

@engage_learning, @TravisWhisenant

Featured Partners



engage2learn is the **strategic solutions partner** public schools nationwide trust for...



Systems & Strategies

Streamline and optimize school systems for performance and sustained improvement



Implementation Support

Personalized guidance, coaching, and instructional support from experienced, expert educators.



GrowLab Platform

Centralize professional development, support, and tracking into an integrated, data-driven platform.

e2L Strategic Design Methodology

powered by  engage2learn



e2L Strategic Design Plan

3 to 6 month plan



February
Beliefs
Call to Action
Learner & Leader Profile
SWOT Analysis
Goals

April
Board Workshop
Board Presentation
Publication

FEBRUARY
Summits
Focus Groups
Engagement Report

April
5 year sequenced Specific Results
Timeline
Year 1 Action Plan

Aligned Design Products



Design Team

- ✓ Students
- ✓ Parents
- ✓ Community Members
- ✓ Classified Staff
- ✓ Secondary Certified Staff
- ✓ Elementary Certified Staff
- ✓ Building Administrators
- ✓ District Administrators



“Creating our belief and coming to a common goal resonated with me the most. We had a group of about 40 people, and we came to an agreement of what we want for the future. That is powerful.” – BSD Student

3 to 6 month plan

e2L Strategic Design Model



September/October

- Summits
- Focus Groups
- Online Survey
- Engagement Report

November

- Beliefs
- Call to Action
- Learner & Educator Profiles
- SWOT Analysis
- Critical Opportunities
- Goals/Strategies

January

- Specific Results
- 3-5 Yr Timeline

February

- Year 1 Action Plans

March

- Responsible Rollout

April

- Board Training

June

- Leadership Training

We believe...

- When everyone feels safe to try and fail, learning and growth occur.
- We believe strong, positive relationships with clear communication cultivate a safe and valued learning experience.
- We believe excellence is attainable for all.
- We believe every student can achieve at high levels when their individual needs are met.
- We believe everyone will be engaged when their unique talents are recognized, valued, and utilized.



Call to Action

All students become confident, creative problem-solvers who take ownership of their learning.



Final Goals

- We will ensure excellence for all.
- We will ensure multilingual learners thrive.
- We will foster a positive public perception.
- We will recruit, develop, and retain highly effective staff.
- We will build and maintain community partnerships.

Goal 1 + Specific Results

We will ensure excellence for all.

1.1 **District Support Systems:** Align districtwide systems to support student and staff excellence.

Goal 2 + Specific Results

We will ensure multilingual learners thrive.

- 2.1 **Systems in Schools:** Establish support for multilingual students and staff.
- 2.2 **Professional Development and Awareness:** Cultivate effective practices among staff members.
- 2.3 **Family and Community Partnerships:** Create an inclusive/culturally responsive environment.

Goal 3 + Specific Results

We wil foster a positive public perception.

3.1 **Relationship Building:** Cultivate processes for students and staff that develop a sense of belonging and value.

3.2 **Systems of Recognition:** Implement meaningful recognition practices for students and staff.

3.3 **Developing Shared Experiences:** Organize events that include internal and external stakeholders.

3.4 **Storytelling:** Utilize structures for capturing and sharing compelling stories to multiple stakeholder groups.

Goal 4 + Specific Results

We will recruit, develop, and retain highly effective staff.

- 4.1 **Recruitment:** Develop a recruitment process to attract highly qualified staff.
- 4.2 **Staff Development and Coaching:** Provide opportunities for staff to obtain mentoring, meaningful professional development, and assistance from highly trained support staff.
- 4.3 **Staff Retention:** Create a sustainable incentive program to retain staff.

Goal 5 + Specific Results

We will build and maintain community partnerships.

5.1 **Community Recognition:** Celebrate community partnerships that actively engage with students and school initiatives.

5.2 **Coordination of Partnerships:** Create active partnerships with the community that will support students' and businesses' success.

Year 1 Specific Results

1.1 **District Support Systems:** Align districtwide systems to support student and staff excellence.

2.2 **Professional Development and Awareness:** Cultivate effective practices among staff members.

3.3 **Developing Shared Experiences:** Organize events that include internal and external stakeholders.

Strategic Design Brochure


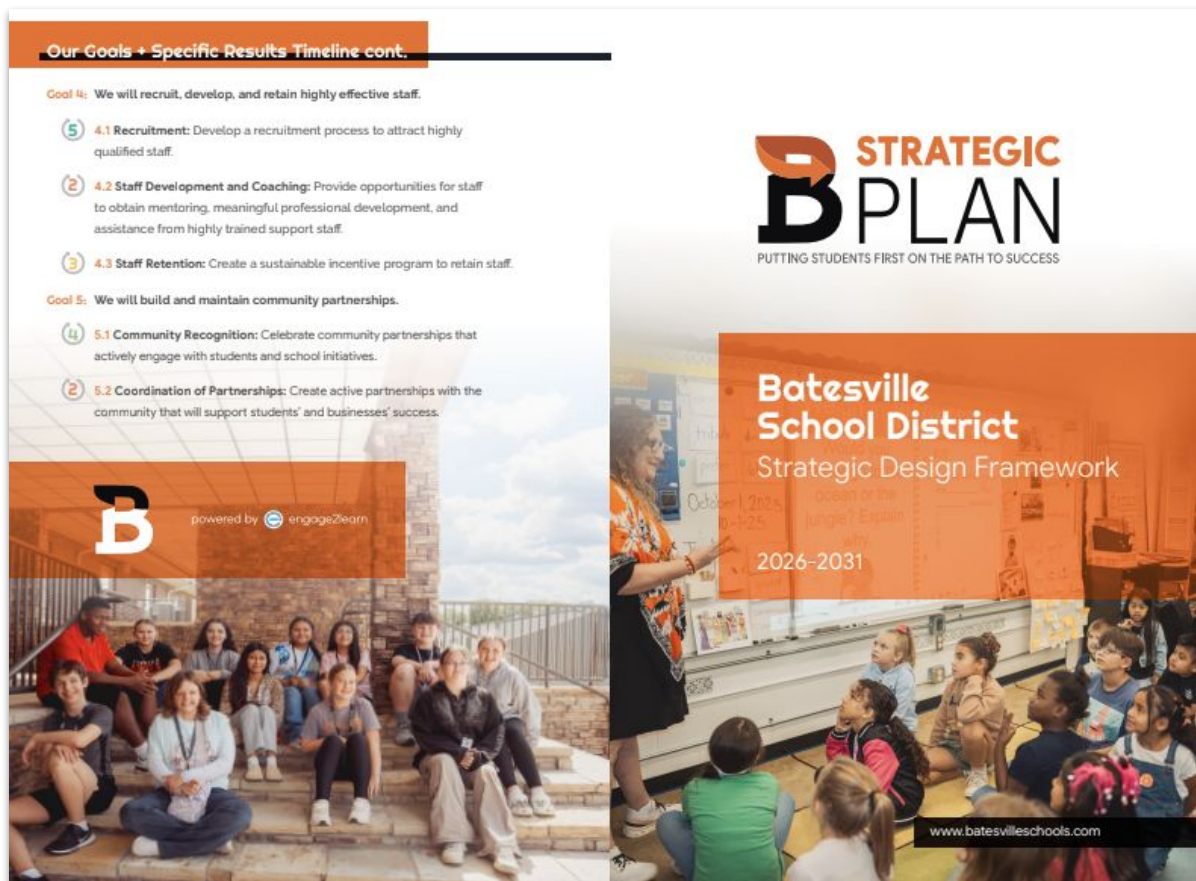

Our Goals + Specific Results Timeline cont.

Goal 4: We will recruit, develop, and retain highly effective staff.


- 5.1 **4.1 Recruitment:** Develop a recruitment process to attract highly qualified staff.
- 2.2 **4.2 Staff Development and Coaching:** Provide opportunities for staff to obtain mentoring, meaningful professional development, and assistance from highly trained support staff.
- 3.3 **4.3 Staff Retention:** Create a sustainable incentive program to retain staff.

Goal 5: We will build and maintain community partnerships.

- 4.4 **5.1 Community Recognition:** Celebrate community partnerships that actively engage with students and school initiatives.
- 2.2 **5.2 Coordination of Partnerships:** Create active partnerships with the community that will support students' and businesses' success.



Batesville School District
Strategic Design Framework
2026-2031

powered by  engage2learn

www.batesvilleschools.com

Strategic Design Brochure

Our Beliefs



We believe...

- When everyone feels safe to try and fail, learning and growth occurs.
- Strong, positive relationships with clear communication cultivates a safe and valued learning experience.
- Excellence is attainable for all.
- Every student can achieve at high levels when their individual needs are met.
- Everyone will be engaged when their unique talents are recognized, valued, and utilized.



Our Goals + Specific Results Timeline



Goal 1: We will ensure excellence for all.

- 1.1 **District Support Systems:** Align district-wide systems to support student and staff excellence.

Goal 2: We will ensure multilingual learners thrive.

- 2.1 **Systems in Schools:** Establish support for multilingual students and staff.
- 2.2 **Professional Development and Awareness:** Cultivate effective practices among staff members.
- 2.3 **Family and Community Partnerships:** Create an inclusive/culturally responsive environment.

Goal 3: We will foster a positive public perception.

- 3.1 **Relationship Building:** Cultivate processes for students and staff that develop a sense of belonging and value.
- 3.2 **Systems of Recognition:** Implement meaningful recognition practices for students and staff.
- 3.3 **Developing Shared Experiences:** Organize events that include internal and external stakeholders.
- 3.4 **Storytelling:** Utilize structures for capturing and sharing compelling stories to multiple stakeholder groups.

Our Call to Action



All students become confident, creative problem-solvers who take ownership of their learning.



Our Leader Profile



The leader...

- Connects
- Communicates
- Empowers
- Innovates
- Inspires



Disparate, Disconnected Platforms...

Difficult to manage. Expensive to sustain.

- 1 PD Management
- 2 Observation & Feedback
- 3 Instructional Coaching
- 4 Strategic Planning/CIP Tracking
- 5 PD Catalog
- 6 Project/Task Management

~~Disparate, Disconnected Platforms...~~

~~Difficult to manage. Expensive to sustain.~~ Now all in one easy-to-use platform.

- 1 PD Management
- 2 Observation & Feedback
- 3 Instructional Coaching
- 4 Strategic Planning/CIP Tracking
- 5 PD Catalog
- 6 Project/Task Management

growe lab

At a Glance

- 1333 Coaching Conversations
- 1194 Observations
- 1530 Other Support Sessions
- 1322 GIs Earned
- 796 Strand Badges Earned
- 102 Microcredentials Earned
- 67 Schools Coached
- 636 Staff Coached
- 96 Celebrations

Coaching Off Track
2.1
Goal: 4 Coaching Sessions per Coachee

Growth Rate Off Track
0.7
Goal: 0 Badges per Coachee per Session

Celebrations Off Track
1.6
Goal: 1 Celebrations per Coachee

Coaching Off Track
Goal: 4 Coaching Sessions per Coachee

Month	Actual	Benchmark
Jul	0	1
Aug	0	1
Sep	1	1
Oct	2	1.5
Nov	3	1.8
Dec	4	2
Jan	4	2
Feb	5	2

Observations Off Track
Goal: 5 Observations per Coachee

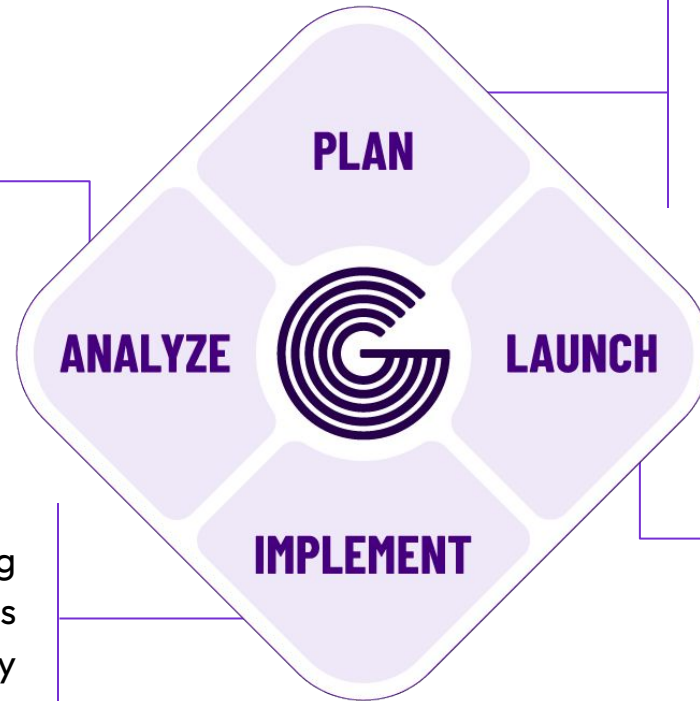
Month	Actual	Benchmark
Aug	0	1
Sep	0	1.5
Oct	0	1.8
Nov	1	2
Dec	1	2.2
Jan	1	2.5
Feb	1	2.8

Navigation: Dashboard, Calendar, Portfolio, Resources, Coaching Sessions, Reporting, Plans, Settings, Help, RP Ryan P

The **All-in-One** Implementation & Support Platform

District-Wide Reporting
Track Growth & Outcomes
Real-Time Sentiment Data

Implementation Plan Tracking
Progress Monitoring
Project Management



Individual/PLC Coaching
Walkthroughs & Observations
Robust Resource Library

PD Management
Training Catalog
Credit Tracking



Plan and track progress with real-time visibility.

- ✓ High-level progress monitoring
- ✓ Identify risks and delays
- ✓ Share status updates
- ✓ Automate communication
- ✓ Create custom-branded dashboard

Implementation Plan

< Back to Plans

Demo ISD-Strategic Implementation Plan (2024-2027)
07/09/2024 - 06/30/2027

Plan Dashboard | Plan Details | Plan Sharing | Status Reports

30% Plan Status

Risks and Delays

- On Track
- Off Track
- Not Started
- At Risk
- Completed

Specific Result 3.1 At Risk Jun 30, 2027

Action Item 12.2 Off Track Jun 30, 2026

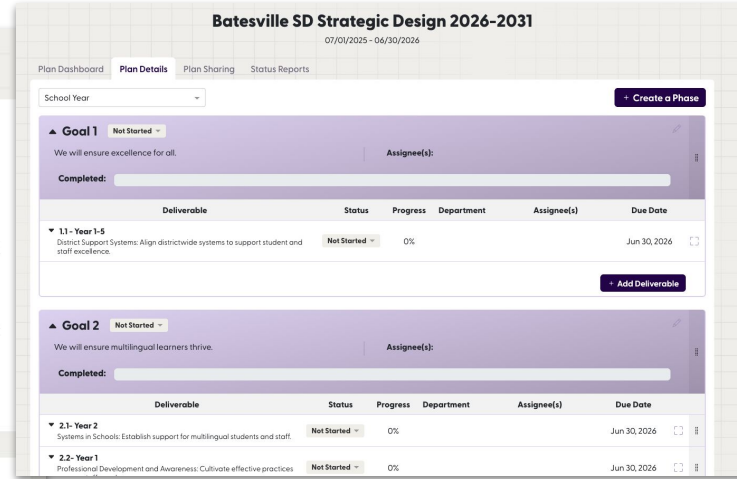
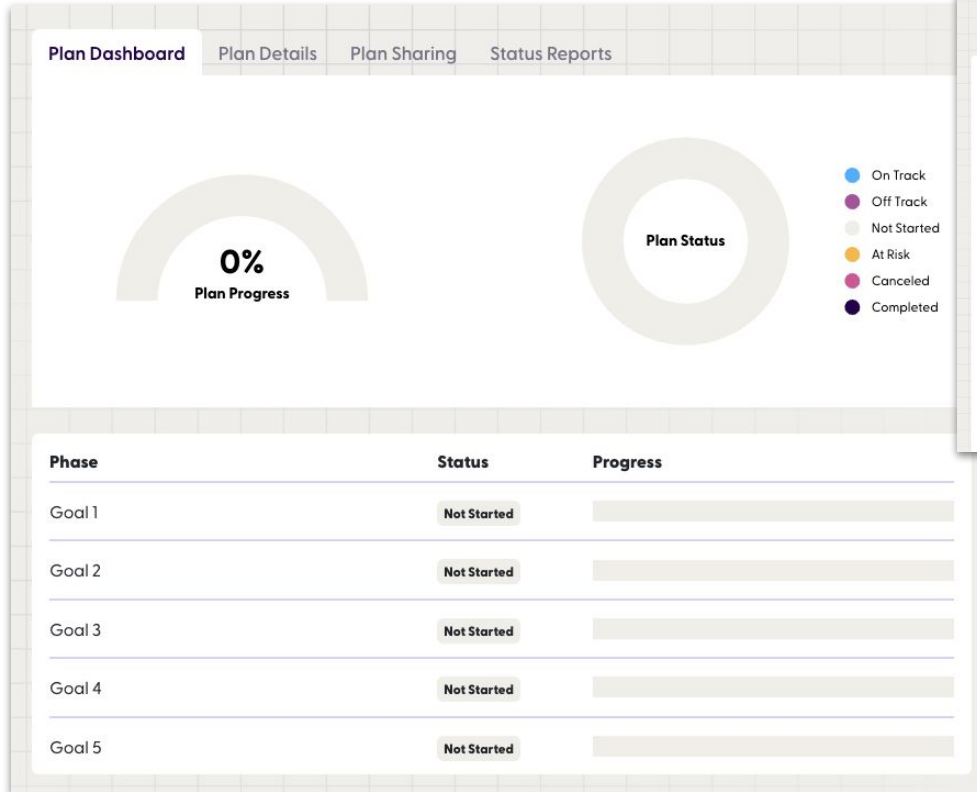
Goal 2: Foster Social-Emotional Learning and Student Well-Being On Track

Objective: Build a supportive environment that promotes mental health, emotional intelligence, and positive behavior.

Completed: **66.7%**

Specific Result	Status	Progress	Department	Assignee	Due Date
2.1 Implement district-wide social-emotional learning (SEL) curriculum.	Completed	66.7%		Madalyn Mayer	Jun 30, 2027
ACTION ITEMS					
Title	Status	Assignee	Due Date		
2.1.1 Select and implement an evidence-based SEL curriculum for K-12.	Completed	Madalyn Mayer	Jun 30, 2025		
2.1.2 Integrate SEL into daily classroom routines and teacher evaluations.	Completed	Gunnar Mann	Jun 30, 2025		
2.1.3 Measure SEL program impact on student outcomes and adjust as necessary.	On Track		Jun 30, 2027		
+ Add Action Item					
2.2 Enhance mental health services and resources for students and staff.	Completed	100%			Jun 30, 2027
2.3 Reduce incidents of bullying and behavioral issues through restorative practices.	Not Started	0%			Jun 30, 2027
+ Add Specific Result					

Implementation Plan Tracking



Automate communication to the board or community with a custom-branded dashboard.

Thank you for your partnership!

WHITE RIVER ACADEMY



Empowering Students. Redefining Success.

Personalized Learning Pathways

MEETING EACH STUDENT EXACTLY WHERE THEY ARE, EVERY DAY.



Cultivating Student Ownership

Shifting students from compliance to accountability for their own learning.



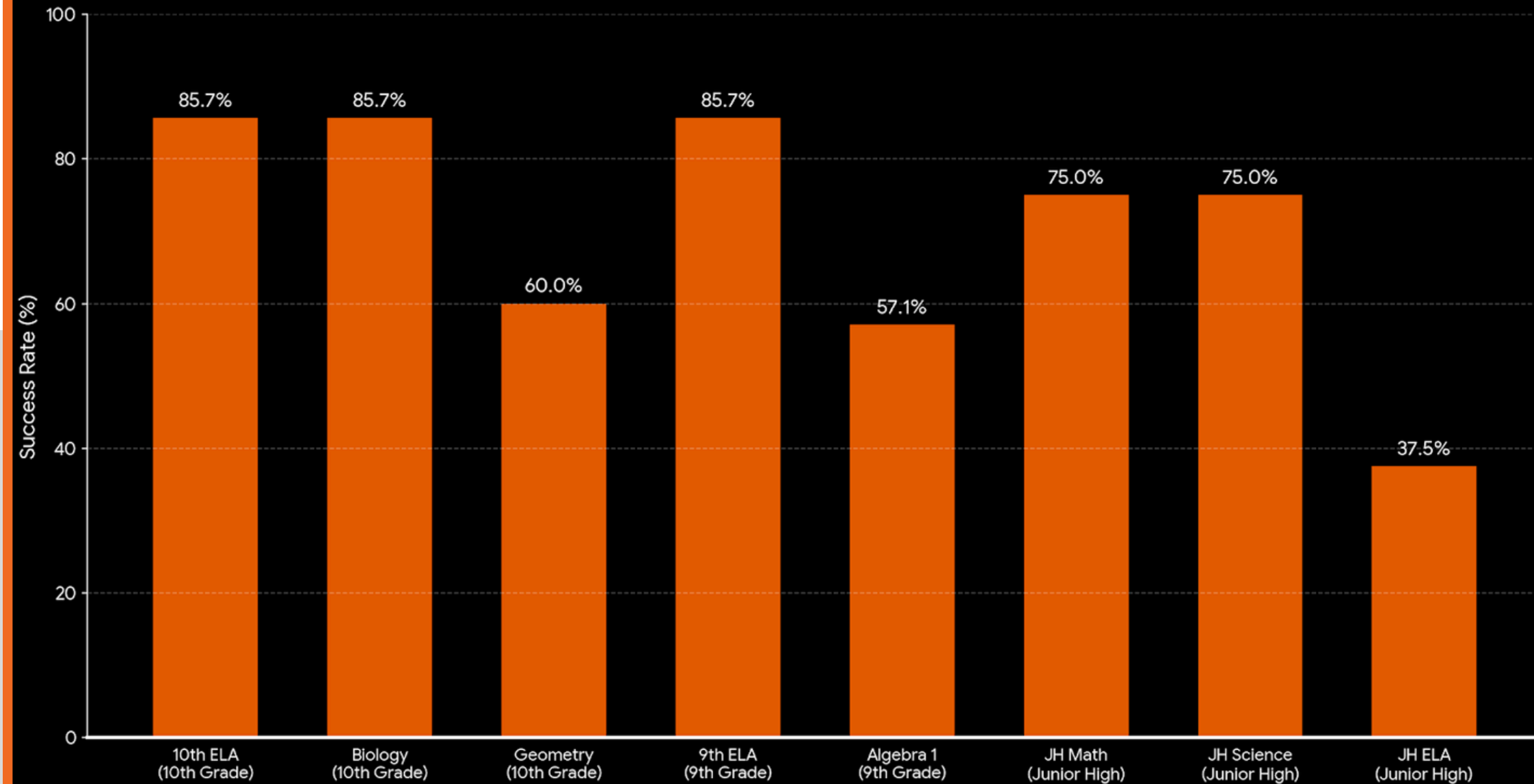
Career & Future Readiness

PREPARING ALL STUDENTS FOR THE MONDAY AFTER GRADUATION



ATLAS Growth Updates

GROWTH MOMENTUM BY SUBJECT & GRADE

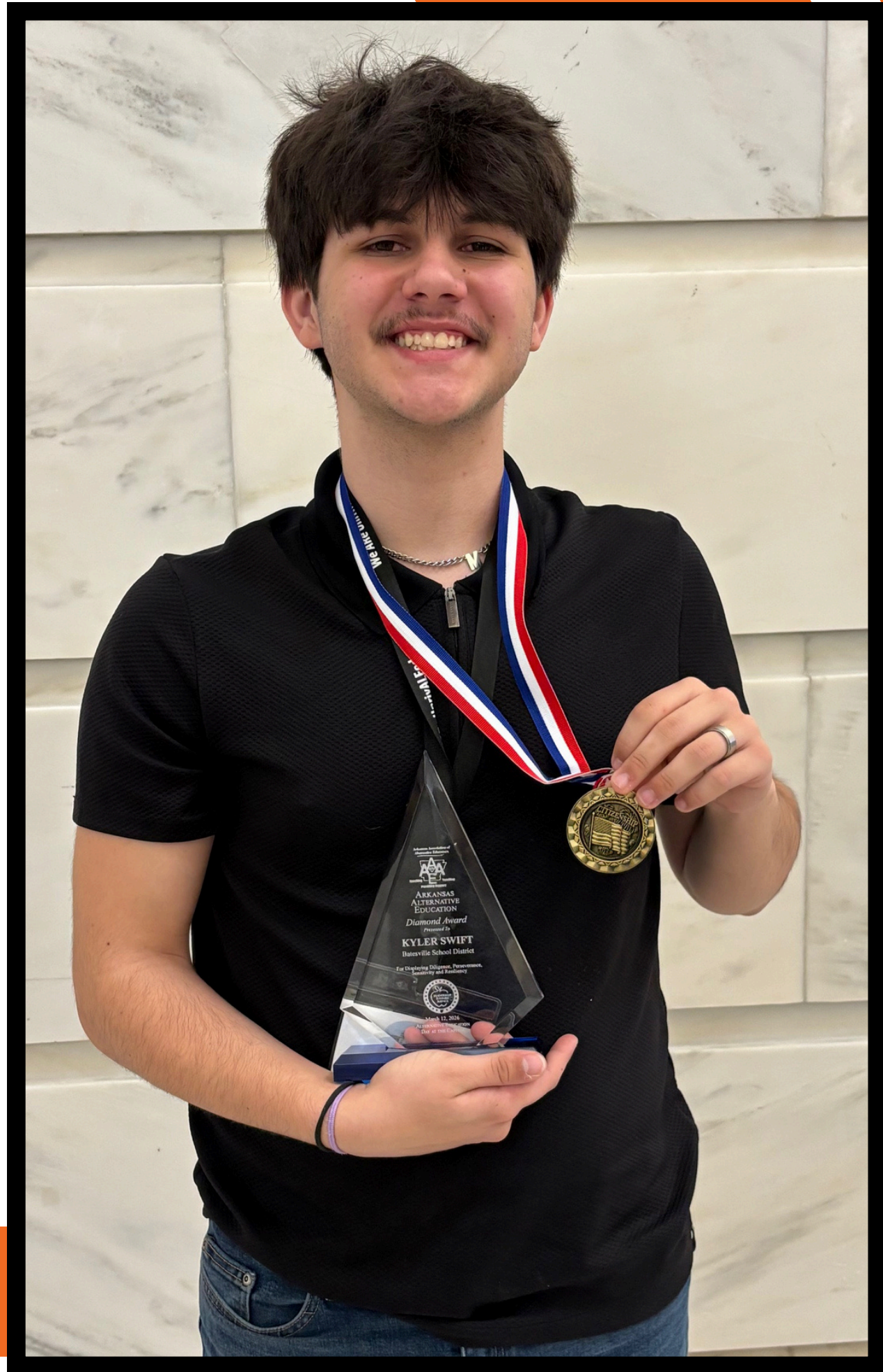


Key Performance Highlights

- Biology (+6.3) and Algebra I (+5.6) lead growth.
- 10th ELA shows 2x more students improving.
- Junior High Science gains range from +20 to +32.

Strategic Focuses for Continued Gains

- Geometry/Algebra: Targeted Interventions
- JH ELA: Targeted support to reverse point drops.
- Shift Junior High Math from "neutral" to active gains.



Onward Pioneers...

Batesville Pioneers

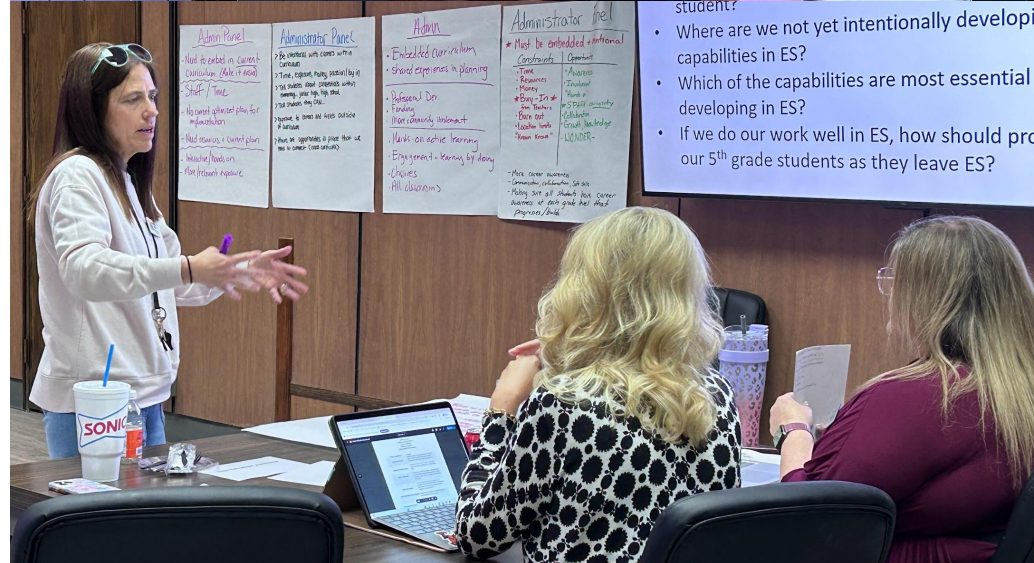
District Student Performance Report

April 20, 2026



CTE Planning Sessions

- Profile of a Graduate Pioneer
- HS Career Pathways
- JH Career Exploration
- Elementary Career Awareness



- student?
- Where are we not yet intentionally developing capabilities in ES?
- Which of the capabilities are most essential developing in ES?
- If we do our work well in ES, how should we prepare our 5th grade students as they leave ES?

Progress Toward Reading Proficiency

- 3rd-Grade Promotion: ATLAS Testing Begins 4/27 for K-3
- ATLAS Update K-2
 - Some scores available within 24 hours
 - Most will be available within 5-7 days because of hand-scoring
 - Results will be used to prepare for 3rd-Grade Promotion in 2026-2027



Batesville Collegiate Academy

- Interviews ongoing
- Some acceptance letters as early as April 24
- Cohort finalized by May 22



College and Career Readiness: WorkKeys

National Career Readiness Certificate	2024-2025	2025-2026
Bronze	13	52
Silver	18	49
Gold	6	27
Platinum	5	13



Questions?





BOARD OF EDUCATION AGENDA ABSTRACT

Abstracts serve to provide background information regarding agenda items.

ACTION

Title:	Batesville School District 2026-2027 McKinney-Vento Handbook
DATE:	April 20, 2026
RESPONSIBLE ADMINISTRATOR:	Rachel Horn, Director of Curriculum and Instruction

BACKGROUND/CONSIDERATIONS:

The Batesville School District is committed to providing all students with an excellent learning experience, even when they are experiencing periods of homelessness. The McKinney-Vento Homeless Assistance Act is a federal law that ensures that each homeless child and youth has equal access to the same free, appropriate public education as other children and youths. The Batesville School District McKinney-Vento Homeless Education Program is committed to removing barriers that may interfere with academic achievement, school attendance, and student well-being. Homeless students in the Batesville School District are supported through funds set aside from Title I as well as funds obtained through a state-provided McKinney-Vento grant.

The Batesville School District McKinney-Vento Handbook specifies the eligibility requirements and specific rights of homeless students. The handbook also includes contact information for the McKinney-Vento liaison and outlines the district's identification, referral, and dispute resolution processes.

RECOMMENDATION:

The administration recommends that the Batesville School Board of Directors approve the Batesville School District's 2026-2027 McKinney-Vento Handbook.

If the board agrees, the motion would read: ***move to approve the Batesville School District's 2026-2027 McKinney-Vento Handbook as presented.***

Batesville School District

McKinney-Vento Handbook

Supporting Students and Families Experiencing Homelessness

School Year 2026–2027



Board Approved:

Table of Contents

1. Statement of Philosophy
2. Understanding McKinney-Vento Eligibility
3. Enrollment Rights
4. School Selection & School of Origin
5. Transportation Services
6. Fee & Meal Waivers
7. Comparable Educational Services
8. Student & Family Support Services
9. Funding & Allowable Supports
10. Dispute Resolution Process
11. Identification & Referral Procedures
12. Contact Information

1. Statement of Philosophy

The Batesville School District (BSD) believes that every child has the ability to learn and succeed. As part of the BSD Community School Model, the McKinney-Vento Homeless Education Program is committed to removing barriers that may interfere with academic achievement, school attendance, and student well-being. Through collaboration with the BSD HUB, community partners, and school staff, BSD ensures that students experiencing homelessness have equitable access to a safe, supportive, and high-quality education.

2. Who Qualifies for McKinney-Vento Services?

A student may qualify if they **lack a fixed, regular, and adequate nighttime residence**.

This includes students who are:

- Sharing housing due to loss of housing or economic hardship
- Living in motels or hotels
- Staying in shelters or transitional housing
- Living in cars, parks, campgrounds, abandoned buildings, or places not meant for human habitation
- Living in housing with unsafe conditions, such as:
 - no utilities
 - mold
 - infestations
 - overcrowding
 - structural damage
- Unaccompanied youth not living with a parent or guardian
- Migratory students in any of the above situations

*McKinney-Vento status is determined in cooperation with parents/guardians or for unaccompanied youth by the McKinney-Vento liaison. McKinney-Vento status may be documented through a variety of forms:

Residency Form, Referral Form, or direct contact with school staff through email.

3. Immediate Enrollment Rights

The terms 'enroll' and 'enrollment' are defined to mean attending school and participating fully in school activities. Students identified as eligible for McKinney-Vento services will be immediately enrolled in school and participate fully in school activities, even if required documents are missing. Records will be promptly requested from the previous school. Unaccompanied youth may enroll themselves. The McKinney-Vento Liaison or a Community School Site Director may assist with enrollment, obtaining necessary documents, and connecting students/families to supportive services.

Residency

A youth experiencing homelessness is considered a resident if they are physically present within the district with the intent to remain, even temporarily.

The youth shall be considered a resident when living with a parent, or person in place of the parent, not solely for school purposes or for participation in extra-curricular activities.

1. Youth experiencing homelessness and unaccompanied youth will be enrolled immediately, even if they lack immunizations and/or records ordinarily required for enrollment. Documents and records that cannot be used for enrollment delays include, but are not limited to:

- transcripts/school records
- immunization, health, medical records
- birth certificates
- proof of residency
- proof of guardianship

2. Once the student is enrolled, it is the responsibility of the school to contact the previous school and request records.

3. The McKinney-Vento Liaison or assigned Community Schools Site Director should be contacted as soon as possible to assist the family with supplies and other needs. This can be done through the building contact for McKinney-Vento or by contacting the McKinney-Vento Liaison directly.

*Students experiencing homelessness have the right to remain in their school of origin or to enroll in the local school where they are currently staying, whichever is in their best interest. BSD McKinney-Vento Liaison will support families in making and implementing this decision.

***Unaccompanied youth may enroll themselves.**

4. School Selection Rights

Families have the right to choose between:

School of Origin

The school the student attended when permanently housed or last enrolled

OR

Local Attendance School

The school in the zone where the family is currently staying

The district will support the option that is in the best interest of the student, with priority given to educational stability.

Students may remain in their school of origin:

- during the period of homelessness
- through the end of the academic year if permanent housing is secured mid-year

*In determining the best interests, to the extent feasible, the youth will be kept in the school of origin, except when doing so is contrary to the wishes of the youth's parent or guardian, for the duration of homelessness. In the case of unaccompanied youth, the program liaison or designee will assist in placement or enrollment decisions, considering the youth's request.

5. Transportation Services

BSD will provide transportation to the school of origin when requested and determined to be in the student's best interest.

Transportation options may include:

- school bus
- district-approved alternate transportation
- family coordination support
- inter-district transportation agreements when needed

The McKinney-Vento Liaison works directly with families to determine the safest and most appropriate transportation plan.

6. Fee Waivers & Meal Support

Eligible students automatically receive **fee waivers**, including but not limited to:

- field trip fees
- course project fees
- art fees
- career and technical course fees
- technology fees

Students are also granted immediate free meal status at the time of identification.

7. Comparable Educational Services

Students experiencing homelessness have access to all services available to other students, including:

- preschool/preschool home-visiting programs
 - special education
 - gifted and talented services
 - at-risk interventions
 - tutoring and academic support
 - Title I services
 - before and after school programs
 - summer enrichment
 - extracurricular activities
-

8. Student & Family Support Services

Additional support may include:

- school supplies
- clothing and hygiene items
- tutoring
- mentoring
- counseling referrals
- healthcare referrals
- transportation assistance
- emergency assistance necessary for school attendance
- family resource connections through community partners

BSD also works collaboratively with community agencies to support long-term family stability and housing goals.

9. Funding & Allowable Supports

Services may be funded through:

- Title I
- Title X McKinney-Vento Grant
- local district funding
- community partnerships

Allowable uses include:

- tutoring
 - school supplies
 - transportation
 - educational fees
 - record retrieval costs
 - emergency needs that enable attendance
 - parent education
 - staff professional development
-

10. Complaint & Dispute Resolution

If a dispute arises regarding enrollment or school placement:

Federal regulations require that the Batesville Public Schools adopt procedures for receiving and resolving disputes pertaining to transition of children and youth experiencing homelessness, as identified under the McKinney-Vento Act. If the dispute arises over school selection or enrollment, the child/youth must be immediately enrolled in the school in which he/she is seeking enrollment, pending resolution of the dispute [(PL 107-110, Section 722(g)(3)(E)(iv)].

Enrollment is defined as "attending classes and participating fully in school activities." The school must refer the student and parent or guardian to the district's homeless liaison to carry out the dispute resolution process as expeditiously as possible. The homeless liaison must ensure that the dispute resolution process is also applicable to unaccompanied youth.

Any individual who believes that the Batesville Public Schools has violated the regulations or law governing the McKinney-Vento Act should submit a detailed statement of facts supporting the allegation to the Batesville Public School District's Superintendent. The Superintendent shall investigate the complaint and provide the individual with the school's decision regarding school selection or enrollment within thirty (30) days. This response must include information on their right to appeal the school's decision [PL 107-110, §722(g)(3)(E)(ii)]. The written explanation shall be complete, as brief as possible, simply stated, and provided in a language that the parent, guardian, or unaccompanied youth can understand.

If the dispute remains unresolved at the district level or is appealed, then the district's homeless liaison shall forward all written documentation and related paperwork to the state homeless coordinator:

Arkansas Department of Education, Public School Program Advisor Four Capitol Mall, Slot #26
Little Rock, Arkansas 72201

All complaints must include the following:

- The date;
- The name of the school district, unit, or individual the complaint is against;
- The name, address, and telephone number of the individual filing the complaint;
- A detailed description of the complaint, including specific facts;
- The signature of the person making the complaint.

When a written complaint is filed, the Department of Education will investigate and issue a written response within sixty (60) calendar days from the date the complaint is received. The state coordinator will notify the LEA, school, and parent of the final school selection or enrollment decision.

Reconsideration: If the complaint is not resolved to the satisfaction of the individual, the individual may forward a complaint to:

11. Identification & Referral Procedures

Public notices of educational rights are posted in:

- schools
- libraries
- shelters
- community agencies
- public service locations

School staff should refer any student they believe may be experiencing homelessness.

Referrals may be made through:

- school counselor
 - principal
 - community school site director
 - district McKinney-Vento liaison
-

12. Contact Information

McKinney-Vento Liaison:

**Paula Williams
Batesville School District
Phone: 870-793-0627**

Additional Contact Information:

Batesville School District: 870-793-6831

Batesville Preschool: 870-793-0630

Eagle Mountain Elementary: 870-698-9141

Sulphur Rock Elementary: 870-799-3149

West Elementary: 870-793-9878

BJHSC: 870-793-7533

BHSC: 870-793-6846

WRA: 870-698-1145

**BATESVILLE SCHOOL DISTRICT
RESIDENCY FORM**

Your answers will help determine if the child/youth meets eligibility requirements for services under the McKinney-Vento Act.

List all of your children birth through age 21.

Name of Child/Youth	School/Program	Age	Grade/ Early Childhood Level	Date of Birth

Parent/Guardian

Address _____ City _____

Zip Code _____ Phone Number: _____

Please choose which of the following situations the child or youth currently lives in (you can choose more than one):

- House or apartment with parent or guardian
- Motel, car, or Campsite
- Shelter or other temporary housing
- With friends or family members (other than or in addition to parent/guardian)
- Living in inadequate housing (no heat, no water, mold infested, etc.)

If you are living in shared housing, please check all of the following reasons that apply:

- Loss of housing
- Temporarily waiting for house or apartment
- Economic situation
- Living with boyfriend/girlfriend
- Provide care for a family member
- Loss of employment
- Parent/Guardian is deployed
- Other (Please explain) _____

Are you a child or youth living apart from your parents or guardians? Circle: Yes No

Housing and Educational Rights

Students without fixed, regular, and adequate nighttime residences have the following rights:

1) Immediate enrollment in the school they last attended or the local school where they are currently staying even if they do not have all of the documents normally required at the time of enrollment without fear of being separated or treated differently due to their housing situations; 2) Transportation to the school of origin for the regular school day; 3) Access to free meals, Title I and other educational programs, and transportation to extracurricular activities to the same extent that it is offered to other students.

Any questions about these rights can be directed to the local McKinney-Vento liaison at 870-793-0627 or the State Coordinator at 501-683-5428.

Arkansas law provides that anyone who knowingly gives a false residential address for purposes of public school enrollment is guilty of a violation and subject to a fine of up to \$1,000 (Ark. Code Ann. § 6-18202(f)).

By signing below, I acknowledge that I have received and understand the above rights.

Signature of Parent/Guardian/Unattached Youth

Date

Signature of McKinney-Vento Liaison

Date

Services for McKinney-Vento Identified Students

Student: _____

School: _____

Grade: _____

Student ID#: _____

Please check the services needed or desired:

- Early Head Start or Head Start
- Immunization/medical records
- Transportation to the school or origin
- Tutoring
- Clothing
- After-school programs
- School supplies
- Counseling
- Mentoring
- Medical/dental referral
- Gifted/talented
- Vision referral
- Vocational/technical
- Medicaid/DSHS Services
- Food Stamps
- Community resource
- Preschool enrollment records
- Prior academic records
- Missing enrollment records
- LEP/Bilingual program
- Birth certificate
- Guardianship issues
- 100 Families
- Partners
- Maternal Life 360

Please list any other additional services required:

Procedures for Identifying Homeless Students

- Public notice of the educational rights of homeless children and youths is disseminated in locations frequented by parents or guardians of such children and youths, and unaccompanied youths, including schools, shelters, public libraries, and soup kitchens, in a manner and form understandable to the parents and guardians of homeless children and youths, and unaccompanied youths.
- If you believe a student may be experiencing homelessness, you may call Paula Williams, McKinney-Vento Liaison, at 870-793-0627, or you may contact a school counselor, principal, or a community school site director.
- The liaison will make the homeless determination and may ask the school counselor to send information home for parents to complete and return to the school.
- The liaison may also contact the child's parents/guardians (or child if over 18) concerning the homeless program.
- When the student returns forms to the counselor, please contact the liaison by phone or e-mail.
- The liaison will visit the school within one week, obtain a copy of the documentation letter, collect other student achievement and demographic data and develop a plan for student services with the counselor or others designated by the school principal.
- The liaison will schedule a meeting with the parent(s) to review the plan and to determine the need for additional family support. If attempts to meet with the parent are not successful, the plan will be mailed to the parent and student services are initiated.
- The liaison will update parents concerning student progress and update the counselor at least once every 9 weeks concerning student progress and any family support being provided. The parents or guardians of homeless children and youths are informed of the educational and related opportunities available to their children and are provided with meaningful opportunities to participate in the education of their children.

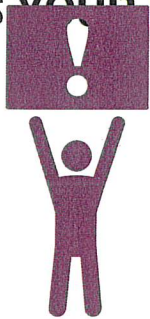
Please see attached McKinney-Vento Residency form and McKinney-Vento Awareness flyer:

KNOW YOUR RIGHTS

The McKinney-Vento Act



IS YOUR FAMILY TEMPORARILY STAYING IN:

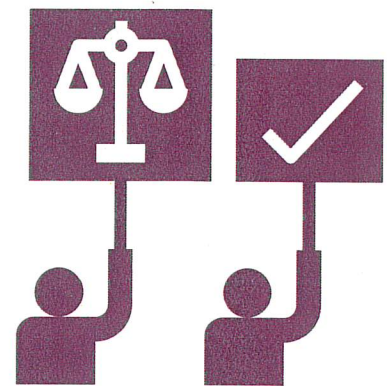


- someone else's house or apartment due to loss of housing, economic hardship, or a similar reason?
- a hotel or motel?
- a shelter?
- a car, park, campground, abandoned building, or other inadequate space?

Your local school district's homeless liaison may be able to help!

If your family is staying in these living situations, your children have the right to receive extra services and supports in school under the McKinney-Vento Homeless Assistance Act. These include:

- Staying in the same school, even if you move, and receiving free transportation to and from that school if it is in your best educational interest to stay
- Immediate enrollment, even if you don't have the documents that are typically required for enrollment
- Receiving free school meals
- Connecting younger children to early childhood services
- College readiness assistance for high school students
- Referrals to the community for help with other needs



Please reach out to the homeless liaison to see if your child may be eligible.



Paula Williams, McKinney-Vento Liaison, Batesville School District, 870-793-0627

If you are unable to reach the liaison, please contact your McKinney-Vento Homeless Education State Coordinator: David Terrell 501-534-3896

THE TEN LEGAL DUTIES OF THE HOMELESS LIAISON



SchoolHouse
Connection

Homeless liaisons are required (42 U.S.C. §1432(g)(6)(A)) to ensure that:

1

Homeless children and youths are **identified by school personnel** through outreach and coordination activities with other entities and agencies.

2

Homeless children and youths are **enrolled in, and have a full and equal opportunity to succeed in, schools** of that local educational agency.

3

Homeless families and homeless children and youths have **access to and receive educational services** for which such families, children, and youths are eligible, including services through Head Start programs (including Early Head Start programs), early intervention services under part C of the Individuals with Disabilities Education Act, and other preschool programs administered by the local educational agency.

4

Homeless families and homeless children and youths **receive referrals to health care services**, dental services, mental health and substance abuse services, housing services, and other appropriate services.

5

The parents or guardians of homeless children and youths are **informed of the educational and related opportunities available** to their children and are provided with meaningful opportunities to participate in the education of their children.

6

Public notice of the educational rights of homeless children and youths is disseminated in locations frequented by parents or guardians of such children and youths, and unaccompanied youths, including schools, shelters, public libraries, and soup kitchens, in a manner and form understandable to the parents and guardians of homeless children and youths, and unaccompanied youths.

7

Enrollment disputes are mediated in accordance with this law.

8

The parent or guardian of a homeless child or youth, and any unaccompanied youth, is **fully informed of all transportation services**, including transportation to the school of origin, and is assisted in accessing transportation.

9

School personnel providing services under this law receive **professional development and other support**.

10

UNACCOMPANIED YOUTHS—

- 1) are immediately enrolled in school;**
- 2) have opportunities to meet the same challenging State academic standards** as the State establishes for other children and youth, including through implementation of partial credit procedures;
- 3) And are informed of their status as independent students and are able to obtain assistance** from the local educational agency liaison to receive verification of such status for purposes of the Free Application for Federal Student Aid (FAFSA)

BOARD OF EDUCATION AGENDA ABSTRACT

Abstracts serve to provide background information regarding agenda items.

ACTION

Title:	Sheltered Instruction Observation Protocol (SIOP) Training
DATE:	April 20, 2026
RESPONSIBLE ADMINISTRATOR:	Rachel Horn, Director of Curriculum and Instruction

BACKGROUND/CONSIDERATIONS:

The Batesville School District is committed to providing all students with an excellent learning experience. Through the district's strategic planning process, support for multilingual learners emerged as a critical priority. In the spring of 2026, many Batesville teachers will receive SIOP training funded by a grant through the Northcentral Arkansas Education Service Cooperative. The SIOP model is a framework that integrates academic language development with content instruction. Grant funding will provide the training for the following teachers:

- K-5 teachers in core academic content areas
- Grades 6-8 teachers in ELA, math, and science
- Grades 9-12 teachers in ELA and math

Stakeholders in the strategic planning process highlighted the need for training of all teachers in supporting multilingual learners. The Batesville School District has worked with the existing professional development provider, Savvas Learning Company, to expand the training to include all district teachers. Funding for this expansion will come from restricted federal funds for professional development.

RECOMMENDATION:

The administration recommends that the Batesville School Board of Directors authorize the Batesville School District Administration to contract with Savvas Learning Company to expand the training to include all district teachers.

If the board agrees, the motion would read: ***move to approve Savvas Learning Company as a vendor to provide SIOP training for the Batesville School District.***



Batesville School District
Quote Number Q-234349

15 E Midland Ave St 502
Paramus, NJ, 07652-2938

Rachel Horn
Director of Curriculum and
Instruction
Batesville School District
490 E College Ave Ste 256
Batesville, AR 72501-5040

Quote Creation Date: 4/3/2026
Quote Expiration Date: 9/30/2026

Batesville School District SIOP K-12 SAA Price Quote Summary

Solution	Base Amount	Total
The SIOP® Model	\$18,600.00	\$18,600.00
Solution Subtotal:	\$18,600.00	\$18,600.00
Shipping and Handling:		\$0.00
Total:		\$18,600.00



Price Quote Detail

The SIOP® Model

The SIOP® Model - The SIOP® Model Professional Learning

ISBN	Description	Price	Charged Qty	Total Charged
0000119488	SIOP DEVELOPING ACADEMIC LANGUAGE 1 DAY PPD**	\$6,200.00	3	\$18,600.00
	The SIOP® Model - The SIOP® Model Professional Learning - Subtotal:			\$18,600.00

Solution Subtotal:	\$18,600.00
Shipping and Handling:	\$0.00
Total:	\$18,600.00

****Contract Pricing has been applied to this Quote**

Savvas Learning Company LLC Terms and Conditions

To place your order please submit a copy of this price quote with your Purchase Order, include the Quote Number on your Purchase Order, and include any other required documentation. You may send the order documents using an electronic form or by mail. Please submit your PO and price quote via one of the following methods:

Online:

<https://support.savvas.com/support/s/customerserviceus>

Mail: PO Box 6820, Chandler, AZ 85246

Savvas does not accept Credit Card information via postal mail, facsimile, or email. Credit Card information will only be accepted via phone, eCommerce, or my Savvas Orders. For questions regarding your order please call Customer Service: 1-800-848-9500.

Price quote: This is a price quote for the customer's convenience only, and not an offer to contract. All quotes are subject to review and final acceptance by an authorized representative of Savvas at its offices. Savvas reserves the right to correct typographical, computational or other errors. Savvas' standard payment terms are net 30 days unless otherwise specified. All pricing is in US Dollars unless otherwise specified. Pricing calculations use multiple decimal places to determine the most accurate extended pricing but are represented in standard currency format.

Shipping & handling charges (where applicable) are shown on the quote. S&H rates quoted are for standard ground transportation and may not reflect account contracted rates. If expedited shipping is requested, actual charges may be higher. For orders picked up at the Savvas warehouse by the customer or a third party carrier contracted by the customer, a 2% handling charge will be applied to shippable items. The 2% charge will appear on the customer proposal and invoice as a S&H charge.

Taxes: All pricing in this quote is exclusive of any applicable sales, use or other similar taxes or duties. The customer is responsible for any such taxes or duties that may apply; if the customer is tax exempt, evidence of such tax exemption must be provided. Estimated tax may be provided solely for customer convenience. The amount indicated is only an estimate and is intended to be helpful for budgeting purposes. The actual amount of sales tax assessed at the time of invoicing may be more or less.

Platforms: Savvas, and any third party for which Savvas serves as the sales agent or distributor, reserve the right to change and/or update technology platforms, including possible edition updates to customers during the term of access. Customers will be notified of any change prior to the beginning of the new school year.

Damaged & Defective Products: If a print product, or the print component of a blended (print & digital) product, is received in damaged or defective condition, Savvas will issue a credit or replacement at no charge to the customer if the customer promptly (no later than 120 days) returns the damaged or defective product. Customers must report missing product immediately upon receipt.

Return Policy: Returns (other than damaged or defective products) are subject to the following conditions: (a) materials must be returned to Savvas at the customer's expense in new, unused condition, suitable for resale by Savvas (note that any barcoding, stickering, stamping or similar marking on any print materials renders them unsuitable for resale); (b) materials must be returned within six (6) months from the date of purchase; (c) the customer must obtain a Return Materials Authorization ("RMA") from Savvas prior to returning the materials, and must ship the materials back to Savvas within thirty days of receiving the RMA; (d) all materials sold in a set or package must be returned complete as originally sold; and (e) any materials provided by Savvas to the customer on a no-charge basis in consideration of the customer's purchase must be returned in proportion to the purchased materials that are being returned for a credit. A restocking fee of 3% may be applied to credits over \$1,000. Savvas' return policy does not apply to science lab kits or trade publication novels, which are sold on a non-returnable basis.

Consumable Worktexts: Subsequent year consumable worktexts will ship each year on the anniversary of the original order date for the duration of their license. Worktexts will ship to the location listed on the original order. Quantities for each grade level and title will remain consistent each year. Changes to quantities of titles previously ordered, shipping location changes, or any other changes to consumable worktext shipments must be made 4 weeks prior to shipment date. (the anniversary of the original order date unless changed). Changes can be made on the Subscription Worktext Site: <https://worktext-subscriptions.savvas.com>

Annual subscriptions for iLit and Successmaker Only: Savvas' iLit and Successmaker products (and no others) automatically renew on the anniversary date of the original purchase and will be invoiced accordingly unless otherwise specified. If you wish to cancel, please let us know in writing prior to the date of renewal by completing the customer service request form which you can access here:

<https://support.savvas.com/support/s/customer-service-support-form>

Technical support services are included with purchase of Savvas digital products. **Online help:**

<https://support.savvas.com/support/s/k12-curriculum-support-form>

phone: 1-800-848-9500

Professional Services: All paid services must be delivered within twelve (12) months of the order date of those services. Any unused services expire at the end of such twelve (12) month period, unless otherwise specified in contract terms. Any cancellation made with less than 72 hours' notice will result in a cancellation fee equal to the full price of the event. MySavvasTraining is included with purchase of products

<https://mysavvastraining.com>



FY26 Period 8 - March - Building Fund (3)

Fund		Beginning Balance	YTD Revenue (w/o xfers)	YTD Transfer In	YTD Transfer Out	YTD Expense (w/o xfers)	Ending Balance
3004	TRANSPORTATION CENTER	0	0	39,378.56	0	39,378.56	0
3010	FUTURE PROJECTS	4,949,515.81	171,000.00	0	0	5,044,515.81	76,000.00
3200	TRFR NET LEGAL BALANCE	1,022,284.25	0	0	0	0	1,022,284.25
3404	ACA.FAC. PARTNERSHIP PRG	2,957,160.20	2,257,776.58	0	0	5,608,634.93	-393,698.15
Total		8,928,960.26	2,428,776.58	39,378.56	0	10,692,529.30	704,586.10

FY26 Period 8 - March - Net Legal Balance (1, 2, & 4)

Fund		Beginning Balance	YTD Revenue (w/o xfers)	YTD Transfer In	YTD Transfer Out	YTD Expense (w/o xfers)	Ending Balance
1000	TEACHER SALARY FUND	0	0	7,323,564.61	0	7,323,564.61	0
1007	COMM.SCHLS MODEL GRANTS	0	0	31,338.24	0	31,338.24	0
1011	SAVE THE CHILDREN	0	0	18,395.25	0	18,395.25	0
1240	SP ED LEA SUPERVISOR	0	0	13,625.55	0	13,625.55	0
1244	SP ED EXT SCH YEAR	0	0	2,609.52	0	2,609.52	0
1260	SP ED E. CHILDHOOD	0	0	95,399.57	0	95,399.57	0
1275	ALE - ALT. LEARNING ENVIR	0	0	178,558.63	0	178,558.63	0
1276	ELL-ENGLISH LANG LEARNERS	0	0	47,560.61	0	47,560.61	0
1281	ENHANCED STUDENT ACHV	0	0	186,539.55	0	186,539.55	0
1365	AR BETTER CHANCE GRANT	0	0	125,693.82	0	125,693.82	0
Total		0	0	8,023,285.35	0	8,023,285.35	0
2000	OPERATING FUND	1,317,232.14	0	76,014.58	7,323,564.61	8,333,453.77	-14,263,771.66
2001	OTHER OPERATING	1,882,762.63	24,649,181.08	0	2,839,802.32	301,254.97	23,390,886.42
2002	GRANT FUNDING	20,410.47	5,000.00	0	0	27,295.98	-1,885.51
2004	PILOT GRANT	0.00	155,351.83	0	0	123,653.57	31,698.26
2005	CHROMEBOOKS USAGE	22,017.75	5,826.00	0	0	0	27,843.75
2007	COMM.SCHLS MODEL GRANTS	0	132,304.28	0	31,338.24	93,841.35	7,124.69
2008	IEL-COMM SCHLS GRANT	6,587.70	500	0	0	6,643.51	444.19
2010	AR FOODBANK PANTRY GRANT	0	5,444.75	0	0	0	5,444.75
2011	SAVE THE CHILDREN	0	286,154.81	0	94,409.83	268,448.99	-76,704.01
2012	STC MINI / SUB GRANTS	6,451.07	0	0	0	2,038.13	4,412.94
2013	PRESCHOOL CHILD CARE	4,116.48	509,720.55	0	0	593,208.83	-79,371.80
2014	KID CARE/STAR	292.18	2,525.13	0	0	571.25	2,246.06
2015	S.R. PRESCHOOL	321.26	0	0	0	260.22	61.04
2016	TORO FOUNDATION GRANT	32,723.92	0	0	0	29,771.00	2,952.92
2017	HOME VISITING GRANTS	379.24	31,500.00	0	0	30,000.00	1,879.24
2018	RESTORE HOPE	7,410.64	55,118.79	0	0	90,460.89	-27,931.46
2019	MATERNAL LIFE 360	0	-18,121.16	0	0	65,379.21	-83,500.37
2020	SAFE CARE GRANT	0	49,727.18	0	0	106,763.19	-39,125.28

FY26 Period 8 - March - Net Legal Balance (1, 2, & 4)

2040	CURRICULUM	9.9	0	230,000.00	0	221,445.20	8,564.70
2217	STUDENT GROWTH	309,355.28	0	0	0	45,644.83	263,710.45
2218	DECLINING ENROLLMENT	267,664.00	141,978.00	0	0	0	409,642.00
2220	NATL BRD CERT ADE/SUPP	0	42,927.50	0	0	0	42,927.50
2222	SUPP TRANSPORTATION AID	0	14,083.20	0	0	0	14,083.20
2223	PD- PROFESSIONAL DEV.	97,685.38	125,947.00	0	0	36,525.01	187,107.37
2232	AR SCHOOL RECOG PRG	14,368.85	0	0	0	0	14,368.85
2240	SP ED LEA SUPERVISOR	1,086.01	0	0	13,625.55	3,228.09	-15,767.63
2244	SP ED EXT SCH YEAR	6,882.50	4,366.00	0	2,609.52	6,298.60	2,340.38
2247	PROFESSIONAL LEARNING GRA	108,360.39	0	0	0	0	108,360.39
2260	SP ED E. CHILDHOOD	2,272.87	203,819.90	0	95,399.57	72,579.92	38,113.28
2262	SP ED EIDT CENTERS	891.57	0	0	0	0	891.57
2265	SP ED CATASTROPHIC LOSS	80,429.16	0	0	0	145,492.66	-65,063.50
2271	G/T ADVANCED PLACEMENT	20,595.49	5,320.00	0	0	2,974.35	22,941.14
2275	ALE - ALT. LEARNING ENVIR	0	172,004.00	0	178,558.63	81,857.91	-88,412.54
2276	ELL-ENGLISH LANG LEARNERS	16,537.27	247,500.00	0	47,560.61	14,039.30	202,437.36
2281	ENHANCED STUDENT ACHV	122,314.57	713,195.00	0	186,539.55	201,140.54	447,829.48
2282	ESA MATCHING GRANT PRG	38,805.99	106,544.70	0	0	0	145,350.69
2365	AR BETTER CHANCE GRANT	10,422.00	957,159.06	0	125,693.82	538,470.28	303,416.96
2366	CHILDCARE STATE MATCH	99,892.70	-37,536.36	0	0	0	62,356.34
2374	PARENT AS TEACHERS (PAT)	5,242.87	178,983.00	0	0	148,883.03	35,342.84
Total		4,503,522.28	28,746,524.24	306,014.58	10,939,102.25	11,591,624.58	11,043,245.00
4000	DEBT SERVICE FUND	0	0	2,570,423.76	0	2,410,272.78	160,150.98
Total		0	0	2,570,423.76	0	2,410,272.78	160,150.98
Total		4,503,522.28	28,746,524.24	10,899,723.69	10,939,102.25	22,025,182.71	11,203,395.98



BOARD OF EDUCATION AGENDA ABSTRACT

Abstracts serve to provide background information regarding agenda items.

ACTION

TITLE: Approval of annual Legislative Audit
DATE: April 20, 2026
RESPONSIBLE ADMINISTRATOR: David Campbell, Interim Superintendent

BACKGROUND/CONSIDERATIONS:

Arkansas school districts are required to undergo annual financial audits, which may be conducted either by the Arkansas Legislative Audit (ALA) or by licensed private certified public accountants (CPAs). Upon completion, all audit reports must be filed with the Legislative Auditor in accordance with state requirements. The Batesville School District fulfills this obligation through audits conducted by the Arkansas Legislative Audit

RECOMMENDATION:

The administration recommends the Batesville School District Board of Education approve the Legislative Audit as presented

If the Board agrees, the motion would read: ***move to approve the Legislative Audit for the Batesville School District for the 2025-2026 school year.***

Arkansas



Sen. Jim Petty
Senate Chair
Sen. Jim Dotson
Senate Vice Chair

Rep. Robin Lundstrum
House Chair
Rep. RJ Hawk
House Vice Chair

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Batesville School District (District) of Independence County

Dear Superintendent:

Form SF-SAC (Data Collection Form) and the Single Audit reporting package for your District are required to be submitted online using the Federal Audit Clearinghouse (FAC). Below you will find the instructions to be utilized by the District's certifying official (the person designated by the District during audit fieldwork) for completing the District's responsibilities in this process.

The *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR 200) requires the District to prepare a **corrective action plan** that addresses each audit finding reflected in the District's audit report in Schedule 3, Schedule of Findings and Questioned Costs, Sections II (Financial Statement Findings) and III (Federal Award Findings and Questioned Costs). If there are no audit findings reported in Schedule 3, the District **does not** need to prepare a corrective action plan. **If a corrective action plan is required, it must be prepared on District letterhead.** The corrective action plan should provide the following **for each finding**:

- the reference number the auditor has assigned to each finding in Schedule 3 (e.g. 2025-001);
- the name(s) of the contact person(s) responsible for corrective action;
- the corrective action planned; and
- the anticipated completion date.

If you do not agree with the audit findings or believe corrective action is not required, then the corrective action plan must contain an explanation and specific reasons why you disagree. Please submit the District's corrective action plan via email to Arkansas Legislative Audit (ALA) at the following address: dcf@arklegaudit.gov. The plan should be in an attachment to your email and prepared in Microsoft Word or Excel. The plan can be a PDF document; however, all PDFs must be text-searchable, unencrypted and unlocked. If you fail to meet these requirements, the District's reporting package will not be accepted by the FAC.

The corrective action plan should be submitted within 2 days of receipt of this letter. If you have already submitted a corrective action plan to dcf@arklegaudit.gov, please disregard. **Please include the words "Corrective Action Plan" in the heading of the document and in the subject line of your email.** Once we receive the District's corrective action plan, we will attach it and a PDF version of the District's audit to the online Data Collection Form, **which we will prepare.**

The District's certifying official should create an account at login.gov using the attached instructions if he/she has not already done so in a prior year. After we attach the audit report and corrective action plan, if applicable, to the online data collection form, the online Data Collection Form will be ready for certification. The District's certifying official will receive an email from ALA (dcf@arklegaudit.gov) stating that the certification process is ready for his/her action. The email will include instructions for the certification process and the data submitted to the online Data Collection Form by ALA on behalf of the District. **The District's certifying official does not need to log into the submission until he/she receives an email from dcf@arklegaudit.gov requesting that he/she do so.**

The District is no longer required to send a copy of its audit report and corrective action plan to pass-through entities. As per 2 CFR § 200.512, all federal agencies, pass-through entities and others interested in a reporting package and data collection form must obtain it by accessing the FAC.

Federal Audit Clearinghouse Data Collection Form
Account Setup
10.9.2023

Create your Login.gov account if this is your first time to log in. If you already have an account, go to www.fac.gov to select “Submit An Audit” and log in.

Follow these steps to create your Login.gov account.

1. Enter your email address at https://secure.login.gov/sign_up/enter_email to begin
 - Please ensure the email you use to set up the account is the same email address you provided the auditors.
2. Click the “**Submit**” button.
3. Check your email for a message from Login.gov.
4. Click the “**Confirm your email address**” button in the message. This will take you back to the Login.gov website.
5. Create your Login.gov password. •
 - Your password must have 12 or more characters and avoid combinations such as:
 - Common phrases or repeated characters, like abc or 111
 - Parts of your email address or personal dates, like your birthday
 - The same password, or parts of it, that you use for other accounts, such as your bank account or email
6. Set up a second layer of security.

As an added layer of protection, Login.gov requires you set up an authentication method to keep your account secure. This is referred to as multi-factor authentication (MFA).

There are multiple options available for the dual factor authentication such as a phone call, text message, email or app.
7. Success! Once you have authenticated, you have created your Login.gov account.

Arkansas



Sen. Jim Petty
Senate Chair
Sen. Jim Dotson
Senate Vice Chair

Rep. Robin Lundstrum
House Chair
Rep. RJ Hawk
House Vice Chair

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE **ARKANSAS LEGISLATIVE AUDIT**

TO: Auditee

FROM: Matt Fink, CPA
Deputy Legislative Auditor

DATE: March 18, 2026

SUBJECT: Legislative Joint Auditing Committee Review of:

Batesville School District of Independence County
June 30, 2025

With the approval of the Chairs of the Legislative Joint Auditing Committee, we are early releasing the report listed above on March 23, 2026. This report will be presented at a future meeting of the Standing Committee on Educational Institutions at the call of the Chairs. You will be notified of the meeting date.

If you should have any questions or comments regarding this matter, please feel free to contact us.

Arkansas



Sen. Jim Petty
Senate Chair
Sen. Jim Dotson
Senate Vice Chair

Rep. Robin Lundstrum
House Chair
Rep. RJ Hawk
House Vice Chair

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

March 18, 2026

To the Superintendent and School Board Members
Batesville School District (District)

We have audited the regulatory basis financial statements of each major governmental fund and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2025, and have issued our report thereon dated February 26, 2026. Ark. Code Ann. § 6-1-101(d) requires the District's board or governing body to review the audit report and any accompanying comments and recommendations at the first regularly scheduled meeting following receipt of the audit report if the audit report is received by the board or governing body prior to 10 days before the regularly scheduled meeting. If the audit report is received by the board or governing body within 10 days before a regularly scheduled meeting, the audit report may be reviewed at the next regularly scheduled meeting after the 10 day period. The aforementioned Code also requires the board or governing body to take appropriate action relating to each finding and recommendation contained in the audit report and also requires documentation of this review and the action taken by the board or governing body in the minutes of the board or governing body. Audit findings are disclosed on page 8 in the enclosed audit report. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our Engagement Letter to you dated October 7, 2025. Professional standards also require that we provide you with the following information related to our audit.

Significant Risks Identified

We have identified management override of controls as a significant risk. We are required by professional standards to give special audit consideration to management override of controls.

Qualitative Aspects of Accounting Practices

Significant Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies including accounting estimates was not changed during the audit year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Significant Unusual Transactions

Professional standards require us to communicate to you significant unusual transactions identified during our audit. No significant unusual transactions were identified as a result of our audit.

Significant Difficulties Encountered during the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the Management Representation Letter dated February 26, 2026.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report.

Adverse opinion issued, because the financial statements are prepared by the District on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-413(c) as provided in Act 2201 of 2005, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements by the State of Arkansas.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year. However, these discussions occurred in the normal course of our professional relationship.

Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompanies the financial statements but is not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information is in conformity with the basis of accounting prescribed by law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Schedule of Capital Assets and the Schedule of Selected Information for the Last Five Years, which accompany the financial statements but are not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Superintendent and School Board Members
Batesville School District
March 18, 2026
Page Three

Restriction on Use

This information is intended solely for the information and use of the School Board Members and District management and is not intended to be, and should not be, used by anyone other than these specified parties.

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in blue ink, appearing to read "Kevin White", with a stylized flourish at the end.

Kevin William White, CPA, JD
Legislative Auditor

Batesville School District No. 1

Independence County, Arkansas

**Regulatory Basis Financial Statements
and Other Reports**

June 30, 2025



**BATESVILLE SCHOOL DISTRICT NO. 1
INDEPENDENCE COUNTY, ARKANSAS
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Arkansas

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Senate Chair
Sen. Jim Dotson
Senate Vice Chair



Rep. Robin Lundstrum
House Chair
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Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT INDEPENDENT AUDITOR'S REPORT

Batesville School District No. 1 and School Board Members
Legislative Joint Auditing Committee

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of each major governmental fund and the aggregate remaining fund information of the Batesville School District No. 1 (the "District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's regulatory basis financial statements as listed in the table of contents.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective regulatory basis financial position of each major governmental fund and the aggregate remaining fund information of the District as of June 30, 2025, and the respective regulatory basis changes in financial position thereof and the respective regulatory basis budgetary comparison for the general and special revenue funds for the year then ended in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-413(c) as provided in Act 2201 of 2005 described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2025, or the changes in financial position for the year then ended.

Basis for Opinions

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by the District on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-413(c) as provided in Act 2201 of 2005, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Arkansas. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-413(c) as provided in Act 2201 of 2005, as described in Note 1, to meet the requirements of the State of Arkansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's regulatory basis financial statements. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the regulatory basis 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 regulatory basis financial statements. The information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the regulatory basis financial statements or to the regulatory basis financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the regulatory basis financial statements as a whole.

Other Information

Management is responsible for the other information included in the report. The other information comprises the Schedule of Capital Assets and the Schedule of Selected Information for the Last Five Years – Regulatory Basis but does not include the regulatory basis financial statements, supplementary information, and our auditor's report thereon. Our opinions on the regulatory basis 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 regulatory basis financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the regulatory basis 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 February 26, 2026 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

ARKANSAS LEGISLATIVE AUDIT



Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
February 26, 2026
EDSD16925

Arkansas

Sen. Jim Petty
Senate Chair
Sen. Jim Dotson
Senate Vice Chair



Rep. Robin Lundstrum
House Chair
Rep. RJ Hawk
House Vice Chair

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

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*

INDEPENDENT AUDITOR'S REPORT

Batesville School District No. 1 and School Board Members
Legislative Joint Auditing Committee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of each major governmental fund and the aggregate remaining fund information of the Batesville School District No. 1 (the "District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's regulatory basis financial statements, and have issued our report thereon dated February 26, 2026. We issued an adverse opinion because the District prepared the financial statements on the basis of the financial reporting provisions of Arkansas Code, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive. However, the financial statements present fairly, in all material respects, the respective regulatory basis financial position of each major governmental fund and the aggregate remaining fund information of the District as of June 30, 2025, and the respective regulatory basis changes in financial position thereof and the respective regulatory basis budgetary comparison for the general and special revenue funds for the year then ended, on the basis of accounting described in Note 1.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

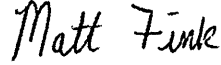
As part of obtaining reasonable assurance about whether the District's regulatory basis financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of the state constitution, state and federal laws and regulations, contracts, and grant agreements, 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*.

We noted a certain matter that we reported to management of the District in a separate letter dated February 26, 2026.

Purpose of This Report

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

ARKANSAS LEGISLATIVE AUDIT



Matt Fink, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
February 26, 2026

Arkansas

Sen. Jim Petty
Senate Chair
Sen. Jim Dotson
Senate Vice Chair



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Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

Batesville School District No. 1 and School Board Members
Legislative Joint Auditing Committee

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Batesville School District No. 1's (the "District") compliance with the 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 June 30, 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 June 30, 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

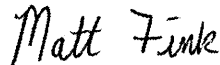
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

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

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.

ARKANSAS LEGISLATIVE AUDIT



Matt Fink, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
February 26, 2026

Arkansas

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Senate Chair
Sen. Jim Dotson
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Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

MANAGEMENT LETTER

Batesville School District No. 1 and School Board Members
Legislative Joint Auditing Committee

We would like to communicate the following item that came to our attention during this audit. The purpose of such comment is to provide constructive feedback and guidance, in an effort to assist management to maintain a satisfactory level of compliance with the state constitution, laws and regulations, and to improve internal control. This matter was discussed previously with District officials during the course of our audit fieldwork and at the exit conference.

The District's operating bank account was unreconciled for the periods July 2024 through June 2025, with variances ranging from (\$53,298) to \$31,310. During audit fieldwork, ALA staff identified errors of \$4,822 leaving an unexplained variance of \$9,509 at June 30, 2025. District staff identified and corrected additional errors in the subsequent year and had an unexplained variance of \$5,965 as of January 31, 2026.

This letter is intended solely for the information and use of the Legislative Joint Auditing Committee, the local school board and District management, state executive and oversight management, federal regulatory and oversight bodies, the federal awarding agencies and pass-through entities, and other parties as required by Arkansas Code, and is not intended to be and should not be used by anyone other than these specified parties. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT

Handwritten signature of Matt Fink in black ink.

Matt Fink, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
February 26, 2026

BATESVILLE SCHOOL DISTRICT NO. 1
 INDEPENDENCE COUNTY, ARKANSAS
 BALANCE SHEET - REGULATORY BASIS
 JUNE 30, 2025

Exhibit A

	Governmental Funds			
	Major			Fiduciary Fund Types
	General	Special Revenue	Other Aggregate	
ASSETS				
Cash	\$ 5,297,508	\$ 843,098	\$ 8,928,960	\$ 15,394
Accounts receivable	191,127	254,921	1,290,577	
Due from other funds		51,209		
TOTAL ASSETS	\$ 5,488,635	\$ 1,149,228	\$ 10,219,537	\$ 15,394
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 285,890	\$ 46,727	\$ 2,109,307	
Due to other funds	51,209			
Total Liabilities	337,099	46,727	2,109,307	
Fund Balances:				
Restricted	679,898	1,102,501		\$ 15,394
Assigned	848,325		8,110,230	
Unassigned	3,623,313			
Total Fund Balances	5,151,536	1,102,501	8,110,230	15,394
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,488,635	\$ 1,149,228	\$ 10,219,537	\$ 15,394

The accompanying notes are an integral part of these financial statements.

BATESVILLE SCHOOL DISTRICT NO. 1
INDEPENDENCE COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Exhibit B

	Major		Other Aggregate
	General	Special Revenue	
REVENUES			
Property taxes (including property tax relief trust distribution)	\$ 13,125,582		
State assistance	21,176,569	\$ 41,273	\$ 3,145,627
Federal assistance	293,504	8,344,786	
Activity revenues	939,424		
Meal sales		415,805	
Investment income	872,371		231,830
Other revenues	1,554,089	20,005	201,000
TOTAL REVENUES	37,961,539	8,821,869	3,578,457
EXPENDITURES			
Regular programs	12,628,160	56,733	
Special education	1,185,029	708,493	
Career education programs	772,767	22,394	
Compensatory education programs	492,044	723,058	
Other instructional programs	1,810,775	52,524	
Student support services	1,635,139	739,910	
Instructional staff support services	1,026,344	653,432	
General administration support services	513,840	100,805	
School administration support services	1,681,655	184	
Central services support services	864,143		
Operation and maintenance of plant services	4,038,862	475,768	
Student transportation services	1,577,141		
Other support services	132,823		
Food services operations	146,655	2,928,406	
Community services operations	2,320,053	1,627,582	
Facilities acquisition and construction services	11,108	1,098,354	25,526,267
Activity expenditures	776,854		
Debt Service:			
Principal retirement	58,987		1,030,000
Interest and fiscal charges	1,553		1,523,864
TOTAL EXPENDITURES	31,673,932	9,187,643	28,080,131
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	6,287,607	(365,774)	(24,501,674)
OTHER FINANCING SOURCES (USES)			
Transfers in			5,757,036
Transfers out	(5,757,036)		
Federal grant revenue passed through from a cooperative		178,632	
Compensation for loss of capital assets	1,049,299		
TOTAL OTHER FINANCING SOURCES (USES)	(4,707,737)	178,632	5,757,036
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,579,870	(187,142)	(18,744,638)
FUND BALANCES - JULY 1	3,571,666	1,289,643	26,854,868
FUND BALANCES - JUNE 30	\$ 5,151,536	\$ 1,102,501	\$ 8,110,230

The accompanying notes are an integral part of these financial statements.

BATESVILLE SCHOOL DISTRICT NO. 1
INDEPENDENCE COUNTY, ARKANSAS

Exhibit C

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

	General			Special Revenue		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Property taxes (including property tax relief trust distribution)	\$ 12,620,000	\$ 13,125,582	\$ 505,582			
State assistance	20,526,702	21,176,569	649,867	\$ 29,500	\$ 41,273	\$ 11,773
Federal assistance		293,504	293,504	7,739,454	8,344,786	605,332
Activity revenues	15,000	939,424	924,424			
Meal sales				420,000	415,805	(4,195)
Investment income	950,000	872,371	(77,629)			
Other revenues	2,438,211	1,554,089	(884,122)	22,020	20,005	(2,015)
TOTAL REVENUES	36,549,913	37,961,539	1,411,626	8,210,974	8,821,869	610,895
EXPENDITURES						
Regular programs	11,563,666	12,628,160	(1,064,494)	2,579	56,733	(54,154)
Special education	1,153,795	1,185,029	(31,234)	712,131	708,493	3,638
Career education programs	791,889	772,767	19,122	32,639	22,394	10,245
Compensatory education programs	462,432	492,044	(29,612)	722,627	723,058	(431)
Other instructional programs	1,907,836	1,810,775	97,061	77,055	52,524	24,531
Student support services	1,734,362	1,635,139	99,223	836,881	739,910	96,971
Instructional staff support services	1,237,957	1,026,344	211,613	928,397	653,432	274,965
General administration support services	615,066	513,840	101,226	100,537	100,805	(268)
School administration support services	1,654,841	1,681,655	(26,814)		184	(184)
Central services support services	873,441	864,143	9,298			
Operation and maintenance of plant services	4,298,613	4,038,862	259,751	5,033	475,768	(470,735)
Student transportation services	1,466,568	1,577,141	(110,573)			
Other support services	104,337	132,823	(28,486)			
Food services operations	17,775	146,655	(128,880)	2,274,093	2,928,406	(654,313)
Community services operations	2,467,159	2,320,053	147,106	648,771	1,627,582	(978,811)
Facilities acquisition and construction services	57,095	11,108	45,987	1,750,653	1,098,354	652,299
Non-programmed costs				40,000		40,000
Activity expenditures		776,854	(776,854)			
Debt Service:						
Principal retirement	86,326	58,987	27,339			
Interest and fiscal charges	5,031	1,553	3,478			
TOTAL EXPENDITURES	30,498,189	31,673,932	(1,175,743)	8,131,396	9,187,643	(1,056,247)

BATESVILLE SCHOOL DISTRICT NO. 1
 INDEPENDENCE COUNTY, ARKANSAS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2025

Exhibit C

	General			Special Revenue		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 6,051,724	\$ 6,287,607	\$ 235,883	\$ 79,578	\$ (365,774)	\$ (445,352)
OTHER FINANCING SOURCES (USES)						
Transfers in	37,713,473		(37,713,473)			
Transfers out	(40,290,425)	(5,757,036)	34,533,389	(68,861)		68,861
Federal grant revenue passed through from a cooperative					178,632	178,632
Compensation for loss of capital assets		1,049,299	1,049,299			
TOTAL OTHER FINANCING SOURCES (USES)	(2,576,952)	(4,707,737)	(2,130,785)	(68,861)	178,632	247,493
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	3,474,772	1,579,870	(1,894,902)	10,717	(187,142)	(197,859)
FUND BALANCES - JULY 1	3,922,801	3,571,666	(351,135)	1,255,938	1,289,643	33,705
FUND BALANCES - JUNE 30	<u>\$ 7,397,573</u>	<u>\$ 5,151,536</u>	<u>\$ (2,246,037)</u>	<u>\$ 1,266,655</u>	<u>\$ 1,102,501</u>	<u>\$ (164,154)</u>

The accompanying notes are an integral part of these financial statements.

BATESVILLE SCHOOL DISTRICT NO. 1
INDEPENDENCE COUNTY, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Board of Education, a seven member group, is the level of government, which has responsibilities over all activities related to public elementary and secondary school education within the jurisdiction of the Batesville School District (District). There are no component units.

B. Description of Funds

Major governmental funds (per the regulatory basis of accounting) are defined as General and Special Revenue.

General Fund - The General Fund is used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Fund - The Special Revenue Fund is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service. The Special Revenue Fund includes federal revenues and related expenditures, restricted for specific educational programs or projects, including the District's food services operations. The Special Revenue Fund also includes required matching for those federal programs, program income required to be used to further the objectives of those programs, and transfers from the general fund to supplement such programs.

Other governmental funds, presented in the aggregate, consist of the following:

Capital Projects Fund – The Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. The Capital Projects Fund excludes those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

Debt Service Fund – The Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Fiduciary Fund types include the following:

Private-purpose Funds – Private-purpose funds are used to report all other arrangements under which principal and income benefit individuals, private organizations, or other governments.

C. Measurement Focus and Basis of Accounting

The financial statements are prepared in accordance with a regulatory basis of accounting (RBA). This basis of accounting is prescribed by Ark. Code Ann. § 10-4-413(c) and requires that financial statements be presented on a fund basis with, as a minimum, the general fund and special revenue fund presented separately and all other funds included in the audit presented in the aggregate. The law also stipulates that the financial statements consist of a balance sheet; a statement of revenues, expenditures, and changes in fund balances; a comparison of the final adopted budget to the actual expenditures for the general fund and special revenue funds of the entity; notes to financial statements; and a supplemental schedule of capital assets, including land, buildings, and equipment. The law further stipulates that the State Board of Education shall promulgate the rules necessary to administer the regulatory basis of presentation.

The RBA is not in accordance with generally accepted accounting principles (GAAP). GAAP require that basic financial statements present government-wide financial statements. Additionally, GAAP require the following major concepts: Management's Discussion and Analysis, accrual basis of accounting for government-wide financial statements, including depreciation expense, modified accrual basis of accounting for fund financial statements, separate financial statements for fiduciary fund types and other requirements for fiduciary fund types, separate identification of special and extraordinary items, inclusion of capital assets, leases, and debt in the financial statements, inclusion of compensated absences and the net pension liability in the financial statements, specific procedures for the identification of major governmental funds, and applicable note disclosures. The RBA does not require government-wide financial statements or the previously identified concepts.

BATESVILLE SCHOOL DISTRICT NO. 1
INDEPENDENCE COUNTY, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus and Basis of Accounting (Continued)

The accompanying financial statements are presented on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for purposes of recording specific activities or attaining certain objectives. Major governmental funds are defined as general and special revenue, and such funds are presented separately in the financial statements. All other governmental funds are presented in the aggregate. Fiduciary fund types are presented in a separate column in the Balance Sheet – Regulatory Basis. Revenues are reported by major sources and expenditures are reported by major function. Other transactions, which are not reported as revenues or expenditures, are reported as other financing sources and uses. Transactions related to the recording of installment contracts and financed purchases are reported as other financing sources. Changes in private-purpose funds will be reflected in the notes to financial statements.

D. Revenue Recognition Policies

Revenues are recognized when they become susceptible to accrual in accordance with the RBA, except for property taxes (see Note 1 F below).

E. Capital Assets

Information on capital assets and related depreciation is reported at Schedule 1. Capital assets are capitalized at historical cost or estimated historical cost, if actual data is not available. Capital assets purchased are recorded as expenditures in the applicable fund at the time of purchase. Donated capital assets are reported at acquisition value when received. The District maintains a threshold level of \$2,000 for capitalizing equipment. Library holdings are not capitalized.

No salvage value is taken into consideration for depreciation purposes. All capital assets, other than land and construction in progress, are depreciated using the straight-line method over the following useful lives:

Asset Class	Estimated Useful Life in Years
Improvements/infrastructure	8-50
Buildings	15-50
Equipment	3-25

F. Property Taxes

Property taxes are levied (tax rates are established) in November of each year based on property assessment (real and personal) that occurred within a specific period of time beginning January 1 of the same year. Property taxes are collectible beginning the first business day of March of the year following the levy date and are considered delinquent after October 15 of the same calendar year.

Amendment no. 74 to the Arkansas Constitution established a uniform minimum property tax millage rate of 25 mills for maintenance and operation of public schools. Ark. Code Ann. § 26-80-101 provides the uniform rate of tax (URT) shall be assessed and collected in the same manner as other school property taxes, but the net revenues from the URT shall be remitted to the State Treasurer and distributed by the State to the county treasurer of each county for distribution to the school districts in that county. For reporting purposes, URT revenues are considered property taxes.

G. Interfund Receivables and Payables

Interfund receivables and payables resulted from errors in recording revenue received. These errors were corrected on December 16, 2025.

BATESVILLE SCHOOL DISTRICT NO. 1
INDEPENDENCE COUNTY, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Fund Balance Classifications

1. Restricted fund balance – represents amounts that are restricted to specific purposes when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through bond covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
2. Assigned fund balance – represents amounts that are constrained by the District's *intent* to be used for specific purposes, but are neither restricted nor committed.
3. Unassigned fund balance – represents amounts that have not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. This classification can also include negative amounts in other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

I. Fund Balance Classification Policies and Procedures

The Superintendent, in conjunction with other management and accounting personnel, is authorized to assign amounts to a specific purpose. The District's Board of Education has not adopted a formal policy addressing this authorization.

The District's revenues, expenditures, and fund balances are tracked in the accounting system by numerous sources of funds. The fund balances of these sources of funds are combined to derive the District's total fund balances by fund. It is uncommon for an individual source of funds to contain restricted and unrestricted (committed, assigned, or unassigned) funds. The District does not have a policy addressing whether it considers restricted or unrestricted amounts to have been spent when expenditures are incurred for purposes for which both restricted and unrestricted amounts are available. District personnel decide which resources (source of funds) to use at the time expenditures are incurred. For classification of fund balance amounts, restricted resources are considered spent before unrestricted. The District does not have a policy addressing which resources to use within the unrestricted fund balances when committed, assigned, or unassigned fund balances are available. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, committed amounts are reduced first, followed by assigned amounts, and then unassigned amounts.

J. Stabilization Arrangements

The District's Board of Education has not formally set aside amounts for use in emergency situations or when revenue shortages or budgetary imbalances arise.

K. Minimum Fund Balance Policies

The District's Board of Education has not formally adopted a minimum fund balance policy.

BATESVILLE SCHOOL DISTRICT NO. 1
INDEPENDENCE COUNTY, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Budget and Budgetary Accounting

The District is required by state law to prepare an annual budget. The annual budget is prepared on a fiscal year basis. The District does not prepare and submit amended budgets during the fiscal year. The State Department of Education's regulations allow for the cash basis or the modified accrual basis. However, the majority of the school districts employ the cash basis method.

The District budgets intra-fund transfers. Significant variances may result in the comparison of transfers at the Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General and Special Revenue Funds – Regulatory Basis because only interfund transfers are reported at the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds – Regulatory Basis. Additionally, the District routinely budgets restricted federal programs as part of the special revenue fund. Budgetary perspective differences are not considered to be significant, because the structure of the information utilized in preparing the budget and the applicable fund financial statements is essentially the same.

M. Encumbrances

The District does not utilize encumbrance accounting.

2: CASH DEPOSITS WITH FINANCIAL INSTITUTIONS

Cash deposits are carried at cost. The District's cash deposits at June 30, 2025, were as follows:

	<u>Bank Balance</u>
Insured (FDIC)	<u>\$ 15,658,695</u>

The insured (FDIC) balances included funds placed through IntraFi Cash Service (ICS). ICS deposits are held in various banks which are insured by FDIC.

3: ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2025, were comprised of the following:

Description	Governmental Funds		
	Major		Other Aggregate
	General	Special Revenue	
State assistance		\$ 1,736	\$1,240,577
Federal assistance		253,185	
Other	\$ 191,127		50,000
Totals	\$ 191,127	\$ 254,921	\$1,290,577

BATESVILLE SCHOOL DISTRICT NO. 1
INDEPENDENCE COUNTY, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

4: ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities at June 30, 2025, were comprised of the following:

Description	Governmental Funds		
	Major		
	General	Special Revenue	Other Aggregate
Vendor payables	\$ 188,321	\$ 14,696	\$ 2,109,307
Salaries payable	79,349	25,955	
Payroll withholdings and matching	18,220	6,076	
Totals	\$ 285,890	\$ 46,727	\$ 2,109,307

5: COMMITMENTS

The District was contractually obligated for the following at June 30, 2025:

A. Construction Contracts

Project Name	Completion Date	Contract Balance
Fine Arts Center, Cafeteria & Classrooms	December 31, 2025	\$ 8,464,796
Cafeteria Furnishings	December 31, 2025	217,818

B. Lease (lease of nonfinancial assets with initial noncancelable lease terms in excess of one year)

General description of lease and leasing arrangement: On August 26, 2024, the District executed a lease for office space located at 490 East College Street in Batesville, Arkansas. The lease agreement stipulated the following payments:

- Rent payments of \$8,176 per month from August 26, 2024 through December 31, 2024.
- Rent payments of \$17,875 per month from January 1, 2025 through December 31, 2028.
- Rent payments of \$20,625 per month from January 1, 2029 through December 1, 2032.
- Yearly operating expense payments estimated at 30% of landlords total operating expenses.

Future minimum lease payments for the succeeding years:

Year Ended June 30,	Amount
2026	\$ 214,500
2027	214,500
2028	214,500
2029	231,000
2030	247,500
2031-2033	618,750
Total	\$ 1,740,750

Lease payments were approximately \$148,070 for the year ended June 30, 2025.

BATESVILLE SCHOOL DISTRICT NO. 1
INDEPENDENCE COUNTY, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

5: COMMITMENTS (Continued)

C. Long-term Debt Issued and Outstanding

The District is presently paying on the following long-term debt:

<u>Date of Issue</u>	<u>Date of Final Maturity</u>	<u>Rate of Interest</u>	<u>Amount Authorized and Issued</u>	<u>Debt Outstanding June 30, 2025</u>	<u>Maturities To June 30, 2025</u>
Bonds					
11/1/12	6/1/27	1 - 2%	\$ 1,420,000	\$ 230,000	\$ 1,190,000
11/1/12	6/1/28	1 - 2%	535,000	120,000	415,000
8/1/16	2/1/40	.9 - 3.3%	1,150,000	775,000	375,000
9/1/20	2/1/40	.5 - 1.5%	5,325,000	4,590,000	735,000
4/7/22	2/1/52	3 - 5%	34,255,000	33,135,000	1,120,000
3/30/23	2/1/52	3 - 4.15%	9,995,000	9,520,000	475,000
Total Long-Term Debt			\$ 52,680,000	\$ 48,370,000	\$ 4,310,000

Changes in Long-term Debt

	<u>Balance July 1, 2024</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance June 30, 2025</u>
Bonds payable	\$ 49,400,000		\$ 1,030,000	\$ 48,370,000
Direct Borrowings				
Installment contracts	58,987		58,987	
Total Long-Term Debt	\$ 49,458,987	\$ 0	\$ 1,088,987	\$ 48,370,000

Future Principal and Interest Payments

<u>Year Ended June 30,</u>	<u>Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 1,080,000	\$ 1,490,424	\$ 2,570,424
2027	1,135,000	1,458,596	2,593,596
2028	1,200,000	1,424,044	2,624,044
2029	1,255,000	1,382,736	2,637,736
2030	1,325,000	1,344,336	2,669,336
2031-2035	7,390,000	6,172,919	13,562,919
2036-2040	8,480,000	5,099,563	13,579,563
2041-2045	9,825,000	3,747,875	13,572,875
2046-2050	11,525,000	2,037,076	13,562,076
2051-2052	5,155,000	260,086	5,415,086
Totals	\$ 48,370,000	\$ 24,417,655	\$ 72,787,655

BATESVILLE SCHOOL DISTRICT NO. 1
INDEPENDENCE COUNTY, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

5: COMMITMENTS (Continued)

C. Long-term Debt Issued and Outstanding (Continued)

Security for Debt Payments

Ark. Code Ann. § 6-20-1204 specifies procedures to be followed if a school district is delinquent in a payment to the paying agent for bonded debt. As additional security, any delinquent payment for bonded debt will be satisfied by the Division of Elementary and Secondary Education (DESE). Depending on the date of the bond issue, DESE will recover the full amount of any delinquency payment through the withholding of a school district's state funding or a direct payment from the school district. There were no delinquent bond payments incurred by the District during the audit period.

6: PLEDGED REVENUES

The District has pledged a portion of its property taxes to retire bonds of \$52,680,000 issued from November 1, 2012 to March 30, 2023. The bonds were issued for various capital projects. Total principal and interest remaining on the bonds is \$72,787,655, payable through February 1, 2052. Principal and interest paid for the current year and total property taxes pledged for debt service were \$2,549,649 and \$3,336,438, respectively. The percentage of property taxes pledged for the current year for principal and interest payments was 76.42 percent.

7: INTERFUND TRANSFERS

The District transferred \$5,757,036 from the general fund to the other aggregate funds for debt related payments of \$2,553,864 and future capital expenditures of \$3,203,172.

8: RETIREMENT PLAN

Arkansas Teacher Retirement System

Plan Description

The District contributes to the Arkansas Teacher Retirement System (ATRS), a cost-sharing multiple-employer defined benefit pension plan that covers employees of schools and education-related agencies, except certain non-teaching school employees. ATRS, administered by a Board of Trustees, provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and can be amended only by the Arkansas General Assembly. The Arkansas Teacher Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for ATRS. That report may be obtained by writing to Arkansas Teacher Retirement System, 1400 West Third Street, Little Rock, Arkansas 72201, by calling 501-682-1517, or by visiting the ATRS website at www.artrs.gov.

Funding Policy

ATRS has contributory and noncontributory plans. Contributory members are required by State law to contribute 7% of their salaries. Each participating employer is required by State law to contribute at a rate determined by the Board of Trustees, based on the annual actuarial valuation. The current employer rate is 15% of covered salaries. The District's contributions to ATRS for the year ended June 30, 2025, were \$3,483,453, equal to the required contributions.

Net Pension Liability

The Division of Elementary and Secondary Education has stipulated that, under the regulatory basis of accounting, the requirements of Governmental Accounting Standards Board Statement no. 68 would be limited to disclosure of the District's proportionate share of the collective net pension liability. The District's proportionate share of the collective net pension liability at June 30, 2024, (actuarial valuation date and measurement date) was \$27,812,035.

BATESVILLE SCHOOL DISTRICT NO. 1
INDEPENDENCE COUNTY, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

9: CHANGES IN PRIVATE-PURPOSE FUNDS

ADDITIONS	
Donations	\$ 5,145
DEDUCTIONS	
Scholarships	16,444
CHANGE IN FUND BALANCE	(11,299)
FUND BALANCE - JULY 1	26,693
FUND BALANCE - JUNE 30	\$ 15,394

10: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The District carries commercial insurance for student accident, educator's legal liability, and general liability for events outside the state of Arkansas.

The District participates in the Arkansas School Boards Association – Workers' Compensation Trust (the Trust), a self-insurance trust voluntarily established on July 1, 1994, pursuant to state law. The Trust is responsible for obtaining and administering workers' compensation insurance coverage for its members, as well as obtaining reinsurance coverage for those claims that exceed the standard policy limits. In its administrative capacity, the Trust is responsible for monitoring, negotiating and settling claims that have been filed on behalf of and against member districts. The District contributes annually to this program.

The District participates in the Arkansas Fidelity Bond Trust Fund administered by the Governmental Bonding Board. This program provides coverage for actual losses sustained by its members through fraudulent or dishonest acts committed by officials or employees. Each loss is limited to \$300,000 with a \$2,500 deductible. Premiums for coverage are paid by the Chief Fiscal Officer of the State of Arkansas from funds withheld from the Public School Fund.

The District participates in the Arkansas Public School Insurance Trust Fund Program administered by the Risk Management Division of the Arkansas Insurance Department. The program's general objectives are to formulate, develop, and administer, on behalf of member districts, a program of insurance to obtain lower costs for property and vehicles coverage, and to develop a comprehensive loss control program. The fund uses a reinsurance policy to reduce exposure to large losses on insured events. The District pays an annual premium for its coverage of buildings, contents, and vehicles.

Settled claims have not exceeded coverage in any of the past three fiscal years. There were no significant reductions in insurance coverage from the prior year in the major categories of risk.

11: ON-BEHALF PAYMENTS

The allocation of the health insurance premiums paid by the Division of Elementary and Secondary Education to the Employee Benefits Division, on-behalf of the District's employees, totaled \$964,733 for the year ended June 30, 2025.

BATESVILLE SCHOOL DISTRICT NO. 1
INDEPENDENCE COUNTY, ARKANSAS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

12: DETAILS OF GOVERNMENTAL FUND BALANCE CLASSIFICATIONS DISPLAYED IN THE AGGREGATE

Description	Governmental Funds		
	Major		
	General	Special Revenue	Other Aggregate
Fund Balances:			
Restricted for:			
Enhanced student achievement funding	\$ 119,404		
English-language learners	16,537		
Professional development	95,705		
Professional learning grant	108,360		
Child care programs		\$ 77,703	
Child nutrition programs		709,548	
Medical services		161,404	
Special education programs	90,560	2,014	
Title I programs		65,599	
Education stabilization fund (COVID-19)		2,884	
Other purposes	249,332	83,349	
Total Restricted	<u>679,898</u>	<u>1,102,501</u>	
Assigned to:			
Capital projects			\$8,110,230
Student activities	825,928		
Other purposes	22,397		
Total Assigned	<u>848,325</u>		<u>8,110,230</u>
Unassigned	<u>3,623,313</u>		
Totals	<u>\$5,151,536</u>	<u>\$1,102,501</u>	<u>\$8,110,230</u>

13: COMPENSATION FOR LOSS OF CAPITAL ASSETS

The compensation for loss of capital assets of \$1,049,299 consisted of insurance proceeds for losses sustained by lightning and fire damages on June 26, 2024, and September 30, 2024.

BATESVILLE SCHOOL DISTRICT NO. 1
 INDEPENDENCE COUNTY, ARKANSAS
 SCHEDULE OF CAPITAL ASSETS
 FOR THE YEAR ENDED JUNE 30, 2025
 (Unaudited)

Schedule 1

	Balance June 30, 2025
Nondepreciable capital assets:	
Land	\$ 1,643,888
Construction in progress	36,498,081
Total nondepreciable capital assets	38,141,969
 Depreciable capital assets:	
Buildings	38,706,490
Improvements/infrastructure	6,876,016
Equipment	10,840,725
Total depreciable capital assets	56,423,231
 Less accumulated depreciation for:	
Buildings	21,580,608
Improvements/infrastructure	2,893,416
Equipment	6,984,892
Total accumulated depreciation	31,458,916
 Total depreciable capital assets, net	24,964,315
 Capital assets, net	\$ 63,106,284

BATESVILLE SCHOOL DISTRICT NO. 1
INDEPENDENCE COUNTY, ARKANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Schedule 2

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
CHILD NUTRITION CLUSTER				
<u>U. S. Department of Agriculture</u>				
Arkansas Department of Education - School Breakfast Program	10.553	3201		\$ 597,861
National School Lunch Program (Note 5)	10.555	Direct		70,000
Arkansas Department of Education - National School Lunch Program	10.555	3201		1,601,420
Arkansas Department of Education - National School Lunch Program (Note 6)	10.555	3201000		81,888
Total for National School Lunch Program				<u>1,753,308</u>
Arkansas Department of Education - Fresh Fruit and Vegetable Program	10.582	3201		69,736
Total U. S. Department of Agriculture				<u>2,420,905</u>
TOTAL CHILD NUTRITION CLUSTER				<u>2,420,905</u>
SPECIAL EDUCATION CLUSTER (IDEA)				
<u>U. S. Department of Education</u>				
Arkansas Department of Education - Special Education - Grants to States	84.027A	3201		857,949
Arkansas Department of Education - Special Education - Preschool Grants	84.173A	3201		97,077
Total U. S. Department of Education				<u>955,026</u>
TOTAL SPECIAL EDUCATION CLUSTER (IDEA)				<u>955,026</u>
CCDF CLUSTER				
<u>U. S. Department of Health and Human Services</u>				
Save the Children Federation, Inc. - Child Care and Development Block Grant	93.575	not available		206,671
TOTAL CCDF CLUSTER				<u>206,671</u>
OTHER PROGRAMS				
<u>U. S. Department of Agriculture</u>				
Arkansas Department of Agriculture - Farm to School Grant Program	10.645	3201		1,000
Arkansas Department of Education - Farm to School Grant Program	10.645	3201		280
Total U. S. Department of Agriculture				<u>1,280</u>
<u>U. S. Department of Education</u>				
Arkansas Department of Education - Title I Grants to Local Educational Agencies	84.010A	3201		973,034
Arkansas Department of Education - Migrant Education - State Grant Program	84.011A	3201		92,122
Arkansas Department of Career Education - Career and Technical Education - Basic Grants to States	84.048A	3201		44,894
Arkansas Department of Education - Education for Homeless Children and Youth	84.196A	3201		33,740
Arkansas Department of Education - Rural Education	84.358B	3201		7,349
Arkansas Department of Education - English Language Acquisition State Grants	84.365A	3201		59,726
Arkansas Department of Education - Supporting Effective Instruction State Grants	84.367A	3201		64,336

BATESVILLE SCHOOL DISTRICT NO. 1
INDEPENDENCE COUNTY, ARKANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Schedule 2

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<u>U. S. Department of Education (Continued)</u>				
Crowley's Ridge Education Service Cooperative - Teacher and School Leader Incentive Grants	84.374A	not available		\$ 6,438
Arkansas Department of Education - Student Support and Academic Enrichment Program	84.424A	3201		68,861
Arkansas Department of Education - COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief Fund	84.425U	3201		1,151,762
Arkansas Department of Education - COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth Total Education Stabilization Fund	84.425W	3201		66,791
				<u>1,218,553</u>
Total U. S. Department of Education				<u>2,569,053</u>
<u>U. S. Department of Health and Human Services</u>				
Arkansas Department of Education - Cooperative Agreements to Promote Adolescent Health Through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	3201		184
Save the Children Federation, Inc. - Temporary Assistance for Needy Families	93.558	not available		55,553
Arkansas Children's Hospital - Maternal, Infant, and Early Childhood Home Visiting Grant Program	93.870	GR018295		204,988
Total U. S. Department of Health and Human Services				<u>260,725</u>
TOTAL OTHER PROGRAMS				<u>2,831,058</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 0</u>	<u>\$ 6,413,660</u>

The accompanying notes are an integral part of this schedule.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- Note 1: Basis of Presentation - The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Batesville School District No. 1 (District) under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in financial position of the District.
- Note 2: Summary of Significant Accounting Policies - Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- Note 3: The District has elected not to use the 10% or 15% de minimis indirect cost rates allowed under the Uniform Guidance.
- Note 4: During the year ended June 30, 2025, the District received Medicaid funding of \$377,745 from the Arkansas Department of Human Services. Such payments are not considered Federal awards expended, and therefore, are not included in the above Schedule.
- Note 5: Nonmonetary assistance is reported at the approximate value as provided by the U. S. Department of Defense through an agreement with the U. S. Department of Agriculture.
- Note 6: Nonmonetary assistance is reported at the approximate value as provided by the Arkansas Department of Education.

BATESVILLE SCHOOL DISTRICT NO. 1
INDEPENDENCE COUNTY, ARKANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

Schedule 3

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Types of auditor's reports issued on whether the financial statements audited were prepared in accordance with:

Generally accepted accounting principles (GAAP) - adverse
Regulatory basis - unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported
- Noncompliance material to financial statements noted? yes no

FEDERAL AWARDS

Internal control over major federal programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Type of auditor's report issued on compliance for major federal programs: unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

Identification of major federal programs:

AL Number(s)	Name of Federal Program or Cluster
10.553, 10.555, and 10.582 93.575	Child Nutrition Cluster Child Care and Development Block Grant

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

Auditee qualified as low-risk auditee? yes no

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.



Schedule 4

**Summary Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2025**

FINANCIAL STATEMENT FINDINGS

There were no findings in the prior audit.

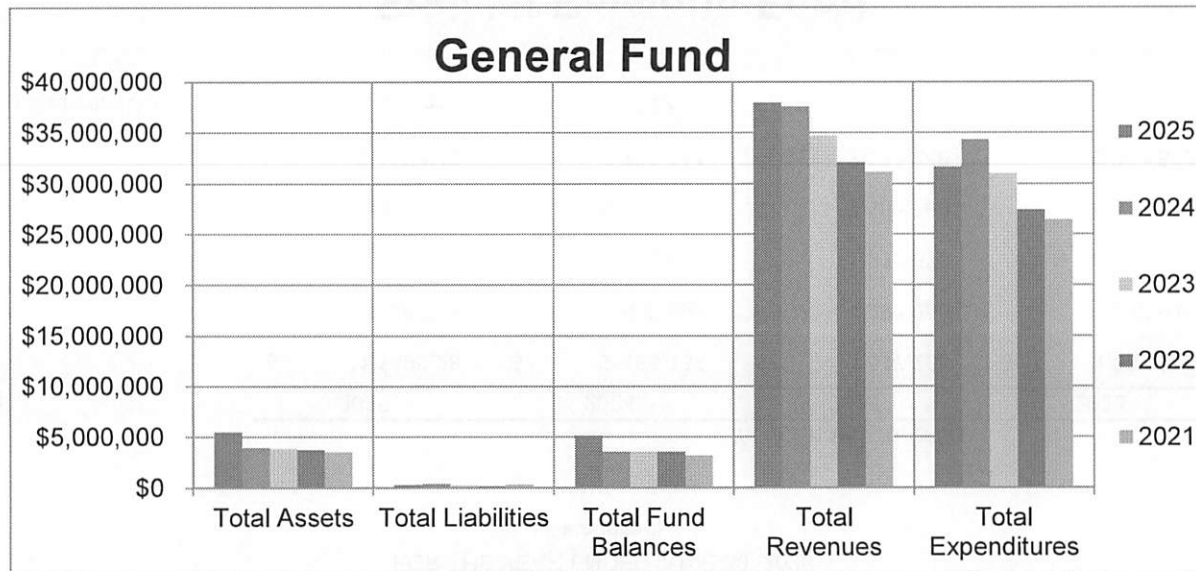
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no findings in the prior audit.

BATESVILLE SCHOOL DISTRICT NO. 1
INDEPENDENCE COUNTY, ARKANSAS

SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(Unaudited)

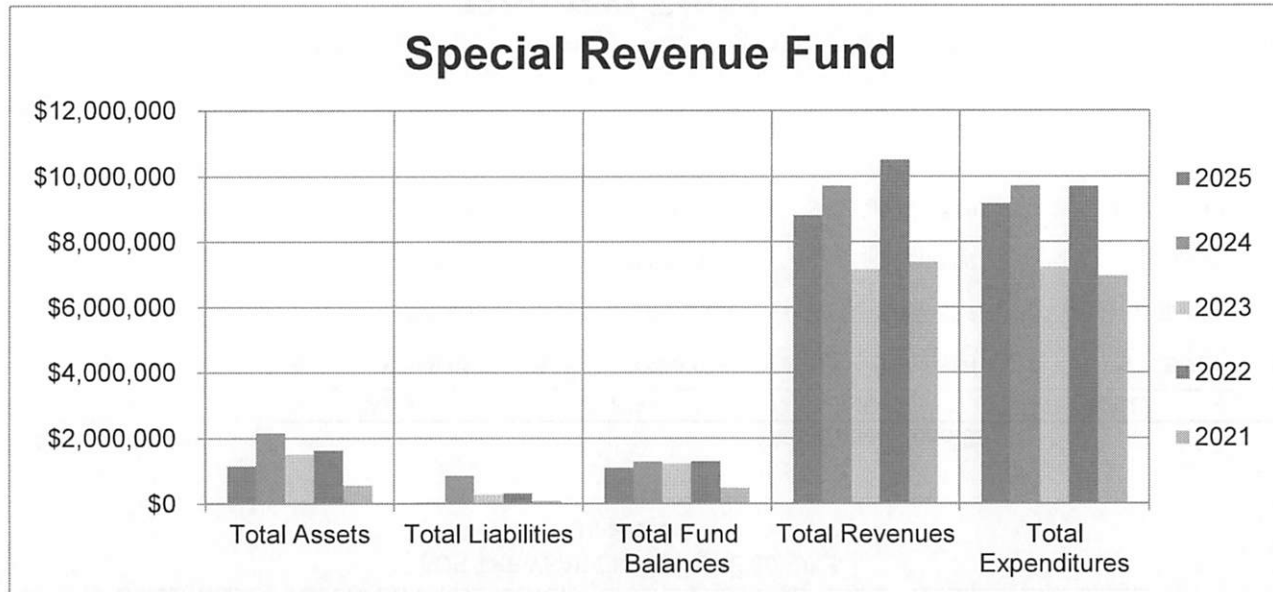
General Fund	Year Ended June 30,				
	2025	2024	2023	2022	2021
Total Assets	\$ 5,488,635	\$ 3,988,946	\$ 3,891,630	\$ 3,755,281	\$ 3,550,414
Total Liabilities	337,099	417,280	305,521	169,124	350,472
Total Fund Balances	5,151,536	3,571,666	3,586,109	3,586,157	3,199,942
Total Revenues	37,961,539	37,560,686	34,724,319	32,079,896	31,163,430
Total Expenditures	31,673,932	34,334,352	31,006,496	27,468,288	26,485,935
Total Other Financing Sources (Uses)	(4,707,737)	(3,271,594)	(3,717,871)	(4,225,393)	(4,799,328)



BATESVILLE SCHOOL DISTRICT NO. 1
 INDEPENDENCE COUNTY, ARKANSAS
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2025
 (Unaudited)

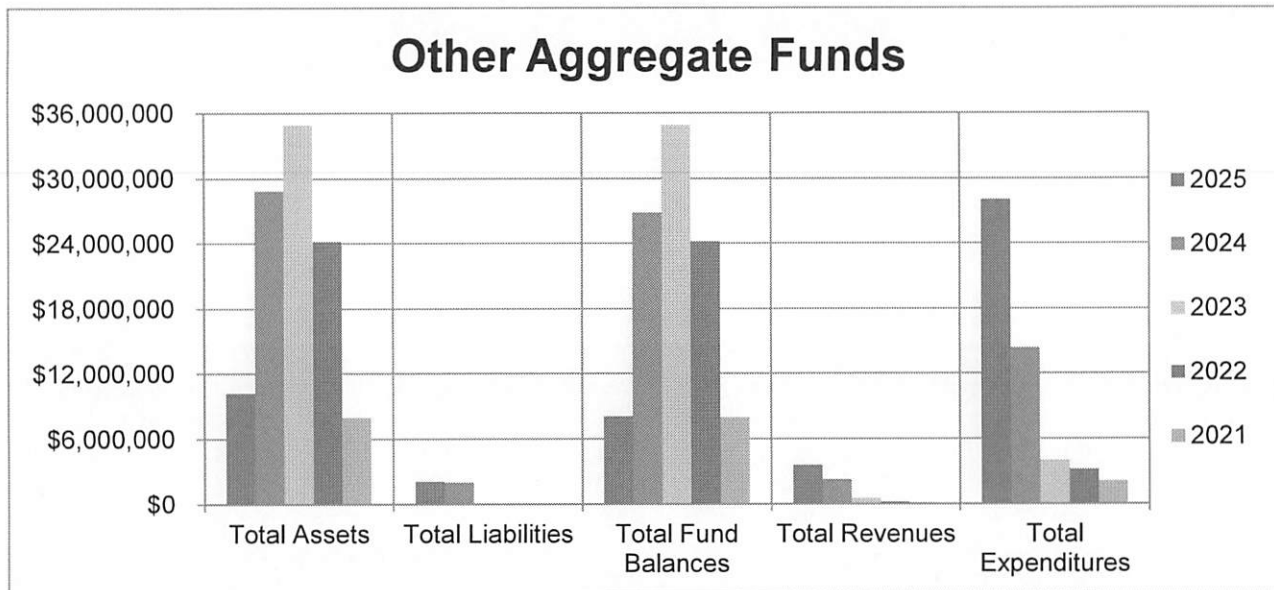
Schedule 5

<u>Special Revenue Fund</u>	Year Ended June 30,				
	2025	2024	2023	2022	2021
Total Assets	\$ 1,149,228	\$ 2,155,137	\$ 1,517,235	\$ 1,631,008	\$ 578,107
Total Liabilities	46,727	865,494	293,356	330,916	85,572
Total Fund Balances	1,102,501	1,289,643	1,223,879	1,300,092	492,535
Total Revenues	8,821,869	9,726,571	7,155,766	10,512,139	7,373,670
Total Expenditures	9,187,643	9,723,614	7,231,846	9,704,582	6,959,449
Total Other Financing Sources (Uses)	178,632	62,807			(143,441)



BATESVILLE SCHOOL DISTRICT NO. 1
 INDEPENDENCE COUNTY, ARKANSAS
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2025
 (Unaudited)

<u>Other Aggregate Funds</u>	Year Ended June 30,				
	2025	2024	2023	2022	2021
Total Assets	\$ 10,219,537	\$ 28,885,829	\$ 34,932,886	\$ 24,198,652	\$ 7,979,517
Total Liabilities	2,109,307	2,030,961	54,800		
Total Fund Balances	8,110,230	26,854,868	34,878,086	24,198,652	7,979,517
Total Revenues	3,578,457	2,274,334	553,643	177,688	128,072
Total Expenditures	28,080,131	14,378,897	4,030,711	3,203,609	2,113,561
Total Other Financing Sources (Uses)	5,757,036	4,080,456	14,156,502	19,245,056	4,942,769





BOARD OF EDUCATION AGENDA ABSTRACT

Abstracts serve to provide background information regarding agenda items.

ACTION

TITLE: Approval of Athletic Expenditure (Helmets)
DATE: April 20, 2026
RESPONSIBLE ADMINISTRATOR: David Campbell, Interim Superintendent

BACKGROUND/CONSIDERATIONS:

To maintain the safety and well-being of student-athletes, it is necessary to purchase 50 new football helmets to replace older models currently in use. Over time, helmets can experience wear and reduced effectiveness, potentially compromising player protection. Investing in updated equipment will help ensure compliance with current safety standards and provide appropriate protection for all participants in the football program.

The Athletic Department has the funds to make this purchase.

RECOMMENDATION:

The administration recommends the Batesville School District Board of Education approve the purchase of 50 new football helmets.

If the Board agrees, the motion would read: ***move to approve the purchase of 50 new football helmets through the BSD Athletic Department.***



PO Box 841393
 Dallas, TX 75284-1393
 Phone: 800-527-7510 Fax: 800-899-0149
 Visit us at www.bsnsports.com

Contact Your Rep
 J Stroud Email: tjstroud@bsnsports.com | Phone: 870-307-2335

Ship to
 1322559
 BATESVILLE HIGH SCHOOL
 PIONEER DR
 BATESVILLE AR 72501-7916
 USA

Ship To
 1322559
 BATESVILLE HIGH SCHOOL
 Ryan Morrow
 1 PIONEER DR
 BATESVILLE AR 72501-7916
 USA

Order Summary

Cart #: 15259299
 Purchase Order #: SR Football F7 Air Helmet
 Cart Name: SR Football F7 Air Helmet
 Order Date: 03/05/2026
 Estimated Delivery: 03/09/2026
 Payment Terms: NTFD
 Ship Via:
 Ordered By: Ryan Morrow

Payer
 1322559
 BATESVILLE HIGH SCHOOL
 1 PIONEER DR
 BATESVILLE AR 72501-7916
 USA

Item Description	Qty	Unit Price	Total
JG-SCHUTT F7 AIR VARSITY - CUSTOM Item # - 1482082 20	20 EA	\$ 399.99	\$ 7,999.80
JD-SCHUTT F7 AIR VARSITY - CUSTOM Item # - 1482082 20	20 EA	\$ 399.99	\$ 7,999.80
JM-SCHUTT F7 AIR VARSITY - CUSTOM Item # - 1482082 5	5 EA	\$ 399.99	\$ 1,999.95
JL-SCHUTT F7 AIR VARSITY - CUSTOM Item # - 1482082 5	5 EA	\$ 399.99	\$ 1,999.95
JG-SCHUTT F7 AIR VARSITY - CUSTOM Item # - 1482082 4	4 EA	\$ 0.00	\$ 0.00
JD-SCHUTT F7 AIR VARSITY - CUSTOM Item # - 1482082 4	4 EA	\$ 0.00	\$ 0.00
JL-SCHUTT F7 AIR VARSITY - CUSTOM Item # - 1482082 2	2 EA	\$ 0.00	\$ 0.00
F7 Air ANKR LOCKS Clear Item # - NSPHG 60	60 EA	\$ 20.00	\$ 1,200.00

Subtotal:	\$21,199.50
Other:	\$0.00
Freight:	\$1,243.66
Sales Tax:	\$2,244.32
Order Total:	\$24,687.48
Payment/Credit Applied:	\$0.00
Order Total:	\$24,687.48



PO Box 841393
 Dallas, TX 75284-1393
 Phone: 800-827-7510 Fax: 800-899-0149
 Visit us at www.bsnsports.com

Contact Your Rep
 J Stroud Email: tjstroud@bsnsports.com | Phone: 870-307-2335

Bill to
 322559
 BATESVILLE HIGH SCHOOL
 PIONEER DR
 BATESVILLE AR 72501-7916
 USA

Ship To
 1322559
 BATESVILLE HIGH SCHOOL
 Ryan Morrow
 1 PIONEER DR
 BATESVILLE AR 72501-7916
 USA

Order Summary

Cart #: 15259299
 Purchase Order #: SR Football F7 Air Helmet
 Cart Name: SR Football F7 Air Helmet
 Order Date: 03/05/2026
 Estimated Delivery: 03/09/2026
 Payment Terms: NTFD
 Ship Via:
 Ordered By: Ryan Morrow

Payer
 1322559
 BATESVILLE HIGH SCHOOL
 1 PIONEER DR
 BATESVILLE AR 72501-7916
 USA

Item Description	Qty	Unit Price	Total
XL-SCHUTT F7 AIR VARSITY - CUSTOM em # - 1482082	1 EA	\$ 399.99	\$ 399.99
L-SCHUTT F7 AIR VARSITY - CUSTOM em # - 1482082	30 EA	\$ 399.99	\$ 11,999.70
M-SCHUTT F7 AIR VARSITY - CUSTOM em # - 1482082	30 EA	\$ 399.99	\$ 11,999.70
M-SCHUTT F7 AIR VARSITY - CUSTOM em # - 1482082	5 EA	\$ 399.99	\$ 1,999.95
L-SCHUTT F7 AIR VARSITY - CUSTOM em # - 1482082	5 EA	\$ 399.99	\$ 1,999.95
G-SCHUTT F7 AIR VARSITY - CUSTOM em # - 1482082	6 EA	\$ 0.00	\$ 0.00
M-SCHUTT F7 AIR VARSITY - CUSTOM em # - 1482082	6 EA	\$ 0.00	\$ 0.00
L-SCHUTT F7 AIR VARSITY - CUSTOM em # - 1482082	2 EA	\$ 0.00	\$ 0.00
F7 Air ANKR LOCKS Clear em # - NSPHG	71 EA	\$ 20.00	\$ 1,420.00

Subtotal:	\$29,819.29
Other:	\$0.00
Freight:	\$1,643.66
Sales Tax:	\$2,996.46
Order Total:	\$34,459.41
Payment/Credit Applied:	\$0.00
Order Total:	\$34,459.41



BSNSPORTS

PO Box 841393
Dallas, TX 75284-1393
Phone: 800-927-7510 Fax: 800-899-0149
Visit us at www.bsnsports.com

Order Summary

Cart #: 15259299
Purchase Order #: SR Football F7 Air Helmet
Cart Name: SR Football F7 Air Helmet
Order Date: 03/05/2026
Estimated Delivery: 03/09/2026
Payment Terms: NTFD
Ship Via:
Ordered By: Ryan Morrow

sm Description

Qty Unit Price Total



VanWinkle Sports
VWS-BATESVILLE
3417 Harrison St.
Batesville, AR. 72501
(870)698-1700
www.vanwinklesports.com

03/05/2026 12:41 pm
Sale ID: POS 43985
QUOTE
Doug
Employee: Doug VanWinkle-
Batesville

Bill To:
Customer: BATESVILLE SCHOOL
DISTRICT - 1025
Company Name: BATESVILLE
SCHOOL DISTRICT
Address : #1 PIONEER DR.
BATESVILLE AR, 72501

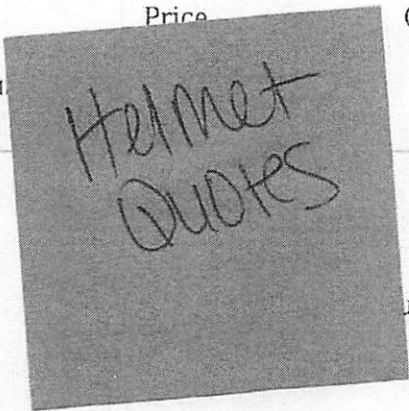
Item Name

TEAM ITEMS
WE DO NOT SELL THE RIDDELL HELM

Price

Qty.

Total



1

\$0.00

Sub Total

\$0.00

10.000% Sales Tax

\$0.00

Total

\$0.00

Number of items sold

1

Change Due

\$0.00

10 DAY RETURN POLICY
INVOICE DUE UPON RECEIPT



POS 43985

Pay online at Riddell.com or Remit to:
 RIDDELL ALL AMERICAN SPORTS
 PO BOX 876256
 DALLAS TX 75267-6256
 USA
 FED I.D. 34-1688715



QUOTE as of 03/04/2026
 Attached: Order Line Details for Custom Products Only

Order By	RYAN MORROW
Order By Email	rmorrow@gobsd1.org
Phone	+18706134890

BILL TO:16289

BATESVILLE HIGH SCHOOL
 1 PIONEER DR
 BATESVILLE AR 72501-7916

SHIP TO:2534678
 BATESVILLE HIGH SCHOOL
 ATTN: FOOTBALL
 1 PIONEER DR
 BATESVILLE AR 72501-7916

Total Savings Value from Catalog Prices \$ 27,010.00

PRICE QUOTES VALID FOR 30 DAYS FROM QUOTATION DATE

Sales Rep	JIM PARKER	Cart Name	SPEEDFLEX ECHO HELMETS
Sales Rep Email	JPARKER@RIDDELLSALES.COM		

Quote Date	QT#	Customer PO	Requested Date	Payment terms	Ship Via
3/04/2026	20488887		03/18/2026	30 days Due net	FedEx Ground

Item	Material	Item Description	Color	XS	S	M	L	XL	2XL	OTH	QTY	UnitPrice	Ext Price
100	FB_HELMET_SF_EC HO	FOOTBALL HELMET	Black								65		23,237.50
		ECHO									65	350.00	
		CONVERT_BLACK									65	7.50	
100	FB_HELMET_SF_EC HO	FOOTBALL HELMET	Black								8		2,980.00
		ECHO_1X									8	365.00	
		CONVERT_BLACK									8	7.50	

Thank you for your order. If you have any issues with your order upon arrival, Please contact your sales representative or customer service at 800-275-5338 within 10 days of receipt. All returned items require a return authorization and are subject to a 25% stocking fee. All invoices not paid with in invoice terms are PAST DUE and subject to a FINANCE CHARGE at a monthly rate 1.5%.

Applicable Sales Tax shown on this order may not be accurate and will be adjusted at the time of invoicing.

Sub Total USD	26,217.50
Freight/Handling USD	730.00
Sales Tax USD	2,694.76
Payment Received	(0.00)
Total USD	29,642.26

D# - Item : 20488887 - 100 FB_HELMET

Helmet Model	SF Echo	
Helmet Shell Color	Black	
Helmet Paint Option Area 1	Not required	
Face Guard Color	Black	
Convert To Black Parts	Yes	
Convert to NFL(no logo)	Not required	
Install Decals	No	
Quantity Of Helmet Sizes	4	

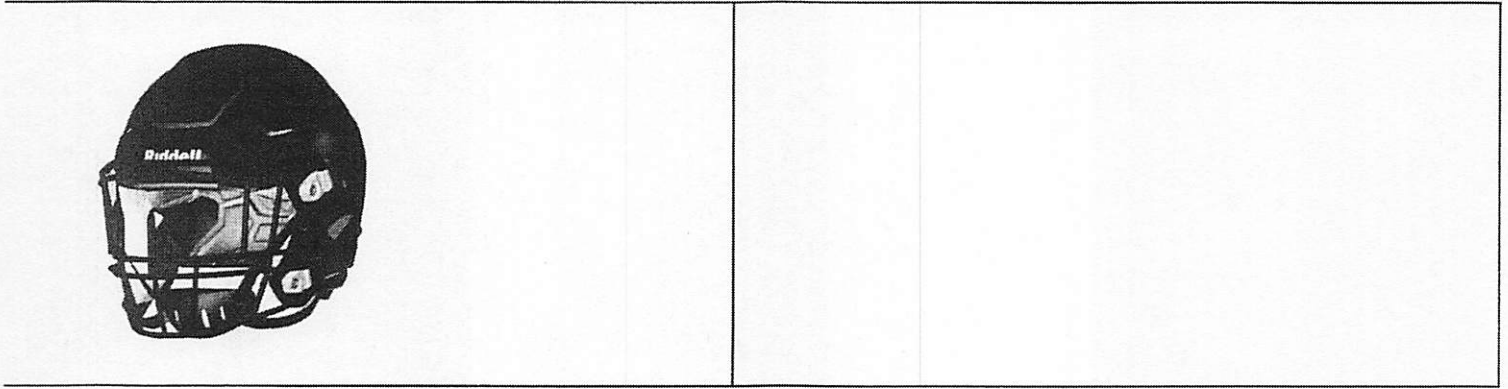
	SIZE1	SIZE2	SIZE3	SIZE4	
Helmet qty	3	20	26	16	
Helmet size	6 3/4	7	7	7 1/2	
Helmet z-pad type 1	IJ4 Inflatable Jaw Pads	IJ4 Inflatable Jaw Pads	IJ4 Inflatable Jaw Pads	IJ4 Inflatable Jaw Pads	
Helmet Chin Strap Style 1	CAM-LOC hard cup M combo	CAM-LOC hard cup M combo	CAM-LOC hard cup M combo	CAM-LOC hard cup M combo	
Helmet chin strap color 1	Black	Black	Black	Black	
Helmet chin strap qty 1	3	20	26	16	
Helmet face guard style 1	SF-2BD	SF-2BD	SF-2BD	SF-2BD	
Helmet face guard qty 1	3	16	12	1	
Helmet face guard style 2		SF-2EG-II	SF-2EG-II	SF-2EG-II	
Helmet face guard qty 2		4	8	8	



Item # - Item : 20488887 - 200 FB_HELMET

Helmet Model	SF Echo	
Helmet Shell Color	Black	
Helmet Paint Option Area 1	Not required	
Face Guard Color	Black	
Convert To Black Parts	Yes	
Convert to NFL(no logo)	Not required	
Install Decals	No	
Quantity Of Helmet Sizes	2	

	SIZE1	SIZE2			
Helmet qty	7	1			
Helmet size	7 3/4	8			
Helmet z-pad type 1	IJi6 Inflatable Jaw Pads	IJ6 Inflatable Jaw Pads			
Helmet Chin Strap Style 1	CAM-LOC hard cup M combo	CAM-LOC hard cup M combo			
Helmet chin strap color 1	Black	Black			
Helmet chin strap qty 1	7	1			
Helmet face guard style 1	SF-2EG-II	SF-2BDC			
Helmet face guard qty 1	2	1			
Helmet face guard style 2	SF-2BDC				
Helmet face guard qty 2	5				



Ship To
 Batesville High School
 #1 Pioneer Drive
 Batesville, AR 72501
 Phone 870-793-6846 Fax 870-793-0607

Bill To
 Batesville High School
 Attn: Shelby Marshall
 #1 Pioneer Drive
 Batesville, AR 72501
 Phone 870-793-0917

R# 200041055

Coach's Name:	Ryan Morrow
Purchase Order:	
Budget	
Put an "X" by the method of payment	
PCard	
Walmart	
PO	X
Pick up Check	
Mail Check	

Vendor: Riddell	Date: ASAP	Phone #:
Address:	City:	St:
Zip:		
Date Needed: ASAP		

Quantity	Description	Unit Cost	Total Cost
65	Helmets	350.00	23,237.50
65	Chin strap conversion	7.50	
8	Larger size helmets	365.00	2,980
8	Chin strap conversion	7.50	
	See Attachment		
Subtotal			26,217.50
Tax			2,694.76
Shipping			730.00
Total			\$ 29,642.26

Approval: *Steve A. Smith*