

HENDERSON INDEPENDENT SCHOOL DISTRICT

Financial Management Performance Report 2025-2026 District Status

Public Hearing
October 13, 2026



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INTRODUCTION & EXECUTIVE SUMMARY

The Financial Integrity Rating System of Texas (School FIRST) is the Texas Education Agency financial accountability system for public school districts. The system evaluates financial management practices using financial indicators, critical requirements, and ceiling indicators.

Henderson Independent School District received the following rating for the 2025-2026 rating year, based on fiscal year 2024-2025 data:

DISTRICT	Henderson Independent School District
RATING YEAR	2025-2026
DATA YEAR	Fiscal Year 2024-2025
FINAL SCORE	100 / 100
RATING	A - Superior Achievement

The district earned the maximum 100-point score and an A - Superior Achievement rating. Supporting rating information is included in Exhibit A.

The report also includes the superintendent's current employment contract and the required disclosures concerning reimbursements, outside compensation or fees, gifts, and business transactions.

SCHOOL FIRST OVERVIEW

School FIRST assigns one of four financial accountability ratings. The applicable point ranges are shown below.

Rating	Points
A - Superior Achievement	90-100
B - Above Standard Achievement	80-89
C - Meets Standard Achievement	70-79
F - Substandard Achievement	Below 70

The rating is based on 21 financial indicators. Certain indicators are critical or may limit the maximum rating a district can receive. The underlying data are drawn from audited financial information and other data submitted to TEA.

Henderson ISD also presents a two-year comparison so the Board of Trustees and community can view the current result alongside the prior rating year.

TWO-YEAR RATING SUMMARY

Measure	2024 Result	2025 Result	Status
Overall Score	100	100	No change
Overall Rating	A - Superior Achievement	A - Superior Achievement	No change

EXHIBIT A-1

SCHOOL FIRST TWO-YEAR RATING COMPARISON
2024 AND 2025 RESULTS

	Indicator Description	2024 Result	2025 Result
1	Was the complete Annual Financial Report (AFR) and data submitted to TEA within 30 days of the November 27 or January 28 deadline depending upon the District's fiscal year end date of June 30 or August 31, respectively?	Yes	Yes
2	Was there an unmodified opinion in the AFR on the financial statements as a whole?	Yes	Yes
3	Was the District in compliance with the payment terms of all debt agreements at fiscal year end?	Yes	Yes
4	Did the school district make timely payments to the Teachers Retirement System, Texas Workforce Commission, Internal Revenue Service, and other government agencies?	Yes	Yes
5	Was the total net position in the governmental activities in the Statement of Net Position greater than zero?	Ceiling Passed	Ceiling Passed
6	Was the average change in (assigned and unassigned) fund balance over 3 years less than a 25 percent decrease or did the current years assigned and unassigned fund balances exceed 75 days of operational expenditures?	Ceiling Passed	Ceiling Passed
7	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures? 1086 108 8 6 4 2 0 >=90 <90 >=75 <74 >=60 <60 >=45 <45 >=30 <30	10 188.164	10 191.8535
8	Was the measure of current assets to current liabilities ratio sufficient to cover short-term debt? 1086 108 8 6 4 2 0 >=3.00 <3.00 >=2.50 <2.50 >=2.00 <2.00 >=1.50 <1.50 >=1.00 <1.00	10 4.6094	10 5.9994
9	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?	10 188.164>=60	10 191.8535>=60
10	Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?	10 4.29	10 N/A
11	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency?	10	10
12	What is the correlation between future debt requirements and the district's assessed property value? 1086 108 8 6 4 2 0 <=4 >4 <=7 >7 <=10 >10 <=11.5 >11.5 <=13.5 >13.5	10 1.2713	10 1.0309
13	This indicator is not being evaluated.	10	10
14	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)?	10 -0.0649	10 -0.0456

15	Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA?	<table><tr><th>ADA Size</th><th>S</th><th>0</th></tr><tr><td>10,000 and Above</td><td><= 0.07</td><td>> 0.07</td></tr><tr><td>5,000 to 9,999</td><td><= 0.10</td><td>> 0.10</td></tr><tr><td>1,000 to 4,999</td><td><= 0.20</td><td>> 0.20</td></tr><tr><td>500 to 999</td><td><= 0.25</td><td>> 0.25</td></tr><tr><td>Less than 500</td><td><= 0.30</td><td>> 0.30</td></tr><tr><td>Sparse</td><td><= 0.35</td><td>> 0.35</td></tr></table>	ADA Size	S	0	10,000 and Above	<= 0.07	> 0.07	5,000 to 9,999	<= 0.10	> 0.10	1,000 to 4,999	<= 0.20	> 0.20	500 to 999	<= 0.25	> 0.25	Less than 500	<= 0.30	> 0.30	Sparse	<= 0.35	> 0.35	5 -0.0475	5 -0.0461
ADA Size	S	0																							
10,000 and Above	<= 0.07	> 0.07																							
5,000 to 9,999	<= 0.10	> 0.10																							
1,000 to 4,999	<= 0.20	> 0.20																							
500 to 999	<= 0.25	> 0.25																							
Less than 500	<= 0.30	> 0.30																							
Sparse	<= 0.35	> 0.35																							
16	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?	Ceiling Passed	Ceiling Passed																						
17	Did the external independent auditor report that the AFR was free of any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	Ceiling Passed	Ceiling Passed																						
18	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	10	10																						
19	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	5	5																						
20	Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget?	Ceiling Passed	Ceiling Passed																						
21	Did the school district receive an adjusted repayment schedule for more than one fiscal year for an overallocation of Foundation School Program (FSP) funds because of a financial hardship?	Ceiling Passed	Ceiling Passed																						

EXHIBIT A-2

OFFICIAL TEA DISTRICT STATUS DETAIL

2025-2026 RATING BASED ON SCHOOL YEAR 2024-2025 DATA

User: Jessica Warner
 User Role: District
 Assigned District: 201902

RATING YEAR 2025-2026

DISTRICT NUMBER

district #

Appeal Summary

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Financial Integrity Rating System of Texas

2025-2026 RATINGS BASED ON SCHOOL YEAR 2024-2025 DATA - DISTRICT STATUS DETAIL

Name: **HENDERSON ISD(201902)**

Publication Level 1: 8/6/2026 3:21:50 PM

Status: **Passed**

Publication Level 2: 8/7/2026 3:50:39 PM

Rating: A = Superior Achievement

Last Updated: 8/7/2026 3:50:39 PM

District Score: 100

Passing Score: 70

#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA on or before February 27, 2026?</u>	6/4/2026 6:18:48 PM	Yes
2	<u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u>	6/4/2026 6:18:48 PM	Yes
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	6/4/2026 6:18:48 PM	Yes
4	<u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</u>	6/4/2026 6:18:48 PM	Yes Ceiling Passed
			1 Multiplier Sum
5	<u>Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest and premiums for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero? (If it is not, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement, unless the school district has an increase of students in</u>	6/4/2026 6:18:49 PM	Ceiling Passed

	<u>membership over 5 years of 7 percent or more or 1,000 or more students in membership. If the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>		
6	<u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	6/4/2026 6:18:48 PM	Ceiling Passed
7	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>	6/4/2026 6:18:48 PM	10
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	6/4/2026 6:18:48 PM	10
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>	6/4/2026 6:18:48 PM	10
10	<u>Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?</u>	6/4/2026 6:18:48 PM	10
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)</u>	6/4/2026 6:18:48 PM	10
12	<u>What is the correlation between future debt requirements and the district's assessed property value?</u>	6/4/2026 6:18:48 PM	10
13	This indicator is not being evaluated.		10
14	<u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.</u>	6/4/2026 6:18:49 PM	10
15	<u>Was the school district's actual average daily attendance (ADA) within the allotted range of the district's biennial ADA projection submitted to TEA by the school district? If the school district did not submit ADA projections to TEA, it must certify TEA's projections to pass this indicator. See ranges below in the Determination of Points section.</u>	6/4/2026 6:18:48 PM	5
16	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	6/4/2026 6:18:48 PM	Ceiling Passed
17	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	6/4/2026 6:18:48 PM	Ceiling Passed

18	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	6/4/2026 6:18:48 PM	10
19	<u>Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?</u>	6/4/2026 6:18:48 PM	5
20	<u>Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?</u>	6/4/2026 6:18:48 PM	Ceiling Passed
21	<u>Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?</u>	6/4/2026 6:18:48 PM	Ceiling Passed
			100 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			100 Score

DETERMINATION OF RATING

A. Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is **F for Substandard Achievement** regardless of points earned.

B. Determine the rating by the applicable number of points.

A = Superior Achievement	90-100
B = Above Standard Achievement	80-89
C = Meets Standard Achievement	70-79
F = Substandard Achievement	<70

No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.

The school district receives an **F** if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.

CEILING INDICATORS

Did the school district meet the criteria for any of the following **ceiling indicators** 4, 5, 6, 16, 17, 20, or 21? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an **F = Substandard Achievement** Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.

Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 5 (Total Net Position) - Negative total net position and do not have 7% or more or 1,000 or more increase in growth in students in membership over 5 years.	79	C = Meets Standard Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 21 (FSP Repayment Plan) - Response to indicator is <i>Yes</i> .	70	C = Meets Standard Achievement

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THE TEXAS EDUCATION AGENCY
 1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9734

FIRST 5.16.0.7

REQUIRED FINANCIAL MANAGEMENT DISCLOSURES

For the Twelve-Month Period Ended August 31, 2025

EXHIBIT B-1

SUPERINTENDENT'S CURRENT EMPLOYMENT CONTRACT

SUPERINTENDENT'S EMPLOYMENT CONTRACT

THIS SUPERINTENDENT'S EMPLOYMENT CONTRACT ("Contract") is entered into between the Board of Trustees (the "Board") of the Henderson Independent School District (the "District") and John Brian Bowman (the "Superintendent").

WITNESSETH:

The Board and the Superintendent, for and in consideration of the terms hereinafter established and pursuant to Section 11.201(b) and Chapter 21, Subchapter E of the Texas Education Code, have agreed, and do hereby agree, as follows:

1. Term.

1.1 The Board, by and on behalf of the Henderson Independent School District ("the District" or "HISD"), agrees to employ John Brian Bowman as the Superintendent of HISD on February 11, 2025 and John Brian Bowman does hereby accept employment as Superintendent of HISD wherein this contract will be for a term of three (3) years and 91 days beginning February 12, 2025 and ending on June 30, 2028. The District, by action of the Board, and with the consent of the Superintendent (the "Parties"), may extend the term of this Contract by agreement and as permitted by state law.

1.2 The Board and the District have not adopted any policy, rule, regulation, law, or practice providing for tenure. No right of tenure, contractual obligation, expectancy of continued employment, or claim of entitlement is created beyond the terms of this contract.

2. **Certification.** The Superintendent shall maintain at all times during the term of this Contract valid and appropriate certification or permits to act as a Superintendent of Schools in the state of Texas as prescribed by the laws of the State of Texas and the rules and regulations of the Texas Education Agency and/or the State Board of Educator Certification, and shall provide evidence of such certification or permits to the Board upon reasonable request. The Superintendent also shall provide evidence of educational attainment, degrees earned, and previous professional experience as reasonably required for the personnel files of the District. Failure to maintain the valid and appropriate certification or permits required by the laws of the State of Texas shall render this Contract void, and any willful and material misrepresentation in any records provided to the District pursuant to this Section 2 shall be grounds for termination.

3. **Representation.** The Superintendent makes the following representations:

3.1 **Beginning of Contract:** The Superintendent represents that he has disclosed to the Board, in writing, any arrest and any indictment, conviction, no contest or guilty

plea, or other adjudication of the Superintendent related to a charge for a crime involving moral turpitude or a felony. The Superintendent understands that a criminal history record acceptable to the Board, at its sole discretion, is a condition precedent to this Contract.

- 3.2 **During Contract:** The Superintendent also agrees that, during the term of this Contract, the Superintendent will notify the Board, in writing, of any arrest or of any indictment, conviction, no contest or guilty plea, or other adjudication of the Superintendent related to a charge for a crime involving moral turpitude or a felony. The Superintendent agrees to provide such notification in writing within seven (7) calendar days of the event or events described above related to a charge for a crime involving moral turpitude or a felony.
- 3.3 **False Statement and Misrepresentations:** The Superintendent represents that any records or information provided in connection with his employment application are true and correct. Any false statements, willful misrepresentations, willful omissions of requested information, or fraud by the Superintendent in or concerning any required records provided in connection with his employment application or in the employment application may be grounds for termination or nonrenewal, as applicable.
- 3.4 **Residence Requirement:** The Superintendent agrees that during the term of this contract he will domicile and reside within the Henderson Independent School District boundaries. This is a condition of employment and the Superintendent has up to ninety (90) days from the date of the signing of the contract to find a residence suitable to the Superintendent for residency within the Henderson Independent School District. Except as otherwise agreed in writing by the Parties, the Superintendent residing within the District is a requirement for his employment with the District and should the Superintendent move his domicile outside of the Henderson Independent School District during the term of this contract it will be grounds for dismissal from his employment with the District.
4. **Duties.** The Superintendent shall faithfully perform the duties of Superintendent of Schools for the District as prescribed by law, Board policies, the job description and those other duties as may be lawfully assigned by the Board from time to time. The Superintendent shall comply with all lawful Board directives, policies, rules and regulations, and state and federal laws, as they exist or may hereafter be amended or adopted during the term of this Contract. Except as provided in this Contract, the Superintendent agrees to devote his full time, energy and skill to the performance of these duties in a faithful, diligent, conscientious, and efficient manner. Upon request by the Board, the Superintendent agrees to furnish a comprehensive medical examination evidencing that he or she is physically and mentally able to perform all the functions of his or her duties.

Working Relationships and Responsibilities

Professional Staff: The employment, organization and assignment of the professional staff for effective administration, supervision, and teaching shall be in accordance with all applicable law, including but not limited to Section 11.201(d) of the Texas Education Code.

Board Referral: The Board, individually, or as a body, shall, consistent with Board policy, promptly refer all criticisms, complaints, and suggestions to the Superintendent and/or their designee, for resolution or study and recommendations. However, no failure to refer such matters shall be construed as the basis for any claim or allegation of breach of this contract.

Board Meetings: The Superintendent shall attend, and be permitted to attend, all meetings of the Board, both public and closed, with the exception those closed meetings devoted to the consideration of any action or lack of action of performance of the Superintendent's Contract, or the Superintendent's evaluation, or for purposes of resolving conflicts between individual Board members, or when the Board is acting in its capacity as a tribunal.

Reassignment. The Superintendent is employed specifically and solely to perform the duties of Superintendent of Schools for the District and may not be reassigned from the position of Superintendent to any other position in the District except by mutual written agreement of the Parties.

5. Compensation.

5.1 Salary: The Board shall pay the Superintendent on an annualized salary basis the sum of two hundred twenty-four thousand (\$224,000.00) each year of this Contract. Such salary shall be paid to Superintendent in equal installments in accordance with Board policy governing payment of salary to other professional staff members in the District. The Board, at its discretion, shall have the right to review and adjust the salary of the Superintendent at any time during the term of this Contract, provided that no such adjustment shall reduce the annual salary herein except by mutual written agreement of the parties. Such adjustments, if any, shall be made by lawful Board action and shall be effective on July 1 next following approval of the adjustment by the Board, unless the Board and the Superintendent mutually agree on another effective date. Any such adjustments in salary made during the term of this Contract shall be in the form of a written addendum, which shall become part of this Contract, or a new Contract.

5.2 Benefits: The District shall provide benefits to the Superintendent as provided by state law and Board policies. The Board reserves the right to amend its policies at any time during the term of this Contract to reduce or increase these benefits, at the Board's sole discretion.

- 5.3 **Vacations, Holidays, Sick Leave:** Vacation days taken by the Superintendent will be taken at such time or times as will least interfere with the performance of the Superintendent's duties as set forth in this contract. The Superintendent shall observe the same legal holidays as provided by Board policies for administrative employees on twelve-month contracts. The Superintendent is hereby granted the same personal and sick leave benefits as authorized by Board policies for administrative employees on twelve-month contracts.
- 5.4 **Membership Dues:** The Board encourages the Superintendent to become a member of and participate in community and civic affairs, including the Chamber of Commerce, civic clubs, governmental committees and educational organizations. The Board concludes that such participation will serve a legitimate purpose related to the educational mission of the District. The District shall reimburse the Superintendent for the cost of membership in up to two such activities that are local and two Texas membership organizations that are directly related to the job duties of the Superintendent with such dues subject to advance Board approval or denial.
- 5.5 **Health and Medical Insurance:** The District shall pay the same premiums for hospitalization and major medical insurance coverage for the Superintendent pursuant to the group health care plan provided by the District for its administrative employees.
6. **Professional Liability:**
- 6.1 The District shall indemnify, defend, and hold the Superintendent harmless regarding any claims, demands, duties, actions or other legal proceedings against the Superintendent, or damages incurred by the Superintendent, including court costs and attorney's fees, in his individual or official capacity for any act or failure to act involving the exercise of judgment and discretion within the normal and ordinary course and scope of his duties as an employee and as Superintendent of the District, to the extent and to the limits permitted by law. This paragraph does not apply if the Superintendent is found materially breached this Contract, to have acted arbitrarily, capriciously, or with gross negligence or with intent to violate a persons clearly established legal rights, or to have engaged in official misconduct or criminal conduct, nor does it apply to criminal investigations or proceedings. The District may, at its discretion, fulfill its obligation under this paragraph by purchasing appropriate insurance coverage for the benefit of the Superintendent or by including the Superintendent as a covered party under any insurance contract providing errors and omissions insurance coverage purchased for the protection of the Board and the professional employees of the District. The Board may retain attorneys to represent the Superintendent in any proceeding for which he could seek indemnification under this paragraph, to the extent that damages are recoverable, or a defense is provided, under any such contract of insurance. No individual member of the

Board shall be personally liable for indemnifying and defending the Superintendent under this paragraph. This District's obligation under this paragraph shall continue after the termination of this Contract for qualifying acts or failures to act occurring during the term of this Contract or any extension thereof.

6.2 The Board shall not be required to pay any costs of any legal proceedings in the event the Board and the Superintendent are adverse to each other in any such proceedings.

6.3 The Superintendent shall fully cooperate with the District in the defense of any and all demands, claims, suits, actions and legal proceedings brought against the District. The Superintendent's obligation under this paragraph shall continue after the termination of this Contract.

7. **Business Expenses:** The District shall pay or reimburse the Superintendent for reasonable reimbursable expenses incurred by the Superintendent in the continuing performance of the Superintendent's duties under this Contract and Section 3.16(a) of the State of Texas Travel Allowance and in accordance with Board policies or Board approval from funds budgeted for that purpose. The District agrees to pay the actual and incidental costs incurred by the Superintendent for travel, including but not limited to such costs for airplane tickets, hotel rooms or other accommodations, meals, rental car, mileage expense reimbursement for travel outside of the District and other expenses incurred in the performance of the business of the District. All in-district travel is included in the Superintendent's salary. The Superintendent shall comply with all Board policies and procedures and shall provide documentation required by the Board related to such expenses. The Superintendent's expenses shall be subject to review by the District's independent auditors. The Board shall retain the authority to refuse any reimbursement request that it determines is excessive or that it reasonably believes falls outside the scope of the Superintendent's duties.
8. **Evaluation:** The Board shall evaluate and assess the performance of the Superintendent in writing at least once each year during the term of this Contract, and at such other times as deemed necessary and appropriate by the Board. The evaluation shall be confidential to the extent permitted by law and the meetings at which the Board evaluates and assesses the performance of the Superintendent will be held in closed. The evaluation and assessment of the Superintendent's performance shall be in accordance with the Board's policies and state and federal law, shall be related to the duties of the Superintendent as prescribed by law and Board policies.
9. **Suspension.** In accordance with Texas Education Code chapter 21, the Board may suspend the Superintendent without pay during the term of this Contract for good cause as determined by the Board.

10. **Termination and Nonrenewal of Contract:** Termination or nonrenewal of this Contract, or resignation under this Contract, will be pursuant to Texas Education Code chapter 21.

This Employment Contract may be terminated by:

- 10.1 **Mutual Agreement.** The contract shall be terminated by the mutual agreement of the Superintendent and the Board in writing, upon such terms and conditions as may be mutually agreed upon. After the Superintendent has returned the executed contract, the Superintendent will not be released from this Agreement without written consent of the Board.
- 10.2 **Retirement of Superintendent.** This Agreement shall be terminated upon the Superintendent's retirement under the Teacher Retirement System of Texas.
- 10.3 **Death of Superintendent.** This Agreement shall terminate upon the death of the Superintendent.
- 10.4 **Disability of Superintendent.** Should the Superintendent become unable to perform any or all of the duties of his position by reason of illness, accident or other cause, and said disability exists after all accrued leave has been exhausted, the district may make appropriate deduction from the Superintendent's annual base salary for any additional days in which the Superintendent is unable to perform the duties of his position. If such disability continues for any period greater than one hundred eighty (180) days, or if such disability is permanent or irrevocable as determined by a physician mutually acceptable to the Board and the Superintendent's representative, the board may, at its option, terminate this contract, whereupon the respective rights, duties and obligations herein stated shall terminate, unless specifically provided to the contrary.

If a question arises concerning the capacity of the Superintendent to return to his duties, the Board may require the Superintendent to submit to a medical examination to be performed by a doctor licensed to practice medicine in the state of Texas and who is mutually acceptable to the Board and the Superintendent. The physician shall limit the report to the issue of whether the Superintendent has a continuing disability that prohibits him from performing any or all of his duties.

- 10.5 **Dismissal for Good Cause.** The Board may dismiss the Superintendent during the term of the contract for good cause as determined by the Board in accordance with applicable law. The Board may dismiss the Superintendent during the term of this contract for good cause regarding the Superintendent's failure to maintain a strong moral character in accordance with the Board's requirement that the Superintendent set himself forth as an example to the District and community of a person of high morals and character. Inappropriate conduct as determined by the

Board shall be grounds for termination. Reasons for a proposed termination for good cause shall be given in writing and the Superintendent shall be entitled to all procedural and substantive rights as set forth in the Board's policies and applicable state and federal law. If the Superintendent chooses to be represented by legal counsel in any such proceedings, he shall bear any costs therein involved.

- 10.6 **Renewal/Non-Renewal.** Renewal or non-renewal of this Contract shall be in accordance with Board policy and applicable law.

11. **General provisions.**

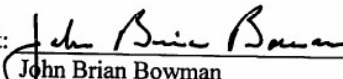
- 11.1 **Amendment:** This Contract may not be amended except by written agreement of the Parties.
- 11.2 **Severability:** If any provision in this Contract is, for any reason, held to be invalid, illegal, or unenforceable, such invalidity, illegality, or unenforceability shall not affect any other provision of the Contract. This Contract shall be construed as if such invalid, illegal, or unenforceable provision had never been a part of the Contract.
- 11.3 **Entire Agreement:** All existing agreements and contracts, both verbal and written, between the Parties regarding the employment of the superintendent are superseded by this Contract. This Contract constitutes the entire agreement between the Parties.
- 11.4 **Applicable and Controlling Law and Venue:** Texas law shall govern construction of this Contract. The Parties agree that the venue for any litigation relating to the Superintendent's employment with the District, including this Contract, shall be the county in which the District's administration building is located, Rusk County, Texas. If litigation is brought in federal court, the Parties agree that the venue shall be the federal district and division in which the District's administration building is located. In the event of any conflict between the terms, conditions, and provisions of this Contract and the provisions of the Board's policies, or any permissive state or federal law, then, unless otherwise prohibited by law, the terms of this Contract shall take precedence over the contrary provisions of the Board's policies or any permissive law during the term of this Contract.
- 11.5 **Paragraph Headings:** The headings used at the beginning of each numbered paragraph in this Contract are not intended to have any legal effect; the headings do not limit or expand the meaning of the paragraphs that follow them.
- 11.6 **Legal Representation:** Both Parties have been represented by legal counsel of their choice or have had the opportunity to consult with legal counsel, in the negotiation and execution of this Contract.

12. **Notices.**

- 12.1 **To Superintendent:** The Superintendent agrees that his address recorded with the personnel department of the District and located in Rusk County, Texas shall be his official address for any required notification under this contract. The Superintendent agrees that the Board may meet any legal obligation it has to give the Superintendent written notice regarding this Contract or the Superintendent's employment by email delivery, hand delivery, or by certified mail, regular mail, and/or express delivery service to the Superintendent's address of record.
- 12.2 **To Board:** The Board agrees that the Superintendent may meet any legal obligation to give the Board written notice regarding this Contract or the Superintendent's employment by providing one copy of the notice to the President of the Board and one copy to the Vice President of the Board. The Superintendent may provide such notices by hand delivery, or by certified mail, regular mail, and/or express delivery service, to the Board President and Vice President's addresses of record, as provided to the District.

I have read this Contract and agree to abide by its terms and conditions.

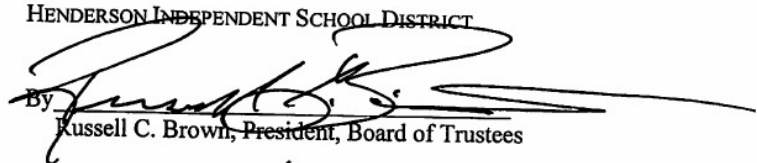
Superintendent:


John Brian Bowman

Date Signed: February 11, 2025

HENDERSON INDEPENDENT SCHOOL DISTRICT

By


Russell C. Brown, President, Board of Trustees

Date Signed: 2/11, 2025

EXHIBIT B-2

SUMMARY SCHEDULE OF TOTAL REIMBURSEMENTS RECEIVED BY SUPERINTENDENT AND EACH BOARD MEMBER

Description	Brian Bowman	Jim Dunlap
Meals	21.62	-
Lodging	269.78	789.79
Transportation	-	-
Motor Fuel	-	32.01
Other	-	78.24
Total	291.40	900.04

Description	Russell Brown	Shannon Coats	Adam Duey	Loy Dorsey	Justin Scarborough	Sonny Simmons	Dr. John Taylor	Jean Williams
Meals	-	-	94.00	96.00	-	-	-	592.00
Lodging	-	-	603.16	1,024.74	-	-	-	4,824.46
Transportation	-	-	445.55	418.08	-	-	-	2,738.02
Motor Fuel	-	-	-	-	-	-	-	-
Other	195.00	-	535.00	535.00	150.00	150.00	345.00	3,455.00
Total	195.00	-	1,677.71	2,073.82	150.00	150.00	345.00	11,609.48

Note: The spirit of the rule is to capture all “reimbursements” for the fiscal year, regardless of the manner of payment, including direct pay, credit card, and purchase order.

Reimbursements are to be reported per category:

Meals	Meals consumed out of town and in-district at area restaurants (excludes catered meals for board meetings).
Lodging	Hotel charges.
Transportation	Airfare, car rental (can include fuel on rental), taxis, mileage reimbursements, leased cars, parking and tolls.
Motor Fuel	Gasoline.
Other	Registration fees, telephone/cell phone, internet service, fax machine, and other reimbursements to (or on behalf of) the superintendent and board members not defined above.

EXHIBIT B-3

COMPENSATION AND/OR FEES RECEIVED BY THE SUPERINTENDENT FROM OUTSIDE ENTITIES FOR PROFESSIONAL CONSULTING AND/OR OTHER PERSONAL SERVICES

No Amounts Reported

EXHIBIT B-4

GIFTS RECEIVED BY THE EXECUTIVE OFFICER(S) AND BOARD MEMBERS (AND FIRST-DEGREE RELATIVES, IF ANY) WITH A TOTAL ECONOMIC VALUE OF \$250 OR MORE

No Amounts Reported

BUSINESS TRANSACTIONS BETWEEN SCHOOL DISTRICT AND BOARD MEMBERS

No Amounts Reported